

**AGGREGATED INFORMATION FOR B1 (2016) SECONDARY CITIES
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017**

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure	52 038 248	14 338 690	27.6%	11 863 264	22.8%	26 201 954	50.4%	11 760 548	60.1%	.9%
Operating Revenue	8 227 609	2 533 917	30.8%	1 846 392	22.4%	4 380 309	53.2%	1 647 383	52.8%	12.1%
Property rates	-	1 602	-	(7)	-	1 595	-	10 963	47.3%	(100.1%)
Property rates - penalties and collection charges	19 064 571	5 265 891	27.6%	4 388 521	23.0%	9 654 413	50.6%	4 705 976	75.9%	(6.7%)
Service charges - electricity revenue	6 384 516	1 573 459	24.6%	1 392 404	21.8%	2 965 862	46.5%	1 590 187	45.4%	(12.4%)
Service charges - water revenue	2 329 965	630 701	27.1%	529 367	22.7%	1 160 069	49.8%	486 909	45.8%	8.7%
Service charges - sanitation revenue	1 952 736	589 636	30.2%	448 052	22.9%	1 037 688	53.1%	369 745	47.0%	21.2%
Service charges - refuse revenue	35 046	2 954	8.4%	1 201	3.4%	4 155	11.9%	35 547	163.1%	(96.6%)
Service charges - other	231 552	64 008	27.6%	47 306	20.4%	111 313	48.1%	45 996	34.8%	-2.8%
Rental of facilities and equipment	377 954	63 944	16.9%	81 558	21.6%	145 501	38.5%	84 757	42.7%	(3.8%)
Interest earned - external investments	1 317 284	360 877	27.4%	435 910	33.1%	796 787	60.5%	370 616	64.9%	17.6%
Interest earned - outstanding debtors	78	-	-	548	699.1%	548	699.1%	53	1 868.6%	928.7%
Dividends received	716 010	45 375	6.3%	93 108	13.0%	138 482	19.3%	85 105	17.2%	9.4%
Fines	71 841	54 878	76.4%	62 448	86.9%	117 326	163.3%	31 015	34.9%	101.3%
Licences and permits	439 575	38 211	8.7%	60 438	13.7%	98 649	22.4%	83 597	53.2%	(27.7%)
Agency services	8 686 619	2 890 945	33.3%	2 314 511	26.6%	5 205 456	59.9%	2 005 590	58.1%	15.4%
Transfers recognised - operational	2 010 181	221 064	11.0%	160 537	8.0%	381 601	19.0%	188 882	29.7%	(15.0%)
Other own revenue	192 710	1 228	0.6%	970	0.5%	2 198	1.1%	18 226	17.4%	(94.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	53 977 908	10 155 009	18.8%	11 956 897	22.2%	22 111 906	41.0%	10 520 550	37.5%	13.7%
Employee related costs	13 496 611	2 974 591	22.0%	3 083 968	22.8%	6 058 559	44.9%	3 034 617	44.7%	1.6%
Remuneration of councillors	644 732	145 317	22.5%	131 899	20.5%	277 217	43.0%	134 965	44.1%	(2.3%)
Debt impairment	4 285 805	417 198	9.7%	240 871	5.6%	658 070	15.4%	139 997	9.0%	72.1%
Depreciation and asset impairment	5 831 501	532 952	9.1%	951 798	16.3%	1 484 750	25.5%	847 429	28.8%	12.3%
Finance charges	1 051 362	166 143	15.8%	303 591	28.9%	469 734	44.7%	228 438	38.1%	32.9%
Bulk purchases	17 750 914	4 201 903	23.7%	4 549 615	25.6%	8 751 518	49.3%	3 680 852	41.0%	23.6%
Other Materials	1 320 777	166 612	12.6%	266 216	20.2%	432 828	32.8%	385 588	33.7%	(31.0%)
Contracted services	5 601 529	791 445	14.1%	1 487 639	26.6%	2 279 084	40.7%	1 066 975	46.7%	39.4%
Transfers and grants	290 352	77 212	26.6%	98 573	33.9%	175 784	60.5%	87 319	52.0%	12.9%
Other expenditure	3 701 288	681 986	18.4%	842 719	22.8%	1 524 705	41.2%	914 280	34.9%	(7.8%)
Loss on disposal of PPE	2 636	(351)	(13.3%)	6 633	2%	(344)	(13.1%)	90	16.1%	(92.9%)
Surplus/(Deficit)	(1 939 660)	4 183 681	7.9%	(93 633)	0.2%	4 090 048	7.9%	1 239 998	2.3%	13.4%
Transfers recognised - capital	4 788 092	701 791	14.7%	894 163	18.7%	1 595 954	33.3%	788 442	26.7%	13.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	57 504	1 528	2.7%	1 438	2.5%	2 966	5.2%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 905 935	4 887 000	9.3%	801 968	1.5%	5 688 968	10.7%	2 028 440	3.8%	-
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 905 935	4 887 000	9.3%	801 968	1.5%	5 688 968	10.7%	2 028 440	3.8%	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 905 935	4 887 000	9.3%	801 968	1.5%	5 688 968	10.7%	2 028 440	3.8%	-
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 905 935	4 887 000	9.3%	801 968	1.5%	5 688 968	10.7%	2 028 440	3.8%	-

