AGGREGRATED INFORMATION FOR MPUMALANGA STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure			201	2017/18				
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2017/18 to Q1 of 2018/1
R thousands					appropriation		appropriation	
Operating Revenue and Expenditure								
Operating Revenue	17.870.294	5.013.044	28.1%	5.013.044	28.1%	10.319.066	61.7%	(51.4%
Property rates	2.801.286	795.345	28.4%	795.345	28.4%	942.262	37.2%	(15.6%
Property rates - penalties and collection charges	-	2.751	-	2.751	-	(172)	-	(1.702.09
Service charges - electricity revenue	4,671,417	1,157,521	24.8%	1,157,521	24.8%	6,498,983	147.4%	(82.29
Service charges - water revenue	1,623,474	377,900	23.3%	377,900	23.3%	246,867	16.5%	53.19
Service charges - sanitation revenue	562,634	128,346	22.8%	128,346	22.8%	126,275	22.6%	1.6
Service charges - refuse revenue	594,657	144,159	24.2%	144,159	24.2%	134,644	22.7%	7.19
Service charges - other	3,273	3,268	99.8%	3,268	99.8%	54,992	1,824.6%	(94.1%
Rental of facilities and equipment	46,102	9,025	19.6%	9,025	19.6%	8,802	11.5%	2.55
Interest earned - external investments	148,702	19,015	12.8%	19,015	12.8%	23,299	17.6%	(18.4%
Interest earned - outstanding debtors	616,036	161,253	26.2%	161,253	26.2%	127,824	34.1%	26.25
Dividends received	198	-	-	-	-	4,518	2,315.4%	(100.0%
Fines	227,237	12,493	5.5%	12,493	5.5%	8,896	7.5%	40.49
Licences and permits	40,509	56,835	140.3%	56,835	140.3%	14,592	18.4%	289.55
Agency services	258,843	16,253	6.3%	16,253	6.3%	41,709	14.9%	(61.0%
Transfers recognised - operational	5,896,505	2,053,097	34.8%	2,053,097	34.8%	2,044,205	37.0%	.49
Other own revenue	352,222	70,615	20.0%	70,615	20.0%	39,724	8.0%	77.89
Gains on disposal of PPE	27,201	5,168	19.0%	5,168	19.0%	1,647	3.6%	213.89
Operating Expenditure	19,176,749	3,348,314	17.5%	3,348,314	17.5%	2,378,528	13.3%	40.8%
Employee related costs	5,620,883	1,147,859	20.4%	1,147,859	20.4%	999,160	19.8%	14.99
Remuneration of councillors	360,674	79,019	21.9%	79,019	21.9%	66,478	19.0%	18.95
Debt impairment	1,400,710	(947)	(.1%)	(947)	(.1%)	1,764	.1%	(153.7%
Depreciation and asset impairment	2,087,084	40,654	1.9%	40,654	1.9%	143,427	8.0%	(71.7%
Finance charges	184,859	68,980	37.3%	68,980	37.3%	10,151	5.1%	579.59
Bulk purchases	4,707,731	1,270,451	27.0%	1,270,451	27.0%	556,738	12.7%	128.29
Other Materials	469,829	36,076	7.7%	36,076	7.7%	32,417	8.0%	11.35
Contracted services	1,904,191	278,519	14.6%	278,519	14.6%	211,090	14.5%	31.99
Transfers and grants	586,127	70,939	12.1%	70,939	12.1%	74,229	12.0%	(4.4%
Other expenditure	1,812,682	357,082	19.7%	357,082	19.7%	283,074	13.1%	26.19
Loss on disposal of PPE	41,978	(318)	(.8%)	(318)	(.8%)	-	-	(100.0%
Surplus/(Deficit)	(1,306,455)	1,664,731		1,664,731		7,940,538		
Transfers recognised - capital	2,340,083	508,267	21.7%	508,267	21.7%	320,868	13.5%	58.49
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	43,704	-	-		-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1,077,332	2,172,998		2,172,998		8,261,406		
Taxation	-		-		-	-	-	-
Surplus/(Deficit) after taxation	1,077,332	2,172,998		2,172,998		8,261,406		
Attributable to minorities	-	-	-	-	-	6	-	(100.09
Surplus/(Deficit) attributable to municipality	1,077,332	2,172,998		2,172,998		8,261,412		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1,077,332	2,172,998		2,172,998		8,261,412		

			2018/19			201	7/18	
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2017/18 to Q1 of 2018/19
R thousands					appropriation		appropriation	
Capital Revenue and Expenditure								
Source of Finance	3.333.575	491.447	14.7%	491,447	14.7%	461.002	14.6%	6.6%
National Government	2.584.779	433.597	16.8%	433.597	16.8%	432.678	16.9%	.2%
Provincial Government	2.270	-	-	-	-	21	-	(100.0%)
District Municipality	43,104	-	-	-	-	0	-	(100.0%)
Other transfers and grants		-	-	-	-		-	
Transfers recognised - capital	2,630,153	433,597	16.5%	433,597	16.5%	432,699	16.6%	.2%
Borrowing	153,224	9,319	6.1%	9,319	6.1%	5,004	3.6%	
Internally generated funds	550,198	43,466	7.9%	43,466	7.9%	23,093	6.0%	
Public contributions and donations	-	5,065	-	5,065	-	206	1.3%	2,359.3%
Capital Expenditure Standard Classification	3,333,575	491,447	14.7%	491,447	14.7%	461,002	14.6%	6.6%
Governance and Administration	215,356	31,808	14.8%	31,808	14.8%	14,219	8.9%	123.7%
Executive & Council	44,968	14,738	32.8%	14,738	32.8%	204	.3%	7,135.0%
Budget & Treasury Office	170,059	3,821	2.2%	3,821	2.2%	2,670	2.8%	43.1%
Corporate Services	330	13,249	4,021.0%	13,249	4,021.0%	11,345	3,953.1%	16.8%
Community and Public Safety	261,313	17,973	6.9%	17,973	6.9%	10,575	6.1%	70.0%
Community & Social Services	132,144	7,845	5.9%	7,845	5.9%	6,611	9.7%	18.7%
Sport And Recreation	82,777	9,115	11.0%	9,115	11.0%	2,247	3.4%	305.7%
Public Safety	42,979	1,009	2.3%	1,009	2.3%	1,718	6.5%	(41.2%)
Housing	743	-	-	-	-	-	-	-
Health	2,670	4	.2%	4	2%	-	-	(100.0%)
Economic and Environmental Services	828,001	123,136	14.9%	123,136	14.9%	127,068	16.5%	(3.1%)
Planning and Development	119,205	21,655	18.2%	21,655	18.2%	9,397	7.8%	130.4%
Road Transport	706,095	101,481	14.4%	101,481	14.4%	117,671	18.2%	(13.8%)
Environmental Protection	2,700	0		0				(100.0%)
Trading Services	1,920,651 282,206	318,009 48.568	16.6% 17.2%	318,009 48,568	16.6% 17.2%	308,464 45,395	15.5% 13.6%	3.1% 7.0%
Electricity								
Water Waste Water Management	1,014,386 545,927	192,006 73.307	18.9% 13.4%	192,006 73.307	18.9% 13.4%	228,934 31.667	18.8%	(16.1%) 131.5%
Waste Water Management Waste Management	78.132	4.129	5.3%	4.129	5.3%	2,468	4.0%	67.3%
Waste Management Other	108.255	4,129 520	.5%	4,129 520	.5%	675	1.1%	(23.0%)
Other	108,255	520	.5%	520	.5%	6/5	1.1%	(23.0%)

			2018/19			201	2017/18		
	Budget	First 0	Quarter	Year	to Date	First (Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19	
R thousands					арргорнации		арргорпацоп		
Cash Flow from Operating Activities Receipts	18.393.184	5.376.042	29.2%	5.376.042	29.2%	5.216.968	29.8%	3.0%	
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Property rates, penalties and collection charges Service charges	2,342,115 6,248,614	547,453 1,461,436	23.4% 23.4%	547,453 1,461,436	23.4% 23.4%	449,609 1,147,964	21.8% 18.7%	21.89 27.3%	
Other revenue	818,091	420,247	51.4%	420,247	51.4%	634,863	75.9%	(33.8%	
Government - operating	5,893,134	2,140,428	36.3%	2,140,428	36.3%	2,008,134	36.4%	6.6%	
Government - capital	2,479,921	739,095	29.8%	739,095	29.8%	909,795	35.4%	(18.8%	
Interest	611,111	67,384	11.0%	67,384	11.0%	66,604	17.0%	1.29	
Dividends	198	-	-	-	-	-	-	-	
Payments	(15,808,217)	(3,646,047)	23.1%	(3,646,047)	23.1%	(3,689,417)	24.7%	(1.2%	
Suppliers and employees	(14,992,785)	(3,533,693)	23.6%	(3,533,693)	23.6%	(3,630,048)	25.7%	(2.7%	
Finance charges	(230,357)	(50,367)	21.9%	(50,367)	21.9%	(15,685)	6.3%	221.19	
Transfers and grants Net Cash from/(used) Operating Activities	(585,076) 2.584.967	(61,987) 1,729,996	10.6% 66.9%	(61,987) 1.729,996	10.6% 66.9%	(43,684) 1.527,552	7.4% 59.5%	41.9%	
Net Cash from/(used) Operating Activities	2,584,967	1,729,996	66.9%	1,729,996	66.9%	1,527,552	59.5%	13.3%	
Cash Flow from Investing Activities									
Receipts	88,380	30,729	34.8%	30,729	34.8%	531,199	118.0%	(94.2%	
Proceeds on disposal of PPE	22,500	45,159	200.7%	45,159	200.7%	39,199	48.2%	15.2%	
Decrease in non-current debtors	15,000	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	50,880	(14,430)	(28.4%)	(14,430)	(28.4%)	492,000	3,510.3%	(102.9%	
Payments	(3,290,982)	(491,698)	14.9%	(491,698)	14.9%	(310,965)	10.2%	58.1%	
Capital assets	(3,290,982)	(491,698)	14.9%	(491,698)	14.9%	(310,965)	10.2%	58.19	
Net Cash from/(used) Investing Activities	(3,202,602)	(460,969)	14.4%	(460,969)	14.4%	220,234	(8.5%)	(309.3%	
Cash Flow from Financing Activities									
Receipts	160,746	186	.1%	186	.1%	2.332	1.7%	(92.0%	
Short term loans			- "	-	- "	(197)		(100.0%	
Borrowing long term/refinancing	153,224	-	-	-	-	- 1	-	-	
Increase (decrease) in consumer deposits	7,522	186	2.5%	186	2.5%	2,529	43.9%	(92.6%	
Payments	(72,828)	(52,822)	72.5%	(52,822)	72.5%	(12,440)	18.8%	324.6%	
Repayment of borrowing	(72,828)	(52,822)	72.5%	(52,822)	72.5%	(12,440)	18.8%	324.6%	
Net Cash from/(used) Financing Activities	87,918	(52,635)	(59.9%)	(52,635)	(59.9%)	(10,108)	(13.6%)	420.7%	
Net Increase/(Decrease) in cash held	(529,717)	1,216,391	(229.6%)	1,216,391	(229.6%)	1,737,678	3,016.1%	(30.0%)	
Cash/cash equivalents at the year begin:	1,441,357	1,161,520	80.6%	1,161,520	80.6%	1,065,036	98.1%	9.1%	
Cash/cash equivalents at the year end:	911,639	2,377,911	260.8%	2,377,911	260.8%	2.802.714	245.0%	(15.2%	

Part 4: Debtor Age Analysis

•	0 - 30 Days 31 - 60 Days 61 - 90 Days Over 90 Days		0 Days	To	otal	Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy						
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	117,825	4.8%	95,963	3.9%	72,038	2.9%	2,183,229	88.4%	2,469,054	20.8%	-	-	71,335	2.9%
Trade and Other Receivables from Exchange Transactions - Electricity	104,029	5.9%	173,309	9.9%	108,752	6.2%	1,370,189	78.0%	1,756,279	14.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	183,577	6.6%	157,301	5.7%	111,145	4.0%	2,315,967	83.7%	2,767,991	23.3%	-	-	76,259	2.8%
Receivables from Exchange Transactions - Waste Water Management	33,637	3.6%	32,078	3.4%	23,187	2.5%	855,733	90.6%	944,634	7.9%	-	-	18,665	2.0%
Receivables from Exchange Transactions - Waste Management	34,389	4.5%	24,912	3.3%	23,485	3.1%	676,130	89.1%	758,917	6.4%	-	-	20,518	2.7%
Receivables from Exchange Transactions - Property Rental Debtors	2,717	35.3%	254	3.3%	410	5.3%	4,323	56.1%	7,703	.1%	-	-		-
Interest on Arrear Debtor Accounts	35,792	3.0%	16,619	1.4%	31,016	2.6%	1,103,910	93.0%	1,187,336	10.0%	-	-	77,513	6.5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-		-
Other	42,502	2.1%	72,234	3.6%	34,256	1.7%	1,850,599	92.5%	1,999,591	16.8%	-	-	24,976	1.2%
Total By Income Source	554,468	4.7%	572,669	4.8%	404,287	3.4%	10,360,080	87.1%	11,891,505	100.0%	-	-	289,266	2.4%
Debtors Age Analysis By Customer Group														
Organs of State	87,667	6.7%	45,101	3.5%	60,976	4.7%	1,113,135	85.2%	1,306,879	11.0%	-	-	51,560	3.9%
Commercial	173,047	11.6%	152,876	10.2%	79,900	5.3%	1,089,176	72.9%	1,494,998	12.6%	-	-	21,454	1.4%
Households	239,838	3.2%	304,872	4.1%	222,317	3.0%	6,732,100	89.8%	7,499,126	63.1%	-	-	216,252	2.9%
Other	53,917	3.4%	69,821	4.4%	41,095	2.6%	1,425,670	89.6%	1,590,502	13.4%	-	-	-	-
Total By Customer Group	554.468	4.7%	572,669	4.8%	404.287	3.4%	10.360.080	87.1%	11.891.505	100.0%			289.266	2.4%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60) Days	61 - 9	Days Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	459,076	9.3%	436,145	8.8%	460,093	9.3%	3,593,282	72.6%	4,948,595	59.2%
Bulk Water	31,199	2.2%	37,263	2.6%	30,260	2.1%	1,324,016	93.1%	1,422,738	17.0%
PAYE deductions	37,365	63.1%	2,957	5.0%	3,355	5.7%	15,517	26.2%	59,194	.7%
VAT (output less input)	1,880	11.6%	881	5.4%	4,924	30.4%	8,521	52.6%	16,206	.2%
Pensions / Retirement	26,012	100.0%	-	-	-	-	-	-	26,012	.3%
Loan repayments	2,046	8.2%	194	.8%	-	-	22,779	91.0%	25,020	.3%
Trade Creditors	506,238	41.6%	39,675	3.3%	39,131	3.2%	633,010	52.0%	1,218,055	14.6%
Auditor-General	6,191	63.2%	838	8.6%	73	.7%	2,694	27.5%	9,796	.1%
Other	99,397	15.8%	11,228	1.8%	15,375	2.4%	504,830	80.0%	630,831	7.5%
Total	1,169,404	14.0%	529,181	6.3%	553,212	6.6%	6,104,649	73.1%	8.356.447	100.0%

Contact Details	
Municipal Manager	
Financial Manager	

MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2018/19 2017/18									
	Budget	First 0	Quarter	Year	to Date	First (Quarter	1		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1		
Operating Revenue and Expenditure										
Operating Revenue	507,711	172,300	33.9%	172,300	33.9%	27,804	6.5%	519.7%		
Property rates	90,658	33,161	36.6%	33,161	36.6%	2,979	3.5%	1,013.39		
Property rates - penalties and collection charges		2,751		2,751				(100.0%		
Service charges - electricity revenue	36,458	2,436	6.7%	2,436	6.7%	5,762	20.3%	(57.7%		
Service charges - water revenue	38,800	5,553	14.3%	5,553	14.3%	1,425	19.2%	289.6		
Service charges - sanitation revenue	5,599 10,787	643 605	11.5% 5.6%	643 605	11.5% 5.6%	1,297 1,228	15.8%	(50.49		
Service charges - refuse revenue	10,787		5.6%		5.6%		15.6%	(50.7%		
Service charges - other	-	2,051 258		2,051 258	-	620	31.4%	584,255.69		
Rental of facilities and equipment			-		-			(58.5%		
Interest earned - external investments Interest earned - outstanding debtors	2,775 27.693	858 1.492	30.9% 5.4%	858 1.492	30.9% 5.4%	858 9.152	32.6% 59.8%	(83.7%		
	27,093	1,492	5.4%	1,492	5.4%	9,152	39.6%	(83.7%		
Dividends received Fines	31	3.007	9.551.4%	3.007	9.551.4%	606	19.7%	396.19		
Licences and permits	2	3,007 674	31.994.6%	3,007	31,994.6%	162	19.7%	396.17		
Agency services	2	0/4	31,354.0%	0/4	31,994.0%	102	-	310.37		
Transfers recognised - operational	274.088	118.598	43.3%	118.598	43.3%	2.326	9%	4.998.35		
Other own revenue	17.738	213	1.2%	213	1.2%	1.269	39.8%	(83.2%		
Gains on disposal of PPE	3,081	213	1.276	213	1.276	120	39.0%	(100.0%		
Operating Expenditure	454,554	150,781	33.2%	150,781	33.2%	58,633	14.4%	157.2%		
Employee related costs	101,624	39,690	39.1%	39,690	39.1%	34,821	24.0%	14.05		
Remuneration of councillors	18,392	4,106	22.3%	4,106	22.3%	3,814	22.1%	7.75		
Debt impairment	51,539	-	-	-	-	-	-	-		
Depreciation and asset impairment	41,221	-	-	-	-	-	-	-		
Finance charges	523		-		-	-	-	-		
Bulk purchases	66,076	24,772	37.5%	24,772	37.5%	3,988	6.5%	521.29		
Other Materials	38,501	574	1.5%	574	1.5%	1,186	10.1%	(51.69		
Contracted services	48,013	42,348	88.2%	42,348	88.2%	10,454	38.5%	305.19		
Transfers and grants	1,018	20.004	00.00/	20.004	-	4.070	8.2%	700 45		
Other expenditure Loss on disposal of PPE	45,671 41,978	39,291	86.0%	39,291	86.0%	4,370	8.2%	799.19		
· · · · · · · · · · · · · · · · · · ·		-	-	-	-			-		
Surplus/(Deficit)	53,157	21,519		21,519		(30,829)				
Transfers recognised - capital	85,550	39,818	46.5%	39,818	46.5%	37,219	-	7.05		
Contributions recognised - capital	1 -	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	138,708	61,337		61,337		6,390				
Taxation	-		-	-	-	-	-	-		
Surplus/(Deficit) after taxation	138,708	61,337		61,337		6,390				
Attributable to minorities	-		-		-		-	-		
Surplus/(Deficit) attributable to municipality	138,708	61,337		61,337		6,390				
Share of surplus/ (deficit) of associate			-		-			-		
Surplus/(Deficit) for the year	138,708	61,337		61,337		6,390				

			2018/19			201	7/18	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Capital Revenue and Expenditure								
Source of Finance	134,986	53.027	39.3%	53.027	39.3%	60,908	45.7%	(12.9%
National Government	124.025	53.027	42.8%	53.027	42.8%	60.908	48.3%	(12.9%
Provincial Government	,	-		-		-		(
District Municipality				-		-		-
Other transfers and grants		-	-	-	-	-	-	-
Transfers recognised - capital	124.025	53.027	42.8%	53.027	42.8%	60,908	48.3%	(12.9%
Borrowing		-	-	-	-	-	-	-
Internally generated funds	10,961	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	134,986	53,027	39.3%	53,027	39.3%	60,908	45.7%	(12.9%
Governance and Administration	7,197		-	-	-	-	-	
Executive & Council	22	-	-	-	-	-	-	-
Budget & Treasury Office	7,174	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	21,142		-			-	-	-
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	21,142	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	28,059		-	-	-	16,386	38.1%	(100.0%
Planning and Development		-	-	-	-	-	-	-
Road Transport	28,059	-	-	-	-	16,386	38.1%	(100.09
Environmental Protection								
Trading Services Electricity	78,588 9.650	53,027 6.626	67.5% 68.7%	53,027 6.626	67.5% 68.7%	44,522 20.278	64.5% 289.7%	19.19
Water	39,650	46.401	117.0%	46,401	117.0%	24,244	289.7% 51.6%	91.4
water Waste Water Management	27.158	40,401	117.0%	46,401	117.0%	24,244	51.6%	91.4
waste water management Waste Management	27,158	· ·	-	-	-	-	· ·	-
vvaste Management Other	2,106						· ·	
Other		•	•	•				

			2018/19			201		
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	537,542	165,850	30.9%	165,850	30.9%	139,619	28.3%	18.8%
Property rates, penalties and collection charges Service charges	60,741 35,587	25,225 13,728	41.5% 38.6%	25,225 13,728	41.5% 38.6%	11,946 9,993	21.7% 29.6%	111.29 37.49
Other revenue Government - operating	17,508 274,088	8,329 118,569	47.6% 43.3%	8,329 118,569	47.6% 43.3%	11,164 106,515	135.4% 40.6%	(25.4% 11.39
Government - capital Interest Dividencts	128,289 21,330	-	-	-	-	-		-
Payments Suppliers and employees	(360,594) (359,054)	(127,238) (127,238)	35.3% 35.4%	(127,238) (127,238)	35.3% 35.4%	(93,367) (93,367)	30.1% 30.2%	36.39 36.39
Finance charges Transfers and grants	(523)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	176,948	38,612	21.8%	38.612	21.8%	46.252	25.1%	(16.5%
Cash Flow from Investing Activities				-				,
Receipts		39.818		39.818		38,919	249.3%	2.39
Proceeds on disposal of PPE		39.818		39,818		38,919	6.370.0%	2.3
Decrease in non-current debtors	_	00,010	_	00,010	_	00,010	0,070.070	2.0
Decrease in other non-current receivables								
Decrease (increase) in non-current investments	_	_	_	_	_			_
Payments	(134,986)	(44,708)	33.1%	(44,708)	33.1%	(60.919)	45.7%	(26.6%
Capital assets	(134,986)	(44,708)	33.1%	(44,708)	33.1%	(60.919)	45.7%	(26.6%
Net Cash from/(used) Investing Activities	(134,986)	(4,890)	3.6%	(4,890)	3.6%	(22,000)	18.7%	(77.8%
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	41,962	33,722	80.4%	33,722	80.4%	24,253	36.5%	39.09
Cash/cash equivalents at the year begin:	48,630	11,637	23.9%	11,637	23.9%	1,961	163.4%	493.49
Cash/cash equivalents at the year end:	90.592	45,359	50.1%	45,359	50.1%	26,214	38.8%	73.0
and the state of t	50,052	40,000	00.170	40,000	1 00.170	20,214	00.070	

Part 4: Debtor Age Analysis

•	0 - 30 Days		31 - 60	Days	61 - 90	Days	Over 9	0 Days	To	tal		ts Written Off to tors	Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	588	5.5%	394	3.7%	225	2.1%	9,573	88.8%	10,780	2.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2,899	21.2%	1,517	11.1%	683	5.0%	8,558	62.7%	13,657	2.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11,346	2.9%	61,358	15.6%	20,962	5.3%	299,294	76.2%	392,960	71.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,120	2.1%	968	1.9%	925	1.8%	49,217	94.2%	52,231	9.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,176	2.7%	1,084	2.5%	1,049	2.4%	39,947	92.4%	43,255	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-		-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-		-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	643	1.6%	706	1.8%	593	1.5%	37,268	95.0%	39,209	7.1%	-	-	-	-
Total By Income Source	17,772	3.2%	66,028	12.0%	24,437	4.4%	443,855	80.4%	552,092	100.0%		-	-	
Debtors Age Analysis By Customer Group														
Organs of State	3,497	9.1%	4,055	10.5%	3,514	9.1%	27,513	71.3%	38,579	7.0%		-		-
Commercial	2,862	4.3%	2,618	3.9%	2,404	3.6%	58,935	88.2%	66,820	12.1%	-	-	-	-
Households	7,249	3.6%	38,819	19.1%	14,439	7.1%	143,200	70.3%	203,706	36.9%	-	-	-	-
Other	4,164	1.7%	20,536	8.5%	4,080	1.7%	214,207	88.2%	242,987	44.0%	-	-	-	-
Total By Customer Group	17,772	3.2%	66.028	12.0%	24.437	4.4%	443.855	80.4%	552.092	100.0%				

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 6) Days	61 - 9	D Days	Over	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18,954	71.3%	3,299	12.4%	4,349	16.3%	-	-	26,601	70.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	11,296	100.0%	-	-	-	-	-	-	11,296	29.8%
Total	30,250	79.8%	3,299	8.7%	4,349	11.5%	•		37,898	100.0%

co	n	ta	c	t	Details

Financial Manager	Mr G Mnisi	017 843 4028
Municipal Manager	Mr Diamini M	017 843 4038

