

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

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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)	-	(1,702.0%)
Service charges - electricity revenue	4,671,417	1,157,521	24.8%	1,157,521	24.8%	6,498,983	147.4%	(82.2%)
Service charges - water revenue	1,623,474	377,900	23.3%	377,900	23.3%	246,867	16.5%	53.1%
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%	7.1%
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%	2.5%
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%	127,624	34.1%	26.2%
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%	40.4%
Licences and permits	40,509	58,835	140.3%	56,835	140.3%	14,592	18.4%	289.5%
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%	.4%
Other own revenue	352,222	70,615	20.0%	70,615	20.0%	39,724	8.0%	77.8%
Gains on disposal of PPE	27,201	5,168	19.0%	5,168	19.0%	1,647	3.6%	213.8%
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%	14.9%
Remuneration of councillors	360,674	79,019	21.9%	79,019	21.9%	66,478	19.0%	18.9%
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%	579.5%
Bulk purchases	4,707,731	1,270,451	27.0%	1,270,451	27.0%	556,738	12.7%	128.2%
Other Materials	469,829	36,076	7.7%	36,076	7.7%	32,417	8.0%	11.3%
Contracted services	1,904,191	278,519	14.6%	278,519	14.6%	211,090	14.5%	31.9%
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%	26.1%
Loss on disposal of PPE	-	(318)	(8%)	(318)	(8%)	-	-	(100.0%)
Surplus/(Deficit)	(1,306,455)	1,664,731		1,664,731		7,940,538		
Transfers recognised - capital	2,340,063	508,267	21.7%	508,267	21.7%	320,868	13.5%	58.4%
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	-	(100.0%)
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		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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%	86.2%
Internally generated funds	550,198	43,466	7.9%	43,466	7.9%	23,093	6.0%	88.2%
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%	6,011	9.7%	18.7%
Sport And Recreation	92,777	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	1,820,651	318,009	16.6%	318,009	16.6%	308,464	15.5%	3.1%
Electricity	282,206	48,568	17.2%	48,568	17.2%	45,395	13.6%	7.0%
Water	1,014,386	192,006	18.9%	192,006	18.9%	228,934	18.8%	(16.1%)
Waste Water Management	545,927	73,307	13.4%	73,307	13.4%	31,667	8.4%	131.5%
Waste Management	78,132	4,129	5.3%	4,129	5.3%	2,468	4.0%	67.3%
Other	108,255	520	.5%	520	.5%	675	1.1%	(23.0%)

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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%
Property rates, penalties and collection charges	2,342,115	547,453	23.4%	547,453	23.4%	449,609	21.8%	21.8%
Service charges	6,248,614	1,461,436	23.4%	1,461,436	23.4%	1,147,964	18.7%	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%	(16.8%)
Interest	611,111	67,384	11.0%	67,384	11.0%	66,604	17.0%	1.2%
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	(230,367)	(50,367)	21.9%	(50,367)	21.9%	(15,685)	6.3%	221.1%
Transfers and grants	(585,076)	(61,987)	10.6%	(61,987)	10.6%	(43,684)	7.4%	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%	58.1%
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	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7,522	186	2.5%	186	2.5%	2,529	43.9%	(92.6%)
Payments	(72,822)	(52,822)	72.5%	(52,822)	72.5%	(12,440)	18.8%	324.6%
Repayment of borrowing	(72,822)	(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:	1,441,367	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	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	90.8%	944,634	7.9%	-	-	18,665	2.0%
Receivables from Exchange Transactions - Waste Management	34,369	4.5%	24,912	3.3%	23,465	3.1%	676,130	88.1%	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	96.1%	7,703	1%	-	-	-	-
Interest on Ameer 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%	1,494,968	12.8%	-	-	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%	41,096	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	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	

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	60,741	25,225	41.5%	25,225	41.5%	11,946	21.7%	111.2%
Service charges	35,587	13,728	38.6%	13,728	38.6%	9,993	29.6%	37.4%
Other revenue	17,508	8,329	47.6%	8,329	47.6%	11,164	135.4%	(25.4%)
Government - operating	274,088	118,569	43.3%	118,569	43.3%	106,515	40.6%	11.3%
Government - capital	128,289	-	-	-	-	-	-	-
Interest	21,330	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(360,594)	(127,238)	35.3%	(127,238)	35.3%	(93,367)	30.1%	36.3%
Suppliers and employees	(359,054)	(127,238)	35.4%	(127,238)	35.4%	(93,367)	30.2%	36.3%
Finance charges	(523)	-	-	-	-	-	-	-
Transfers and grants	(1,018)	-	-	-	-	-	-	-
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%	2.3%
Proceeds on disposal of PPE	-	39,818	-	39,818	-	38,919	6,370.0%	2.3%
Decrease in non-current debtors	-	-	-	-	-	-	-	-
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/financing	-	-	-	-	-	-	-	-
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%	39.0%
Cash/cash equivalents at the year begin:	48,630	11,637	23.9%	11,637	23.9%	1,961	163.4%	493.4%
Cash/cash equivalents at the year end:	90,592	45,359	50.1%	45,359	50.1%	26,214	38.8%	73.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	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 Ameer 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	3.8%	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18,954	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%