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure	8 644 705	943 376	10.9%	1 740 440	20.1%	2 683 816	31.0%	1 706 805	31.6%	2.0%
Source of Finance	4 427 911	662 130	15.0%	1 110 893	25.1%	1 773 022	40.0%	915 626	32.3%	21.3%
National Government	354 132	43 717	12.3%	62 145	17.5%	105 862	29.9%	55 134	46.9%	12.7%
Provincial Government	43 104	-	-	-	-	-	-	-	-	-
District Municipality	-	6 746	-	21 606	-	28 352	-	80 564	311.3%	(73.2%)
Other transfers and grants	4 825 147	712 593	14.8%	1 194 644	24.8%	1 907 237	39.5%	1 051 324	34.8%	13.6%
Transfers recognised - capital	2 141 645	140 530	6.6%	166 994	7.8%	307 523	14.4%	296 528	30.6%	(43.7%)
Borrowing	1 663 513	90 254	5.4%	378 802	22.8%	469 056	28.2%	343 233	24.7%	10.4%
Internally generated funds	14 400	-	-	-	-	-	-	15 720	27.2%	(100.0%)
Public contributions and donations	8 644 705	943 376	10.9%	1 740 440	20.1%	2 683 816	31.0%	1 706 805	31.6%	2.0%
Capital Expenditure Standard Classification	8 315 055	1 109 917	13.3%	1 110 893	13.3%	1 36 224	16.4%	80 686	22.3%	37.5%
Governance and Administration	59 582	1 607	2.7%	2 324	3.9%	3 932	6.6%	14 362	13.3%	(83.8%)
Executive & Council	746 433	(1 484)	(2%)	19 805	2.7%	18 321	2.5%	20 102	10.1%	(1.5%)
Budget & Treasury Office	25 490	25 183	98.8%	88 788	348.3%	113 971	447.1%	46 221	58.4%	92.1%
Corporate Services	782 102	55 382	7.1%	109 300	14.0%	164 686	21.1%	101 660	22.3%	7.5%
Community and Public Safety	209 027	26 102	12.5%	31 794	15.2%	57 897	27.7%	27 774	16.8%	14.5%
Community & Social Services	256 578	9 928	3.9%	34 610	13.5%	44 539	17.4%	41 577	28.1%	(16.8%)
Sport And Recreation	76 987	5 662	7.4%	9 803	12.7%	15 465	20.1%	7 086	26.7%	38.2%
Public Safety	238 155	13 653	5.7%	32 992	13.9%	46 645	19.6%	24 809	25.0%	33.0%
Housing	1 355	34	2.5%	106	7.8%	140	10.3%	414	2.3%	(74.5%)
Health	2 878 582	375 070	13.0%	570 438	19.8%	945 508	32.8%	692 573	42.9%	(17.6%)
Economic and Environmental Services	460 464	77 596	16.9%	111 254	24.2%	188 850	41.0%	114 241	58.6%	(2.6%)
Planning and Development	2 410 758	297 473	12.3%	457 838	19.0%	755 311	31.3%	578 087	40.8%	(20.8%)
Road Transport	7 360	0	-	1 346	18.3%	1 347	18.3%	245	5.6%	(409.5%)
Environmental Protection	3 973 878	486 583	12.2%	946 237	23.8%	1 432 620	36.1%	828 908	28.2%	14.2%
Trading Services	880 645	97 498	11.1%	182 272	20.7%	279 769	31.8%	141 620	17.3%	28.7%
Electricity	1 631 451	245 146	15.0%	395 140	24.2%	640 286	39.2%	464 618	35.9%	(15.0%)
Water	1 335 444	134 629	10.1%	354 785	26.6%	489 414	36.6%	198 293	25.6%	78.9%
Waste Water Management	126 338	9 311	7.4%	14 041	11.1%	23 351	18.5%	24 377	31.9%	(42.4%)
Waste Management	178 638	1 034	0.6%	3 544	2.0%	4 578	2.6%	2 977	2.8%	19.0%