Source Local Government Database

All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

			2018/19				17/18	
	Budget	First (Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Operating Revenue and Expenditure								
Operating Revenue	677.378	192,718	28.5%	192,718	28.5%	173,230	26.6%	11.29
	109.013	27.406	25.1%	27,406	25.1%	25.906	25.8%	5.8
Property rates	109,013	21,406	25.1%	27,406	25.1%	25,906	20.6%	5.6
Property rates - penalties and collection charges	219.869	56.387	25.6%	56.387	25.6%	53.551	24.6%	5.3
Service charges - electricity revenue		16.636	28.0%	16.636	25.6%	12.853	24.6%	29.4
Service charges - water revenue	59,338							
Service charges - sanitation revenue	31,432	7,806	24.8%	7,806	24.8%	6,973	25.9%	11.9
Service charges - refuse revenue	26,337	6,693	25.4%	6,693	25.4%	5,903	22.7%	13.4
Service charges - other		-		-				
Rental of facilities and equipment	2,132	547	25.7%	547	25.7%	496	20.4%	10.2
Interest earned - external investments	1,325	499	37.7%	499	37.7%	34	2.9%	1,365.6
Interest earned - outstanding debtors	26,135	6,620	25.3%	6,620	25.3%	7,072	29.7%	(6.4
Dividends received	-	-	-	-	-	-	-	-
Fines	6,688	42	.6%	42	.6%	1	-	4,243.3
Licences and permits	4,426	976	22.1%	976	22.1%	19	.5%	5,029.2
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	161,319	64,248	39.8%	64,248	39.8%	58,694	41.6%	9.5
Other own revenue	14,363	4,703	32.7%	4,703	32.7%	1,360	5.9%	245.7
Gains on disposal of PPE	15,000	153	1.0%	153	1.0%	368	2.5%	(58.5)
Operating Expenditure	849.147	136,131	16.0%	136.131	16.0%	129.743	16.4%	4.9
Employee related costs	203.103	49.505	24.4%	49.505	24.4%	47.726	25.8%	3.7
Remuneration of councillors	15.408	3.546	23.0%	3.546	23.0%	3.363	23.4%	5.4
Debt impairment	82.502	-	-	-,	-	-,		
Depreciation and asset impairment	94.303	_	_	_	_	_	_	
Finance charges	23	_	_	_	_	6	1.2%	(100.0
Bulk purchases	260.212	56.724	21.8%	56 724	21.8%	52.153	21.1%	8.8
Other Materials	49.506	4.336	8.8%	4.336	8.8%	4.000	21.170	8.4
Contracted services	79.524	8.906	11.2%	8,906	11.2%	11.638	13.0%	(23.5
Transfers and grants	10,324	0,300	11.270	0,300	11270	(5)	13.076	(100.0
Other expenditure	64.565	13.116	20.3%	13.116	20.3%	10,862	11.6%	20.8
Loss on disposal of PPE	64,363	13,110	20.3%	13,110	20.3%	10,002	11.0%	20.0
*	-			-	-			-
Surplus/(Deficit)	(171,769)	56,586		56,586		43,487		
Transfers recognised - capital	89,284	-	-	-	-	10,000	13.9%	(100.0
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(82,485)	56,586		56,586		53,487		
Taxation	-		-		-		-	-
Surplus/(Deficit) after taxation	(82,485)	56,586		56,586		53,487		
Attributable to minorities		-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(82,485)	56,586		56,586		53,487		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(82,485)	56,586		56,586		53,487		

			2018/19			201	7/18	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Capital Revenue and Expenditure								
Source of Finance	94.284	10.161	10.8%	10.161	10.8%	19.392	24.5%	(47.6%)
National Government	89.284	10,161	11.4%	10,161	11.4%	19,392	26.6%	
National Government Provincial Government	09,204	10,161	11.476	10,161	11.476	19,194	20.0%	(47.176)
Provincial Government District Municipality	-							
Other transfers and grants								
Transfers recognised - capital	89,284	10,161	11.4%	10.161	11.4%	19.194	26.6%	(47.1%)
Borrowing	03,204	10,101	- 11.470	10,101		10,104	20.070	(47.170)
Internally generated funds	5.000		_		_			
Public contributions and donations	-	-	-	-	-	197	-	(100.0%)
Capital Expenditure Standard Classification	94,284	10,161	10.8%	10,161	10.8%	19,392	24.5%	(47.6%)
Governance and Administration	900		-		-	197	2.9%	(100.0%)
Executive & Council	900	-	-	-	-	197	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety			-			676	-	(100.0%)
Community & Social Services	-	-	-	-	-		-	-
Sport And Recreation	-	-	-	-	-	676	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing Health	-	-		-	-	-	-	-
Health Economic and Environmental Services	4.000	1,324	33.1%	1,324	33.1%	8.809	4.404.3%	(85.0%)
Planning and Development	4,000	1,324	33.1%	1,324	33.1%	8,809	4,404.3%	(85.0%)
Road Transport	4,000	1,324	33.1%	1,324	33.1%	8,809	-	(85.0%)
Environmental Protection	-	-		-	-	-		-
Trading Services	89.384	8.837	9.9%	8.837	9.9%	9.710	13.5%	(9.0%)
Electricity	10.075	193	1.9%	193	1.9%	7.640	36.4%	(97.5%)
Water	49.209	1.163	2.4%	1.163	2.4%	477	.9%	144.1%
Waste Water Management	30,000	7,481	24.9%	7,481	24.9%	1,593		369.7%
Waste Management	100	-	-		-			-
Other								

			2018/19			201	7/18	
	Budget	First C	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	641,546	235,385	36.7%	235,385	36.7%	210,736	33.8%	11.7%
Property rates, penalties and collection charges Service charges	87,945 281,453	21,425 84,435	24.4% 30.0%	21,425 84,435	24.4% 30.0%	32,787 68,543	39.4% 23.7%	(34.7%)
Other revenue	21,009	15,402	73.3%	15,402	73.3%	16,606	49.7%	(7.3%)
Government - operating	161,319	67,026	41.5%	67,026	41.5%	58,701	41.6%	14.2%
Government - capital	88,284	47,087	53.3%	47,087	53.3%	34,099	47.3%	38.1%
Interest	1,536	10	.7%	10	.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(671,761) (671,738)	(136,735) (134,927)	20.4% 20.1%	(136,735) (134,927)	20.4% 20.1%	(135,655)	21.6% 21.6%	.8%
Suppliers and employees Finance charges	(671,738)	(134,927)	20.1%	(134,921)	20.1%	(135,453)	1.2%	(100.0%)
Finance charges Transfers and grants	(23)	(1.808)	-	(1.808)	-	(196)	1.2%	821.4%
Net Cash from/(used) Operating Activities	(30,216)	98.650	(326.5%)	98.650	(326.5%)	75.081	(1.525.0%)	31.4%
Cash Flow from Investing Activities	(==,===)	10,111	(======)	,	(2200.0)		(1,222111)	
Receipts	16.000	0		0			_	(100.0%)
Proceeds on disposal of PPE	15,000	0	-	0	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1,000	-	-	-	-	-	-	-
Payments	(90,284)	(16,824)	18.6%	(16,824)	18.6%	(16,636)	21.0%	1.1%
Capital assets	(90,284)	(16,824)	18.6%	(16,824)	18.6%	(16,636)	21.0%	1.1%
Net Cash from/(used) Investing Activities	(74,284)	(16,824)	22.6%	(16,824)	22.6%	(16,636)	26.0%	1.1%
Cash Flow from Financing Activities								
Receipts		-	-	-		-	-	
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	
Payments Repayment of borrowing	(324)		-	-		(77) (77)	2.5% 2.5%	(100.0%)
Net Cash from/(used) Financing Activities	(324)	-	- :			(77)	2.5%	(100.0%)
` ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	. ,							, ,
Net Increase/(Decrease) in cash held	(104,823)	81,825	(78.1%)	81,825	(78.1%)	58,369	(81.0%)	40.2%
Cash/cash equivalents at the year begin:	-	2,442	-	2,442	-	2,176	(2.8%)	
Cash/cash equivalents at the year end:	(104,823)	84,268	(80.4%)	84,268	(80.4%)	60,546	(40.2%)	39.2%

Part 4: Debtor Age Analysis

·	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	To	tal		ts Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6,364	5.8%	4,210	3.8%	7,297	6.6%	92,549	83.8%	110,421	19.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16,032	18.3%	4,904	5.6%	1,814	2.1%	64,664	74.0%	87,414	15.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7,861	10.1%	3,746	4.8%	2,748	3.5%	63,775	81.6%	78,129	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,689	4.7%	1,433	2.5%	1,135	2.0%	51,616	90.8%	56,873	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,483	4.3%	1,498	2.6%	975	1.7%	52,577	91.4%	57,533	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-		-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,480	1.7%	2,404	1.7%	2,376	1.7%	134,571	94.9%	141,831	24.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-		-	-	-	-	-	-	-	-	-	-	-
Other	1,850	4.0%	2,021	4.3%	580	1.2%	42,230	90.5%	46,680	8.1%	-	-	-	-
Total By Income Source	39,759	6.9%	20,216	3.5%	16,926	2.9%	501,980	86.7%	578,881	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	2,248	25.3%	1,673	18.8%	404	4.5%	4,553	51.3%	8,877	1.5%	-	-		
Commercial	19,717	16.9%	5,444	4.7%	3,438	3.0%	87,735	75.4%	116,334	20.1%	-	-	-	
Households	17,793	3.9%	13,099	2.9%	13,084	2.9%	409,693	90.3%	453,669	78.4%	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	39,759	6.9%	20.216	3.5%	16,926	2.9%	501.980	86.7%	578.881	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6) Days	61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	24,837	19.2%	34,771	26.9%	8,035	6.2%	61,803	47.7%	129,446	16.1%
Bulk Water	2,362	.5%	7,598	1.5%	7,089	1.4%	486,461	96.6%	503,511	62.4%
PAYE deductions	2,747	100.0%	-	-	-	-	-	-	2,747	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2,593	100.0%	-	-	-	-	-	-	2,593	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	25,161	36.2%	2,958	4.3%	1,928	2.8%	39,533	56.8%	69,580	8.6%
Auditor-General	426	100.0%	-	-	-	-	-	-	426	.1%
Other	4,193	4.3%	-	-	-	-	93,957	95.7%	98,150	12.2%
Total	62,320	7.7%	45,327	5.6%	17,052	2.1%	681,754	84.5%	806,452	100.0%

Contact Details

Municipal Manager	Mr D.I. Maluleke (Acting from 17 October	017 801 3749
Cinconial Manager	Ma M M D Malabala	047.004.0500

MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure			2018/19			201	17/18	
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter	i
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Operating Revenue and Expenditure								
	407.007	400 000	04.40/	400 000	04.40/	440.074	22.00/	16.0%
Operating Revenue	487,097	166,320	34.1%	166,320	34.1%	143,371	33.2%	(1.3%
Property rates	46,852	15,145	32.3%	15,145	32.3%	15,348	37.0%	(1.3%
Property rates - penalties and collection charges	121.377	32.392	26.7%	32.392	26.7%	28.581	25.2%	13.39
Service charges - electricity revenue Service charges - water revenue	24.854	6.407	25.8%	32,392 6.407	25.8%	5.330	25.2%	20.25
Service charges - water revenue Service charges - sanitation revenue	12.523	2.488	19.9%	2.488	19.9%	2.339	25.0%	6.49
Service charges - sanitation revenue Service charges - refuse revenue	12,523	2,468	24.1%	2,466	24.1%	2,339	25.0%	6.19
	11,000	2,040	24.176	2,040	24.176	2,003	20.9%	0.17
Service charges - other Rental of facilities and equipment	1.543	215	13.9%	215	13.9%	232	6.0%	(7.4%)
Interest earned - external investments	1,745	257	14.7%	257	14.7%	686	129.3%	(62.5%
Interest earned - external investments Interest earned - outstanding debtors	1,745	6.166	42.5%	6.166	14.7% 42.5%	4.994	129.3%	23.59
Dividends received	14,300	0,100	42.3%	0,100	42.3%	4,334	40.2%	23.31
Fines	2.188	95	4.3%	95	4.3%	227	55.6%	(58.2%
Licences and permits	2,100	32	57.7%	32	57.7%	44	84.1%	(27.8%
Agency services	30	32	37.170	JZ.	31.170	***	04.170	(21.07)
Transfers recognised - operational	219.071	93.126	42.5%	93.126	42.5%	82.121	41.9%	13.49
Other own revenue	24.581	2.127	8.7%	2.127	8.7%	631	2.2%	237.05
Gains on disposal of PPE	6.000	5,023	83.7%	5,023	83.7%	155	-	3,130.25
Operating Expenditure	560,289	95.295	17.0%	95.295	17.0%	76,468	13.9%	24.6%
Employee related costs	166.126	41.255	24.8%	41.255	24.8%	39.228	25.2%	5.29
Employee related costs Remuneration of councillors	15,724	41,255	24.6%	4,108	24.8%	39,228	25.2%	10.5
Debt impairment	15,724 51.500	4,108	20.1%	4,100	20.1%	3,716	27.0%	10.57
Depreciation and asset impairment	72.847			-		-	-	
Finance charges	12,041	856		856	-	633	632.5%	35.35
Bulk purchases	121.922	26.865	22.0%	26.865	22.0%	16.244	14.3%	65.49
Other Materials	19.165	1.551	8.1%	1.551	8.1%	436	2.0%	256.0
Contracted services	38.889	9.346	24.0%	9.346	24.0%	6.611	17.4%	41.4
Transfers and grants	12,767	2.377	18.6%	2,377	18.6%	2,085	11.7%	14.0
Other expenditure	61,348	8.936	14.6%	8,936	14.6%	7.516	11.9%	18.95
Loss on disposal of PPE	01,540	0,330	14.070	0,350	14.070	7,510	11.570	10.5
Surplus/(Deficit)	(73,192)	71.026		71.026		66.902		
Transfers recognised - capital	115.104	71,020		71,020		54.206	44.0%	(100.09
Contributions recognised - capital	113,104			-	-	54,200	44.070	(100.03
Contributed assets	600							
Surplus/(Deficit) after capital transfers and contributions	42,512	71,026		71,026		121,108		
Taxation	1			_		_		
Surplus/(Deficit) after taxation	42.512	71.026		71.026		121,108		
Attributable to minorities	,,,,_	,520	-	,520	-	,100	-	
Surplus/(Deficit) attributable to municipality	42,512	71.026		71.026		121,108		
Share of surplus/ (deficit) of associate	,5,12	,520		,520		,100		
Surplus/(Deficit) for the year	42.512	71.026	-	71.026	_	121,108		-

			2018/19			201	7/18	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Capital Revenue and Expenditure								
Source of Finance	115.704	35,769	30.9%	35,769	30.9%	16.147	12.9%	121.5%
National Government	115.104	35.602	30.9%	35.602	30.9%	15.934	12.9%	123.49
Provincial Government		-			-	,		
District Municipality				-	-	-		-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	115.104	35,602	30.9%	35,602	30.9%	15.934	12.9%	123.49
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	600	168	27.9%	168	27.9%	213	8.5%	(21.59
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	115,704	35,769	30.9%	35,769	30.9%	16,147	12.9%	121.59
Governance and Administration	600	138	23.0%	138	23.0%	38	-	258.49
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	600	138	23.0%	138	23.0%	38	-	258.4
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	3,500		-		-		-	-
Community & Social Services		-	-	-	-	-	-	-
Sport And Recreation	3,500	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health								
Economic and Environmental Services	27,638	16,368	59.2%	16,368	59.2%	5,399	14.6%	203.2
Planning and Development	27.638	16.368	59.2%	16.368	59.2%	5.399	14.6%	203.2
Road Transport Environmental Protection	27,030	10,368	59.2%	10,300	59.2%	5,399	14.6%	203.2
Trading Services	83.966	19.264	22.9%	19.264	22.9%	10.710	13.8%	79.9
Electricity	8,500	7.330	22.9% 86.2%	7.330	22.9% 86.2%	10,710	13.6%	4.093.1
Water	20.260	3.454	17.0%	3.454	17.0%	10,535	33.7%	(67.29
Waste Water Management	55.205	8.480	15.4%	8.480	15.4%	10,555	33.176	(100.09
Waste Management	-		10.470		10.470	_		(100.0)
Other			_		_			

			2018/19			201	17/18	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2017/18 to Q1 of 2018/1
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	533,541	228,372	42.8%	228,372	42.8%	197,421	39.8%	15.7%
Property rates, penalties and collection charges Service charges	36,545 133,038	15,145 44,135	41.4% 33.2%	15,145 44,135	41.4% 33.2%	15,348 38,933	49.4% 34.7%	(1.3% 13.49
Other revenue Government - operating	28,038 219.071	2,469 93.126	8.8% 42.5%	2,469 93.126	8.8% 42.5%	1,134 82.121	3.5% 41.9%	117.69 13.49
Government - capital Interest	115,104 1,745	67,075 6,423	58.3% 368.0%	67,075 6,423	58.3% 368.0%	54,206 5,680	44.0% 1,071.6%	23.79 13.19
Dividends Payments Suppliers and employees	(427,635) (414,868)	(95,295) (92,062)	22.3% 22.2%	(95,295) (92,062)	22.3% 22.2%	(76,573) (73,751)	18.4% 18.5%	24.49 24.89
Finance charges Transfers and grants	(12.767)	(856) (2.377)	18.6%	(856)	18.6%	(633) (2.190)	632.6% 12.2%	35.3° 8.5°
Net Cash from/(used) Operating Activities	105,906	133,078	125.7%	133,078	125.7%	120,848	151.9%	10.19
Cash Flow from Investing Activities								
Receipts	6,000	5.023	83.7%	5.023	83.7%	155	.3%	3.130.2%
Proceeds on disposal of PPE	6,000	5,023	83.7%	5,023	83.7%	155	.3%	3,130.29
Decrease in non-current debtors Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(115,704)	(35,374)	30.6%	(35,374)	30.6%	(16,147)	12.9%	119.19
Capital assets	(115,704)	(35,374)	30.6%	(35,374)	30.6%	(16,147)	12.9%	119.19
Net Cash from/(used) Investing Activities	(109,704)	(30,351)	27.7%	(30,351)	27.7%	(15,992)	19.8%	89.89
Cash Flow from Financing Activities								
Receipts			-		-			
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
· · · · · · · · · · · · · · · · · · ·		•		-	<u> </u>	•		
Net Increase/(Decrease) in cash held	(3,798)	102,727	(2,704.8%)	102,727	(2,704.8%)	104,856	(6,239.6%)	(2.0%
Cash/cash equivalents at the year begin:	4,100	3,444	84.0%	3,444	84.0%	4,026	238.4%	(14.5%
Cash/cash equivalents at the year end:	302	106,171	35,142.3%	106,171	35,142.3%	108,882	1,297,145.7%	(2.5%

Part 4: Debtor Age Analysis

·	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	То	tal		ts Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,714	6.8%	1,806	3.3%	1,251	2.3%	47,692	87.6%	54,463	15.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11,737	15.6%	3,847	5.1%	2,645	3.5%	56,781	75.7%	75,010	20.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,767	12.4%	3,241	4.6%	1,861	2.6%	57,059	80.4%	70,929	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,438	5.4%	573	2.1%	490	1.8%	24,270	90.7%	26,771	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,762	4.0%	798	1.8%	743	1.7%	40,474	92.5%	43,776	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	142	9.5%	62	4.1%	93	6.2%	1,203	80.3%	1,499	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	4,140	7.1%	2,027	3.5%	1,771	3.1%	50,102	86.3%	58,040	16.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-		-	-	-	-	-	-	-	-	-	-	-
Other	2,292	7.0%	889	2.7%	632	1.9%	28,840	88.3%	32,654	9.0%	-	-	-	-
Total By Income Source	33,991	9.4%	13,242	3.6%	9,486	2.6%	306,422	84.4%	363,142	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	2,447	23.7%	783	7.6%	447	4.3%	6,635	64.3%	10,312	2.8%	-	-		-
Commercial	7,983	32.2%	1,299	5.2%	1,053	4.2%	14,443	58.3%	24,778	6.8%	-	-	-	-
Households	16,711	7.0%	7,683	3.2%	6,054	2.5%	209,125	87.3%	239,573	66.0%	-	-	-	-
Other	6,850	7.7%	3,478	3.9%	1,933	2.2%	76,218	86.1%	88,479	24.4%	-	-	-	-
Total By Customer Group	33,991	9.4%	13.242	3.6%	9,486	2.6%	306,422	84.4%	363,142	100.0%				

Part 5: Creditor Age Analysis

	0 - 31) Days	31 - 6	31 - 60 Days		Days Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	16,662	20.6%	16,219	20.0%	11,818	14.6%	36,333	44.8%	81,032	53.5%
Bulk Water	19,975	100.0%	-	-	-	-	-	-	19,975	13.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48,036	100.0%	-	-	-		-	-	48,036	31.79
Auditor-General	2,419	100.0%	-	-	-	-	-	-	2,419	1.69
Other	0	100.0%	-	-	-	-	-	-	0	-
Total	87,093	57.5%	16,219	10.7%	11,818	7.8%	36,333	24.0%	151,463	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mr Maghawe Kunene	087 630 8101
Financial Manager	Mr Dheki Meseke	007 030 0407

MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

			2018/19				7/18	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Operating Revenue and Expenditure								
Operating Revenue	320.223	105.634	33.0%	105.634	33.0%	98.462	33.2%	7.39
Property rates	47.921	18.269	38.1%	18.269	33.0%	16.755	37.2%	9.0
Property rates - penalties and collection charges	47,321	10,209	30.1%	10,209	30.176	10,735	31.2%	9.0
Service charges - electricity revenue	57.377	13.020	22.7%	13.020	22.7%	13.712	25.5%	(5.0
Service charges - electricity revenue Service charges - water revenue	33.030	7.317	22.7%	7.317	22.7%	7.095	22.8%	3.1
Service charges - water revenue	15.328	3.960	25.8%	3,960	25.8%	3.710	25.7%	6.
Service charges - refuse revenue	8.993	2.352	26.2%	2.352	26.2%	2.215	26.2%	6.2
Service charges - other	0,550	2,332	20.270	2,532	20.2 /6	(1)	20.270	(134.7
Rental of facilities and equipment	1.101	305	27.7%	305	27.7%	482	46.4%	(36.7
Interest earned - external investments	4.474	239	5.3%	239	5.3%	3.359	79.2%	(92.9
Interest earned - outstanding debtors	27.023	7.618	28.2%	7,618	28.2%	6.085	23.9%	25.2
Dividends received	21,020	7,010	20.270	1,010	20270	0,000	20.570	20.
Fines	56	54	97.0%	54	97.0%	26	49.6%	107.
Licences and permits	-	5.815	-	5.815		7	40.070	87.114.
Agency services	10.750	-		-,	_	1.545	15.2%	(100.0
Transfers recognised - operational	110.597	46.384	41.9%	46.384	41.9%	42.270	41.8%	9.
Other own revenue	2.074	301	14.5%	301	14.5%	1.201	61.6%	(74.9
Gains on disposal of PPE	1,500	-	-	-	-	.,	-	
Operating Expenditure	359.995	60.368	16.8%	60.368	16.8%	43.768	14.3%	37.9
Employee related costs	94.656	19.540	20.6%	19.540	20.6%	18.459	20.9%	5.9
Remuneration of councillors	9.056	2.115	23.4%	2.115	23.4%	1.931	23.6%	9.5
Debt impairment	77.000	(3.064)	(4.0%)	(3.064)	(4.0%)	1.764	4.0%	(273.7
Depreciation and asset impairment	41,000	(0,000,	- ()	(4,55.)	(,	.,	-	(=: =::
Finance charges	-	-	-	-	-	-	-	
Bulk purchases	65,336	26.404	40.4%	26.404	40.4%	11.965	19.5%	120.
Other Materials	18,722	1,826	9.8%	1,826	9.8%	1,310	7.4%	39.
Contracted services	16.062	2.275	14.2%	2.275	14.2%	2.400	15.9%	(5.2
Transfers and grants	6,733	585	8.7%	585	8.7%	1,533	24.2%	(61.8
Other expenditure	31,431	10,686	34.0%	10,686	34.0%	4,407	15.2%	142.
Loss on disposal of PPE	-			-	-	-	-	-
Surplus/(Deficit)	(39,772)	45,266		45,266		54,694		
Transfers recognised - capital	68,331	-	-	-	-	17,592	39.2%	(100.0
Contributions recognised - capital	1 -	-	-	-	-	-	-	
Contributed assets	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28,559	45,266		45,266		72,286		
Taxation	-	-		-	-	-	-	
Surplus/(Deficit) after taxation	28,559	45,266		45,266		72,286		
Attributable to minorities	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	28,559	45,266		45,266		72,286		
Share of surplus/ (deficit) of associate	-	-			-	-	-	
Surplus/(Deficit) for the year	28,559	45,266		45,266		72,286		

			2018/19			201	7/18	
	Budget	First (Quarter	Year	to Date	First 0	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Capital Revenue and Expenditure								
Source of Finance	84.431	12.362	14.6%	12.362	14.6%	1.945	4.0%	535.5%
National Government	68.331	7.297	10.7%	7.297	10.7%	1.945	4.3%	
Provincial Government	-	.,		.,		.,		
District Municipality				-	-		-	-
Other transfers and grants		-	-	-	-	-	-	-
Transfers recognised - capital	68,331	7,297	10.7%	7,297	10.7%	1,945	4.3%	275.19
Borrowing				-	-		-	-
Internally generated funds	16,100	-	-	-	-		-	-
Public contributions and donations	-	5,065	-	5,065	-	-	-	(100.0%
Capital Expenditure Standard Classification	84,431	12,362	14.6%	12,362	14.6%	1,945	4.0%	535.59
Governance and Administration	1,000		-	-			-	-
Executive & Council	900	-	-	-	-	-	-	-
Budget & Treasury Office	100	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	9,100		-		-	15	.6%	(100.0%
Community & Social Services	9,100	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	15	.6%	(100.0%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	6,000		-	-	-	-	-	-
Planning and Development	3,000	-	-	-	-	-	-	-
Road Transport	3,000	-	-	-	-	-	-	-
Environmental Protection								
Trading Services Electricity	67,033 12,375	12,362 5.065	18.4% 40.9%	12,362 5.065	18.4% 40.9%	1,931 536	4.7% 3.0%	540.39 845.19
Electricity Water						536	3.0%	
	30,000 24.658	4,728 2.569	15.8% 10.4%	4,728 2.569	15.8% 10.4%	1.395	12.2%	(100.0% 84.2%
Waste Water Management	24,658	2,569	10.4%	2,569	10.4%	1,395	12.2%	84.25
Waste Management	4 200	-	-	-	-	-	-	-
Other	1,298	•	-	-	-			