Contact Details

Municipal Manager	Mr Damiso M	017 843 4038
Financial Manager	Mr G Misi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	87,945	21,425	24.4%	21,425	24.4%	32,787	39.4%	(34.7%)
Service charges	281,453	84,435	30.0%	84,435	30.0%	68,543	23.7%	23.2%
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	88,294	47,087	53.3%	47,087	53.3%	34,099	47.3%	36.1%
Interest	1,536	10	.7%	10	.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(671,761)	(136,735)	20.4%	(136,735)	20.4%	(135,655)	21.6%	.8%
Suppliers and employees	(671,738)	(134,927)	20.1%	(134,927)	20.1%	(135,453)	21.6%	(.4%)
Finance charges	(23)	-	-	-	-	(6)	1.2%	(100.0%)
Transfers and grants	-	(1,808)	-	(1,808)	-	(199)	-	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								
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	(324)	-	-	-	-	(77)	2.5%	(100.0%)
Repayment of borrowing	(324)	-	-	-	-	(77)	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%)	12.2%
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	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	2,453	4.3%	1,498	2.6%	975	1.7%	32,577	91.4%	57,533	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Ameer 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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	24,837	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.L. Maluleke (Acting from 17 October	017 801 3749
Financial Manager	Ms M.M.P. Matsheka	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	36,545	15,145	41.4%	15,145	41.4%	15,348	49.4%	(1.3%)
Service charges	133,038	44,135	33.2%	44,135	33.2%	38,933	34.7%	13.4%
Other revenue	28,038	2,469	8.8%	2,469	8.8%	1,134	3.5%	117.6%
Government - operating	219,071	93,126	42.5%	93,126	42.5%	82,121	41.9%	13.4%
Government - capital	115,104	67,075	58.3%	67,075	58.3%	54,206	44.0%	23.7%
Interest	1,745	6,423	368.0%	6,423	368.0%	5,680	1,071.6%	13.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(427,635)	(95,295)	22.3%	(95,295)	22.3%	(76,573)	18.4%	24.4%
Suppliers and employees	(414,868)	(92,062)	22.2%	(92,062)	22.2%	(73,751)	18.5%	24.8%
Finance charges	-	(856)	-	(856)	-	(633)	632.6%	35.3%
Transfers and grants	(12,767)	(2,377)	18.6%	(2,377)	18.6%	(2,190)	12.2%	8.5%
Net Cash from/(used) Operating Activities	105,906	133,078	125.7%	133,078	125.7%	120,848	151.9%	10.1%
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%	3,130.2%
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%	119.1%
Capital assets	(115,704)	(35,374)	30.6%	(35,374)	30.6%	(16,147)	12.9%	119.1%
Net Cash from/(used) Investing Activities	(109,704)	(30,351)	27.7%	(30,351)	27.7%	(15,992)	19.8%	89.8%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	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%	1,460	4%	-	-	-	-
Interest on Ameer 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	59.3%	24,778	6.8%	-	-	-	-
Households	16,711	7.0%	7,683	3.2%	6,064	2.9%	239,125	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	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	31.7%
Auditor-General	2,419	100.0%	-	-	-	-	-	-	2,419	1.6%
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	Mr Machawe Kunene	087 630 8101
Financial Manager	Mr Bheki Maseko	087 630 8157

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure								
	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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%	275.1%
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%	275.1%
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%	535.5%
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	67,033	12,362	18.4%	12,362	18.4%	1,931	4.7%	540.3%
Electricity	12,375	5,065	40.9%	5,065	40.9%	536	3.0%	845.1%
Water	30,000	4,728	15.8%	4,728	15.8%	-	-	(100.0%)
Waste Water Management	24,658	2,569	10.4%	2,569	10.4%	1,395	12.2%	84.2%
Waste Management	-	-	-	-	-	-	-	-
Other	1,298	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	350,331	189,758	54.2%	189,758	54.2%	80,757	29.8%	135.0%
Property rates, penalties and collection charges	26,356	29,246	111.0%	29,246	111.0%	5,007	20.2%	484.1%
Service charges	114,728	77,344	67.4%	77,344	67.4%	12,388	18.1%	524.3%
Other revenue	14,014	6,165	44.0%	6,165	44.0%	3,069	23.3%	100.9%
Government - operating	107,531	46,384	43.1%	46,384	43.1%	42,270	42.4%	9.7%
Government - capital	68,331	22,799	33.4%	22,799	33.4%	17,592	38.0%	29.6%
Interest	19,370	7,820	40.4%	7,820	40.4%	430	2.4%	1,717.2%
Dividends	-	-	-	-	-	-	-	-
Payments	(291,943)	(62,847)	21.5%	(62,847)	21.5%	(42,066)	18.6%	49.4%
Suppliers and employees	(233,210)	(62,847)	26.9%	(62,847)	26.9%	(41,353)	18.8%	52.0%
Finance charges	(52,000)	-	-	-	-	-	-	-
Transfers and grants	(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%	(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/financing	-	-	-	-	-	-	-	-
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

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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	782	25.0%	94	3.0%	85	2.7%	2,172	69.3%	3,134	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	782	25.0%	94	3.0%	85	2.7%	2,172	69.3%	3,134	100.0%

Contact Details

Municipal Manager	Mr P Theala	017 734 6101
Financial Manager	Ms M Phetla	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19	
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands									
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%	204.6%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	392,065	65,679	16.8%	65,679	16.8%	61,884	19.2%	6.1%	
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%	3.1%	
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%	(100.0%)	
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%	-	-	(100.0%)	
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%	(66.5%)	
Transfers and grants	-	-	-	-	-	-	-	-	
Other expenditure	70,414	8,522	12.1%	8,522	12.1%	9,008	10.3%	(5.4%)	
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			