Part 3: Cash Receipts and Payments

R thousands	Budget Main appropriation	2018/19						2017/18		O2 of 2017/18 to O2 of 2018/19
		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	50 772 866	12 831 077	25.3%	11 042 788	21.7%	23 873 865	47.0%	10 748 150	45.7%	2.7%
Property rates, penalties and collection charges	7 324 957	1 521 783	20.8%	1 676 442	22.9%	3 198 226	43.7%	1 312 451	39.5%	27.7%
Service charges	26 164 967	5 421 878	20.7%	5 301 315	20.3%	10 723 193	41.0%	5 078 093	36.0%	4.4%
Other revenue	2 430 806	1 517 438	62.4%	906 587	37.3%	2 424 025	99.7%	1 000 677	104.2%	(9.4%)
Government - operating	8 680 039	3 081 196	35.5%	2 011 075	23.2%	5 092 271	58.7%	2 017 671	61.5%	(3%)
Government - capital	4 764 767	1 103 993	23.2%	953 684	20.0%	2 057 477	43.2%	1 078 932	51.8%	(11.6%)
Interest	1 407 252	184 987	13.1%	193 686	13.8%	378 673	26.9%	260 327	50.2%	(25.6%)
Dividends	78	-	-	-	-	-	-	-	904.4%	-
Payments	(43 240 076)	(10 966 033)	25.4%	(8 998 552)	20.8%	(19 964 585)	46.2%	(8 988 208)	45.1%	.1%
Suppliers and employees	(41 981 306)	(10 825 622)	25.8%	(8 665 419)	20.6%	(19 491 041)	46.4%	(8 668 789)	45.3%	-
Finance charges	(1 022 810)	(77 115)	7.5%	(281 465)	27.5%	(358 579)	35.1%	(254 608)	35.3%	10.5%
Transfers and grants	(235 960)	(63 297)	26.8%	(51 668)	21.9%	(114 965)	48.7%	(64 811)	42.0%	(20.3%)
Net Cash from/(used) Operating Activities	7 532 790	1 865 043	24.8%	2 044 236	27.1%	3 909 280	51.9%	1 759 942	48.9%	16.2%
Cash Flow from Investing Activities										
Receipts	271 882	62 661	23.0%	141 425	52.0%	204 086	75.1%	(207 658)	(35.2%)	(168.1%)
Proceeds on disposal of PPE	224 490	318	.1%	2 745	1.2%	3 063	1.4%	1 010	3.5%	171.8%
Decrease in non-current debtors	48 600	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	32 992	-	-	-	-	-	-	9	28.6%	(100.0%)
Decrease (increase) in non-current investments	(4 200)	62 343	(182.3%)	138 680	(405.5%)	201 023	(587.8%)	(208 677)	(1 331.2%)	(166.5%)
Payments	(8 464 846)	(1 008 519)	11.9%	(1 634 501)	19.3%	(2 643 020)	31.2%	(1 381 849)	28.2%	18.3%
Capital assets	(8 464 846)	(1 008 519)	11.9%	(1 634 501)	19.3%	(2 643 020)	31.2%	(1 381 849)	28.2%	18.3%
Net Cash from/(used) Investing Activities	(8 192 964)	(945 858)	11.5%	(1 493 076)	18.2%	(2 438 934)	29.8%	(1 589 528)	35.6%	(6.1%)
Cash Flow from Financing Activities										
Receipts	2 021 141	1 879	.1%	(27 216)	(1.3%)	(25 337)	(1.3%)	3 924	11.7%	(793.6%)
Short term loans	100 000	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 898 651	(1 778)	(1%)	(29 222)	(1.5%)	(31 000)	(1.6%)	(3 977)	15.5%	634.8%
Increase (decrease) in consumer deposits	22 490	3 657	16.3%	2 006	8.9%	5 663	25.2%	7 901	32.6%	(74.6%)