			2018/19			201	7/18	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2017/18 to Q1 of 2018/19
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities							1	
Receipts	350,331	189,758	54.2%	189,758	54.2%	80,757	29.8%	135.0%
Property rates, penalties and collection charges Service charges	26,356 114,728	29,246 77,344	111.0% 67.4%	29,246 77,344	111.0% 67.4%	5,007 12,388	20.2% 18.1%	484.1% 524.3%
Other revenue Government - operating	14,014 107,531	6,165 46.384	44.0% 43.1%	6,165 46.384	44.0% 43.1%	3,069 42.270	23.3% 42.4%	100.9% 9.7%
Government - capital Interest	68,331 19,370	22,799 7,820	33.4% 40.4%	22,799 7,820	33.4% 40.4%	17,592 430	38.0% 2.4%	29.6% 1,717.2%
Dividends Payments Suppliers and employees	(291,943) (233,210)	(62,847) (62,847)	21.5% 26.9%	(62,847) (62,847)	21.5% 26.9%	(42,066) (41,353)	18.6% 18.8%	49.4% 52.0%
Finance charges Transfers and grants	(52,000) (6,733)	-	-	-	-	(713)	11.3%	(100.0%)
Net Cash from/(used) Operating Activities	58,388	126,912	217.4%	126,912	217.4%	38,691	85.8%	228.0%
Cash Flow from Investing Activities								
Receipts	1,500		-			125	-	(100.0%)
Proceeds on disposal of PPE	1,500	-	-	-	-	125	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(84,331)	(12,362)	14.7%	(12,362)	14.7%	(1,945)	4.3%	535.5%
Capital assets	(84,331)	(12,362)	14.7% 14.9%	(12,362)	14.7%	(1,945)	4.3%	535.5%
Net Cash from/(used) Investing Activities	(82,831)	(12,362)	14.9%	(12,362)	14.9%	(1,820)	4.1%	579.1%
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	(24,443)	114,549	(468.6%)	114,549	(468.6%)	36,870	23,782.3%	210.7%
Cash/cash equivalents at the year begin:	91,813	-	-	-	-	84,728	102.2%	(100.0%)
Cash/cash equivalents at the year end:	67,370	114,549	170.0%	114,549	170.0%	121,598	146.4%	(5.8%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90 Days		Over 9	0 Days	Total		Actual Bad Deb Deb			Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,541	2.6%	1,662	1.7%	1,624	1.6%	92,798	94.1%	98,625	20.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2,703	9.2%	1,151	3.9%	973	3.3%	24,424	83.5%	29,251	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,121	2.6%	1,608	2.0%	11,037	13.5%	67,066	82.0%	81,833	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,228	2.4%	1,058	2.0%	990	1.9%	48,826	93.7%	52,102	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	736	2.6%	611	2.1%	567	2.0%	26,610	93.3%	28,524	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2,681	2.2%	2,619	2.1%	2,625	2.1%	115,847	93.6%	123,773	25.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,989	2.5%	2,282	2.9%	1,889	2.4%	73,129	92.2%	79,289	16.1%	-	-	-	
Total By Income Source	13,999	2.8%	10,992	2.2%	19,706	4.0%	448,700	90.9%	493,397	100.0%		-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	118	.4%	924	2.8%	7,391	22.8%	23,983	74.0%	32,415	6.6%	-	-	-	-
Commercial	974	4.0%	561	2.3%	799	3.3%	21,741	90.3%	24,075	4.9%	-	-	-	-
Households	11,420	2.9%	8,713	2.2%	9,209	2.3%	369,761	92.6%	399,102	80.9%	-	-	-	-
Other	1,487	3.9%	794	2.1%	2,308	6.1%	33,215	87.9%	37,804	7.7%	-	-	-	
Total By Customer Group	13,999	2.8%	10.992	2.2%	19.706	4.0%	448,700	90.9%	493,397	100.0%				

Part 5: Creditor Age Analysis

	0 - 31) Days	31 - 6) Days	61 - 9	Days	Over 9	0 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	782	25.0%	94	3.0%	85	2.7%	2,172	69.3%	3,134	100.09
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	782	25.0%	94	3.0%	85	2.7%	2,172	69.3%	3,134	100.09

Contact Details

Municipal Manager	Mr P Thwala	017 734 6101
Financial Manager	Ma M Disalla	047 794 6449

MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure			2018/19			201	7/18	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Operating Revenue and Expenditure								
Operating Revenue	817.260	181.694	22.2%	181,694	22.2%	166.387	24.5%	9.2%
Property rates	80.520	69.036	85.7%	69.036	85.7%	22.665	32.5%	204.69
Property rates - penalties and collection charges	00,020	00,000		00,000	00.770	22,000	02.070	204.0
Service charges - electricity revenue	392.065	65.679	16.8%	65.679	16.8%	61.884	19.2%	6.19
Service charges - water revenue	71,217	20,429	28.7%	20,429	28.7%	16,183	22.8%	26.2
Service charges - sanitation revenue	36,759	9.205	25.0%	9,205	25.0%	8,061	20.5%	14.2
Service charges - refuse revenue	17.938	5.213	29.1%	5.213	29.1%	4.852	21.0%	7.4
Service charges - other	-	-	-	-		-	-	_
Rental of facilities and equipment	2,000	458	22.9%	458	22.9%	446	65.4%	2.6
Interest earned - external investments	-	5	-	5	-	-	-	(100.0%
Interest earned - outstanding debtors	48,971	11,361	23.2%	11,361	23.2%	11,020	32.7%	3.19
Dividends received	-				-		-	-
Fines	350	15	4.4%	15	4.4%	61	13.1%	(74.5%
Licences and permits	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	111,528	-	-	-	-	40,845	42.1%	(100.09
Other own revenue	55,912	292	.5%	292	.5%	371	7.6%	(21.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	864,257	159,581	18.5%	159,581	18.5%	111,757	12.1%	42.8%
Employee related costs	182.749	9.611	5.3%	9.611	5.3%		-	(100.0%
Remuneration of councillors	12.627	-	-	-	-	-	-	(
Debt impairment	110.159	197	.2%	197	.2%	-	-	(100.09
Depreciation and asset impairment	94,027	-	-	-	-	-	-	
Finance charges		15,233	-	15,233	-	4,776	15.9%	218.9
Bulk purchases	367,958	118,791	32.3%	118,791	32.3%	79,623	22.1%	49.2
Other Materials	4,205	1,374	32.7%	1,374	32.7%	857	7.1%	60.3
Contracted services	22,117	5,853	26.5%	5,853	26.5%	17,493	19.9%	(66.59
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	70,414	8,522	12.1%	8,522	12.1%	9,008	10.3%	(5.49
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(46,997)	22,113		22,113		54,630		
Transfers recognised - capital	-		-		-		-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(46,997)	22,113		22,113		54,630		
Taxation	-	-		-	-	-	-	-
Surplus/(Deficit) after taxation	(46,997)	22,113		22,113		54,630		
Attributable to minorities	-		-		-		-	-
Surplus/(Deficit) attributable to municipality	(46,997)	22,113		22,113		54,630		
Share of surplus/ (deficit) of associate	-	-	-	-		-	-	-
Surplus/(Deficit) for the year	(46,997)	22,113		22,113		54,630		

			2018/19			201	7/18	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Capital Revenue and Expenditure								
Source of Finance	53,491	19.532	36.5%	19.532	36.5%	5,299	7.8%	268.6%
National Government	53,491	19.532	36.5%	19,532	36.5%	5.299	7.9%	268.69
Provincial Government	00,101	10,002	00.070	10,002	00.070	0,255	1.070	200.07
District Municipality			_		_			
Other transfers and grants				-	-			
Transfers recognised - capital	53,491	19.532	36.5%	19.532	36.5%	5,299	7.9%	268.6%
Borrowing	-	-	-	-	-		-	-
Internally generated funds	-	-	-	-	-		-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53,491	19,532	36.5%	19,532	36.5%	5,299	7.8%	268.6%
Governance and Administration			-	-	-		-	-
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	3,212		-		-		-	
Community & Social Services		-	-	-	-	-	-	-
Sport And Recreation	3,212	-		-	-	-	-	-
Public Safety Housing	-	-	_	-	-	-	-	-
Housing Health	-				-	-	-	
Economic and Environmental Services	9.280	851	9.2%	851	9.2%			(100.0%
Planning and Development	9,200	031	3.270	031	9.2 /6			(100.0%
Road Transport	9.280	851	9.2%	851	9.2%		1	(100.0%
Environmental Protection	0,200		5.2.70	-	01/0			(100.07
Trading Services	41,000	18,681	45.6%	18,681	45.6%	5,299	8.1%	252.59
Electricity	6,000	75	1.2%	75	1.2%	-		(100.0%
Water	15,000	6,282	41.9%	6,282	41.9%	1,651	5.9%	280.49
Waste Water Management	20,000	12,324	61.6%	12,324	61.6%	3,648	12.2%	237.89
Waste Management	-	-	-	-	-	-	-	-
Other	_							

			2018/19			201	17/18	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	ĺ
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2017/18 to Q1 of 2018/1
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	705,350	275,465	39.1%	275,465	39.1%	277,273	42.6%	(.7%
Property rates, penalties and collection charges Service charges	48,312 418,971	9,005 74,765	18.6% 17.8%	9,005 74,765	18.6% 17.8%	11,461 45,441	20.8% 11.9%	(21.4% 64.5%
Other revenue Government - operating	58,262 111,528	132,897 46,710	228.1% 41.9%	132,897 46,710	228.1% 41.9%	153,076 57,327	624.5% 59.0%	(13.2% (18.5%
Government - capital Interest	56,034 12,243	11,000 1,089	19.6% 8.9%	11,000 1,089	19.6% 8.9%	8,838 1,129	13.4% 4.5%	24.59
Dividends Payments Suppliers and employees	(660,071) (660,071)	(256,750) (256,750)	38.9% 38.9%	(256,750) (256,750)	38.9% 38.9%	(206,380) (203,880)	35.3% 36.8%	24.49 25.99
Finance charges Transfers and grants	-	-	-	-	-	(2,500)	8.3%	(100.09
Net Cash from/(used) Operating Activities	45,279	18,715	41.3%	18,715	41.3%	70,893	107.7%	(73.6%
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	(53,491)	(19,532)	36.5%	(19,532)	36.5%	(5,299)	8.1%	268.69
Capital assets	(53,491)	(19,532)	36.5%	(19,532)	36.5%	(5,299)	8.1%	268.69
Net Cash from/(used) Investing Activities	(53,491)	(19,532)	36.5%	(19,532)	36.5%	(5,299)	8.1%	268.69
Cash Flow from Financing Activities								
Receipts			-	-				
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments			-	-		-		
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities		-	-			-	-	
Net Increase/(Decrease) in cash held	(8,212)	(816)	9.9%	(816)	9.9%	65,593	***********	(101.2%
Cash/cash equivalents at the year begin:	1.160	1.160	100.0%	1.160	100.0%	117	3.2%	891.19
Castifcasti equivalents at the year begin.	1,100	1,100	100.0%	1,100	100.0%	117	3.270	091.17

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	То	tal		ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,007	4.7%	5,367	3.1%	4,255	2.5%	152,833	89.7%	170,462	20.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16,330	19.6%	5,620	6.8%	1,849	2.2%	59,364	71.4%	83,163	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,343	3.4%	3,436	2.2%	3,032	1.9%	143,995	92.4%	155,806	18.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4,071	4.9%	1,790	2.1%	1,557	1.9%	76,408	91.2%	83,826	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,680	2.9%	1,216	2.1%	1,147	2.0%	54,355	93.1%	58,399	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-		-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3,947	2.0%	3,800	1.9%	3,697	1.8%	190,494	94.3%	201,937	24.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-		-	-	-	-	-	-	-	-	-	-	-
Other	3,146	4.3%	1,451	2.0%	1,014	1.4%	66,957	92.3%	72,568	8.8%	-	-	-	-
Total By Income Source	42,525	5.1%	22,680	2.7%	16,550	2.0%	744,407	90.1%	826,162	100.0%		-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	614	16.6%	468	12.7%	396	10.7%	2,217	60.0%	3,696	.4%		-		
Commercial	25,376	21.1%	7,701	6.4%	3,505	2.9%	83,504	69.5%	120,086	14.5%	-	-	-	
Households	13,322	2.2%	12,069	2.0%	10,482	1.7%	570,240	94.1%	606,113	73.4%	-	-	-	-
Other	3,212	3.3%	2,441	2.5%	2,168	2.3%	88,446	91.9%	96,267	11.7%	-	-	-	
Total By Customer Group	42,525	5.1%	22,680	2.7%	16,550	2.0%	744,407	90.1%	826,162	100.0%				

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60) Days	61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	51,627	7.5%	-	-	60,505	8.8%	572,405	83.6%	684,537	56.5%
Bulk Water	-	-		-	25	-	208,575	100.0%	208,600	17.2%
PAYE deductions	1,081	4.7%	2,957	12.9%	3,355	14.6%	15,517	67.7%	22,909	1.9%
VAT (output less input)	1,880	11.6%	881	5.4%	4,924	30.4%	8,521	52.6%	16,206	1.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-		-	-	-	-	-	-	-
Trade Creditors	53	.2%	6,148	19.9%	2,846	9.2%	21,783	70.7%	30,830	2.5%
Auditor-General	448	22.8%	65	3.3%	65	3.3%	1,391	70.7%	1,969	.2%
Other	-	-	1,575	.6%	-	-	245,369	99.4%	246,944	20.4%
Total	55,089	4.5%	11,626	1.0%	71,720	5.9%	1,073,560	88.6%	1,211,996	100.0%

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

MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure			2018/19			201		
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Operating Revenue and Expenditure								
Operating Revenue	210.687	119.844	56.9%	119.844	56.9%	57,449	28.7%	108.6%
Property rates	18.321	13,525	73.8%	13,525	73.8%	2.642	16.7%	411.85
Property rates - penalties and collection charges	10,321	15,525	73.076	10,020	73.076	2,042	10.770	411.0
Service charges - electricity revenue	52.984	24.643	46.5%	24.643	46.5%	14.763	29.5%	66.9
Service charges - water revenue	17.810	6.361	35.7%	6,361	35.7%	5,757	32.8%	10.5
Service charges - sanitation revenue	17.406	6,692	38.4%	6.692	38.4%	4,613	28.6%	45.1
Service charges - refuse revenue	6.639	2.227	33.6%	2.227	33.6%	1,421	23.5%	56.7
Service charges - other	0,000	2,22,		2,227	- 00.070	1,421	20.070	55.7
Rental of facilities and equipment	193	57	29.7%	57	29.7%		-	(100.09
Interest earned - external investments	700	20	2.9%	20	2.9%	162	14.7%	(87.79
Interest earned - outstanding debtors	19.000	-	2.570	-	2.070	1.861	8.4%	(100.0%
Dividends received	10,000		_	_	_	1,001	0.470	(100.07
Fines	1.970	158	8.0%	158	8.0%	_	_	(100.0%
Licences and permits	12	-	-	-	-	_	_	(100.07
Agency services	3.683	1.378	37.4%	1.378	37.4%	_	_	(100.09
Transfers recognised - operational	69.695	64.300	92.3%	64,300	92.3%	26.229	40.8%	145.19
Other own revenue	2.274	482	21.2%	482	21.2%	20,220	40.070	(100.0%
Gains on disposal of PPE	2,214	-	-	-		-	-	(100.07
Operating Expenditure	212.032	28,179	13.3%	28.179	13.3%	51.540	24.2%	(45.3%
Employee related costs	55.773	1.359	2.4%	1.359	2.4%	13.036	24.7%	(89.6%
Remuneration of councillors	5.356	.,		.,	-	408	7.8%	(100.0%
Debt impairment	36.089	_	_	_	_		-	(1000)
Depreciation and asset impairment	18,581			_	_	_	_	_
Finance charges				_	-	-	-	-
Bulk purchases	59.591	16.673	28.0%	16.673	28.0%	10.641	15.4%	56.7
Other Materials	2.897	423	14.6%	423	14.6%	992	15.2%	(57.39
Contracted services	15.525			-		525	4.5%	(100.09
Transfers and grants	3,221	511	15.9%	511	15.9%	-	-	(100.09
Other expenditure	15,000	9,213	61.4%	9,213	61.4%	25,938	349.2%	(64.59
Loss on disposal of PPE	-		-	-	- 1	-	-	
Surplus/(Deficit)	(1,344)	91,664		91,664		5,909		
Transfers recognised - capital	44,884	1		1	-	857	2.1%	(99.99
Contributions recognised - capital	-			-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43,540	91,665		91,665		6,766		
Taxation	-	-		-		-	-	-
Surplus/(Deficit) after taxation	43,540	91,665		91,665		6,766		
Attributable to minorities	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	43,540	91,665		91,665		6,766		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	43,540	91,665		91,665		6,766		

			2018/19			201	7/18	
	Budget	First (Quarter	Year	to Date	First 0	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Capital Revenue and Expenditure								
Source of Finance	44.884	14.350	32.0%	14.350	32.0%	15.381	38.3%	(6.7%)
National Government	44.884	14,350	32.0%	14,350	32.0%	15,381	38.3%	(6.7%)
Provincial Government	44,004	14,550	32.070	14,000	32.070	10,001	30.370	(0.770
District Municipality								
Other transfers and grants	_		_		_			
Transfers recognised - capital	44.884	14.350	32.0%	14.350	32.0%	15.381	38.3%	(6.7%
Borrowing			-	-	-		-	,,.
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44,884	14,350	32.0%	14,350	32.0%	15,381	38.3%	(6.7%
Governance and Administration		11,353	-	11,353			-	(100.0%)
Executive & Council	-	11,353	-	11,353	-	-	-	(100.0%
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	13,864		-				-	-
Community & Social Services		-	-	-	-	-	-	-
Sport And Recreation	13,864	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing Health	-	-	-	-	-	-	-	-
Fealth Economic and Environmental Services	-	-	-	-	-	7.381	376.2%	(100.0%
Planning and Development	-		-	-		7,381	376.2%	(100.0%
Road Transport	-					7.381	376.2%	(100.0%
Environmental Protection	-	-		-	-	1,301	3/0.2%	(100.0%
Trading Services	31.020	2.997	9.7%	2.997	9.7%	8.000	21.0%	(62.5%
Electricity	13.430	2,997	22.3%	2,997	22.3%	8.000	36.4%	(62.5%
Water	-		-	-,		-	-	
Waste Water Management	17,590	-	-		-			-
Waste Management	-	-	-	-	-			-
Other			-	-	-	-	-	-

rait 3. Casii Receipts and Fayinents			2018/19			201	7/18	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	ĺ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Cash Flow from Operating Activities Receipts	202.335	71.068	35.1%	71,068	35.1%	67.423	34.3%	5.4%
		,						
Property rates, penalties and collection charges Service charges	12,275 63,543	3,543 18,342	28.9% 28.9%	3,543 18,342	28.9% 28.9%	1,763 11,597	15.9% 17.3%	101.0% 58.2%
Other revenue	8,132	1,826	22.5%	1,826	22.5%	5,597	58.3%	(67.4%)
Government - operating	69,695	29,259	42.0%	29,259	42.0%	26,656	41.4%	9.8%
Government - capital	44,191	18,060	40.9%	18,060	40.9%	21,577	53.8%	(16.3%)
Interest	4,500	39	.9%	39	.9%	233	5.7%	(83.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(157,362)	(44,033) (44,033)	28.0% 28.6%	(44,033) (44,033)	28.0% 28.6%	(43,017) (43,017)	27.6% 28.2%	2.4% 2.4%
Suppliers and employees Finance charges	(154,141)	(44,033)	28.0%	(44,033)	28.6%	(43,017)	28.2%	2.4%
Finance charges Transfers and grants	(3.221)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	44,974	27.036	60.1%	27.036	60.1%	24,406	60.7%	10.8%
, , , , , , , , , , , , , , , , , , ,	77,017	21,000	00:170	21,000	00.170	24,400	00.170	10.070
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	(44,191)	(20.538)	46.5%	(20,538)	46.5%	(15,422)	38.4%	33.2%
Capital assets	(44,191)	(20,538)	46.5%	(20,538)	46.5%	(15,422)	38.4%	33.2%
Net Cash from/(used) Investing Activities	(44,191)	(20,538)	46.5%	(20,538)	46.5%	(15,422)	38.4%	33.2%
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	783	6,498	830.1%	6,498	830.1%	8,984	10,417.9%	(27.7%)
Cash/cash equivalents at the year begin:	232	128	55.1%	128	55.1%	145	.4%	(12.0%)
Cash/cash equivalents at the year end:	1.015	6,625	652.9%	6.625	652.9%	9,129	27.0%	(27.4%)
	.,0.0	0,020	002.070	0,020	002.570	0,120	21.070	(2470)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	To	tal		ts Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,665	2.8%	921	1.6%	850	1.4%	55,915	94.2%	59,352	16.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3,216	11.7%	833	3.0%	862	3.1%	22,590	82.1%	27,502	7.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	931	2.3%	719	1.8%	3,369	8.4%	35,173	87.5%	40,192	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,515	2.3%	1,689	2.5%	911	1.4%	62,954	93.9%	67,069	18.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	546	1.5%	517	1.4%	509	1.4%	34,840	95.7%	36,412	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13	1.8%	11	1.6%	11	1.5%	681	95.2%	716	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	2,095	2.7%	2,077	2.6%	2,019	2.6%	72,601	92.1%	78,791	21.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	450	.9%	493	.9%	406	.8%	51,249	97.4%	52,599	14.5%	-	-	-	-
Total By Income Source	10,431	2.9%	7,262	2.0%	8,938	2.5%	336,002	92.7%	362,632	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(40)	(.6%)	217	3.1%	2,343	33.8%	4,410	63.6%	6,931	1.9%	-	-	-	-
Commercial	5,868	6.4%	2,721	3.0%	1,749	1.9%	81,281	88.7%	91,619	25.3%	-	-	-	-
Households	4,261	1.7%	3,896	1.6%	4,425	1.8%	231,637	94.8%	244,220	67.3%	-	-	-	
Other	341	1.7%	427	2.2%	420	2.1%	18,675	94.0%	19,863	5.5%	-	-	-	
Total By Customer Group	10,431	2.9%	7,262	2.0%	8,938	2.5%	336,002	92.7%	362,632	100.0%		-	-	

Part 5: Creditor Age Analysis

	0 - 31) Days	31 - 60) Days	61 - 9	Days Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6,155	19.0%	10,540	32.6%	539	1.7%	15,140	46.8%	32,375	61.5%
Bulk Water	-	-	-	-	162	4.8%	3,209	95.2%	3,371	6.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-		-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,439	14.4%	2,373	14.0%	219	1.3%	11,867	70.2%	16,898	32.19
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8,595	16.3%	12,913	24.5%	920	1.7%	30,216	57.4%	52,644	100.0%

Contact Details

Municipal Manager	Mr SL Netshivhale	017 773 2031
Cinemaiol Manager	Ma Alina Nasana	047 773 4363

MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2018/19 2017/18									
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter	i		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1		
Operating Revenue and Expenditure										
	1.758.947	435.276	24.7%	435,276	24.7%	346.329	20.5%	25.7%		
Operating Revenue Property rates	1,738,947 350.790	435,276 81,444	24.1%	435,276 81,444	24.1%	113,444	20.5% 42.6%	(28.2%		
	350,790	81,444	23.2%	81,444	23.2%	113,444	42.0%	(28.27)		
Property rates - penalties and collection charges Service charges - electricity revenue	488.433	149.644	30.6%	149.644	30.6%	-	-	(100.09		
Service charges - electricity revenue	370,783	109.323	29.5%	109.323	29.5%	87.905	25.7%	24.4		
Service charges - water revenue	101.720	27.018	26.6%	27.018	26.6%	25.624	26.0%	5.4		
Service charges - sanitation revenue	108,215	30.520	28.2%	30.520	28.2%	28,497	25.2%	7.1		
Service charges - reliase revenue	100,213	285	20.270	285	20.276	46	23.270	518.5		
Rental of facilities and equipment	5.444	1.066	19.6%	1.066	19.6%	786	15.2%	35.69		
Interest earned - external investments	1.200	778	64.8%	778	64.8%	-	10.270	(100.0%		
Interest earned - outstanding debtors	- 1,200	21.728	-	21.728	-	-	-	(100.0%		
Dividends received	58	,	_		_	0	.7%	(100.0%		
Fines	31.624	357	1.1%	357	1.1%	48	.2%	638.19		
Licences and permits	-	-	-	-	-	-	- "	-		
Agency services	-				-	-		-		
Transfers recognised - operational	289,452	11,526	4.0%	11,526	4.0%	89,043	36.0%	(87.1%		
Other own revenue	9,608	1,588	16.5%	1,588	16.5%	311	.6%	410.49		
Gains on disposal of PPE	1,620	-	-	-	-	624	2.1%	(100.0%		
Operating Expenditure	1,700,171	359,279	21.1%	359,279	21.1%	267,162	16.1%	34.5%		
Employee related costs	488.009	12.589	2.6%	12.589	2.6%	123.704	26.1%	(89.8%)		
Remuneration of councillors	24,618	7,929	32.2%	7,929	32.2%	8,547	37.8%	(7.2%		
Debt impairment	73,136	-	-	-	-		-			
Depreciation and asset impairment	110,896	3	-	3	-	99,620	61.4%	(100.09		
Finance charges	3,608	28,036	777.1%	28,036	777.1%	-	-	(100.09		
Bulk purchases	654,960	277,490	42.4%	277,490	42.4%	16,388	2.4%	1,593.2		
Other Materials	29,232	542	1.9%	542	1.9%	18	-	2,993.1		
Contracted services	242,523	14,427	5.9%	14,427	5.9%	13,743	10.6%	5.0		
Transfers and grants	3,863	792	20.5%	792	20.5%	37	.1%	2,050.9		
Other expenditure	69,326	17,788	25.7%	17,788	25.7%	5,106	7.6%	248.49		
Loss on disposal of PPE	-	(318)	-	(318)	-	-	-	(100.0%		
Surplus/(Deficit)	58,777	75,997		75,997		79,166				
Transfers recognised - capital	74,651	116,857	156.5%	116,857	156.5%	20,658	28.4%	465.7		
Contributions recognised - capital	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	133,428	192,853		192,853		99,824				
Taxation	-	-		-	-	-		-		
Surplus/(Deficit) after taxation	133,428	192,853		192,853		99,824				
Attributable to minorities	-	-	-	-		6	-	(100.09		
Surplus/(Deficit) attributable to municipality	133,428	192,853		192,853		99,830				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	133,428	192,853		192,853		99,830				