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19	
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands									
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%	268.6%	
Provincial Government	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
Economic and Environmental Services	9,280	851	9.2%	851	9.2%	-	-	(100.0%)	
Planning and Development	-	-	-	-	-	-	-	-	
Road Transport	9,280	851	9.2%	851	9.2%	-	-	(100.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	
Trading Services	41,000	18,681	45.6%	18,681	45.6%	5,299	8.1%	252.5%	
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%	280.4%	
Waste Water Management	20,000	12,324	61.6%	12,324	61.6%	3,648	12.2%	237.8%	
Waste Management	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

Part 2: Cash receipts and payments	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	48,312	9,005	18.6%	9,005	18.6%	11,461	20.8%	(21.4%)
Service charges	418,971	74,765	17.8%	74,765	17.8%	45,441	11.9%	64.5%
Other revenue	58,262	132,897	228.1%	132,897	228.1%	153,076	624.5%	(13.2%)
Government - operating	111,528	46,710	41.9%	46,710	41.9%	57,327	59.0%	(18.5%)
Government - capital	56,034	11,000	19.6%	11,000	19.6%	8,638	13.4%	24.5%
Interest	12,243	1,089	8.9%	1,089	8.9%	1,129	4.5%	(3.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	(660,071)	(256,750)	38.9%	(256,750)	38.9%	(206,380)	35.3%	24.4%
Suppliers and employees	(660,071)	(256,750)	38.9%	(256,750)	38.9%	(203,880)	36.8%	25.9%
Finance charges	-	-	-	-	-	(2,500)	8.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
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%	268.6%
Capital assets	(53,491)	(19,532)	36.5%	(19,532)	36.5%	(5,299)	8.1%	268.6%
Net Cash from/(used) Investing Activities	(53,491)	(19,532)	36.5%	(19,532)	36.5%	(5,299)	8.1%	268.6%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(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%	891.1%
Cash/cash equivalents at the year end:	(7,052)	343	(4.9%)	343	(4.9%)	65,710	1,809.6%	(99.5%)

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 -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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 Ameer 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%	63,504	69.5%	120,086	14.5%	-	-	-	-
Households	13,322	2.2%	12,969	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 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
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 Mkhongo-Ntshangase	017 712 9613
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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%	411.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Rental of facilities and equipment	193	57	29.7%	57	29.7%	-	-	(100.0%)
Interest earned - external investments	700	20	2.9%	20	2.9%	162	14.7%	(87.7%)
Interest earned - outstanding debtors	19,000	-	-	-	-	1,861	8.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	1,970	158	8.0%	158	8.0%	-	-	(100.0%)
Licences and permits	12	-	-	-	-	-	-	-
Agency services	3,683	1,378	37.4%	1,378	37.4%	-	-	(100.0%)
Transfers recognised - operational	69,695	64,300	92.3%	64,300	92.3%	26,229	40.8%	145.1%
Other own revenue	2,274	482	21.2%	482	21.2%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	212,032	28,179	13.3%	28,179	13.3%	51,540	24.2%	(45.3%)
Employee related costs	55,773	1,399	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	-	-	-	-	-	-	-
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%	(57.3%)
Contracted services	15,525	-	-	-	-	525	4.5%	(100.0%)
Transfers and grants	3,221	511	15.9%	511	15.9%	-	-	(100.0%)
Other expenditure	15,000	9,213	61.4%	9,213	61.4%	25,938	349.2%	(64.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1,344)	91,664		91,664		5,909		
Transfers recognised - capital	44,884	1	-	1	-	857	2.1%	(99.9%)
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		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
	44,884	14,350	32.0%	14,350	32.0%	15,381	38.3%	(6.7%)
Capital Expenditure Standard Classification								
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	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	7,381	376.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	7,381	376.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	12,275	3,543	28.9%	3,543	28.9%	1,763	15.9%	101.0%
Service charges	63,543	18,342	28.9%	18,342	28.9%	11,597	17.3%	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%	(63.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(157,362)	(44,033)	28.0%	(44,033)	28.0%	(43,017)	27.6%	2.4%
Suppliers and employees	(154,141)	(44,033)	28.6%	(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%
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/financing	-	-	-	-	-	-	-	-
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%)

Part 4: Debtor Age Analysis

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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	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	32.1%
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 Ntshivhale	017 773 2031
Financial Manager	Ms Alina Ngema	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	228,684	54,839	24.0%	54,839	24.0%	35,774	15.4%	53.3%
Service charges	793,673	186,941	23.6%	186,941	23.6%	126,383	14.3%	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	36,802	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	(3,608)	(28,036)	777.1%	(28,036)	777.1%	-	-	(100.0%)
Transfers and grants	(32,207)	-	-	-	-	-	-	-
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								
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	(2,225)	(865)	38.9%	(865)	38.9%	-	-	(100.0%)
Repayment of borrowing	(2,225)	(865)	38.9%	(865)	38.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(2,225)	(943)	42.4%	(943)	42.4%	(26)	1.2%	3,491.6%
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	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%	96,214	53.8%	182,513	12.8%	-	-	-	-
Households	84,467	7.2%	53,910	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	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%	6,478	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 Mthanga	017 620 6279
Financial Manager	Mr B.B. Sithole	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	472,658	122,717	26.0%	122,717	26.0%	119,683	28.4%	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								
Receipts	-	-	-	-	-	(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%)