Payments	(893 976)	(110 150)	12.3%	(295 391)	33.0%	(405 541)	45.4%	(196 658)	18.3%	50.2%
Repayment of borrowing	(893 976)	(110 150)	12.3%	(295 391)	33.0%	(405 541)	45.4%	(196 658)	18.3%	50.2%
Net Cash from/(used) Financing Activities	1 127 165	(108 271)	(9.6%)	(322 607)	(28.6%)	(430 879)	(38.2%)	(192 734)	(7.1%)	67.4%
Net Increase/(Decrease) in cash held	466 992	810 914	173.6%	228 553	48.9%	1 039 467	222.6%	(22 320)	90.9%	(1 124.0%)
Cash/cash equivalents at the year begin:	3 380 014	2 977 232	88.1%	3 788 146	112.1%	2 977 232	88.1%	4 387 171	78.6%	(13.7%)
Cash/cash equivalents at the year end:	3 847 006	3 788 146	98.5%	4 016 699	104.4%	4 016 699	104.4%	4 364 851	82.1%	(8.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	742 090	6.1%	365 021	3.0%	335 122	2.8%	10 652 375	88.1%	12 092 608	33.2%	3 048 801	25.2%	726 541	6.0%
Trade and Other Receivables from Exchange Transactions - Electricity	1 347 688	27.6%	296 721	6.1%	254 682	5.2%	2 992 242	61.2%	4 891 333	13.4%	1 083 045	22.1%	114 206	2.3%
Receivables from Non-exchange Transactions - Property Rates	586 753	11.1%	222 059	4.2%	181 827	3.4%	4 307 297	81.3%	5 297 936	14.5%	617 097	11.6%	486 634	9.2%
Receivables from Exchange Transactions - Waste Water Management	203 580	5.7%	98 602	2.8%	90 783	2.6%	3 157 997	88.9%	3 550 961	9.7%	804 159	22.6%	159 806	4.5%
Receivables from Exchange Transactions - Waste Management	159 341	5.7%	81 660	2.9%	75 916	2.7%	2 458 432	88.6%	2 775 349	7.6%	866 664	31.2%	93 509	3.4%
Receivables from Exchange Transactions - Property Rental Debtors	8 692	4.0%	4 693	2.2%	4 930	2.3%	199 662	91.6%	217 977	6.6%	45 763	21.0%	39 662	18.2%
Interest on Arrear Debtor Accounts	129 000	3.3%	108 803	2.8%	104 123	2.7%	3 581 581	91.3%	3 923 507	10.8%	2 854 640	72.8%	85 413	2.2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(285 253)	(7.7%)	147 486	4.0%	101 622	2.7%	3 743 701	101.0%	3 707 566	10.2%	325 822	8.8%	353 751	9.5%
Total By Income Source	2 891 891	7.9%	1 323 045	3.6%	1 149 014	3.2%	31 093 287	85.3%	36 457 237	100.0%	9 645 993	26.5%	2 059 522	5.6%
Debtors Age Analysis By Customer Group														
Organs of State	164 686	7.7%	88 266	4.2%	76 544	3.6%	1 796 306	84.5%	2 125 802	5.8%	-	-	247 511	11.6%
Commercial	1 134 869	25.6%	300 125	6.8%	212 566	4.8%	2 784 933	62.8%	4 432 494	12.2%	32	-	208 753	4.7%
Households	1 214 984	5.3%	718 114	3.1%	637 954	2.8%	20 440 955	88.8%	23 012 008	63.1%	37 887	2%	1 453 688	6.3%
Other	377 351	5.5%	216 540	3.1%	221 949	3.2%	6 071 093	88.2%	6 886 933	18.9%	9 608 074	139.5%	149 570	2.2%
Total By Customer Group	2 891 891	7.9%	1 323 045	3.6%	1 149 014	3.2%	31 093 287	85.3%	36 457 237	100.0%	9 645 993	26.5%	2 059 522	5.6%