			2018/19			201	7/18	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Capital Revenue and Expenditure								
Source of Finance	133,448	13.270	9.9%	13.270	9.9%	3,263	3.1%	306.7%
National Government	74.651	9.834	13.2%	9.834	13.2%	3,263	4.5%	
Provincial Government	74,001	9,034	13.2%	9,034	13.276	3,203	4.5%	201.47
District Municipality								-
Other transfers and grants								-
Transfers recognised - capital	74.651	9.834	13.2%	9.834	13.2%	3,263	4.5%	201.49
Borrowing	74,051	9,034	13.270	9,034	13.276	3,203	4.370	201.47
Internally generated funds	58.797	3.436	5.8%	3.436	5.8%			(100.0%
Public contributions and donations	-		-		- 0.070	-		(100.07
Capital Expenditure Standard Classification	133.448	13.270	9.9%	13.270	9.9%	3,263	3.1%	306.79
Governance and Administration						3,203		
Governance and Administration Executive & Council	16,000 300	2,445	15.3%	2,445	15.3%			(100.0%
Budget & Treasury Office	15.700	2.445	15.6%	2.445	15.6%			(100.0%
Corporate Services	15,700	2,440	13.0%	2,440	13.0%			(100.03
Community and Public Safety	5.500	_		-				-
Community & Social Services	4.900							
Sport And Recreation	4,500	_	_	_	_	_		_
Public Safety	600	_	_	_	_	_		_
Housing	-	-		_	-	-		-
Health	-	-		-	-	-		-
Economic and Environmental Services	11,897	0	-	0	-		-	(100.0%
Planning and Development		-	-	-	-	-	-	
Road Transport	9,917	-	-	-	-	-	-	-
Environmental Protection	1,980	0	-	0	-	-	-	(100.0%
Trading Services	100,051	10,824	10.8%	10,824	10.8%	3,263	3.9%	231.89
Electricity	18,320	7,445	40.6%	7,445	40.6%	-	-	(100.0%
Water	22,131	989	4.5%	989	4.5%	-	-	(100.0%
Waste Water Management	49,100	2,390	4.9%	2,390	4.9%	3,263	13.1%	(26.8%
Waste Management	10,500	-	-	-	-	-	-	-
Other			-				-	

			2018/19			201	7/18	
	Budget	First C	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	1,461,141	436,974	29.9%	436,974	29.9%	424,143	27.4%	3.0%
Property rates, penalties and collection charges Service charges	228,684 793,673	54,839 186,941	24.0% 23.6%	54,839 186,941	24.0% 23.6%	35,774 126,383	15.4% 14.3%	53.3% 47.9%
Other revenue	39,021	40,580	104.0%	40,580	104.0%	144,765	199.0%	(72.0%)
Government - operating	289,452	120,440	41.6%	120,440	41.6%	93,670	37.9%	28.6%
Government - capital	74,651	32,200	43.1%	32,200	43.1%	23,550	32.4%	36.7%
Interest	35,602	1,975	5.5%	1,975	5.5%	-	-	(100.0%)
Dividends	58	-	-	-	-	-	-	-
Payments	(1,663,344)	(453,536)	27.3%	(453,536)	27.3%	(457,916)	33.5%	(1.0%)
Suppliers and employees	(1,627,529)	(425,500)	26.1%	(425,500)	26.1%	(457,916)	33.6%	(7.1%)
Finance charges Transfers and grants	(3,608)	(28,036)	777.1%	(28,036)	777.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	(202,203)	(16.562)	8.2%	(16,562)	8.2%	(33,773)	(18,6%)	(51.0%)
Cash Flow from Investing Activities	(212,211)	(11,012)		(11)111/		(==,::=)	(121271)	(=,
Receipts		318		318	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	318	-	318	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(153,066)	(13,259)	8.7%	(13,259)	8.7%	(2,711)	2.6%	389.1%
Capital assets	(153,066)	(13,259)	8.7%	(13,259)	8.7%	(2,711)	2.6%	389.1%
Net Cash from/(used) Investing Activities	(153,066)	(12,941)	8.5%	(12,941)	8.5%	(2,711)	3.4%	377.4%
Cash Flow from Financing Activities								
Receipts		(78)	-	(78)		(26)	-	196.9%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(78)		(78)		(26)	-	196.9%
Payments Repayment of borrowing	(2,225) (2,225)	(865)	38.9% 38.9%	(865)	38.9% 38.9%		-	(100.0%) (100.0%)
Net Cash from/(used) Financing Activities	(2,225)	(943)	42.4%	(943)	42.4%	(26)	1.2%	3,491,6%
1 1	(2,223)	(943)		,				.,
Net Increase/(Decrease) in cash held	(357,494)	(30,445)	8.5%	(30,445)	8.5%	(36,510)	(36.4%)	(16.6%)
Cash/cash equivalents at the year begin:	51,609	57,082	110.6%	57,082	110.6%	39,387	185.1%	44.9%
Cash/cash equivalents at the year end:	(305,884)	26,636	(8.7%)	26,636	(8.7%)	2,877	2.4%	825.9%

Part 4: Debtor Age Analysis

•	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	To	tal	Actual Bad Deb Deb			Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	40,817	8.6%	31,583	6.6%	13,610	2.9%	390,904	82.0%	476,915	33.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	52,457	23.6%	21,713	9.8%	16,840	7.6%	130,829	59.0%	221,839	15.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23,209	18.1%	13,597	10.6%	6,717	5.2%	84,647	66.0%	128,170	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11,619	6.1%	9,043	4.7%	5,164	2.7%	165,578	86.5%	191,404	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11,700	8.2%	7,382	5.2%	6,478	4.5%	117,188	82.1%	142,747	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-		-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-		-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4,432	1.7%	634	.2%	(461)	(.2%)	259,867	98.3%	264,472	18.6%	-	-	-	-
Total By Income Source	144,234	10.1%	83,951	5.9%	48,347	3.4%	1,149,014	80.6%	1,425,547	100.0%		-	-	
Debtors Age Analysis By Customer Group														
Organs of State	7,886	19.7%	7,703	19.2%	949	2.4%	23,508	58.7%	40,046	2.8%		-		
Commercial	50,309	27.6%	22,311	12.2%	11,678	6.4%	98,214	53.8%	182,513	12.8%	-	-	-	-
Households	84,467	7.2%	53,010	4.5%	35,115	3.0%	996,298	85.2%	1,168,891	82.0%	-	-	-	-
Other	1,571	4.6%	926	2.7%	606	1.8%	30,994	90.9%	34,098	2.4%	-	-	-	-
Total By Customer Group	144,234	10.1%	83,951	5.9%	48.347	3.4%	1,149,014	80.6%	1.425.547	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days		Days	61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	87,221	9.7%	109,841	12.2%	112,629	12.6%	587,155	65.5%	896,847	72.8%
Bulk Water	-	-	29,519	21.1%	22,696	16.2%	87,725	62.7%	139,940	11.4%
PAYE deductions	6,289	100.0%	-	-	-	-	-	-	6,289	.5%
VAT (output less input)	-	-		-	-	-	-	-	-	-
Pensions / Retirement	7,401	100.0%		-	-	-	-	-	7,401	.6%
Loan repayments	-	-		-	-	-	-	-	-	-
Trade Creditors	6,511	3.6%	6,479	3.6%	1,478	.8%	164,763	91.9%	179,231	14.6%
Auditor-General	1,135	72.3%		-	8	.5%	426	27.1%	1,569	.1%
Other	-	-	-	-	-	-	-	-	-	
Total	108,557	8.8%	145,839	11.8%	136,812	11.1%	840,070	68.2%	1,231,278	100.0%

Contact Details

Municipal Manager	Mr BM Mhlanga	017 620 6279
Financial Manager	Mar D. D. Calada	047 000 0076

MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure			2018/19			201	7/18	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Operating Revenue and Expenditure								
Operating Revenue	472.658	144,953	30.7%	144.953	30.7%	119.683	28.4%	21.1%
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	2,756	55	2.0%	55	2.0%	101	5.3%	(45.4%
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	14,946	1,592	10.7%	1,592	10.7%	1,491	21.3%	6.85
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	454,585	140,229	30.8%	140,229	30.8%	117,931	28.7%	18.99
Other own revenue	371	3,077	829.0%	3,077	829.0%	160	43.0%	1,819.99
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	470.227	81,306	17.3%	81.306	17.3%	59.875	12.4%	35.8%
Employee related costs	153.857	36 941	24 0%	36 941	24.0%	31.375	22.6%	17.79
Remuneration of councillors	13.633	3.281	24.1%	3.281	24.1%	2.935	22.1%	11.89
Debt impairment	_				- "	-	-	
Depreciation and asset impairment	21,219				-		-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-				-		-	-
Other Materials	10,955	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
Transfers and grants	219,905	28,622	13.0%	28,622	13.0%	16,588	6.5%	72.55
Other expenditure	50,659	12,462	24.6%	12,462	24.6%	8,977	15.7%	38.89
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2,431	63,647		63,647		59,808		
Transfers recognised - capital	-	-	-		-	-	-	
Contributions recognised - capital					-		-	
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2,431	63,647		63,647		59,808		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2,431	63,647		63,647		59,808		
Attributable to minorities	-	-	-		-		-	-
Surplus/(Deficit) attributable to municipality	2,431	63,647		63,647		59,808		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2,431	63,647		63,647		59,808		

			2018/19			201	7/18	
	Budget	First (Quarter	Year	to Date	First (Quarter	ĺ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Capital Revenue and Expenditure								
Source of Finance	38.157	2.682	7.0%	2.682	7.0%	4,500	16.0%	(40.4%
National Government		-,		_,		,,		(
Provincial Government			_		_			
District Municipality				_	-	-	-	
Other transfers and grants		-	-	-	-	-	-	-
Transfers recognised - capital				-		-	-	
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	38,157	2,682	7.0%	2,682	7.0%	4,500	16.0%	(40.49
Public contributions and donations	-	-	-	-	-		-	
Capital Expenditure Standard Classification	38,157	2,682	7.0%	2,682	7.0%	4,500	16.0%	(40.4%
Governance and Administration	38,157	2,682	7.0%	2,682	7.0%	4,500	16.0%	(40.4%
Executive & Council	38,157	2,682	7.0%	2,682	7.0%	-	-	(100.09
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	4,500	-	(100.09
Community and Public Safety			-	-	-	-	-	
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services			-	-	-		-	
Planning and Development	-	-	-	-	-	-	-	-
Road Transport Environmental Protection	-	-	-	-	-	-	-	· -
	-	-	-	-	-	-	-	· -
Trading Services Electricity					•			
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-		-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other			-	-	-		-	

			2018/19			201	17/18	l
	Budget	First C	Quarter	Year	to Date	First (Quarter	ĺ
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
R thousands					арргорпалоп		арргоришион	
Cash Flow from Operating Activities	470.050	122,717	26.0%	122,717	26.0%	119.683	28.4%	2.5%
Receipts	472,658	122,/1/	20.0%	122,/1/	20.0%	119,003	20.4%	2.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	2,756	55	2.0%	55	2.0%	-	-	(100.0%
Other revenue	371	3,077	829.0%	3,077	829.0%	92	24.7%	3,234.8%
Government - operating	454,585	117,993	26.0%	117,993	26.0%	732	.2%	16,025.7%
Government - capital	-	-	-	-	-	117,368	-	(100.0%)
Interest	14,946	1,592	10.7%	1,592	10.7%	1,491	21.3%	6.8%
Dividends	-	-	-	-	-	-	-	-
Payments	(449,008)	(73,128)	16.3%	(73,128)	16.3%	(59,166)	12.7%	23.6%
Suppliers and employees	(229,103)	(44,506)	19.4%	(44,506)	19.4%	(59,166)	28.3%	(24.8%)
Finance charges						-	-	
Transfers and grants	(219,905)	(28,622)	13.0%	(28,622)	13.0%		-	(100.0%)
Net Cash from/(used) Operating Activities	23,650	49,589	209.7%	49,589	209.7%	60,517	(138.2%)	(18.1%)
Cash Flow from Investing Activities								
Receipts						276,000		(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	276,000	-	(100.0%)
Payments	(38,157)	(2,066)	5.4%	(2,066)	5.4%	(4,500)	16.0%	(54.1%)
Capital assets	(38,157)	(2,066)	5.4%	(2,066)	5.4%	(4,500)	16.0%	(54.1%)
Net Cash from/(used) Investing Activities	(38,157)	(2,066)	5.4%	(2,066)	5.4%	271,500	(967.9%)	(100.8%)
Cash Flow from Financing Activities								
Receints						(197)		(100.0%)
Short term loans		_			-	(197)	-	(100.0%)
Borrowing long term/refinancing		_			-	, , ,	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments		-		-			-	
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities			-		-	(197)	-	(100.0%)
Net Increase/(Decrease) in cash held	(14,507)	47,523	(327.6%)	47,523	(327.6%)	331,820	(461.8%)	(85.7%)
Cash/cash equivalents at the year begin:	157.443					-	, ,	
Cash/cash equivalents at the year end:	142,936	47,523	33.2%	47.523	33.2%	331.820	2,602.9%	(85.7%)
Casilicasii equivalenta at the yeal end.	142,330	41,323	33.276	41,323	33.276	331,020	2,002.976	(03.7

Part 4: Debtor Age Analysis

	0 - 30	0 - 30 Days		0 Days	61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors			Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18,488	100.0%	-	-	-	-	-	-	18,488	100.0%	-	-	-	-
Total By Income Source	18,488	100.0%		-	-			-	18,488	100.0%		-	-	-
Debtors Age Analysis By Customer Group														
Organs of State					-	-		-	-			-	-	-
Commercial					-	-		-	-			-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18,488	100.0%	-	-	-	-	-	-	18,488	100.0%	-	-	-	-
Total By Customer Group	18,488	100.0%							18,488	100.0%				

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%								
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	43,513	100.0%	-	-	-	-	-	-	43,513	100.0%
Total	43,513	100.0%		-					43,513	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mr CA Habile	017 801 7008
Cinemain! Manager	Mr. 7D Duthalasi	017 901 7012

Source Local Government Database

All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure			2018/19			201	7/18	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Operating Revenue and Expenditure								
Operating Revenue	451.576	135.974	30.1%	135,974	30.1%	87.527	18.6%	55.4%
Property rates	96.766	17.123	17.7%	17.123	17.7%	78.714	107.8%	(78.2%
Property rates - penalties and collection charges	50,700	11,120	11.170	11,120	11.170	70,714	101.070	(10.27
Service charges - electricity revenue	159.714	31.189	19.5%	31.189	19.5%	_	_	(100.0%
Service charges - water revenue	37.206	15,035	40.4%	15,035	40.4%	4.206	9.5%	257.49
Service charges - sanitation revenue	13.492	3.215	23.8%	3,215	23.8%	1,343	10.6%	139.55
Service charges - refuse revenue	15,469	2.190	14.2%	2.190	14.2%	1,040	10.070	(100.0%
Service charges - other	10,100	-,		-,		_	_	(
Rental of facilities and equipment	2.899	12	.4%	12	.4%	202	8.5%	(94.0%
Interest earned - external investments	2,000					-	- 0.070	,54.0%
Interest earned - outstanding debtors	32.267	17.027	52.8%	17.027	52.8%	_	-	(100.0%
Dividends received		,	-	,		3.061	_	(100.0%
Fines	2.011	10	.5%	10	.5%	-,	_	(100.0%
Licences and permits	1.833	1	-	1	-	-	-	(100.0%
Agency services	-	_	_	_	_	_	_	
Transfers recognised - operational	87.187	44.142	50.6%	44.142	50.6%	-	-	(100.0%
Other own revenue	2,731	6.030	220.8%	6.030	220.8%	0	-	7.444.508.69
Gains on disposal of PPE	-	-	-	-	-		-	-
Operating Expenditure	443.138	84.097	19.0%	84.097	19.0%	37.592	8.1%	123.7%
Employee related costs	153.660	10.837	7.1%	10.837	7.1%	19.430	13.5%	(44.2%
Remuneration of councillors	2.040	150	7.4%	150	7.4%	1.632	19.9%	(90.8%
Debt impairment	35.126	1.627	4.6%	1,627	4.6%	-	-	(100.0%
Depreciation and asset impairment	25.000	.,	-	.,	-	133	.5%	(100.0%
Finance charges	-				-	-	-	-
Bulk purchases	143.000	54.101	37.8%	54.101	37.8%	8.953	6.1%	504.39
Other Materials	2,345	566	24.1%	566	24.1%	67	.4%	748.95
Contracted services	27,438	8,677	31.6%	8,677	31.6%	3,326	31.0%	160.89
Transfers and grants	-		-	-	-	-	-	-
Other expenditure	54,529	8,140	14.9%	8,140	14.9%	4,051	9.9%	101.09
Loss on disposal of PPE	-		-	-	-	-	-	-
Surplus/(Deficit)	8.438	51.876		51.876		49.935		
Transfers recognised - capital	20,054	5,586	27.9%	5,586	27.9%	-	-	(100.0%
Contributions recognised - capital		,	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28,492	57,462		57,462		49,935		
Taxation	-							
Surplus/(Deficit) after taxation	28,492	57,462		57,462		49,935		
Attributable to minorities	-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	28,492	57,462		57,462		49,935		
Share of surplus/ (deficit) of associate	-		-		-			-
Surplus/(Deficit) for the year	28,492	57,462		57,462		49,935		

			2018/19			201	7/18	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Capital Revenue and Expenditure								
Source of Finance	35.362	3,438	9.7%	3,438	9.7%	0	-	***************************************
National Government	32,609	3.438	10.5%	3,438	10.5%			(100.0%
Provincial Government	-	-		-,		0		(100.0%
District Municipality				-	-	ō	-	(100.0%
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	32,609	3,438	10.5%	3,438	10.5%	0	-	171.900.150.09
Borrowing	-		-	-	-	-	-	-
Internally generated funds	2,753		-	-	-	0	-	(100.0%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35,362	3,438	9.7%	3,438	9.7%	0		114,600,066.79
Governance and Administration	197		-	-			-	-
Executive & Council	118	-	-	-	-	-	-	-
Budget & Treasury Office	79	-	-	-	-		-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	-	360	-	360			-	(100.0%
Community & Social Services	-		-		-	-	-	-
Sport And Recreation	-	360	-	360	-	-	-	(100.09
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health						-	-	-
Economic and Environmental Services	26,991	276	1.0%	276	1.0%		-	(100.0%
Planning and Development Road Transport	26.991	276	1.0%	276	1.0%	-	-	(100.0%
Environmental Protection	20,391	210	1.0%	210	1.0%		-	(100.0%
Trading Services	8.174	2.801	34.3%	2.801	34.3%	-		(100.0%
Electricity	5.618	2,001	34.370	2,001	34.376			(100.0%
Water	0,010	_		_	_	_	_	
Waste Water Management	-	2.801	-	2.801	_	-	-	(100.09
Waste Management	2.556	-,	-		_	-	-	
Other	2,000	_		_		0	1	(100.0%

			2018/19			201	7/18	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
R thousands					арргорпацоп		арргорпацоп	
Cash Flow from Operating Activities	477.040	405 400	00.00/	405 400	00.00/	40.745	0.40/	040 40
Receipts	477,842	135,103	28.3%	135,103	28.3%	42,745	9.1%	216.19
Property rates, penalties and collection charges Service charges	77,411 223,810	17,123 49,739	22.1% 22.2%	17,123 49,739	22.1% 22.2%	2,399 5,411	3.3% 2.4%	613.75 819.25
Other revenue	23,198	6,029	26.0%	6,029	26.0%	7	-	89,393.25
Government - operating	90,083	39,312	43.6%	39,312	43.6%	34,928	30.6%	12.69
Government - capital	30,763	5,874	19.1%	5,874	19.1%	-	-	(100.0%
Interest	32,577	17,027	52.3%	17,027	52.3%	-	-	(100.0%
Dividends	-	-	-	-	-	-	-	-
Payments	(432,877)	(85,461)	19.7%	(85,461)	19.7%	(31,324)	7.7%	172.89
Suppliers and employees	(431,182)	(85,461)	19.8%	(85,461)	19.8%	(31,324)	8.6%	172.8
Finance charges Transfers and grants	(1,695)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	44.965	49.643	110.4%	49.643	110.4%	11.421	17.5%	334.79
	44,303	43,043	110.476	43,043	110.470	11,421	17.570	334.17
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					_ <u>-</u>	-	-	
Payments	(31,772)	(1,188)	3.7% 3.7%	(1,188)	3.7% 3.7%		-	(100.0%
Capital assets	(31,772)	(1,188) (1,188)	3.7%	(1,188) (1,188)	3.7%	-	-	(100.0%
Net Cash from/(used) Investing Activities	(31,772)	(1,188)	3.7%	(1,188)	3.1%			(100.0%
Cash Flow from Financing Activities								
Receipts		4	-	4			-	(100.0%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	4	-	4	-	-	-	(100.0%
Payments	-	(686)	-	(686)	-	-	-	(100.0%
Repayment of borrowing	-	(686)	-	(686)	-	-	-	(100.0%
Net Cash from/(used) Financing Activities		(682)	-	(682)	-		-	(100.0%
Net Increase/(Decrease) in cash held	13,193	47,773	362.1%	47,773	362.1%	11,421	19.2%	318.39
Cash/cash equivalents at the year begin:	15	-	-	-	-	15,000	100.0%	(100.0%
Cash/cash equivalents at the year end:	13,208	47,773	361.7%	47,773	361.7%	26,421	35.5%	80.89

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	То	tal		ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,851	2.3%	7,437	3.5%	4,107	1.9%	194,955	92.2%	211,350	33.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10,838	29.0%	9,281	24.8%	3,411	9.1%	13,835	37.0%	37,365	6.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(4,627)	(4.1%)	4,285	3.8%	3,492	3.1%	110,667	97.2%	113,817	18.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	389	1.9%	762	3.7%	570	2.8%	18,608	91.5%	20,329	3.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	154	.9%	512	2.9%	421	2.4%	16,612	93.9%	17,699	2.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	182	32.6%	130	23.3%	118	21.2%	128	23.0%	557	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	3,157	15.7%	4,226	21.1%	4,334	21.6%	8,335	41.6%	20,053	3.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	623	.3%	2,884	1.4%	2,852	1.4%	195,177	96.8%	201,536	32.4%	-	-	-	-
Total By Income Source	15,568	2.5%	29,517	4.7%	19,305	3.1%	558,317	89.7%	622,706	100.0%		-	-	
Debtors Age Analysis By Customer Group														
Organs of State	480	2.6%	713	3.9%	1,656	9.0%	15,518	84.5%	18,367	2.9%		-		
Commercial	-	-	-	-		-		-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15,088	2.5%	28,804	4.8%	17,649	2.9%	542,799	89.8%	604,340	97.1%	-	-	-	
Total By Customer Group	15,568	2.5%	29.517	4.7%	19.305	3.1%	558.317	89.7%	622,706	100.0%				

Part 5: Creditor Age Analysis

	0 - 31) Days	31 - 6	31 - 60 Days		0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9,995	100.0%	-	-	-	-	-	-	9,995	4.0%
Bulk Water	8,862	100.0%	-	-	-	-	-	-	8,862	3.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	230,452	100.0%	-	-	-	-	-	-	230,452	92.49
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	249,309	100.0%							249,309	100.0%

Contact Details
Municipal Manager

Municipal Manager	Mr Mvenselwa J Mahlangu	013 665 6021
Cinemaiol Monages	Mr. Thelessie Mahlessey	012 665 6000