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 -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
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	Mr CA Habile	017 801 7008
Financial Manager	Mr ZR Buthelezi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	-	-	-	-	-	-	-	-
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%	257.4%
Service charges - sanitation revenue	13,492	3,215	23.8%	3,215	23.8%	1,343	10.6%	139.5%
Service charges - refuse revenue	15,469	2,190	14.2%	2,190	14.2%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2,899	12	.4%	12	.4%	202	8.5%	(94.0%)
Interest earned - external investments	-	-	-	-	-	-	-	-
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	-	7,444,508.6%
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%	504.3%
Other Materials	2,345	566	24.1%	566	24.1%	67	.4%	748.9%
Contracted services	27,438	8,677	31.6%	8,677	31.6%	3,326	31.0%	160.8%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	54,529	8,140	14.9%	8,140	14.9%	4,051	9.9%	101.0%
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		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	-	-	-	-	-	0	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	32,609	3,438	10.5%	3,438	10.5%	0	-	171,900,150.0%
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	-	114,600,066.7%
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	-	-	-	(100.0%)
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	-	-	-	-	-	-	-	-
Trading Services	8,174	2,801	34.3%	2,801	34.3%	-	-	(100.0%)
Electricity	5,618	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	2,801	-	2,801	-	-	-	(100.0%)
Waste Management	2,556	-	-	-	-	-	-	-
Other	-	-	-	-	-	0	-	(100.0%)

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	477,842	135,103	28.3%	135,103	28.3%	42,745	9.1%	216.1%
Property rates, penalties and collection charges	77,411	17,123	22.1%	17,123	22.1%	2,399	3.3%	613.7%
Service charges	223,810	49,739	22.2%	49,739	22.2%	5,411	2.4%	819.2%
Other revenue	23,198	6,029	26.0%	6,029	26.0%	7	-	89,393.2%
Government - operating	90,083	39,312	43.6%	39,312	43.6%	34,928	30.6%	12.8%
Government - capital	30,763	5,874	19.1%	5,874	19.1%	-	-	(100.0%)
Interest	32,977	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%	172.8%
Suppliers and employees	(431,182)	(85,461)	19.8%	(85,461)	19.8%	(31,324)	8.6%	172.8%
Finance charges	(1,695)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	44,965	49,643	110.4%	49,643	110.4%	11,421	17.5%	334.7%
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	(31,772)	(1,188)	3.7%	(1,188)	3.7%	-	-	(100.0%)
Capital assets	(31,772)	(1,188)	3.7%	(1,188)	3.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(31,772)	(1,188)	3.7%	(1,188)	3.7%	-	-	(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%	318.3%
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%	80.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	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 Ameer 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%	1,666	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9,995	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	92.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	249,309	100.0%	-	-	-	-	-	-	249,309	100.0%