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	1 280 769	15.3%	282 433	3.4%	1 530 564	18.3%	5 251 644	62.9%	8 345 410	54.2%
Bulk Water	435 357	10.0%	172 810	4.0%	567 517	13.1%	3 170 977	73.0%	4 346 661	28.2%
PAYE deductions	83 878	90.8%	8 483	9.2%	9	-	-	-	92 370	6%
VAT (output less input)	136 186	100.0%	-	-	-	-	-	-	136 186	.9%
Pensions / Retirement	74 826	94.5%	4 341	5.5%	-	-	-	-	79 167	.5%
Loan repayments	32 411	59.5%	-	-	-	-	22 973	41.5%	55 384	.4%
Trade Creditors	677 085	44.8%	107 694	7.1%	159 041	10.5%	567 545	37.6%	1 511 366	9.8%
Auditor-General	27 916	16.3%	22 407	13.1%	20 467	12.0%	100 041	58.6%	170 830	1.1%
Other	396 401	59.5%	9 279	1.4%	16 357	2.5%	243 981	36.6%	666 018	4.3%
Total	3 144 828	20.4%	607 447	3.9%	2 293 955	14.9%	9 357 162	60.7%	15 403 392	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

R thousands	2018/19								2017/18		O2 of 2017/18 to O2 of 2018/19
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	2 022 557	529 216	26.2%	393 154	19.4%	922 370	45.6%	439 100	42.7%	(10.5%)	
Property rates, penalties and collection charges	264 647	55 591	21.0%	42 701	16.1%	98 293	37.1%	66 000	44.2%	(35.3%)	
Service charges	833 734	177 287	21.3%	165 694	19.9%	342 981	41.1%	172 356	33.4%	(3.9%)	
Other revenue	160 174	27 511	17.2%	23 984	15.0%	51 495	32.1%	23 042	24.7%	-4.1%	
Government - operating	461 252	191 265	41.5%	129 707	28.1%	320 972	69.6%	131 460	75.0%	(1.3%)	
Government - capital	163 406	75 681	46.3%	29 515	18.1%	105 196	64.4%	42 036	68.2%	(29.8%)	
Interest	139 323	1 880	1.3%	1 553	1.1%	3 433	2.5%	4 207	14.7%	(63.1%)	
Dividends	20	-	-	-	-	-	-	-	-	-	
Payments	(1 906 267)	(342 547)	18.0%	(370 926)	19.5%	(713 473)	37.4%	(431 223)	42.9%	(14.0%)	
Suppliers and employees	(1 775 079)	(342 430)	19.3%	(370 814)	20.9%	(713 243)	40.2%	(421 319)	45.3%	(12.0%)	
Finance charges	(131 188)	(117)	0.1%	(112)	0.1%	(229)	0.2%	(97)	1.2%	15.6%	
Transfers and grants	-	-	-	-	-	-	-	(9 807)	63.2%	(100.0%)	
Net Cash from/(used) Operating Activities	116 290	186 669	160.5%	22 228	19.1%	208 897	179.6%	7 877	38.7%	182.2%	
Cash Flow from Investing Activities											
Receipts	50 000	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	50 000	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(163 406)	(23 089)	14.1%	(35 497)	21.7%	(58 586)	35.9%	(35 688)	47.2%	(5%)	
Capital assets	(163 406)	(23 089)	14.1%	(35 497)	21.7%	(58 586)	35.9%	(35 688)	47.2%	(5%)	
Net Cash from/(used) Investing Activities	(113 406)	(23 089)	20.4%	(35 497)	31.3%	(58 586)	51.7%	(35 688)	76.7%	(5%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	2 884	163 580	5 672.2%	(13 269)	(460.1%)	150 311	5 212.1%	(27 811)	964.5%	(52.3%)	
Cash/cash equivalents at the year begin:	(4 875)	(4 875)	100.0%	158 705	(3 255.2%)	(4 875)	100.0%	(15 076)	(1.5%)	(1 152.7%)	
Cash/cash equivalents at the year end:	(1 992)	158 705	(7 968.7%)	145 436	(7 302.5%)	145 436	(7 302.5%)	(42 887)	(12.9%)	(439.1%)	