Source Local Government Database

All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure			2018/19			201	7/18	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Operating Revenue and Expenditure								
Operating Revenue	3.064.274	736.314	24.0%	736.314	24.0%	6.264.643	214.8%	(88.2%
Property rates	426.740	119.181	27.9%	119.181	27.9%	171.987	38.2%	(30.7%
Property rates - penalties and collection charges	420,140	110,101	21.070	110,101	21.570	11 1,001	00.270	(00.17
Service charges - electricity revenue	1,265,744	261.291	20.6%	261.291	20.6%	5.904.910	482.0%	(95.69
Service charges - water revenue	484,876	84,059	17.3%	84,059	17.3%	-	-	(100.09
Service charges - sanitation revenue	181.862	28.473	15.7%	28.473	15.7%	37.555	19.6%	(24.29
Service charges - refuse revenue	124,940	28.660	22.9%	28.660	22.9%	23.940	19.1%	19.7
Service charges - other				-	-	-	-	-
Rental of facilities and equipment	6,785	1,241	18.3%	1,241	18.3%	1,413	11.5%	(12.29
Interest earned - external investments	192	796	414.0%	796	414.0%		-	(100.09
Interest earned - outstanding debtors	193,869	65,703	33.9%	65,703	33.9%	20,338	22.1%	223.19
Dividends received	-			-	-	(73)	-	(100.0%
Fines	7,589	5,686	74.9%	5,686	74.9%	502	7.6%	1,032.49
Licences and permits	194	30	15.6%	30	15.6%	(288)	(139.9%)	(110.5%
Agency services	1,585	981	61.9%	981	61.9%	-	-	(100.09
Transfers recognised - operational	339,217	135,724	40.0%	135,724	40.0%	105,557	34.7%	28.6
Other own revenue	30,681	4,490	14.6%	4,490	14.6%	(1,199)	(3.0%)	(474.6%
Gains on disposal of PPE	-	-	-	-	-	-		
Operating Expenditure	3,266,197	557,698	17.1%	557,698	17.1%	92,212	3.0%	504.8%
Employee related costs	868.354	210.100	24.2%	210.100	24.2%	56.302	7.5%	273.25
Remuneration of councillors	30,027	7,138	23.8%	7,138	23.8%	1,400	4.7%	409.7
Debt impairment	388,001	1		1	-		-	(100.09
Depreciation and asset impairment	306,435	-	-	-	-	8	-	(100.09
Finance charges	84,041	1,361	1.6%	1,361	1.6%	3	-	51,258.5
Bulk purchases	1,038,553	262,328	25.3%	262,328	25.3%	(294)	-	(89,323.8%
Other Materials	61,683	8,140	13.2%	8,140	13.2%	1,010	.7%	706.0
Contracted services	266,130	30,919	11.6%	30,919	11.6%	27,464	51.5%	12.6
Transfers and grants	30,163	3,090	10.2%	3,090	10.2%	24	.1%	12,755.5
Other expenditure	192,809	34,620	18.0%	34,620	18.0%	6,296	2.3%	449.95
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(201,923)	178,616		178,616		6,172,431		
Transfers recognised - capital	190,199	539	.3%	539	.3%	1,882	1.0%	(71.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	23,104	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11,380	179,155		179,155		6,174,313		
Taxation	-	-		-	-	-	-	-
Surplus/(Deficit) after taxation	11,380	179,155		179,155		6,174,313		
Attributable to minorities	-	-	-		-			
Surplus/(Deficit) attributable to municipality	11,380	179,155		179,155		6,174,313		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11,380	179,155		179,155		6,174,313		

		2018/19			201	7/18	
Budget	First 0	Quarter	Year	to Date	First (Quarter	
Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
241 812	35 262	14.6%	35 262	14.6%			(100.0%)
							(100.0%
100,100	01,000	10.070	01,000	10.070			(100.070
23 104				_			
		-		-	-	-	
213,302	34,895	16.4%	34,895	16.4%	:		(100.0%
28 510	367	1.3%	367	1 3%	_	_	(100.0%
20,010	-	-	-	-	-	-	(100.070
241,812	35,262	14.6%	35,262	14.6%			(100.0%
22,380	360	1.6%	360	1.6%		-	(100.0%
170	14	8.1%	14	8.1%	-	-	(100.0%
22,210	168	.8%	168	.8%	-	-	(100.0%
-	179	-	179	-	-	-	(100.0%
650		-		-	-	-	
650	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
		639.3%	4,667	639.3%			(100.0%
150		-		-	-	-	-
-	,		4,667	-	-	-	(100.0%
		-	-	-	-		
					-	1 -	(100.0% (100.0%
						1	(100.0%
					_	1	(100.0%
	0,190	10.6%	0,190	10.0%	-	1	(100.0%
	Main appropriation 241,812 190,199 23,104 213,302 28,510 22,510 27,22,2380 170 22,210 600 600	Main appropriation Expenditure 241,812 35,262 190,199 34,895 23,104	Budget First Quarter September Sep	Budget	Budget First Quarter Vear to Date Main appropriation Expenditure Actual appropriation Expenditure Actual appropriation Expenditure Expen	Budget	Budget

			2018/19			201	17/18	
	Budget	First (Quarter	Year	to Date	First (Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2017/18
	appropriation	Expenditure	Main	Expenditure	Expenditure as	Expenditure		to Q1 of 2018/19
			appropriation		% of main		% of main	
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	2,757,663	705,719	25.6%	705,719	25.6%	620,033	23.4%	13.8%
Property rates, penalties and collection charges	369,055	88,090	23.9%	88,090	23.9%	68,244	18.3%	29.1%
Service charges	1,665,067	334,805	20.1%	334,805	20.1%	265,752	16.1%	26.0%
Other revenue	35,739	49,576	138.7%	49,576	138.7%	149,593	241.9%	(66.9%)
Government - operating	337,057	141,057	41.8%	141,057	41.8%	109,176	37.3%	29.2%
Government - capital	190,199	87,435	46.0%	87,435	46.0%	-	-	(100.0%)
Interest	160,546	4,756	3.0%	4,756	3.0%	27,267	34.6%	(82.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	(2,524,855)	(655,565)	26.0%	(655,565)	26.0%	(616,350)	26.0%	6.4%
Suppliers and employees	(2,413,666)	(633,795)	26.3%	(633,795)	26.3%	(608,043)	27.0%	4.2%
Finance charges	(84,041)	(18,679)	22.2%	(18,679)	22.2%	(7,748)	9.4%	141.1%
Transfers and grants	(27,147)	(3,090)	11.4%	(3,090)	11.4%	(559)	1.5%	453.3%
Net Cash from/(used) Operating Activities	232,808	50,155	21.5%	50,155	21.5%	3,683	1.3%	1,261.8%
Cash Flow from Investing Activities								
Receipts		(14,430)		(14,430)	-			(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(14,430)	-	(14,430)	-	-	-	(100.0%)
Payments	(218,709)	(35,262)	16.1%	(35,262)	16.1%	(2,368)	1.0%	1,389.1%
Capital assets	(218,709)	(35,262)	16.1%	(35,262)	16.1%	(2,368)	1.0%	1,389.1%
Net Cash from/(used) Investing Activities	(218,709)	(49,692)	22.7%	(49,692)	22.7%	(2,368)	1.0%	1,998.5%
Cash Flow from Financing Activities								
Receipts				-	-	1,767		(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	1,767	-	(100.0%)
Payments	(16,975)		-	-	-	(10,979)	59.6%	(100.0%)
Repayment of borrowing	(16,975)	-	-	-	-	(10,979)	59.6%	(100.0%)
Net Cash from/(used) Financing Activities	(16,975)	-	-			(9,212)	50.0%	(100.0%)
Net Increase/(Decrease) in cash held	(2,875)	463	(16.1%)	463	(16.1%)	(7,897)	(88.3%)	(105.9%)
Cash/cash equivalents at the year begin:	4,929	7,863	159.5%	7,863	159.5%	(2,668)	81.2%	(394.7%)
Cash/cash equivalents at the year end:	2.054	8.325	405.3%	8.325	405.3%	(10.565)	(186.8%)	(178.8%)
		-,		-,		(,,	(10010,10)	(

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	To	tal	Actual Bad Deb Deb	ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12,223	1.4%	24,281	2.9%	23,126	2.7%	787,510	93.0%	847,140	23.3%	-	-	-	-
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	25.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19,334	6.1%	10,890	3.4%	10,551	3.3%	278,088	87.2%	318,863	8.8%	-	-	-	-
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	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,709	1.4%	5,174	2.6%	4,999	2.5%	187,499	93.6%	200,380	5.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-		-	-	-		-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14,217)	(1.4%)	51,586	5.0%	36,312	3.5%	963,876	92.9%	1,037,556	28.5%	-	-	-	-
Total By Income Source	(82,328)	(2.3%)	196,011	5.4%	143,071	3.9%	3,383,857	92.9%	3,640,611	100.0%		-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(9,455)	(30.1%)	5,426	17.3%	4,624	14.7%	30,793	98.1%	31,388	.9%	-	-	-	-
Commercial	(8,696)	(2.2%)	66,741	16.9%	38,341	9.7%	299,104	75.6%	395,490	10.9%	-	-	-	-
Households	(34,970)	(1.2%)	121,524	4.1%	98,131	3.3%	2,797,158	93.8%	2,981,843	81.9%	-	-	-	-
Other	(29,206)	(12.6%)	2,320	1.0%	1,975	.9%	256,802	110.7%	231,891	6.4%	-	-	-	
Total By Customer Group	(82,328)	(2.3%)	196.011	5.4%	143,071	3.9%	3.383.857	92.9%	3.640.611	100.0%				

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60) Days	61 - 9	Days 0	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	110,261	5.0%	145,771	6.6%	158,670	7.1%	1,806,390	81.3%	2,221,092	87.29
Bulk Water	-	-	-	-	-	-	172,453	100.0%	172,453	6.8%
PAYE deductions	15,305	100.0%	-	-	-	-	-	-	15,305	.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	12,421	100.0%	-	-	-	-	-	-	12,421	.59
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14,789	11.6%	4,061	3.2%	4,901	3.9%	103,468	81.3%	127,218	5.09
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	152,776	6.0%	149,832	5.9%	163,571	6.4%	2,082,310	81.7%	2,548,489	100.0%

Contact Details

Municipal Manager	Mr H. S. Mayisela	013 690 6208
Financial Manager	Ma I D Ulatahurana	042 000 0244

MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

			2018/19				7/18	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Operating Revenue and Expenditure								
Operating Revenue	1.486.348	418.368	28.1%	418.368	28.1%	451.048	33.2%	(7.2%
	353.052	410,300 89.576	25.4%	410,300 89.576	25.4%	83.002	25.8%	7.9
Property rates	303,002	89,576	25.4%	89,576	25.4%	83,002	23.6%	7.9
Property rates - penalties and collection charges	572.991	170.737	29.8%	170.737	29.8%	101.823	19.0%	67.7
Service charges - electricity revenue		22.229	29.8%	22.229	29.8%	22.148	26.6%	67.1
Service charges - water revenue	89,185							
Service charges - sanitation revenue	64,440	16,880	26.2%	16,880	26.2%	16,996	28.7%	(.7
Service charges - refuse revenue	72,621	18,237	25.1%	18,237	25.1%	19,669	29.4%	(7.3
Service charges - other	-	-	-	-	-	53,438	8,733.2%	(100.0
Rental of facilities and equipment	2,011	617	30.7%	617	30.7%	1,538	11.0%	(59.9
Interest earned - external investments	35,071	914	2.6%	914	2.6%	4,752	15.4%	(80.8)
Interest earned - outstanding debtors	3,414	1,027	30.1%	1,027	30.1%	4,987	158.2%	(79.4
Dividends received	-	-	-	-	-	-	-	
Fines	21,601	1,243	5.8%	1,243	5.8%	1,481	12.7%	(16.1
Licences and permits	9,046	1,803	19.9%	1,803	19.9%	1,958	22.7%	(7.9
Agency services	20,332	10,555	51.9%	10,555	51.9%	-	-	(100.0
Transfers recognised - operational	186,877	75,615	40.5%	75,615	40.5%	130,870	80.4%	(42.2
Other own revenue	55,706	8,935	16.0%	8,935	16.0%	8,387	14.3%	6.
Gains on disposal of PPE	-			-	-	-	-	-
Operating Expenditure	1.556.717	325.626	20.9%	325.626	20.9%	289.482	20.4%	12.5
Employee related costs	545.556	123.664	22.7%	123.664	22.7%	113.613	23.4%	8.8
Remuneration of councillors	23.153	5.423	23.4%	5.423	23.4%	4.915	23.1%	10.3
Debt impairment	20.134	-,				.,		
Depreciation and asset impairment	162.602	40.650	25.0%	40.650	25.0%	40.974	25.1%	8.)
Finance charges	19,132	2	-	2	-	-	-	(100.0
Bulk purchases	456,548	112.378	24.6%	112.378	24.6%	98 002	23.0%	14.
Other Materials	43,420	112,010	24.070	112,070	24.070	407	20.070	(100.0
Contracted services	193.502	22 691	11.7%	22 691	11.7%	16.116	10.6%	40.0
Transfers and grants	1,910	22,091	18.1%	22,691	18.1%	180	9.0%	91.
Other expenditure	90.760	20.472	22.6%	20.472	22.6%	15,276	11.5%	34.
Loss on disposal of PPE	90,700	20,412	22.0%	20,472	22.0%	13,276	11.5%	34.
					-			_
urplus/(Deficit)	(70,370)	92,742		92,742		161,566		
Transfers recognised - capital	68,204	17,495	25.7%	17,495	25.7%	14,458	27.6%	21.0
Contributions recognised - capital		-		-	-	-	-	
Contributed assets	20,000	-	-	-	-		-	
Surplus/(Deficit) after capital transfers and contributions	17,834	110,238		110,238		176,023		
Taxation	-	-	-	-	-		-	
Surplus/(Deficit) after taxation	17,834	110,238		110,238		176,023		
Attributable to minorities			-		-		-	
Surplus/(Deficit) attributable to municipality	17,834	110,238		110,238		176,023		
Share of surplus/ (deficit) of associate							-	
Surplus/(Deficit) for the year	17,834	110,238		110,238		176,023		

			2018/19			201	7/18	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
					арргориалон		арргорпацоп	
Capital Revenue and Expenditure								
Source of Finance	374,410	30,356	8.1%	30,356	8.1%	26,136	9.3%	16.1%
National Government	65,934	14,732	22.3%	14,732	22.3%	14,458	27.6%	1.9%
Provincial Government	2,270	-	-		-		-	-
District Municipality	20,000	-	-	-	-		-	-
Other transfers and grants	-	-	-	-	-		-	-
Transfers recognised - capital	88,204	14,732	16.7%	14,732	16.7%	14,458	27.6%	1.9%
Borrowing	153,224	9,319	6.1%	9,319	6.1%	5,004	3.7%	
Internally generated funds	132,981	6,306	4.7%	6,306	4.7%	6,665	7.0%	
Public contributions and donations	-		-		-	9	-	(100.0%)
Capital Expenditure Standard Classification	374,410	30,356	8.1%	30,356	8.1%	26,136	9.3%	16.1%
Governance and Administration	80,870	663	.8%	663	.8%	723	3.5%	(8.2%)
Executive & Council	700	-	-	-	-	-	-	-
Budget & Treasury Office	79,841	-	-	-	-	9	-	(100.0%)
Corporate Services	330	663	201.3%	663	201.3%	714	267.5%	(7.1%)
Community and Public Safety	37,278	5,572	14.9%	5,572	14.9%	2,695	8.5%	106.7%
Community & Social Services	18,800	3,900	20.7%	3,900	20.7%	2,531	17.5%	54.1%
Sport And Recreation	14,075	1,315	9.3%	1,315	9.3%	140	1.0%	841.6%
Public Safety	2,655	353	13.3%	353	13.3%	25	.8%	1,317.7%
Housing Health	743	4	-	٠.	-	-	-	-
Health Economic and Environmental Services	1,005 59,797	13.045	.4% 21.8%	13.045	.4% 21.8%	16,756	22.8%	(100.0%) (22.1%)
Planning and Development	59,797	13,045	21.8% 113.6%	13,045	21.8% 113.6%	16,756	17.5%	(80.5%)
Road Transport	59.790	13.037	21.8%	13.037	21.8%	16.715	22.8%	(22.0%)
Road Transport Environmental Protection	39,/90	13,037	21.076	13,037	21.8%	10,/15	22.8%	(22.0%)
Trading Services	195.328	11.075	5.7%	11.075	5.7%	5,962	3.8%	85.8%
Electricity	77,322	2.256	2.9%	2.256	2.9%	5,362	.1%	3.264.6%
Water	44.243	5.513	12.5%	5.513	12.5%	231	9%	2.282.7%
Waste Water Management	50.027	2.590	5.2%	2.590	5.2%	4.139	7.7%	(37.4%)
Waste Management	23,735	716	3.0%	716	3.0%	1,525	12.1%	(53.0%)
Other	1,137					.,		(00.07.)

•			2018/19			201	7/18	
	Budget	First C	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
R thousands					арргорпацоп		арргорпацоп	
Cash Flow from Operating Activities Receipts	1,543,143	443,413	28.7%	443,413	28.7%	397,365	28.2%	11.6%
Property rates, penalties and collection charges Service charges	349,557 791,324	89,576 228,084	25.6% 28.8%	89,576 228,084	25.6% 28.8%	83,002 210,944	25.8% 28.3%	7.9% 8.1%
Other revenue Government - operating Government - opital Interest Dividences	112,110 186,877 68,204 35,071	23,153 79,426 21,234 1,940	20.7% 42.5% 31.1% 5.5%	23,153 79,426 21,234 1,940	20.7% 42.5% 31.1% 5.5%	16,292 67,099 10,415 9,613	17.5% 41.2% 19.9% 28.3%	42.1% 18.4% 103.9% (79.8%)
Payments Payments Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(1,373,982) (1,352,939) (19,132) (1,910)	(370,341) (369,994) (2) (345) 73,072	27.0% 27.3% 18.1% 43.2%	(370,341) (369,994) (2) (345) 73,072	27.0% 27.3% 18.1% 43.2%	(266,244) (266,064) (180)	21.4% 21.8% 9.0% 78.1%	39.1% 39.1% (100.0%) 91.7% (44.3%)
, , , ,	103,101	13,012	43.270	13,012	45.2 /6	101,121	70.170	(44.570)
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	54,000 - - - - 54,000			-		216,000 - - - 216,000	1,203.7% - - - 1,200.0%	(100.0%) - - - (100.0%)
Payments	(374,410)	(30,356)	8.1%	(30,356)	8.1%	(26,136)	9.3%	16.1%
Capital assets	(374,410)	(30,356)	8.1%	(30,356)	8.1%	(26,136)	9.3%	16.1%
Net Cash from/(used) Investing Activities	(320,410)	(30,356)	9.5%	(30,356)	9.5%	189,864	(71.9%)	(116.0%)
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	160,746 - 153,224 7.522	261 - - 261	.2% - - 3.5%	261 - - - 261	.2% - - 3.5%	788 - - 788	.6% - 13.7%	(66.9%) - (66.9%)
Payments Repayment of borrowing	(16,428) (16,428)	-				-	-	-
Net Cash from/(used) Financing Activities	144,318	261	.2%	261	.2%	788	.6%	(66.9%)
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(6,930) 83,902 76,972	42,977 65,992 108,969	(620.2%) 78.7% 141.6%	42,977 65,992 108,969	(620.2%) 78.7% 141.6%	321,773 84,129 405,902	983.8% 358.0% 722.2%	(86.6%) (21.6%) (73.2%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	То	tal		ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	230	2.0%	5,395	46.3%	662	5.7%	5,353	46.0%	11,640	13.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(304)	(1.2%)	22,780	91.2%	1,323	5.3%	1,171	4.7%	24,969	28.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	636	1.6%	18,736	48.0%	2,690	6.9%	16,961	43.5%	39,022	44.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	107	1.5%	3,547	51.0%	394	5.7%	2,913	41.8%	6,962	7.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(78)	(1.1%)	3,842	56.2%	493	7.2%	2,584	37.8%	6,840	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	4.6%	30	69.8%	3	7.4%	8	18.2%	43	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	347	6.0%	303	5.3%	5,098	88.7%	5,748	6.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-	-	-	-		-	-	-	-	-	-	-
Other	2,127	(28.5%)	3,320	(44.5%)	(15,642)	209.8%	2,741	(36.8%)	(7,454)	(8.5%)	-	-	-	-
Total By Income Source	2,720	3.1%	57,996	66.1%	(9,774)	(11.1%)	36,828	42.0%	87,771	100.0%		-	-	
Debtors Age Analysis By Customer Group														
Organs of State	(0)	-	1,434	17.6%	1,372	16.8%	5,365	65.7%	8,172	9.3%	-	-	-	
Commercial	1,941	4.2%	33,066	70.8%	1,525	3.3%	10,152	21.7%	46,683	53.2%	-	-	-	-
Households	(1,028)	(3.8%)	22,142	81.8%	(14,139)	(52.2%)	20,086	74.2%	27,061	30.8%	-	-	-	
Other	1,808	30.9%	1,353	23.1%	1,468	25.1%	1,226	20.9%	5,855	6.7%	-	-	-	
Total By Customer Group	2.720	3.1%	57.996	66.1%	(9.774)	(11.1%)	36.828	42.0%	87,770	100.0%				

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	59,789	100.0%	-	-	-	-	-	-	59,789	37.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7,610	100.0%	-	-	-	-	-	-	7,610	4.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	91,303	100.0%	-	-	-	-	-	-	91,303	57.49
Auditor-General	316	100.0%	-	-	-	-	-	-	316	.29
Other	109	100.0%	-	-	-	-	-	-	109	.19
Total	159,126	100.0%			-				159,126	100.0%

Contact Details

Municipal Manager	Mr Bheki Khenisa	013 249 7263
Financial Manager	Ma Classi Missassana	042 240 7400

MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2018/19 2017/18								
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1	
Operating Revenue and Expenditure									
Operating Revenue	257.443	74.962	29.1%	74,962	29.1%	82.828	35.5%	(9.5%)	
Property rates	237,443 59.770	17,189	29.1%	17,189	29.1%	16.943	29.5%	1.5%	
Property rates - penalties and collection charges	59,770	17,109	20.0%	17,109	20.0%	10,943	29.3%	1.57	
Service charges - electricity revenue	65.392	15.536	23.8%	15.536	23.8%	24.758	56.7%	(37.2%	
Service charges - electricity revenue	18.851	5.567	29.5%	5,567	29.5%	4.496	25.4%	23.85	
Service charges - water revenue Service charges - sanitation revenue	12.753	3,367	24.9%	3,170	24.9%	3.019	21.4%	5.05	
Service charges - sanitation revenue	12,494	3,170	24.6%	3,079	24.6%	2.965	31.6%	3.9	
Service charges - reluse revenue Service charges - other	12,434	3,079	24.0%	3,079	24.0%	2,965	31.0%	3.9	
Rental of facilities and equipment	1.151	61	5.3%	61	5.3%	0	-	13.437.2	
Interest earned - external investments	830	556	67.0%	556	67.0%	216	5.2%	158.0	
Interest earned - external investments Interest earned - outstanding debtors	3.569	336	67.0%	336	67.0%	210	3.2%	130.01	
Dividends received	3,300		-			-		-	
Fines	18.112	- 6	-	- 6	-	4.874	38.3%	(99.9%	
Licences and permits	10,112		-			4,074	2.9%	(100.0%	
Agency services	· °		-	· ·	-	0	2.070	(100.07)	
Transfers recognised - operational	62.317	26.343	42.3%	26.343	42.3%	25.233	41.6%	4.49	
Other own revenue	2.193	3.454	157.5%	3,454	157.5%	323	6.0%	968.55	
Gains on disposal of PPE	2,100	3,434	137.376	3,434	101.076	- 323	0.070	300.5	
Operating Expenditure	286,827	49,149	17.1%	49.149	17.1%	33.378	10.1%	47.3%	
Employee related costs	97.841	20.290	20.7%	20.290	20.7%	10.791	10.8%	88.09	
Employee related costs Remuneration of councillors	6.437	1.365	20.7%	1,365	20.7%	10,791	11.3%	98.85	
Debt impairment	24,021	1,303	21.276	1,303	21.2%	007	11.3%	30.07	
Depreciation and asset impairment	48.789		-	1	-	-		-	
Finance charges	3.937	744	18.9%	744	18.9%	1.409	35.8%	(47.29	
Bulk purchases	52 343	12.131	23.2%	12.131	23.2%	14,027	28.1%	(13.59	
Other Materials	8.085	1.625	20.1%	1.625	20.1%	845	12.5%	92.5	
Contracted services	6,321	882	14.0%	882	14.0%	794	14.3%	11.19	
Transfers and grants	0,321	002	14.0%	002	14.076	754	14.376	11.1	
Other expenditure	39.053	12.111	31.0%	12.111	31.0%	4,824	8.6%	151.05	
Loss on disposal of PPE	35,000	12,111	31.076	12,111	31.076	4,024	0.070	131.0	
· · · · · · · · · · · · · · · · · · ·	(29.384)	25.813		25.813		49.450			
Surplus/(Deficit) Transfers recognised - capital	(29,384)	25,813		25,813		49,430 14.885	27.3%	(3.39	
	1	14,399	-	14,399	-	14,885	21.3%	(3.3%	
Contributions recognised - capital Contributed assets	1	l -	1	-		-	1	1	
Contributed assets	-	-	-	-	-	-		-	
Surplus/(Deficit) after capital transfers and contributions	(29,384)	40,212		40,212		64,335			
Taxation	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(29,384)	40,212		40,212		64,335			
Attributable to minorities			-		-		-	-	
Surplus/(Deficit) attributable to municipality	(29,384)	40,212		40,212		64,335			
Share of surplus/ (deficit) of associate				-			-	-	
Surplus/(Deficit) for the year	(29,384)	40,212		40,212		64,335			