Contact Details

Municipal Manager	Mr Mvenselwe J Mahlangu	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure								
	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	241,812	35,262	14.6%	35,262	14.6%	-	-	(100.0%)
National Government	190,199	34,895	18.3%	34,895	18.3%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	23,104	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	213,302	34,895	16.4%	34,895	16.4%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	28,510	367	1.3%	367	1.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	241,812	35,262	14.6%	35,262	14.6%	-	-	(100.0%)
Governance and Administration	22,380	360	1.6%	360	1.6%	-	-	(100.0%)
Executive & Council	170	14	8.1%	14	8.1%	-	-	(100.0%)
Budget & Treasury Office	22,210	168	.8%	168	.8%	-	-	(100.0%)
Corporate Services	-	179	-	179	-	-	-	(100.0%)
Community and Public Safety	650	-	-	-	-	-	-	-
Community & Social Services	650	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	730	4,667	639.3%	4,667	639.3%	-	-	(100.0%)
Planning and Development	150	-	-	-	-	-	-	-
Road Transport	-	4,667	-	4,667	-	-	-	(100.0%)
Environmental Protection	580	-	-	-	-	-	-	-
Trading Services	186,919	30,235	16.2%	30,235	16.2%	-	-	(100.0%)
Electricity	47,250	10,965	23.2%	10,965	23.2%	-	-	(100.0%)
Water	60,693	11,080	18.3%	11,080	18.3%	-	-	(100.0%)
Waste Water Management	75,975	8,190	10.8%	8,190	10.8%	-	-	(100.0%)
Waste Management	3,000	-	-	-	-	-	-	-
Other	31,134	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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%	(62.6%)
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%	(63.3%)
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)	(196.8%)	(178.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12,223	1.4%	24,281	2.9%	23,126	2.7%	787,510	93.0%	847,140	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%	6,777	2.8%	287,413	92.7%	310,124	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,709	1.4%	5,174	2.5%	4,999	2.5%	187,499	93.6%	200,380	5.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Ameer 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%)	5,428	17.3%	4,624	14.7%	30,793	98.1%	31,388	9%	-	-	-	-
Commercial	(8,696)	(2.2%)	66,741	16.9%	36,341	9.7%	299,104	75.6%	305,490	10.9%	-	-	-	-
Households	(34,970)	(1.2%)	121,504	4.1%	98,131	3.3%	2,797,158	93.8%	2,991,843	81.9%	-	-	-	-
Other	(29,206)	(12.6%)	2,320	1.0%	1,975	0.9%	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	110,261	5.0%	145,771	6.6%	158,670	7.1%	1,806,390	81.3%	2,221,092	87.2%
Bulk Water	-	-	-	-	-	-	172,453	100.0%	172,453	6.8%
PAYE deductions	15,305	100.0%	-	-	-	-	-	-	15,305	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	12,421	100.0%	-	-	-	-	-	-	12,421	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14,789	11.6%	4,061	3.2%	4,901	3.9%	103,468	81.3%	127,218	5.0%
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	Ms J P Hlatshwayo	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure									
	2018/19						2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands									
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%	16.1%	
Borrowing	153,224	9,319	6.1%	9,319	6.1%	5,004	3.7%	8.9%	
Internally generated funds	132,981	6,306	4.7%	6,306	4.7%	6,665	7.0%	(5.4%)	
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	287.5%	(7.1%)	
Community and Public Services	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	743	-	-	-	-	-	-	-	
Health	1,005	4	.4%	4	.4%	-	-	(100.0%)	
Economic and Environmental Services	59,797	13,045	21.8%	13,045	21.8%	16,756	22.8%	(22.1%)	
Planning and Development	7	8	113.6%	8	113.6%	41	17.5%	(80.5%)	
Road Transport	59,790	13,037	21.8%	13,037	21.8%	16,715	22.8%	(22.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	
Trading Services	195,328	11,075	5.7%	11,075	5.7%	5,962	3.8%	85.8%	
Electricity	77,022	2,256	2.9%	2,256	2.9%	67	1.1%	3,264.6%	
Water	44,243	5,513	12.5%	5,513	12.5%	231	2,282.7%	.9%	
Waste Water Management	53,227	2,590	5.2%	2,590	5.2%	4,139	17.7%	(37.4%)	
Waste Management	23,735	716	3.0%	716	3.0%	1,525	12.1%	(53.0%)	
Other	1,137	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	349,557	89,576	25.6%	89,576	25.6%	83,002	25.8%	8.1%
Service charges	791,324	228,084	28.8%	228,084	28.8%	210,944	28.3%	8.1%
Other revenue	112,110	23,153	20.7%	23,153	20.7%	16,292	17.5%	42.1%
Government - operating	186,877	79,426	42.5%	79,426	42.5%	67,099	41.2%	18.4%
Government - capital	68,204	21,234	31.1%	21,234	31.1%	10,415	19.9%	103.9%
Interest	35,071	1,940	5.5%	1,940	5.5%	9,613	28.3%	(78.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1,373,982)	(370,341)	27.0%	(370,341)	27.0%	(266,244)	21.4%	39.1%
Suppliers and employees	(1,352,939)	(369,994)	27.3%	(369,994)	27.3%	(265,064)	21.8%	39.1%
Finance charges	(19,132)	(2)	-	(2)	-	-	-	(100.0%)
Transfers and grants	(1,910)	(345)	18.1%	(345)	18.1%	(180)	9.0%	91.7%
Net Cash from/(used) Operating Activities	169,161	73,072	43.2%	73,072	43.2%	131,121	78.1%	(44.3%)
Cash Flow from Investing Activities								
Receipts	54,000	-	-	-	-	216,000	1,203.7%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	54,000	-	-	-	-	216,000	1,200.0%	(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	160,746	261	.2%	261	.2%	788	.6%	(66.9%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	153,224	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7,522	261	3.5%	261	3.5%	788	13.7%	(66.9%)
Payments	(16,428)	-	-	-	-	-	-	-
Repayment of borrowing	(16,428)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	144,318	261	.2%	261	.2%	788	.6%	(66.9%)
Net Increase/(Decrease) in cash held	(6,930)	42,977	(620.2%)	42,977	(620.2%)	321,773	983.8%	(86.6%)
Cash/cash equivalents at the year begin:	83,902	65,992	78.7%	65,992	78.7%	84,129	358.0%	(21.6%)
Cash/cash equivalents at the year end:	76,972	108,969	141.6%	108,969	141.6%	405,902	722.2%	(73.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	230	2.0%	5,396	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%)	3,942	56.2%	493	7.2%	2,584	37.8%	6,940	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	4.6%	30	69.8%	3	7.4%	8	18.2%	43	-	-	-	-	-
Interest on Ameer 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%	46,663	53.2%	-	-	-	-
Households	(1,028)	(0.8%)	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	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	57.4%
Auditor-General	316	100.0%	-	-	-	-	-	-	316	.2%
Other	109	100.0%	-	-	-	-	-	-	109	.1%
Total	159,126	100.0%	-	-	-	-	-	-	159,126	100.0%