			2018/19			201	7/18	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Capital Revenue and Expenditure								
Source of Finance	58.529	1,939	3.3%	1,939	3.3%	125	.2%	1.454.5%
National Government	46.065	1.190	2.6%	1.190	2.6%			(100.09
Provincial Government	,	.,		.,				(
District Municipality					-			
Other transfers and grants	-	-	-		-		-	-
Transfers recognised - capital	46.065	1,190	2.6%	1,190	2.6%		-	(100.0%
Borrowing	-	-	-	-	-		-	
Internally generated funds	12,464	749	6.0%	749	6.0%	125	2.4%	500.5
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58,529	1,939	3.3%	1,939	3.3%	125	.2%	1,454.5
Governance and Administration		1,410		1,410		26	.1%	5,418.9
Executive & Council	-	661	-	661	-	-	-	(100.09
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	749	-	749	-	26	-	2,831.5
Community and Public Safety	-		-				-	
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-
Economic and Environmental Services	4,300		-				-	-
Planning and Development Road Transport	4.300	-	-	-	-	-	-	
Environmental Protection	4,300		-	-	-	-	-	-
Environmental Protection Trading Services	41,765	529	1.3%	529	1.3%	99	.2%	433.3
Flectricity	41,765 9.014	529	1.3%	529	1.3%	99	1.3%	(100.09
Water	25.200	529	2.1%	529	2.1%	-	1.576	(100.09
Waste Water Management	2,000	323	2.170	323	2.176	-		(100.0.
Waste Management	5.551			-	-			1 .
Other	12,464							

· · · · · · · · · · · · · · · · · · ·			2018/19			20	17/18	
	Budget	First (Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2017/18 to Q1 of 2018/19
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	266,268	89,361	33.6%	89,361	33.6%	97,712	33.9%	(8.5%)
Property rates, penalties and collection charges Service charges	46,621 85,403	17,189 27,352	36.9% 32.0%	17,189 27,352	36.9% 32.0%	16,943 35,237	29.5% 41.6%	1.5%
Other revenue Government - operating	21,465 62.317	3,521 26.343	16.4% 42.3%	3,521 26.343	16.4% 42.3%	5,198 25.233	22.8% 41.6%	(32.3%)
Government - capital	46,063 4,399	14,399	31.3% 12.6%	14,399	31.3% 12.6%	14,885 216	27.3%	(3.3%)
Dividends Payments	(221,017)	(49,149)	22.2%	(49,149)	22.2%	(33,378)	10.1%	47.3%
Suppliers and employees Finance charges	(217,081)	(48,405) (744)	22.3% 18.9%	(48,405) (744)	22.3% 18.9%	(31,968)		51.49 (47.2%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45,250	40,212	88.9%	40,212	88.9%	64,335	(145.8%)	(37.5%)
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	(58,527)	(1,939)	3.3%	(1,939)	3.3%	(125)		1,454.5%
Capital assets	(58,527)	(1,939)	3.3%	(1,939)	3.3%	(125)		1,454.5%
Net Cash from/(used) Investing Activities	(58,527)	(1,939)	3.3%	(1,939)	3.3%	(125)	2.4%	1,454.5%
Cash Flow from Financing Activities								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments								
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities		-	-	-		-	-	-
Net Increase/(Decrease) in cash held	(13,277)	38,273	(288.3%)	38,273	(288.3%)	64,210	(130.0%)	(40.4%
Cash/cash equivalents at the year begin:	16,800	16,800	100.0%	16,800	100.0%	-	- 1	(100.0%
Cash/cash equivalents at the year end:	3,523	55,073	1,563.1%	55,073	1,563.1%	64,210	(160.1%)	(14.2%)
****	1		, , , , , , , , , , , , , , , , , , , ,		1			1

Part 4: Debtor Age Analysis

•	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 90 Days		To	tal		ts Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,213	3.4%	1,394	3.9%	1,705	4.7%	31,648	88.0%	35,960	15.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1,842	6.0%	2,135	6.9%	1,331	4.3%	25,557	82.8%	30,864	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,668	2.9%	3,859	4.2%	13,921	15.1%	71,526	77.8%	91,974	40.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	827	4.0%	807	3.9%	663	3.2%	18,639	89.0%	20,936	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	722	3.0%	789	3.3%	699	2.9%	21,718	90.8%	23,928	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,090	4.7%	796	3.4%	2,969	12.8%	18,266	79.0%	23,121	10.2%	-	-	-	-
Total By Income Source	8,362	3.7%	9,780	4.3%	21,287	9.4%	187,353	82.6%	226,783	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	784	4.7%	2,032	12.3%	10,862	65.8%	2,840	17.2%	16,517	7.3%	-	-		-
Commercial	1,546	5.0%	1,201	3.9%	1,206	3.9%	27,127	87.3%	31,079	13.7%	-	-	-	-
Households	3,965	3.2%	4,478	3.6%	4,229	3.4%	112,721	89.9%	125,392	55.3%	-	-	-	-
Other	2,068	3.8%	2,070	3.8%	4,991	9.3%	44,666	83.0%	53,795	23.7%	-	-	-	-
Total By Customer Group	8.362	3.7%	9.780	4.3%	21,287	9.4%	187.353	82.6%	226.783	100.0%				

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										i
Bulk Electricity	6,958	16.4%	-	-	4,153	9.8%	31,312	73.8%	42,424	82.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,064	18.1%	17	.3%	3,848	65.4%	954	16.2%	5,882	11.5%
Auditor-General	424	100.0%	-	-	-	-	0	-	424	.8%
Other	24	1.0%	5	.2%	172	6.9%	2,298	91.9%	2,500	4.9%
Total	8.470	16.5%	22		8.173	16.0%	34,564	67.5%	51,230	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mrs Elizabeth k Tshabalala	013 253 7628
Cinemaiol Manager	Mr Doubl cohone	012 252 7641

MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

			2018/19				7/18	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Operating Revenue and Expenditure								
Operating Revenue	702.226	176.463	25.1%	176.463	25.1%	251.517	41.2%	(29.8%
Property rates	44,492	170,403	23.1%	170,403	23.1%	10.306	21.6%	(100.0
Property rates - penalties and collection charges	44,432	-		-	-	10,306	21.0%	(100.0
Service charges - electricity revenue		-		-	-	-		
Service charges - electricity revenue Service charges - water revenue	118.011	2.252	1.9%	2.252	1.9%	22.308	19.9%	(89.9
Service charges - water revenue	2.813	3.939	140.0%	3.939	140.0%	621	29.7%	533.
Service charges - refuse revenue	34.280	2.161	6.3%	2.161	6.3%	8.138	25.2%	(73.4
Service charges - other	34,200	2,101	0.576	2,101	0.376	0,130	23.270	(13.4
Rental of facilities and equipment	498	12	2.5%	12	2.5%	107	24.1%	(88.4
Interest earned - external investments	10.948		2.070	12	2.376	1.877	26.2%	(100.0
Interest earned - outstanding debtors	31.845	3.585	11.3%	3.585	11.3%	28.959	95.8%	(87.6
Dividends received	51,045	0,000	.1.576	3,303	11.376	20,000	30.070	(07.0
Fines	79.700	63	.1%	63	.1%	116	5.5%	(46.0
Licences and permits	3,151	2.722	86.4%	2.722	86.4%	7,151	142.9%	(61.9
Agency services	1.158	-,	_	-,	-	.,	-	(
Transfers recognised - operational	373.949	151.730	40.6%	151.730	40.6%	160.904	43.8%	(5.7
Other own revenue	1.380	9,999	724.7%	9,999	724.7%	11.029	602.2%	(9.3
Gains on disposal of PPE	-	-	-	-	-	-	-	(
Operating Expenditure	926.344	4,641	.5%	4.641	.5%	76,727	9.5%	(94.0
Employee related costs	137.248	,,		.,		27.357	22.0%	(100.0
Remuneration of councillors	26.242	_	_	_	_	5.319	21.9%	(100.0
Debt impairment	225.589	_	_	_	_	-,		(
Depreciation and asset impairment	180,345	_		_	-	-	-	
Finance charges	-				-		-	
Bulk purchases	127.673	_		_	-	21.245	16.0%	(100.0
Other Materials	12,240				-	287	6.1%	(100.0
Contracted services	100,061	6		6	-	2.827	8.4%	(99.8
Transfers and grants	46,744	525	1.1%	525	1.1%	1,240	2.7%	(57.6
Other expenditure	70,202	4,110	5.9%	4,110	5.9%	18,454	18.5%	(77.7
Loss on disposal of PPE	-		-	-	-	-	-	
urplus/(Deficit)	(224,118)	171.822		171.822		174,790		
Transfers recognised - capital	164.803	52.567	31.9%	52.567	31.9%		-	(100.0
Contributions recognised - capital		-			-		-	
Contributed assets	-	-	-	-	-	-	-	
urplus/(Deficit) after capital transfers and contributions	(59,316)	224,389		224,389		174,790		
Taxation	-	-	-		-		-	
Surplus/(Deficit) after taxation	(59,316)	224,389		224,389		174,790		
Attributable to minorities			-		-	-	-	
Surplus/(Deficit) attributable to municipality	(59,316)	224,389		224,389		174,790		
Share of surplus/ (deficit) of associate	+	-	-		-			
Surplus/(Deficit) for the year	(59,316)	224,389		224,389		174,790		

			2018/19		201			
	Budget	First 0	Quarter	Year	to Date	First (Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
R thousands					арргорпацоп		арргорпации	
Capital Revenue and Expenditure								
Source of Finance	153,983	9,236	6.0%	9,236	6.0%	9,241	6.0%	-
National Government	144,803	9,236	6.4%	9,236	6.4%	9,220	6.1%	.25
Provincial Government		-	-	-	-	21	-	(100.0%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-
Transfers recognised - capital	144,803	9,236	6.4%	9,236	6.4%	9,241	6.1%	-
Borrowing		-	-	-	-	-	-	-
Internally generated funds	9,180		-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	153,983	9,236	6.0%	9,236	6.0%	9,241	6.0%	-
Governance and Administration Executive & Council	8,580	1,385	16.1%	1,385	16.1%	-	-	(100.0%
Budget & Treasury Office	8,580	-	-	-	-	-	-	-
Corporate Services	-	1,385	-	1,385	-	-	-	(100.0%
Community and Public Safety	5,576	310	5.6%	310	5.6%	171	34.1%	82.19
Community & Social Services	5,576	310	5.6%	310	5.6%	171	-	82.19
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing Health	-	-	-	-	-	-	-	
Health Economic and Environmental Services	6.205	1.080	17.4%	1.080	17.4%	-		(100.0%
Planning and Development	0,203	1,080	17.470	1,080	17.4%	-		(100.0%
Road Transport	6.205	1,000		1,000	-			(100.0%
Environmental Protection	0,200							
Trading Services	133,622	6.460	4.8%	6,460	4.8%	9.070	6.5%	(28.8%
Electricity	12,271	73	.6%	73	.6%	437	43.7%	(83.3%
Water	93,994	2,567	2.7%	2,567	2.7%	8,534	6.7%	(69.9%
Waste Water Management	5,000	935	18.7%	935	18.7%	99	4.0%	846.19
Waste Management	22,356	2,885	12.9%	2,885	12.9%	-	-	(100.0%
Other						-	-	

			2018/19			201	7/18	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
R thousands					арргорпацоп		арргорпацоп	
Cash Flow from Operating Activities	202 272	047.000	05.70/	047.000	05.70/	004007	00.00/	(0.00)
Receipts	608,970	217,383	35.7%	217,383	35.7%	224,807	39.6%	(3.3%
Property rates, penalties and collection charges Service charges	3,523 48,791	80 119	2.3%	80 119	2.3% 2%	147 273	8.0% 20.2%	(45.3% (56.2%
Other revenue	6,796	12,863	189.3%	12,863	189.3%	18,016	49.3%	(28.6%
Government - operating	367,907	151,730	41.2%	151,730	41.2%	142,733	38.9%	6.39
Government - capital	170,845	52,567	30.8%	52,567	30.8%	62,596	41.2%	(16.0%
Interest	11,109	23	.2%	23	2%	1,043	13.1%	(97.8%
Dividends	-	-	-	-	-	-	-	-
Payments	(461,152)	(4,641)	1.0%	(4,641)	1.0%	(70,050)	16.9%	(93.4%
Suppliers and employees	(417,392)	(4,641)	1.1%	(4,641)	1.1%	(68,811)	18.7%	(93.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(43,760)	-	-	-	-	(1,240)	2.7%	(100.0%
Net Cash from/(used) Operating Activities	147,818	212,742	143.9%	212,742	143.9%	154,756	100.7%	37.5%
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	(153,983)	(9,236)	6.0%	(9,236)	6.0%	(9,241)	6.0%	
Capital assets	(153,983)	(9,236)	6.0%	(9,236)	6.0%	(9,241)	6.0%	-
Net Cash from/(used) Investing Activities	(153,983)	(9,236)	6.0%	(9,236)	6.0%	(9,241)	6.0%	
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	(6,165)	203,506	(3,301.2%)	203,506	(3,301.2%)	145,516	45,863.6%	39.9%
Cash/cash equivalents at the year begin:	66,000	56,622	85.8%	56,622	85.8%	69,577	128.7%	(18.6%
Cash/cash equivalents at the year end:	59,835	260,127	434.7%	260,127	434.7%	215,093	395.4%	20.95

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		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	-	-	-	-	-	-	-	-	-	-	-	-	-	
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 - 6	0 Days	61 - 9	Days	Over 9	0 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	-	-	-	-	-	-	-	-	-	-
Total	-			-			-	-	-	

Contact Details

Municipal Manager	Mr O Nkosi	013 986 9115
Cinemaiol Manager	Mr Ouro Laduraha	012 090 0101

MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

			2018/19				17/18	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Operating Revenue and Expenditure								
Operating Revenue	474.067	50.798	10.7%	50.798	10.7%	179,768	32.7%	(71.7%
Property rates	13.250	8.889	67.1%	8.889	67.1%	8.709	47.1%	2.1
Property rates - penalties and collection charges	13,230	0,009	67.176	0,009	07.176	0,709	47.176	2.1
Service charges - electricity revenue								
Service charges - water revenue	34.150	25.489	74.6%	25.489	74.6%	15.902	58.9%	60.3
Service charges - sanitation revenue	9.200	1.818	19.8%	1.818	19.8%	1,788	17.9%	1.7
Service charges - refuse revenue	1.825	1,704	93.3%	1,704	93.3%	1.683	67.3%	1.3
Service charges - other	475	.,	-	.,	-	7	1.4%	(100.0
Rental of facilities and equipment	325	150	46.2%	150	46.2%	-	-	(100.0
Interest earned - external investments	3.750	240	6.4%	240	6.4%	482	8.8%	(50.2
Interest earned - outstanding debtors	10.000	6.989	69.9%	6.989	69.9%	6.063	242.5%	15.3
Dividends received	-	-	-	-	-	-	-	
Fines	500	60	12.0%	60	12.0%	37	14.9%	60.8
Licences and permits	2,500	-	-	-	-	-	-	
Agency services					-			
Transfers recognised - operational	351,967	2,510	.7%	2,510	.7%	141,899	30.5%	(98.2
Other own revenue	46,125	2,950	6.4%	2,950	6.4%	3,197	26.1%	(7.7
Gains on disposal of PPE	-			-	-	-	-	
Operating Expenditure	663,617	93,994	14.2%	93,994	14.2%	102,159	16.5%	(8.09
Employee related costs	197.639	48.248	24.4%	48.248	24.4%	45.654	25.4%	5.7
Remuneration of councillors	22,200	5,828	26.3%	5,828	26.3%	5,084	25.4%	14.9
Debt impairment	39,495			-	-			
Depreciation and asset impairment	150,000	-	-	-	-	-	-	
Finance charges	300	33	11.1%	33	11.1%	-	-	(100.0
Bulk purchases	-	-	-	-	-	-	-	
Other Materials	45,410	2,867	6.3%	2,867	6.3%	4,679	9.0%	(38.7
Contracted services	53,921	5,639	10.5%	5,639	10.5%	18,164	39.7%	(69.0
Transfers and grants	15,000	668	4.5%	668	4.5%	1,858	-	(64.0
Other expenditure	139,652	30,711	22.0%	30,711	22.0%	26,720	20.4%	14.9
Loss on disposal of PPE	-	-	-	-	-	-	-	
Surplus/(Deficit)	(189,550)	(43,197)		(43,197)		77,609		
Transfers recognised - capital	122,491		-		-	46,565	38.5%	(100.0
Contributions recognised - capital	-	-	-	-	-	-	-	
Contributed assets	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(67,059)	(43,197)		(43,197)		124,174		
Taxation	-	-		-	-	-	-	
Surplus/(Deficit) after taxation	(67,059)	(43,197)		(43,197)		124,174		
Attributable to minorities	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(67,059)	(43,197)		(43,197)		124,174		
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	
Surplus/(Deficit) for the year	(67,059)	(43,197)		(43,197)		124,174		

			2018/19			201	7/18	
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Capital Revenue and Expenditure								
Source of Finance	126,091	33,778	26.8%	33,778	26.8%	50,690	41.9%	(33.4%)
National Government	118,391	33,778	28.5%	33,778	28.5%	50,690	41.9%	(33.4%
Provincial Government	-		-		-		-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	118,391	33,778	28.5%	33,778	28.5%	50,690	41.9%	(33.4%
Borrowing			-		-		-	-
Internally generated funds	7,700	-	-	-	-	-	-	-
Public contributions and donations	-		-		-		-	-
Capital Expenditure Standard Classification	126,091	33,778	26.8%	33,778	26.8%	50,690	41.9%	(33.4%
Governance and Administration			-				-	
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	10,700		-				-	-
Community & Social Services	10,700	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-		-		-	-	-	
Economic and Environmental Services		4,583	-	4,583			-	(100.0%
Planning and Development Road Transport	-	4.583	-	4.583	-	-	-	(100.0%
Fourmental Protection	-	,	-		-	-	-	(100.0%
Environmental Protection Trading Services			-	-	-	-	-	(42.4%
Electricity	115,391	29,195	25.3%	29,195	25.3%	50,690	69.8%	(42.4%
Water	50,417	21,502	42.6%	21,502	42.6%	34,075	60.2%	(36.9%
Waste Water Management	64,974	7,693	11.8%	7,693	11.8%	16,614	103.8%	(53.7%
Waste Management	-	-	-	-	-	-	-	-
Other			-					

r art o. Guon recocipio una r aymento		2018/19 2017/18								
	Budget	First (Quarter	Year	to Date	First (Quarter			
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19		
Cash Flow from Operating Activities Receipts	596.558	82,200	13.8%	82.200	13.8%	216,968	39.4%	(62.1%)		
						.,		(/		
Property rates, penalties and collection charges Service charges	13,250 62,075	13,611 12,203	102.7% 19.7%	13,611 12,203	102.7% 19.7%	10,366 12,899	56.0% 32.2%	31.3% (5.4%)		
Other revenue	33,025	2,174	6.6%	2,174	6.6%	3,242	18.0%	(33.0%)		
Government - operating	351,967	2,510	.7%	2,510	.7%	141,899	41.9%	(98.2%)		
Government - capital	122,491	48,500	39.6%	48,500	39.6%	46,565	36.6%	4.2%		
Interest	13,750	3,202	23.3%	3,202	23.3%	1,997	25.0%	60.4%		
Dividends	-	-	-	-	-	-	-	-		
Payments	(474,122)	(93,994)	19.8%	(93,994)	19.8%	(102,158)	23.8%	(8.0%)		
Suppliers and employees	(458,822)	(93,293)	20.3%	(93,293)		(102,158)	23.8%	(8.7%)		
Finance charges	(300)	(33)	11.1%	(33)		-	-	(100.0%)		
Transfers and grants	(15,000)	(668)	4.5%	(668)			-	(100.0%)		
Net Cash from/(used) Operating Activities	122,436	(11,794)	(9.6%)	(11,794)	(9.6%)	114,810	94.5%	(110.3%)		
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	(126,091)	(25,480)	20.2%	(25,480)		(50,690)	41.9%	(49.7%)		
Capital assets	(126,091)	(25,480)	20.2%	(25,480)		(50,690)	41.9%	(49.7%)		
Net Cash from/(used) Investing Activities	(126,091)	(25,480)	20.2%	(25,480)	20.2%	(50,690)	41.9%	(49.7%)		
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	(3,655)	(37,274)	1,019.8%	(37,274)	1,019.8%	64,120	11,985.2%	(158.1%)		
Cash/cash equivalents at the year begin:	25,762	829	3.2%	829	3.2%	2,561	85.4%	(67.6%)		
Cash/cash equivalents at the year end:	22,107	(36,446)	(164.9%)	(36,446)	(164.9%)	66,680	1,886.3%	(154.7%)		
							, , , , , , , , , , , , , , , , , , , ,	1		

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9	D Days	Over 9	0 Days	To	otal		ts Written Off to	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18,294	18.2%	5,172	5.2%	3,145	3.1%	73,756	73.5%	100,367	27.5%	-	-	71,335	71.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6,934	7.4%	2,764	3.0%	2,663	2.8%	81,105	86.8%	93,467	25.6%	-	-	76,259	82.0%
Receivables from Exchange Transactions - Waste Water Management	1,485	6.6%	681	3.0%	581	2.6%	19,839	87.8%	22,586	6.2%	-	-	18,665	83.0%
Receivables from Exchange Transactions - Waste Management	1,255	5.1%	617	2.5%	604	2.5%	21,919	89.8%	24,396	6.7%	-	-	20,518	84.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5,136	5.4%	2,383	2.5%	2,012	2.1%	85,646	90.0%	95,177	26.1%	-	-	77,513	81.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,267	7.8%	863	3.0%	-		25,899	89.2%	29,029	8.0%	-	-	24,976	86.0%
Total By Income Source	35,372	9.7%	12,480	3.4%	9,005	2.5%	308,164	84.4%	365,021	100.0%	-	-	289,266	79.0%
Debtors Age Analysis By Customer Group														
Organs of State	20,301	22.0%	5,109	5.5%	3,065	3.3%	63,962	69.2%	92,437	25.3%	-	-	51,560	56.0%
Commercial	1,939	7.8%	891	3.6%	737	3.0%	21,386	85.7%	24,953	6.8%	-	-	21,454	86.0%
Households	13,132	5.3%	6,480	2.6%	5,203	2.1%	222,817	90.0%	247,631	67.8%	-	-	216,252	87.0%
Other	-	-	-	-	-	-		-	-	-	-	-	-	-
Total By Customer Group	35,372	9.7%	12,480	3.4%	9,005	2.5%	308,164	84.4%	365,021	100.0%		-	289,266	79.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		0 - 30 Days 31 - 60 Days			Days	Over 9	0 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	31,759	100.0%		-	-	-	-	-	31,759	100.0%
Total	31,759	100.0%			-		-		31,759	100.0%

Contact Details		
Municipal Manager	Mr M.F Monkoe	013 973 1101
Financial Manager	Mr M T Letropio	013 073 1101

MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure			201	7/18				
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Operating Revenue and Expenditure								
Operating Revenue	373.393	149,791	40.1%	149,791	40.1%	148.045	39.9%	1.2%
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	11	-	-	-	-	-	-	-
Interest earned - external investments	22,459	3,203	14.3%	3,203	14.3%	4,618	18.1%	(30.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	900	11	1.2%	11	1.2%	9	1.8%	16.79
Licences and permits	1,170	243	20.8%	243	20.8%	197	49.3%	23.19
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	348,588	145,192	41.7%	145,192	41.7%	143,071	41.5%	1.59
Other own revenue	266	1,150	433.2%	1,150	433.2%	149	57.4%	670.79
Gains on disposal of PPE	-	(8)	-	(8)	-	-	-	(100.0%
Operating Expenditure	445,223	74,220	16.7%	74,220	16.7%	81,864	22.0%	(9.3%
Employee related costs	144,287	33,224	23.0%	33,224	23.0%	27,652	20.2%	20.19
Remuneration of councillors	13,498	3,325	24.6%	3,325	24.6%	3,201	25.0%	3.99
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9,380	-	-	-	-	2,579	23.6%	(100.0%
Finance charges	968	310	32.1%	310	32.1%	461	35.6%	(32.7%
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	54,294	6,168	11.4%	6,168	11.4%	7,017	15.5%	(12.1%
Transfers and grants	167,509	22,861	13.6%	22,861	13.6%	34,587	30.9%	(33.9%
Other expenditure	55,287	8,332	15.1%	8,332	15.1%	6,366	12.2%	30.95
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(71,830)	75,570		75,570		66,181		
Transfers recognised - capital	2,180		-		-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(69,650)	75,570		75,570		66,181		
Taxation	-	,	-		-	,	-	-
Surplus/(Deficit) after taxation	(69,650)	75,570		75,570		66,181		
Attributable to minorities			-		-		-	-
Surplus/(Deficit) attributable to municipality	(69,650)	75,570		75,570		66,181		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(69,650)	75,570		75,570		66,181		

			2018/19			201	17/18	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
					-рр. ор		-рр. ор	
Capital Revenue and Expenditure								
Source of Finance	33,248	4,110	12.4%	4,110	12.4%	7,805	26.6%	(47.3%)
National Government		-	-	-		-		-
Provincial Government		-	-	-	-	-	-	-
District Municipality		-	-	-		-		-
Other transfers and grants		-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing			-	-	-	-	-	-
Internally generated funds	33,248	4,110	12.4%	4,110	12.4%	7,805	26.6%	(47.3%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33,248	4,110	12.4%	4,110	12.4%	7,805	26.6%	(47.3%
Governance and Administration	15,620	1,957	12.5%	1,957	12.5%	6,112	33.1%	(68.0%
Executive & Council	100	28	27.6%	28	27.6%	6	.4%	327.5%
Budget & Treasury Office	15,520	-	-	-	-	-	-	-
Corporate Services	-	1,929	-	1,929	-	6,105	30,526.7%	(68.4%
Community and Public Safety	15,928	656	4.1%	656	4.1%	1,693	18.2%	(61.2%
Community & Social Services	2,070	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	12,358	656	5.3%	656	5.3%	1,693	28.8%	(61.2%
Housing	-	-	-	-	-	-	-	-
Health	1,500	-	-	-	-	-	-	-
Economic and Environmental Services	1,700	1,497	88.1%	1,497	88.1%		-	(100.0%
Planning and Development	1,700	1,497	88.1%	1,497	88.1%	-	-	(100.0%
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services				-	-		-	-
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other				-	-		-	-