Contact Details

Municipal Manager	Mr Bheki Khensha	013 249 7263
Financial Manager	Ms Elmarl Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	257,443	74,962	29.1%	74,962	29.1%	82,828	35.5%	(9.5%)
Property rates	59,770	17,189	28.8%	17,189	28.8%	16,943	29.5%	1.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	65,392	15,536	23.8%	15,536	23.8%	24,758	56.7%	(37.2%)
Service charges - water revenue	18,851	5,567	29.5%	5,567	29.5%	4,496	25.4%	23.8%
Service charges - sanitation revenue	12,753	3,170	24.9%	3,170	24.9%	3,019	21.4%	5.0%
Service charges - refuse revenue	12,494	3,079	24.6%	3,079	24.6%	2,965	31.6%	3.9%
Service charges - other	-	-	-	-	-	-	-	-
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 - outstanding debtors	3,569	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	18,112	6	-	6	-	4,874	38.3%	(99.9%)
Licences and permits	8	-	-	-	-	0	2.9%	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	62,317	26,343	42.3%	26,343	42.3%	25,233	41.6%	4.4%
Other own revenue	2,193	3,454	157.5%	3,454	157.5%	323	6.0%	968.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
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%	88.0%
Remuneration of councillors	6,437	1,365	21.2%	1,365	21.2%	687	11.3%	98.8%
Debt impairment	24,021	-	-	-	-	-	-	-
Depreciation and asset impairment	48,789	-	-	-	-	-	-	-
Finance charges	3,937	744	18.9%	744	18.9%	1,409	35.8%	(47.2%)
Bulk purchases	52,343	12,131	23.2%	12,131	23.2%	14,027	28.1%	(13.5%)
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%	11.1%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	39,053	12,111	31.0%	12,111	31.0%	4,824	8.6%	151.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29,384)	25,813		25,813		49,450		
Transfers recognised - capital	-	14,399	-	14,399	-	14,885	27.3%	(3.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
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		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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%	-	-	(100.0%)
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	-	-	-	(100.0%)
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	-	-	-	-	-	-	-	-
Trading Services	41,765	529	1.3%	529	1.3%	99	.2%	433.3%
Electricity	9,014	-	-	-	-	99	1.3%	(100.0%)
Water	25,200	529	2.1%	529	2.1%	-	-	(100.0%)
Waste Water Management	2,000	-	-	-	-	-	-	-
Waste Management	5,551	-	-	-	-	-	-	-
Other	12,464	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	46,621	17,189	36.9%	17,189	36.9%	16,943	29.5%	1.5%
Service charges	85,403	27,352	32.0%	27,352	32.0%	35,237	41.6%	(22.4%)
Other revenue	21,465	3,521	16.4%	3,521	16.4%	5,198	22.8%	(32.3%)
Government - operating	62,317	26,343	42.3%	26,343	42.3%	25,233	41.6%	4.4%
Government - capital	46,063	14,399	31.3%	14,399	31.3%	14,865	27.3%	(3.3%)
Interest	4,399	556	12.6%	556	12.6%	216	2.8%	158.0%
Dividends	0	-	-	-	-	-	-	-
Payments	(221,017)	(49,149)	22.2%	(49,149)	22.2%	(33,378)	10.1%	47.3%
Suppliers and employees	(217,081)	(48,405)	22.3%	(48,405)	22.3%	(31,968)	12.0%	51.4%
Finance charges	(3,937)	(744)	18.9%	(744)	18.9%	(1,409)	2.4%	(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)	2.4%	1,454.5%
Capital assets	(58,527)	(1,939)	3.3%	(1,939)	3.3%	(125)	2.4%	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/financing	-	-	-	-	-	-	-	-
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%	-	-	(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%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	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	65.9%	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%	53,755	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	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	Mrs Elizabeth k Tshabalala	013 253 7628
Financial Manager	Mr Paul Leshage	013 253 7541

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure							
	2018/19					2017/18	
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation
R thousands							Q1 of 2017/18 to Q1 of 2018/19
Capital Revenue and Expenditure							
Source of Finance							
National Government	153,983	9,236	6.0%	9,236	6.0%	9,241	6.0%
Provincial Government	144,803	9,236	6.4%	9,236	6.4%	9,220	6.1%
District Municipality	-	-	-	-	-	21	-
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	8,580	1,385	16.1%	1,385	16.1%	-	-
Executive & Council	-	-	-	-	-	-	-
Budget & Treasury Office	8,580	-	-	-	-	-	-
Corporate Services	-	1,385	-	1,385	-	-	-
Community and Public Safety	5,576	310	5.6%	310	5.6%	171	34.1%
Community & Social Services	5,576	310	5.6%	310	5.6%	171	82.1%
Sport And Recreation	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Economic and Environmental Services	6,205	1,080	17.4%	1,080	17.4%	-	-
Planning and Development	-	1,080	-	1,080	-	-	-
Road Transport	6,205	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-
Trading Services	133,622	6,460	4.8%	6,460	4.8%	9,070	6.5%
Electricity	12,271	73	.6%	73	.6%	437	43.7%
Water	93,994	2,567	2.7%	2,567	2.7%	8,534	83.3%
Waste Water Management	5,000	935	18.7%	935	18.7%	99	6.7%
Waste Management	22,356	2,885	12.9%	2,885	12.9%	-	-
Other	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	First 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	
R thousands								
Cash Flow from Operating Activities								
Receipts	608,970	217,383	35.7%	217,383	35.7%	224,807	39.6%	(3.3%)
Property rates, penalties and collection charges	3,523	80	2.3%	80	2.3%	147	8.0%	(45.3%)
Service charges	48,791	119	2%	119	2%	273	20.2%	(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%	6.3%
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%	20.9%

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 -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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 Ameer 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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
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
Financial Manager	Mr Oupa Ledwaba	013 986 9161

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure								
	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	115,391	29,195	25.3%	29,195	25.3%	50,690	68.8%	(42.4%)
Electricity	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	13,250	13,611	102.7%	13,611	102.7%	10,366	56.0%	31.3%
Service charges	62,075	12,203	19.7%	12,203	19.7%	12,899	32.2%	(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)	20.3%	(102,158)	23.8%	(8.7%)
Finance charges	(300)	(33)	11.1%	(33)	11.1%	-	-	(100.0%)
Transfers and grants	(15,000)	(668)	4.5%	(668)	4.5%	-	-	(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)	20.2%	(50,690)	41.9%	(49.7%)
Capital assets	(126,091)	(25,480)	20.2%	(25,480)	20.2%	(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/financing	-	-	-	-	-	-	-	-
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%	(87.6%)
Cash/cash equivalents at the year end:	22,107	(36,446)	(164.9%)	(36,446)	(164.9%)	66,680	1,886.3%	(154.7%)