			2018/19			201	17/18	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
R thousands					арргорпаціон		арргорпацоп	
Cash Flow from Operating Activities								
Receipts	375,573	151,624	40.4%	151,624	40.4%	148,045	39.7%	2.4%
Property rates, penalties and collection charges Service charges		-	-					-
Other revenue	2,346	1,702	72.6%	1,702	72.6%	356	30.4%	378.7%
Government - operating	348,588	145,192	41.7%	145,192	41.7%	143,071	41.5%	1.5%
Government - capital	2,180	1,527	70.0%	1,527	70.0%	-	-	(100.0%)
Interest	22,459	3,203	14.3%	3,203	14.3%	4,618	18.1%	(30.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	(340,467)		19.2%	(65,437)	19.2%	(102,426)	28.4%	(36.1%)
Suppliers and employees	(192,345)		25.9%	(49,821)	25.9%	(76,767)	31.1%	(35.1%)
Finance charges	(968)		32.0%	(310)	32.0%	(3)	.3%	9,081.4%
Transfers and grants	(147,154)	(15,306)	10.4%	(15,306)	10.4%	(25,656)	22.9%	(40.3%)
Net Cash from/(used) Operating Activities	35,106	86,187	245.5%	86,187	245.5%	45,619	347.6%	88.9%
Cash Flow from Investing Activities								
Receipts	(4,120)			-				
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(4,120)		-	-	-	-	-	-
Payments	(33,248)		12.4%	(4,110)	12.4%	(9,218)	31.4%	(55.4%)
Capital assets	(33,248)	(4,110)	12.4%	(4,110)	12.4%	(9,218)	31.4%	(55.4%)
Net Cash from/(used) Investing Activities	(37,368)	(4,110)	11.0%	(4,110)	11.0%	(9,218)	27.6%	(55.4%)
Cash Flow from Financing Activities								
Receipts				-				
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(3,085)		53.0%	(1,634)	53.0%	(1,385)	41.9%	18.0%
Repayment of borrowing	(3,085)	(1,634)	53.0%	(1,634)	53.0%	(1,385)	41.9%	18.0%
Net Cash from/(used) Financing Activities	(3,085)	(1,634)	53.0%	(1,634)	53.0%	(1,385)	41.9%	18.0%
Net Increase/(Decrease) in cash held	(5,347)	80,444	(1,504.6%)	80,444	(1,504.6%)	35,016	(148.7%)	129.7%
Cash/cash equivalents at the year begin:	377,706	408,446	108.1%	408,446	108.1%	455,442	111.4%	(10.3%)
Cash/cash equivalents at the year end:	372.359	488.889	131.3%	488.889	131,3%	490,459	127.3%	(.3%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	То	tal		ts Written Off to tors	Impairment - Counci	
R thousands	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	(45)	100.0%	-	-	-	-		-	(45)	(.5%)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-	-		-	-	-	-	-	-	-
Other	9,656	99.5%	-	-	-	-	52	.5%	9,708	100.5%	-	-	-	-
Total By Income Source	9,611	99.5%		-			52	.5%	9,663	100.0%		-		
Debtors Age Analysis By Customer Group														
Organs of State	6,750	100.0%			-	-			6,750	69.9%		-		
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,861	98.2%	-	-	-	-	52	1.8%	2,913	30.1%	-	-	-	
Total By Customer Group	9,611	99.5%					52	.5%	9,663	100.0%				

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%								
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	2,046	100.0%	-	-	-	-	-	-	2,046	6.9
Trade Creditors	27,111	100.0%	-	-	-	-	-	-	27,111	91.2
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	585	100.0%	-	-	-	-	-	-	585	2.0
Total	29,742	100.0%							29,742	100.09

Contact Details			
Municipal Manager	Ms Margaret Skosana	013 249 2003	
Einancial Manager	Mrc A I Standor	013 240 2016	

Source Local Government Database

All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

			2018/19				7/18	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	ĺ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Operating Revenue and Expenditure								
Operating Revenue	614.939	184.885	30.1%	184.885	30.1%	207.986	38.3%	(11.1%
Property rates	135.595	51.606	38.1%	51.606	38.1%	90.913	92.7%	(43.29
Property rates - penalties and collection charges	133,383	51,000	30.1%	51,000	30.176	(172)	92.176	(100.0
Service charges - electricity revenue	190.757	43.024	22.6%	43.024	22.6%	37.683	20.8%	14.3
Service charges - electricity revenue	42.065	12.718	30.2%	12.718	30.2%	9.102	18.2%	39.
Service charges - sanitation revenue	18.411	4.718	25.6%	4.718	25.6%	3,675	22.3%	28.
Service charges - refuse revenue	18,411	4,710	25.6%	4,714	25.6%	4.511	20.6%	4.
Service charges - other	42	877	2.087.6%	877	2.087.6%	4,011	20.070	(100.0
Rental of facilities and equipment	1,719	669	38.9%	669	38.9%	815	_	(17.9
Interest earned - external investments	4.706	601	12.8%	601	12.8%	250	_	140.
Interest earned - outstanding debtors	19.281	5.547	28.8%	5.547	28.8%	3.097	_	79.
Dividends received	,	-,		-,		1.530	_	(100.0
Fines	1,770	199	11.2%	199	11.2%	340	_	(41.5
Licences and permits		-	-	-		25	-	(100.0
Agency services		_	_	_	_	18	_	(100.0
Transfers recognised - operational	136.773	57.960	42.4%	57.960	42.4%	52.309	-	10.
Other own revenue	45.410	2.262	5.0%	2.262	5.0%	3.581	2.0%	(36.8
Gains on disposal of PPE	-	-	-		-	309	-	(100.0
Operating Expenditure	586.075	128.814	22.0%	128.814	22.0%	158.813	23.5%	(18.99
Employee related costs	193.636	45.820	23.7%	45.820	23.7%	45.460	26.9%	``;
Remuneration of councillors	10.801	2.567	23.8%	2.567	23.8%	2.396	24.5%	7.
Debt impairment	3.500	291	8.3%	291	8.3%	-	-	(100.0
Depreciation and asset impairment	37,211		-		-	103	.3%	(100.0
Finance charges	10,200	5,768	56.5%	5,768	56.5%	2,585	35.9%	123.
Bulk purchases	172,243	42,133	24.5%	42,133	24.5%	57,906	39.1%	(27.2
Other Materials	-	-	-	-	-	-	-	
Contracted services	78,409	10,469	13.4%	10,469	13.4%	17,271	24.6%	(39.4
Transfers and grants	14,232	3,525	24.8%	3,525	24.8%	9,637	74.7%	(63.4
Other expenditure	65,843	18,242	27.7%	18,242	27.7%	23,454	10.6%	(22.2
Loss on disposal of PPE	-	-	-	-	-	-	-	
urplus/(Deficit)	28,864	56,071		56,071		49,173		
Transfers recognised - capital	84,392	34,794	41.2%	34,794	41.2%	1,000	.9%	3,379.
Contributions recognised - capital	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	
surplus/(Deficit) after capital transfers and contributions	113,256	90,865		90,865		50,173		
Taxation	-	-		-	-	-	-	
Surplus/(Deficit) after taxation	113,256	90,865		90,865		50,173		
Attributable to minorities		-	-	-		-	-	
Surplus/(Deficit) attributable to municipality	113,256	90,865		90,865		50,173		
Share of surplus/ (deficit) of associate		-	-	-		-	-	
Surplus/(Deficit) for the year	113,256	90,865		90,865		50,173		

			2018/19			201		
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Capital Revenue and Expenditure								
Source of Finance	112,153	5.170	4.6%	5.170	4.6%	13.462	12.0%	(61.6%)
National Government	81.619	5,170	6.3%	5,170	6.3%	13,462	12.0%	(61.6%)
Provincial Government	01,019	5,170	0.3%	5,170	0.3%	13,462	12.3%	(01.0%)
District Municipality								
Other transfers and grants								
Transfers recognised - capital	81.619	5.170	6.3%	5.170	6.3%	13.462	12.3%	(61.6%)
Borrowing	01,019	3,170	0.376	3,170	0.376	13,402	12.370	(61.6%)
Internally generated funds	30.534				_			
Public contributions and donations	-	-	-		-		-	-
Capital Expenditure Standard Classification	112,153	5,170	4.6%	5,170	4.6%	13,462	12.0%	(61.6%)
Governance and Administration	4,429		-		-		-	
Executive & Council	-	-		-	-	-	-	-
Budget & Treasury Office	4,429	-		-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	28,451	1,309	4.6%	1,309	4.6%		-	(100.0%)
Community & Social Services	6,951					-	-	
Sport And Recreation	19,276	1,309	6.8%	1,309	6.8%	-	-	(100.0%)
Public Safety	2,224	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health Economic and Environmental Services					-		-	-
	49,320	1,312	2.7%	1,312	2.7%	3,989	15.2%	(67.1%)
Planning and Development Road Transport	49.320	1.312	2.7%	1.312	2.7%	3.989	16.4%	(67.1%)
Fourmental Protection	49,320	1,312	2.1%	1,312	2.1%	3,969	10.4%	(67.1%)
Trading Services	29.954	2,550	8.5%	2,550	8.5%	9.473	11.6%	(73.1%)
Electricity	4.935	1.612	32.7%	1.612	32.7%	369	11.6%	336.4%
Water	16.000	411	2.6%	411	2.6%	9.103	21.6%	(95.5%)
Waste Water Management	4.260		-		-	5,100		(50.5%)
Waste Management	4.759	527	11.1%	527	11.1%	_		(100.0%)
Other	.,			-				(10001)

			2018/19			201	7/18	
	Budget	First C	Quarter	Year	to Date	First (Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
R thousands			ļ	ļ	арргорпаціон		арргорпации	
Cash Flow from Operating Activities								
Receipts	639,802	175,631	27.5%	175,631	27.5%	149,387	22.8%	17.6%
Property rates, penalties and collection charges Service charges	103,051 232,711	18,070 53,353	17.5% 22.9%	18,070 53,353	17.5% 22.9%	12,627 47,643	13.1% 17.2%	43.15 12.05
Other revenue	58,887	7,228	12.3%	7,228	12.3%	9,084	39.6%	(20.4%
Government - operating	136,773	57,960	42.4%	57,960	42.4%	59,454	46.3%	(2.5%
Government - capital	84,392	34,794	41.2%	34,794	41.2%	20,580	18.3%	69.15
Interest	23,987	4,226	17.6%	4,226	17.6%	-	-	(100.0%
Dividends	-	-	-	· ·	-	-	-	-
Payments	(567,984)		24.1%	(137,009)		(155,923)	27.7%	(12.1%
Suppliers and employees	(546,552)	(132,338)	24.2%	(132,338)		(140,261)	25.8%	(5.69
Finance charges Transfers and grants	(10,200) (11,232)		16.1% 26.9%	(1,645)		(3,293)	45.7% 95.9%	(50.09
Net Cash from/(used) Operating Activities	71,818	38,621	53.8%	38.621	53.8%	(6,535)	(7.1%)	(691,0%
	71,010	30,021	33.070	30,021	33.0 /6	(0,555)	(1.170)	(031.070
Cash Flow from Investing Activities				I				
Receipts		-	-		-		-	-
Proceeds on disposal of PPE	-	-	- 1		-	-	-	-
Decrease in non-current debtors	-	-	- 1		-	-	-	-
Decrease in other non-current receivables	-	-	-	i -	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	i -	-	-	-	-
Payments	(112,132)		12.0%	(13,427)		(491)	.4%	2,635.79
Capital assets	(112,132)	(13,427)	12.0%	(13,427)	12.0%	(491)	.4%	2,635.7
Net Cash from/(used) Investing Activities	(112,132)	(13,427)	12.0%	(13,427)	12.0%	(491)	.4%	2,635.79
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	(40,314)	25,194	(62.5%)	25,194	(62.5%)	(7,026)	35.2%	(458.6%
Cash/cash equivalents at the year begin:			(1	
	42,799	34,337	80.2%	34,337	80.2%	23,303	52.1%	47.3

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	То	tal		ts Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,212	6.2%	2,279	3.3%	2,875	4.2%	58,850	86.3%	68,217	20.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7,234	11.9%	3,570	5.9%	2,906	4.8%	47,170	77.5%	60,880	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34,998	23.1%	8,893	5.9%	3,345	2.2%	104,289	68.8%	151,526	44.7%	-	-	-	-
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	3,368	5.7%	2,220	3.8%	1,780	3.0%	51,344	87.5%	58,712	17.3%	-	-	-	-
Total By Income Source	49,813	14.7%	16,962	5.0%	10,906	3.2%	261,653	77.1%	339,334	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2,128	5.4%	3,192	8.1%	365	.9%	33,959	85.7%	39,643	11.7%	-	-		-
Commercial	20,007	16.7%	5,445	4.5%	3,361	2.8%	91,209	76.0%	120,023	35.4%	-	-	-	-
Households	10,832	7.5%	6,428	4.4%	5,680	3.9%	121,552	84.1%	144,492	42.6%	-	-	-	-
Other	16,847	47.9%	1,897	5.4%	1,500	4.3%	14,933	42.5%	35,176	10.4%	-	-	-	-
Total By Customer Group	49.813	14.7%	16.962	5.0%	10.906	3.2%	261.653	77.1%	339.334	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days 31 - 60 Days		31 - 60 Days 61 - 90 Days Over 90 Days		0 Days	To	tal		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9,378	1.8%	20,764	4.0%	22,311	4.3%	461,809	89.8%	514,262	94.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,896	21.4%	6,899	37.9%	838	4.6%	6,568	36.1%	18,200	3.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	115	1.1%	-	-	-	-	10,160	98.9%	10,275	1.9%
Total	13.388	2.5%	27.663	5.1%	23.150	4.3%	478.537	88.2%	542,738	100.0%

Со	n	ta	(t	Details

Municipal Manager	Mr TMP Kgoale	013 235 7300
Cinemaiol Managers	Mr.I.M.Malaurana	042 225 7240

Source Local Government Database

All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

			2018/19				17/18	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Operating Revenue and Expenditure								
Operating Revenue	873.134	279.031	32.0%	279.031	32.0%	261,913	31.5%	6.59
Property rates	114.723	24.127	21.0%	24.127	21.0%	24.583	18.5%	(1.95
Property rates - penalties and collection charges	114,723	24,121	21.0%	24,121	21.0%	24,303	10.3%	(1.9
Service charges - electricity revenue	103.403	23.286	22.5%	23.286	22.5%	18.509	24.2%	25.
Service charges - electricity revenue	22.201	5.657	25.5%	5.657	25.5%	5.171	25.1%	9.
Service charges - sanitation revenue	5.328	1.423	26.7%	1.423	26.7%	1,227	24.5%	16.
Service charges - refuse revenue	7.724	2.077	26.9%	2.077	26.9%	1,669	23.1%	24.
Service charges - other	1,124	2,011	20.070	2,077	20.570	1,000	20.170	24.5
Rental of facilities and equipment	3.210	3.383	105.4%	3.383	105.4%	119	4.7%	2.744.
Interest earned - external investments	12.428	1.087	8.7%	1.087	8.7%	1.157	25.1%	(6.0
Interest earned - outstanding debtors	13.109	1,692	12.9%	1,692	12.9%	5.494	429.3%	(69.2
Dividends received	,	.,,,,,		.,		-,		(00.0
Fines	28.774	90	.3%	90	.3%	242	3.8%	(62.8
Licences and permits	35	1	3.7%	1	3.7%	3	11.8%	(57.1
Agency services	11.692	2.193	18.8%	2.193	18.8%	1.672	11.2%	31.
Transfers recognised - operational	546.431	214.372	39.2%	214.372	39.2%	201.310	36.6%	6.
Other own revenue	4.076	(357)	(8.8%)	(357)	(8.8%)	757	7.6%	(147.1
Gains on disposal of PPE	-			-	-	-	-	,
Operating Expenditure	847,058	163,917	19.4%	163,917	19.4%	154.526	18.8%	6.1
Employee related costs	358.811	86.602	24.1%	86.602	24.1%	76.903	24.2%	12.0
Remuneration of councillors	24.291	7.433	30.6%	7.433	30.6%	7.780	35.1%	(4.5
Debt impairment	22.200		-	_				
Depreciation and asset impairment	61,198	-	-	-	-	-	-	
Finance charges	692	77	11.1%	77	11.1%	278	40.7%	(72.4
Bulk purchases	67,345	18,488	27.5%	18,488	27.5%	16,771	26.4%	10.
Other Materials	41,405	3,639	8.8%	3,639	8.8%	3,894	9.6%	(6.5
Contracted services	110,936	17,012	15.3%	17,012	15.3%	19,993	14.1%	(14.9
Transfers and grants	16,660	320	1.9%	320	1.9%	-	-	(100.0
Other expenditure	143,520	30,347	21.1%	30,347	21.1%	28,908	19.2%	5.0
Loss on disposal of PPE	-	-	-	-	-	-	-	
Surplus/(Deficit)	26,076	115,114		115,114		107,387		
Transfers recognised - capital	241,891	-	-		-		9	
Contributions recognised - capital	-	-		-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	
surplus/(Deficit) after capital transfers and contributions	267,968	115,114		115,114		107,387		
Taxation	-				-		-	
Surplus/(Deficit) after taxation	267,968	115,114		115,114		107,387		
Attributable to minorities	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	267,968	115,114		115,114		107,387		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	267,968	115,114		115,114		107,387		

			2018/19			201	2017/18			
	Budget	First (Quarter	Year	to Date	First 0	Quarter			
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19		
Capital Revenue and Expenditure										
Source of Finance	279,363	34,031	12.2%	34,031	12.2%	30,830	11.9%			
National Government	236,451	33,986	14.4%	33,986	14.4%	29,656	12.8%	14.6%		
Provincial Government	-	-	-	-	-	-	-	-		
District Municipality		-	-	-	-	-	-	-		
Other transfers and grants			-		-		-	-		
Transfers recognised - capital	236,451	33,986	14.4%	33,986	14.4%	29,656	12.8%	14.6%		
Borrowing	-	-	-	-	-	-	-	-		
Internally generated funds	42,912	45	.1%	45	.1%	1,174	4.2%	(96.2%)		
Public contributions and donations	-	-	-	-	-	-	-	-		
Capital Expenditure Standard Classification	279,363	34,031	12.2%	34,031	12.2%	30,830	11.9%	10.4%		
Governance and Administration	12,860	45	.3%	45	.3%	11	.3%	301.7%		
Executive & Council	1,200	-	-	-	-	-	-	-		
Budget & Treasury Office	11,660	45	.4%	45	.4%	11	.3%	301.7%		
Corporate Services	-	-	-	-	-	-	-	-		
Community and Public Safety	31,424	6,258	19.9%	6,258	19.9%	5,752	19.7%	8.8%		
Community & Social Services	24,069	1,301	5.4%	1,301	5.4%	3,910	19.5%	(66.7%)		
Sport And Recreation	7,290	4,956	68.0%	4,956	68.0%	1,842	20.3%	169.1%		
Public Safety	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-		
Health	65	-	-	-	-	-	-	-		
Economic and Environmental Services	116,013	20,689	17.8%	20,689	17.8%	2,713	5.7%	662.5%		
Planning and Development	1,050	-	-	-	-	-	-	-		
Road Transport	114,823	20,689	18.0%	20,689	18.0%	2,713	5.9%	662.5%		
Environmental Protection	140	-	-	-	-	-	-	-		
Trading Services	119,065	7,039	5.9%	7,039	5.9%	22,354	12.5%	(68.5%)		
Electricity	8,400	i		i		582	13.2%	(100.0%)		
Water	107,195	7,039	6.6%	7,039	6.6%	20,829	13.7%	(66.2%)		
Waste Water Management		-	-	-	-	-				
Waste Management	3,470	-	-	-	-	943	4.2%	(100.0%)		
Other			-	-	-		-	-		

			2018/19			201	17/18	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	ĺ
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2017/18 to Q1 of 2018/1
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	1,096,156	436,185	39.8%	436,185	39.8%	424,111	41.8%	2.8%
Property rates, penalties and collection charges Service charges	114,170 134,277	17,737 30,404	15.5% 22.6%	17,737 30,404	15.5% 22.6%	31,744 27,047	33.4% 25.6%	(44.1% 12.4%
Other revenue Government - operating	37,509 551.431	42,850 218.448	114.2% 39.6%	42,850 218.448	114.2% 39.6%	46,461 204.804	156.4% 37.3%	(7.8% 6.7°
Government - capital Interest	236,891 21,878	126,273 473	53.3% 2.2%	126,273 473	53.3% 2.2%	113,543 512	49.2% 10.3%	11.25 (7.5%
Dividends Payments Suppliers and employees	(760,111) (741,536)		30.0% 30.7%	(228,144) (227,869)	30.0% 30.7%	(242,493) (242,401)	32.8% 32.9%	(5.9% (6.0%
Finance charges Transfers and grants	(1,915) (16,660)	(61)	3.2%	(61) (214)	3.2% 1.3%	(93)	13.5%	(33.99
Net Cash from/(used) Operating Activities	336,045	208,041	61.9%	208,041	61.9%	181,618	65.5%	14.59
Cash Flow from Investing Activities								
Receipts								
Proceeds on disposal of PPE				-	-		1	
Decrease in non-current debtors		_	_	_	_		_	
Decrease in other non-current receivables		_	_	_	_		_	
Decrease (increase) in non-current investments		_		_	_			
Payments	(279.363)	(39.055)	14.0%	(39.055)	14.0%	(20,868)	8.1%	87.29
Capital assets	(279.363)	(39.055)	14.0%	(39.055)	14.0%	(20.868)	8.1%	87.2
Net Cash from/(used) Investing Activities	(279,363)	(39,055)	14.0%	(39,055)	14.0%	(20,868)	8.1%	87.29
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	56,682	168,986	298.1%	168,986	298.1%	160,749	912.1%	5.19
Cash/cash equivalents at the year begin:	120,668	227,325	188.4%	227,325	188.4%	118,558	139.5%	91.75
Cash/cash equivalents at the year end:	177.351	396.310	223.5%	396,310	223.5%	279.308	272.2%	41.9
	,			,			1	

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	То	tal		ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,936	29.4%	466	7.1%	267	4.1%	3,923	59.5%	6,592	7.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6,885	58.0%	946	8.0%	458	3.9%	3,578	30.2%	11,866	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7,038	13.2%	3,896	7.3%	3,218	6.0%	39,086	73.4%	53,238	61.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	408	25.2%	133	8.2%	91	5.6%	989	61.0%	1,620	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	534	32.4%	188	11.4%	125	7.6%	803	48.7%	1,650	1.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-		-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	403	5.3%	384	5.0%	363	4.7%	6,505	85.0%	7,655	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	357	8.9%	241	6.0%	207	5.2%	3,216	80.0%	4,021	4.6%	-	-	-	-
Total By Income Source	17,561	20.3%	6,254	7.2%	4,729	5.5%	58,099	67.1%	86,643	100.0%		-	-	
Debtors Age Analysis By Customer Group														
Organs of State	10,149	22.7%	3,565	8.0%	2,642	5.9%	28,408	63.5%	44,764	51.7%		-		-
Commercial	665	5.3%	474	3.8%	426	3.4%	11,086	87.6%	12,651	14.6%	-	-	-	-
Households	1,490	12.8%	868	7.4%	793	6.8%	8,504	73.0%	11,655	13.5%	-	-	-	-
Other	5,256	29.9%	1,347	7.7%	867	4.9%	10,101	57.5%	17,572	20.3%	-	-	-	-
Total By Customer Group	17.561	20.3%	6.254	7.2%	4.729	5.5%	58.099	67.1%	86,643	100.0%				

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 6	Days	61 - 9	0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4,333	100.0%	-	-	-	-	-	-	4,333	13.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3,596	100.0%	-	-	-	-	-	-	3,596	11.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18,677	76.4%	9	-	5,729	23.5%	16	.1%	24,432	75.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	26,605	82.2%	9		5.729	17.7%	16	.1%	32,360	100.0%