Part 4: Debtor Age Analysis

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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	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. Letsosolo	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19	
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands									
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	346,588	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)	(65,437)	19.2%	(65,437)	19.2%	(102,426)	28.4%	(36.1%)	
Suppliers and employees	(192,345)	(49,821)	25.9%	(49,821)	25.9%	(76,767)	31.1%	(35.1%)	
Finance charges	(968)	(310)	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)	(4,110)	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)	(1,634)	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%	(3.3%)	

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 -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	99.9%	-	-	-	-	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 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	2,048	100.0%	-	-	-	-	-	-	2,048	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	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	103,051	18,070	17.5%	18,070	17.5%	12,627	13.1%	43.1%
Service charges	232,711	53,353	22.9%	53,353	22.9%	47,643	17.2%	12.0%
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%	69.1%
Interest	23,987	4,226	17.6%	4,226	17.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(567,984)	(137,009)	24.1%	(137,009)	24.1%	(155,923)	27.7%	(12.1%)
Suppliers and employees	(546,552)	(132,338)	24.2%	(132,338)	24.2%	(140,281)	25.8%	(5.6%)
Finance charges	(10,200)	(1,645)	16.1%	(1,645)	16.1%	(3,293)	45.7%	(50.0%)
Transfers and grants	(11,232)	(3,026)	26.9%	(3,026)	26.9%	(12,369)	95.9%	(75.5%)
Net Cash from/(used) Operating Activities	71,818	38,621	53.8%	38,621	53.8%	(6,535)	(7.1%)	(691.0%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(112,132)	(13,427)	12.0%	(13,427)	12.0%	(491)	.4%	2,635.7%
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%	2,635.7%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(40,314)	25,194	(62.5%)	25,194	(62.5%)	(7,026)	35.2%	(458.6%)
Cash/cash equivalents at the year begin:	42,799	34,337	80.2%	34,337	80.2%	23,303	52.1%	47.3%
Cash/cash equivalents at the year end:	2,485	59,530	2,395.7%	59,530	2,395.7%	16,277	65.7%	265.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	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 Ameer 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	94.1%	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9,378	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	3,696	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%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	114,170	17,737	15.5%	17,737	15.5%	31,744	33.4%	(44.1%)
Service charges	134,277	30,404	22.6%	30,404	22.6%	27,047	25.6%	12.4%
Other revenue	37,509	42,850	114.2%	42,850	114.2%	46,461	156.4%	(7.8%)
Government - operating	551,431	218,448	39.6%	218,448	39.6%	204,804	37.3%	6.7%
Government - capital	236,891	126,273	53.3%	126,273	53.3%	113,543	49.2%	11.2%
Interest	21,878	473	2.2%	473	2.2%	512	10.3%	(7.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	(760,111)	(228,144)	30.0%	(228,144)	30.0%	(242,493)	32.8%	(5.9%)
Suppliers and employees	(741,536)	(227,869)	30.7%	(227,869)	30.7%	(242,401)	32.9%	(6.0%)
Finance charges	(1,915)	(61)	3.2%	(61)	3.2%	(93)	13.5%	(33.9%)
Transfers and grants	(16,660)	(214)	1.3%	(214)	1.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	336,045	208,041	61.9%	208,041	61.9%	181,618	65.5%	14.5%
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	(279,363)	(39,055)	14.0%	(39,055)	14.0%	(20,868)	8.1%	87.2%
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%	87.2%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	56,682	168,986	298.1%	168,986	298.1%	160,749	912.1%	5.1%
Cash/cash equivalents at the year begin:	120,668	227,325	188.4%	227,325	188.4%	118,558	139.5%	91.7%
Cash/cash equivalents at the year end:	177,351	396,310	223.5%	396,310	223.5%	279,308	272.2%	41.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	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 Ameer 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%	988	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	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 TS Thobela	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure								
	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	559,596	79,114	14.1%	79,114	14.1%	181,822	32.9%	(56.5%)
Borrowing	-	-	-	-	-	-	-	-
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	25,478	-	-	-	-	-	-	-
Sport And Recreation	6,000	-	-	-	-	-	-	-
Public Safety	4,000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
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%	(49.2%)
Waste Water Management	30,000	3,958	13.2%	3,958	13.2%	132	.7%	2,905.1%
Waste Management	-	-	-	-	-	-	-	-
Other	54,617	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	210,292	1,846	.9%	1,846	.9%	6,367	14.9%	(71.0%)
Service charges	77,165	1,387	1.8%	1,387	1.8%	1,088	7.9%	27.5%
Other revenue	54,180	3,217	5.9%	3,217	5.9%	7,534	21.3%	(57.3%)
Government - operating	788,354	302,313	38.3%	302,313	38.3%	272,463	38.9%	11.0%
Government - capital	428,721	143,829	33.5%	143,829	33.5%	100,002	19.7%	43.8%
Interest	137,411	9,708	7.1%	9,708	7.1%	11,126	41.0%	(12.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1,147,733)	(186,796)	16.3%	(186,796)	16.3%	(207,127)	25.3%	(9.8%)
Suppliers and employees	(1,136,640)	(186,796)	16.4%	(186,796)	16.4%	(207,127)	25.7%	(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%	43.9%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(559,596)	(78,980)	14.1%	(78,980)	14.1%	(68,011)	12.3%	16.1%
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%	16.1%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(11,206)	196,524	(1,753.7%)	196,524	(1,753.7%)	123,442	(272.7%)	58.2%
Cash/cash equivalents at the year begin:	135,487	109,647	80.9%	109,647	80.9%	142,729	113.5%	(23.2%)
Cash/cash equivalents at the year end:	124,281	306,171	246.4%	306,171	246.4%	266,171	330.7%	15.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	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 Ameer Debtor Accounts	9,927	2.3%	(3,648)	(.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	83.2%	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(1,570)	(128.0%)	(568)	(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	21,603	14.2%	(15,807)	(10.4%)	8,134	5.4%	138,051	90.8%	151,981	39.4%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
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 1942
Financial Manager	Mrs C Nkuna	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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%	39.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	944,852	268,257	28.4%	268,257	28.4%	233,049	24.8%	15.1%
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%	(21.8%)
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%	(106.4%)
Interest earned - external investments	1,740	2,683	154.2%	2,683	154.2%	338	3.8%	694.3%
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%	331.9%
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%	1.3%
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%	25.9%
Remuneration of councillors	41,696	9,538	22.9%	9,538	22.9%	2,918	7.4%	226.9%
Debt impairment	143,664	-	-	-	-	-	-	-
Depreciation and asset impairment	540,557	-	-	-	-	9	-	(100.0%)
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%	122,886	19.2%	35.1%
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%	176.6%
Transfers and grants	35,310	6,716	19.0%	6,716	19.0%	3,251	8.7%	106.6%
Other expenditure	255,735	52,793	20.6%	52,793	20.6%	60,907	15.5%	(13.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
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%	5,123.1%
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					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	536,992	68,255	12.7%	68,255	12.7%	11,446	2.2%	496.3%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	93,600	19,135	20.4%	19,135	20.4%	1,648	2.0%	1,061.5%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	630,592	87,390	13.9%	87,390	13.9%	13,093	2.2%	567.5%
Governance and Administration	-	8,415	-	8,415	-	1,648	4.2%	410.8%
Executive & Council	-	-	-	-	-	-	-	-
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%)