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr. TC Thebala	042 700 0200

MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

			2018/19			201	17/18	
	Budget	First (Quarter	Year	to Date	First	Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/1 to Q1 of 2018/
R thousands					арргорнация		арргорпацоп	
Operating Revenue and Expenditure								
Operating Revenue	1,267,402	370,245	29.2%	370,245	29.2%	438,160	41.4%	(15.5
Property rates	210,292	50,233	23.9%	50,233	23.9%	142,870	73.3%	(64.8
Property rates - penalties and collection charges	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	
Service charges - water revenue	63,338	6,680	10.5%	6,680	10.5%	2,369	4.6%	182
Service charges - sanitation revenue	4,894	1,342	27.4%	1,342	27.4%	327	7.9%	310
Service charges - refuse revenue	8,933	2,014	22.5%	2,014	22.5%	-	-	(100.0
Service charges - other	-	-	-	-	-	1,401	-	(100.0
Rental of facilities and equipment	2,237	15	.7%	15	.7%	24	2.0%	(40.
Interest earned - external investments	20,911	3,373	16.1%	3,373	16.1%	1,779	11.9%	89
Interest earned - outstanding debtors	116,500	1,072	.9%	1,072	.9%	9,347	17.0%	(88.
Dividends received	-	-	-	-	-	-	-	
Fines	15,010	-	-	-	-	1	-	(100.
Licences and permits	17,976	863	4.8%	863	4.8%	5,304	43.4%	(83.
Agency services	11,500	1,147	10.0%	1,147	10.0%	-	-	(100
Transfers recognised - operational	788,354	302,313	38.3%	302,313	38.3%	272,463	39.1%	11
Other own revenue	7,457	1,193	16.0%	1,193	16.0%	2,205	24.4%	(45.
Gains on disposal of PPE	-	-	-	-	-	70	-	(100.
Operating Expenditure	1,224,121	186,796	15.3%	186,796	15.3%	108,669	10.7%	71.9
Employee related costs	457.849	99.558	21.7%	99.558	21.7%	57.648	15.1%	72
Remuneration of councillors	29,501	7,340	24.9%	7,340	24.9%	2,170	6.6%	238
Debt impairment	17.055			_	-			
Depreciation and asset impairment	59,333	-	-	-	-	-	-	
Finance charges	-	-	-	-	-	-	-	
Bulk purchases	317,782	55,096	17.3%	55,096	17.3%	25,332	10.9%	117
Other Materials	21,519	1,304	6.1%	1,304	6.1%	5,863	23.0%	(77.
Contracted services	54,602	16,000	29.3%	16,000	29.3%	7,860	14.9%	103
Transfers and grants	11,093	-	-	-	-	3,214	27.5%	(100.
Other expenditure	255,387	7,497	2.9%	7,497	2.9%	6,582	8.0%	13
Loss on disposal of PPE	-	-	-	-	-	-	-	
Surplus/(Deficit)	43,281	183,450		183,450		329.491		
Transfers recognised - capital	428.721	143.829	33.5%	143.829	33.5%	100.002	19.7%	43
Contributions recognised - capital	420,721	140,023		140,020		100,002	10.770	
Contributed assets	_		_	_	_	_		
Surplus/(Deficit) after capital transfers and contributions	472,002	327,279		327,279		429,493		
Taxation	-		-		-	-	-	
Surplus/(Deficit) after taxation	472,002	327,279		327,279		429,493		
Attributable to minorities	-		-			-	-	
Surplus/(Deficit) attributable to municipality	472,002	327,279		327,279		429,493		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	472,002	327,279		327,279		429,493		

			2018/19			201		
	Budget	First (Quarter	Year	to Date	First (Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
R thousands					арргорпацоп		арргорпацоп	
Capital Revenue and Expenditure								
Source of Finance	559,596	79,114	14.1%	79,114	14.1%	181,822	32.9%	(56.5%
National Government	559,596	79,114	14.1%	79,114	14.1%	181,822	32.9%	(56.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital Borrowing	559,596	79,114	14.1%	79,114	14.1%	181,822	32.9%	(56.5%
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	559,596	79,114	14.1%	79,114	14.1%	181,822	32.9%	(56.5%
Governance and Administration	3,566	-	-	-	-	-	-	-
Executive & Council	2,400	-	-	-	-	-	-	-
Budget & Treasury Office	1,166	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	35,478	-	-	-	-		-	-
Community & Social Services Sport And Recreation	25,478 6.000	-	-	-	-	-	-	
Public Safety	4,000	-			-			-
Housing	4,000				-			-
Health								
Economic and Environmental Services	139,641	12.084	8.7%	12.084	8.7%	55,225	71.2%	(78.1%
Planning and Development	37.200	1.642	4.4%	1.642	4.4%	-		(100.0%
Road Transport	102.441	10.443	10.2%	10.443	10.2%	55.225	110.7%	(81.1%
Environmental Protection			-		-	-	-	-
Trading Services	326,294	67,030	20.5%	67,030	20.5%	126,597	28.7%	(47.1%
Electricity	6,000	123	2.1%	123	2.1%	7,211	901.4%	(98.3%
Water	290,294	62,949	21.7%	62,949	21.7%	119,254	28.5%	(47.2%
Waste Water Management	30,000	3,958	13.2%	3,958	13.2%	132	.7%	2,909.19
Waste Management	-	-	-	-	-	-	-	-
Other	54,617	-	-	-	-	-	-	-

			2018/19			201	17/18	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	1,696,123	462,299	27.3%	462,299	27.3%	398,580	30.1%	16.0%
Property rates, penalties and collection charges Service charges	210,292 77,165	1,846 1,387	.9% 1.8%	1,846 1,387	.9% 1.8%	6,367 1,088	14.9% 7.9%	(71.0% 27.5%
Other revenue Government - operating	54,180 788.354	3,217 302.313	5.9% 38.3%	3,217 302.313	5.9% 38.3%	7,534 272.463	21.3% 38.9%	(57.3% 11.09
Government - capital Interest	428,721 137,411	143,829 9,708	33.5% 7.1%	143,829 9,708	33.5% 7.1%	100,002 11,126	19.7% 41.0%	43.85 (12.7%
Dividends Payments Suppliers and employees	(1,147,733) (1,136,640)	(186,796) (186,796)	16.3% 16.4%	(186,796) (186,796)	16.3% 16.4%	(207,127) (207,127)	25.3% 25.7%	(9.8% (9.8%
Finance charges Transfers and grants	(11.093)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	548,390	275,504	50.2%	275,504	50.2%	191,453	37.8%	43.99
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	(559,596)	(78,980)	14.1%	(78.980)	14.1%	(68.011)	12.3%	16.19
Capital assets	(559,596)	(78,980)	14.1%	(78,980)	14.1%	(68,011)	12.3%	16.1
Net Cash from/(used) Investing Activities	(559,596)	(78,980)	14.1%	(78,980)	14.1%	(68,011)	12.3%	16.19
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	(11,206)	196,524	(1.753.7%)	196.524	(1,753.7%)	123,442	(272.7%)	59.29
vet increaser (Decrease) in cash hera	(,200)	.00,02-1	(1,100.170)	130,324	(1,100.170)	120,442	(Z1Z.170)	00.27
Cash/cash equivalents at the year begin:	135,487	109,647	80.9%	109,647	80.9%	142,729	113.5%	(23.29

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	То	tal		ts Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3,120	1.8%	3,407	2.0%	501	.3%	166,633	96.0%	173,662	11.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16,479	2.1%	16,173	2.0%	(45)	-	767,888	95.9%	800,495	53.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	379	1.7%	382	1.7%	(23)	(.1%)	22,096	96.8%	22,835	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	474	1.2%	670	1.6%	(2)	-	40,048	97.2%	41,191	2.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	4.1%	21	4.0%	-	-	485	91.9%	528	-	-	-	-	-
Interest on Arrear Debtor Accounts	9,927	2.3%	(3,649)	(.9%)	10,124	2.4%	408,465	96.1%	424,866	28.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1,725	8.0%	0	-	19,756	92.0%	21,481	1.4%	-	-	-	-
Total By Income Source	30,401	2.0%	18,730	1.3%	10,556	.7%	1,425,372	96.0%	1,485,058	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	16,058	2.1%	7,738	1.0%	5,718	.7%	751,463	96.2%	780,978	52.6%	-	-	-	-
Commercial	3,562	2.3%	2,378	1.5%	1,054	.7%	146,666	95.4%	153,660	10.3%	-	-	-	-
Households	8,296	1.8%	5,189	1.1%	3,047	.7%	435,511	96.3%	452,043	30.4%	-	-	-	-
Other	2,485	2.5%	3,423	3.5%	737	.7%	91,731	93.2%	98,376	6.6%	-	-	-	
Total By Customer Group	30,401	2.0%	18,730	1.3%	10.556	.7%	1.425.372	96.0%	1,485,058	100.0%				

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	(1,570)	(128.0%)	(569)	(46.4%)	143	11.6%	3,222	262.7%	1,227	.3%
Bulk Water	-	-		-	-	-	231,824	100.0%	231,824	60.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-		-	-	-	-	-	-	-
Pensions / Retirement	-	-		-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21,603	14.2%	(15,807)	(10.4%)	8,134	5.4%	138,051	90.8%	151,981	39.4%
Auditor-General	-	-		-	-	-	249	100.0%	249	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	20,033	5.2%	(16,375)	(4.3%)	8,276	2.1%	373,346	96.9%	385,281	100.0%

Contact Details

Municipal Manager	Mr C Lisa	013 799 1842
Cinemain! Manager	Mes C Misses	012 700 1990

MPUMALANGA: CITY OF MBOMBELA (MP326) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure			2018/19			201	17/18	
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Operating Revenue and Expenditure								
Operating Revenue	2.800.491	814,244	29.1%	814,244	29.1%	714.152	26.1%	14.0%
Property rates	602.531	159.434	26.5%	159.434	26.5%	114.495	22.3%	39.25
Property rates - penalties and collection charges	002,001	100,404	20.070	100,404	20.0%	114,400	22.070	00.2
Service charges - electricity revenue	944.852	268.257	28.4%	268.257	28.4%	233.049	24.8%	15.19
Service charges - water revenue	97.758	26.189	26.8%	26.189	26.8%	24.616	25.4%	6.4
Service charges - sanitation revenue	28.675	5,555	19.4%	5,555	19.4%	7.106	24.0%	(21.89
Service charges - refuse revenue	107,241	28,876	26.9%	28,876	26.9%	25,270	22.8%	14.3
Service charges - other	-	-		_	-	-	-	-
Rental of facilities and equipment	12,694	(95)	(.8%)	(95)	(.8%)	1,496	6.5%	(106.49
Interest earned - external investments	1,740	2,683	154.2%	2,683	154.2%	338	3.8%	694.35
Interest earned - outstanding debtors	28,859	3,621	12.5%	3,621	12.5%	9,347	35.6%	(61.3%
Dividends received	-	-	-		-	-	-	
Fines	8,363	1,399	16.7%	1,399	16.7%	324	1.1%	331.95
Licences and permits	-	43,613	-	43,613	-	-	-	(100.0%
Agency services	198,143	-	-	-	-	38,474	20.3%	(100.0%
Transfers recognised - operational	741,061	257,129	34.7%	257,129	34.7%	253,925	36.5%	1.35
Other own revenue	28,575	17,584	61.5%	17,584	61.5%	5,714	9.0%	207.7
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	3,210,279	562,855	17.5%	562,855	17.5%	403,683	15.0%	39.4%
Employee related costs	887,762	228,834	25.8%	228,834	25.8%	181,717	24.9%	25.95
Remuneration of councillors	41,696	9,538	22.9%	9,538	22.9%	2,918	7.4%	226.95
Debt impairment	143,664	-	-	-	-	-	-	-
Depreciation and asset impairment	540,557	-	-	-	-	9	-	(100.09
Finance charges	40,039	16,561	41.4%	16,561	41.4%	-	-	(100.0%
Bulk purchases	736,187	166,077	22.6%	166,077	22.6%	122,896	19.2%	35.19
Other Materials	55,567	7,310	13.2%	7,310	13.2%	4,857	8.9%	50.5
Contracted services	473,762	75,026	15.8%	75,026	15.8%	27,128	6.1%	176.69
Transfers and grants	35,310	6,716	19.0%	6,716	19.0%	3,251	8.7%	106.69
Other expenditure	255,735	52,793	20.6%	52,793	20.6%	60,907	15.5%	(13.3%
Loss on disposal of PPE	1 -	-	-	-	-	-	-	-
Surplus/(Deficit)	(409,788)	251,390		251,390		310,470		
Transfers recognised - capital	536,992	80,737	15.0%	80,737	15.0%	1,546	.3%	5,123.19
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	127,204	332,127		332,127		312,015		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	127,204	332,127		332,127		312,015		
Attributable to minorities	-		-		-		-	-
Surplus/(Deficit) attributable to municipality	127,204	332,127		332,127		312,015		
Share of surplus/ (deficit) of associate	-		-		-			-
Surplus/(Deficit) for the year	127,204	332,127		332,127		312,015		

Part 2. Capital Revenue and Expenditure			2018/19			201	7/18	
	Budget	First (Quarter	Year	to Date	First 0	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
R thousands					арргорпацоп		арргорпации	
Capital Revenue and Expenditure								
Source of Finance	630,592	87,390	13.9%	87,390	13.9%	13,093	2.2%	567.5%
National Government	536,992	68,255	12.7%	68,255	12.7%	11,446	2.2%	496.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital Borrowing	536,992	68,255	12.7%	68,255	12.7%	11,446	2.2%	496.3%
Internally generated funds Public contributions and donations	93,600	19,135	20.4%	19,135	20.4%	1,648	2.0%	1,061.5%
Capital Expenditure Standard Classification	630,592	87,390	13.9%	87,390	13.9%	13,093	2.2%	567.5%
Governance and Administration Executive & Council	-	8,415	-	8,415		1,648	4.2%	410.8%
Budget & Treasury Office	-	71	-	71	-	1,648	5.7%	(95.7%)
Corporate Services	-	8,344	-	8,344	-	-	-	(100.0%)
Community and Public Safety	39,410	3,507	8.9%	3,507	8.9%	(425)	(1.2%)	(924.2%)
Community & Social Services	23,850	2,333	9.8%	2,333	9.8%	-		(100.0%)
Sport And Recreation	15,560	1,174	7.5%	1,174	7.5%	(425)	(4.7%)	(375.9%)
Public Safety Housing	-		_	-	-	-	-	-
Health				-	-	-		
Economic and Environmental Services	330.578	45,184	13.7%	45,184	13.7%	10.410	3.2%	334.1%
Planning and Development	70.098	16.104	23.0%	16.104	23.0%	548	1.4%	2.840.6%
Road Transport	260,480	29.080	11.2%	29.080	11.2%	9.862	3.4%	194.9%
Environmental Protection	,		-		-	-	-	
Trading Services	252,999	29,763	11.8%	29,763	11.8%	786	.4%	3,686.5%
Electricity	33,045	3,807	11.5%	3,807	11.5%	-	-	(100.0%)
Water	150,075	14,135	9.4%	14,135	9.4%	-	-	(100.0%)
Waste Water Management	69,879	11,821	16.9%	11,821	16.9%	786	2.9%	1,403.9%
Waste Management		-	-	-	-		-	-
Other	7,605	520	6.8%	520	6.8%	675	-	(23.0%)

			2018/19			201	7/18	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
R thousands					арргорпаціон		арргорпации	
Cash Flow from Operating Activities								
Receipts	3,175,251	646,654	20.4%	646,654	20.4%	878,666	26.8%	(26.4%)
Property rates, penalties and collection charges Service charges	554,329 1,084,243	125,705 224,244	22.7% 20.7%	125,705 224,244	22.7% 20.7%	103,685 228,390	21.0% 19.7%	21.29
Other revenue	245,530	56,485	23.0%	56,485	23.0%	43,267	14.6%	30.59
Government - operating	741,061	234,975	31.7%	234,975	31.7%	239,345	34.4%	(1.8%
Government - capital	521,937	2,796	.5%	2,796	.5%	263,979	44.2%	(98.9%
Interest	28,151	2,448	8.7%	2,448	8.7%	-	-	(100.0%
Dividends	-	-	-	-	-	-	-	-
Payments	(2,590,407)	(474,362) (467,831)	18.3% 18.6%	(474,362) (467,831)	18.3% 18.6%	(699,804)	24.1% 24.6%	(32.2%
Suppliers and employees Finance charges	(2,517,972)		18.0%		18.0%	(699,222)	24.0%	(100.09
Finance charges Transfers and grants	(37,165)	(6.530)	18.5%	(6.530)	18.5%	(582)	1.6%	1.022.6
Net Cash from/(used) Operating Activities	584.844	172,292	29.5%	172,292	29.5%	178,862	48.3%	(3.7%
Cash Flow from Investing Activities		,		,		,,		,
Receipts	15,000		_	_			_	
Proceeds on disposal of PPE		_	-	-	_		-	-
Decrease in non-current debtors	15.000	_	-	-	_		-	-
Decrease in other non-current receivables					-		-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(599,891)	(88,001)	14.7%	(88,001)	14.7%		-	(100.0%
Capital assets	(599,891)	(88,001)	14.7%	(88,001)	14.7%	-	-	(100.09
Net Cash from/(used) Investing Activities	(584,891)	(88,001)	15.0%	(88,001)	15.0%	-	-	(100.0%
Cash Flow from Financing Activities								
Receipts			-	-			-	
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(27,247)	(49,638)	182.2%	(49,638)	182.2%	-	-	(100.0%
Repayment of borrowing	(27,247)	(49,638)	182.2%	(49,638)	182.2%	-	-	(100.0%
Net Cash from/(used) Financing Activities	(27,247)	(49,638)	182.2%	(49,638)	182.2%	•		(100.0%
Net Increase/(Decrease) in cash held	(27,293)	34,653	(127.0%)	34,653	(127.0%)	178,862	216.6%	(80.6%
Cash/cash equivalents at the year begin:	147,420	92,887	63.0%	92,887	63.0%	23,864	18.7%	289.2
Cash/cash equivalents at the year end:	120,127	127,540	106.2%	127,540	106.2%	202,726	96.6%	(37.19

Part 4: Debtor Age Analysis

•	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	To	tal	Actual Bad Deb Deb	ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8,049	24.3%	187	.6%	6,537	19.7%	18,338	55.4%	33,110	8.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	79,263	62.9%	140	.1%	14,350	11.4%	32,197	25.6%	125,951	30.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40,538	25.7%	100	.1%	21,582	13.7%	95,349	60.5%	157,569	38.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,635	18.2%	3	-	961	10.7%	6,367	71.0%	8,966	2.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8,536	26.5%	14	-	4,679	14.5%	18,957	58.9%	32,186	7.9%		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2,402	54.5%	-	-	185	4.2%	1,817	41.3%	4,404	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1,827	6.2%	2	-	1,392	4.7%	26,246	89.1%	29,466	7.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,941	24.8%	125	.8%	1,125	7.1%	10,731	67.4%	15,922	3.9%	-	-	-	-
Total By Income Source	146,190	35.9%	571	.1%	50,811	12.5%	210,002	51.5%	407,574	100.0%		-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	23,703	18.7%	70	.1%	15,228	12.0%	88,008	69.3%	127,009	31.2%		-		-
Commercial	38,993	46.3%	24	-	8,623	10.2%	36,592	43.4%	84,232	20.7%	-	-	-	-
Households	82,898	42.8%	473	.2%	26,566	13.7%	83,798	43.3%	193,735	47.5%	-	-	-	-
Other	597	23.0%	4	.1%	394	15.2%	1,604	61.7%	2,598	.6%	-	-	-	-
Total By Customer Group	146,190	35.9%	571	.1%	50.811	12.5%	210,002	51.5%	407.574	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days		31 - 60 Days		61 - 90 Days		0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	58,808	23.6%	95,508	38.4%	76,940	30.9%	17,712	7.1%	248,967	31.8%
Bulk Water	-	-	146	.1%	287	.2%	133,770	99.7%	134,203	17.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-		-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	194	.8%	-	-	22,779	99.2%	22,973	2.99
Trade Creditors	14,363	7.4%	26,446	13.6%	9,125	4.7%	143,835	74.2%	193,768	24.89
Auditor-General	1,024	42.2%	773	31.9%	-	-	628	25.9%	2,424	.39
Other	5,773	3.2%	8,276	4.6%	13,062	7.3%	152,922	84.9%	180,033	23.09
Total	79,967	10.2%	131,343	16.8%	99,414	12.7%	471,646	60.3%	782,370	100.0%

Contact Details

Municipal Manager	Mr Neil Diamond (acting)	013 759 2041
Cinconial Managers	Mr. Wiesenson Khamala	042 750 0060

MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure			2018/19			201	7/18	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	7
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/1
Operating Revenue and Expenditure								
Operating Revenue	253.039	103.232	40.8%	103.232	40.8%	98.765	40.0%	4.5%
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	150	55	36.5%	55	36.5%	25	7.3%	121.09
Interest earned - external investments	8,500	1,315	15.5%	1,315	15.5%	1,241	14.6%	5.99
Interest earned - outstanding debtors	-	5	-	5	-	8	-	(39.6%
Dividends received	140	-	-	-	-	-	-	-
Fines	-	-	-	-	-	- 11	-	-
Licences and permits	100	62	62.5%	62	62.5%	11	-	460.89
Agency services Transfers recognised - operational	243.449	101.655	41.8%	101.655	41.8%	97.205	41.0%	4.69
Other own revenue	243,449	101,000	20.0%	140	41.8%	97,205	32.1%	4.67
Gains on disposal of PPE	700	140	20.0%	140	20.0%	2/5	32.1%	(49.1%
		-		-	-	-	-	-
Operating Expenditure	250,480	45,587	18.2%	45,587	18.2%	40,478	17.3%	12.6%
Employee related costs	132,345	30,193	22.8%	30,193	22.8%	28,285	24.5%	6.79
Remuneration of councillors	15,975	3,826	24.0%	3,826	24.0%	4,263	28.0%	(10.2%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12,141	-	-	-	-	-	-	-
Finance charges	21,396	-	-	-	-		-	
Bulk purchases		-	-	-	-	898	-	(100.0%
Other Materials	4,972		-		-	1,713	-	(100.0%
Contracted services	22,160	1,876	8.5%	1,876	8.5%	264	17.6%	609.95
Transfers and grants	41.491	9.691	23.4%	9.691		5.055	7.3%	91.79
Other expenditure Loss on disposal of PPE	41,491	9,691	23.4%	9,091	23.4%	5,000	7.3%	91./7
	-	-	-	-	-		-	-
Surplus/(Deficit)	2,559	57,645		57,645		58,287		
Transfers recognised - capital	2,352	1,646	70.0%	1,646	70.0%	-	-	(100.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	•	-	-
Surplus/(Deficit) after capital transfers and contributions	4,911	59,291		59,291		58,287		
Taxation	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	4,911	59,291		59,291		58,287		
Attributable to minorities		-	-		-		-	-
Surplus/(Deficit) attributable to municipality	4,911	59,291		59,291		58,287		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4,911	59,291		59.291		58.287		

			2018/19	201				
	Budget	First (Quarter	Year	to Date	First 0		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Capital Revenue and Expenditure								
Source of Finance	29.052	6.468	22.3%	6.468	22.3%	964	2.2%	571.2%
National Government	2.352	0,400	22.570	0,400	22.570	304	2.270	371.27
Provincial Government	2,002							
District Municipality			_		_			
Other transfers and grants	-	-	-		-	-	-	-
Transfers recognised - capital	2,352						-	
Borrowing		-	-		-		-	-
Internally generated funds	26,700	6,468	24.2%	6,468	24.2%	964	2.3%	571.2
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29,052	6,468	22.3%	6,468	22.3%	964	2.2%	571.29
Governance and Administration Executive & Council	3,000	953	31.8%	953	31.8%	964	27.2%	(1.1%
Budget & Treasury Office	3,000	953	31.8%	953	31.8%	964	80.3%	(1.19
Corporate Services	-	-	-	-	-	-	-	
Community and Public Safety	100		-				-	
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-
Health	100					-	-	
Economic and Environmental Services	5,852	175	3.0%	175	3.0%		-	(100.09
Planning and Development Road Transport	2,000 3.852	175	4.5%	175	4.5%	-	-	(100.09
Environmental Protection	3,032	113	4.5%	115	4.3%	-		(100.03
Trading Services	20.100	5.340	26.6%	5,340	26.6%			(100.0%
Electricity	20,100	3,340	20.0%	3,340	20.0%			(100.0%
Water	_	3.266	_	3.266	_	_		(100.09
Waste Water Management	20,100	2,075	10.3%	2,075	10.3%			(100.09
Waste Management		-	-	-	-	-	-	
Other			-				-	-

			201					
	Budget	First C	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
R thousands					арргорпацоп		арргорпацоп	
Cash Flow from Operating Activities								
Receipts	255,391	104,878	41.1%	104,878	41.1%	101,496	40.7%	3.3%
Property rates, penalties and collection charges Service charges	-		-	-			-	
Other revenue	950	704	74.1%	704	74.1%	309	25.9%	127.69
Government - operating	243,449	101,655	41.8%	101,655	41.8%	99,937	42.1%	1.79
Government - capital	2,352	1,646	70.0%	1,646	70.0%	-	-	(100.0%
Interest	8,500	873	10.3%	873	10.3%	1,249	14.7%	(30.1%
Dividends	140	-	-	-	-	-	-	-
Payments	(231,793)	(45,587)	19.7%	(45,587)	19.7%	(48,000)	21.1%	(5.0%
Suppliers and employees	(216,943)	(45,587)	21.0%	(45,587)	21.0%	(48,000)	22.7%	(5.0%
Finance charges	(14,850)	-	-	-	-	(0)	-	(100.0%
Transfers and grants							-	
Net Cash from/(used) Operating Activities	23,598	59,291	251.3%	59,291	251.3%	53,495	247.2%	10.8%
Cash Flow from Investing Activities								
Receipts			-				-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(29,052)		-		-	(239)	.5%	(100.0%
Capital assets	(29,052)	-	-	-	-	(239)	.5%	(100.0%
Net Cash from/(used) Investing Activities	(29,052)	-	-	-		(239)	.5%	(100.0%
Cash Flow from Financing Activities								
Receipts			-				-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(6,545)	-	-	-		-	-	
Repayment of borrowing	(6,545)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6,545)		-	-	-	-	-	
Net Increase/(Decrease) in cash held	(11,999)	59,291	(494.1%)	59,291	(494.1%)	53,256	(190.9%)	11.3%
Cash/cash equivalents at the year begin:	64,882	64,882	100.0%	64,882	100.0%	-	- 1	(100.0%
Cash/cash equivalents at the year end:	52.883	124,173	234.8%	124.173	234.8%	53.256	367.1%	133.25

Part 4: Debtor Age Analysis

	0 - 30) Days	31 - 60	Days	61 - 9	0 Days	Over 90 Days		Over 90 Days Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	2,031	35.8%	1,371	24.2%	2,140	37.8%	125	2.2%	5,667	100.0%
Total	2,031	35.8%	1,371	24.2%	2,140	37.8%	125	2.2%	5,667	100.0%

Co	nt	act Details	

Municipal Manager	Mr S Siboza	013 759 8525
Financial Manager	Ma C Duke	012 750 9512

Source Local Government Database

All figures in this report are unaudited.