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	554,329	125,705	22.7%	125,705	22.7%	103,685	21.0%	21.2%
Service charges	1,084,243	224,244	20.7%	224,244	20.7%	228,390	19.7%	(1.8%)
Other revenue	245,530	56,485	23.0%	56,485	23.0%	43,267	14.6%	30.5%
Government - operating	741,061	234,975	31.7%	234,975	31.7%	239,345	34.4%	(1.8%)
Government - capital	521,937	2,796	0.5%	2,796	0.5%	263,979	44.2%	(86.6%)
Interest	28,151	2,448	8.7%	2,448	8.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(2,590,407)	(474,362)	18.3%	(474,362)	18.3%	(699,804)	24.1%	(32.2%)
Suppliers and employees	(2,517,972)	(467,831)	18.6%	(467,831)	18.6%	(699,222)	24.6%	(33.1%)
Finance charges	(37,165)	(1)	-	(1)	-	-	-	(100.0%)
Transfers and grants	(35,270)	(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%	-	-	(100.0%)
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	92,867	63.0%	92,867	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%	(37.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	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%	19,957	58.9%	32,196	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 Ameer 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	82,696	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	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	2.9%
Trade Creditors	14,363	7.4%	26,446	13.6%	9,125	4.7%	143,835	74.2%	193,769	24.8%
Auditor-General	1,024	42.2%	773	31.9%	-	-	628	25.9%	2,424	3%
Other	5,773	3.2%	8,276	4.6%	13,062	7.3%	152,922	84.9%	180,033	23.0%
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
Financial Manager	Mr Wiseman Khumalo	013 759 9060

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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%	121.0%
Interest earned - external investments	8,500	1,315	15.5%	1,315	15.5%	1,241	14.6%	5.9%
Interest earned - outstanding debtors	-	5	-	5	-	8	-	(39.6%)
Dividends received	140	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	100	62	62.5%	62	62.5%	11	-	460.8%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	243,449	101,655	41.8%	101,655	41.8%	97,205	41.0%	4.6%
Other own revenue	700	140	20.0%	140	20.0%	275	32.1%	(49.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
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%	6.7%
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%	609.9%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	41,491	9,691	23.4%	9,691	23.4%	5,055	7.3%	91.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
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		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
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%	571.2%
Governance and Administration	3,000	953	31.8%	953	31.8%	964	27.2%	(1.1%)
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	3,000	953	31.8%	953	31.8%	964	80.3%	(1.1%)
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%	-	-	(100.0%)
Planning and Development	2,000	-	-	-	-	-	-	-
Road Transport	3,852	175	4.5%	175	4.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	20,100	5,340	26.6%	5,340	26.6%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-
Water	-	3,266	-	3,266	-	-	-	(100.0%)
Waste Water Management	20,100	2,075	10.3%	2,075	10.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	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 appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
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%	369	25.9%	127.6%
Government - operating	243,449	101,655	41.8%	101,655	41.8%	99,937	42.1%	1.7%
Government - capital	2,352	1,646	70.0%	1,546	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%	-	-	(100.0%)
Cash/cash equivalents at the year end:	52,883	124,173	234.8%	124,173	234.8%	53,256	367.1%	133.2%

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 -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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 Ameer 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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
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%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.