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	45 753	4.5%	20 161	2.0%	18 000	1.8%	926 409	91.7%	1 010 322	33.0%	55	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	43 473	16.1%	19 975	7.4%	12 220	4.5%	193 785	71.9%	269 453	8.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 769	8.1%	8 873	3.0%	7 292	2.5%	253 515	86.4%	293 449	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 776	3.4%	10 950	2.7%	10 741	2.6%	370 254	91.3%	405 721	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 418	3.2%	6 550	2.5%	6 467	2.5%	241 856	91.9%	263 290	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 174	1.7%	1 145	1.7%	1 121	1.7%	64 486	94.9%	67 926	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	15 989	2.2%	15 615	2.2%	15 223	2.1%	664 795	93.4%	711 622	23.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	382	1.1%	1 531	4.3%	1 530	4.3%	31 995	90.3%	35 437	1.2%	-	-	-	-
Total By Income Source	152 733	5.0%	84 800	2.8%	72 595	2.4%	2 747 093	89.9%	3 057 221	100.0%	55	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 298	11.5%	5 772	6.4%	4 489	5.0%	69 341	77.1%	89 900	2.9%	-	-	-	-
Commercial	51 008	9.1%	22 370	4.0%	13 301	2.4%	476 826	84.6%	563 506	18.4%	-	-	-	-
Households	89 936	3.8%	55 241	2.3%	53 426	2.3%	2 164 385	91.6%	2 362 988	77.3%	55	-	-	-
Other	1 491	3.7%	1 418	3.5%	1 378	3.4%	36 540	89.5%	40 827	1.3%	-	-	-	-
Total By Customer Group	152 733	5.0%	84 800	2.8%	72 595	2.4%	2 747 093	89.9%	3 057 221	100.0%	55	-	-	-

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	58 390	2.7%	559	-	56 965	2.7%	2 027 505	94.6%	2 143 420	44.1%
Bulk Water	43 854	1.7%	63 520	2.4%	54 686	2.1%	2 435 782	93.8%	2 597 842	53.4%
PAYE deductions	8 741	50.7%	8 483	49.2%	9	0.1%	-	-	17 234	4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	22 739	84.0%	4 341	16.0%	-	-	-	-	27 081	6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 935	18.1%	11 364	17.2%	2 546	3.9%	40 254	60.9%	66 099	1.4%
Auditor-General	1 397	14.7%	3 067	32.3%	2 673	28.1%	2 363	24.9%	9 500	2%
Other	-	-	-	-	-	-	-	-	-	-
Total	147 057	3.0%	91 334	1.9%	116 880	2.4%	4 505 904	92.7%	4 861 174	100.0%

Contact Details

Municipal Manager	Mr Thabiso Tsoaili	057 391 3416
Financial Manager	Mr Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	Budget Main appropriation	2018/19						2017/18		O2 of 2017/18 to O2 of 2018/19
		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	4 779 928	1 483 391	31.0%	1 206 837	25.2%	2 690 228	56.3%	1 239 287	50.2%	(2.6%)
Property rates, penalties and collection charges	644 397	135 819	21.1%	152 218	23.6%	288 037	44.7%	149 485	44.6%	1.8%
Service charges	2 936 468	549 659	18.7%	550 810	18.8%	1 100 470	37.5%	570 898	29.1%	(3.5%)
Other revenue	89 927	410 583	456.6%	191 860	213.3%	402 443	669.9%	232 475	520.3%	(17.5%)
Government - operating	792 225	294 885	37.2%	224 949	28.4%	519 834	65.6%	209 188	64.5%	7.5%
Government - capital	244 613	77 655	31.7%	72 435	29.6%	150 090	61.4%	61 278	65.0%	18.2%
Interest	72 298	14 790	20.5%	14 565	20.1%	29 354	40.6%	15 962	60.5%	(8.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(4 385 028)	(1 389 222)	31.7%	(1 295 413)	29.5%	(2 684 635)	61.2%	(1 311 261)	61.5%	(1.2%)
Suppliers and employees	(4 292 528)	(1 388 257)	32.3%	(1 224 538)	28.5%	(2 612 795)	60.9%	(1 282 411)	60.8%	(4.5%)
Finance charges	(92 499)	(706)	0.8%	(70 875)	76.6%	(71 581)	77.4%	(28 850)	285.4%	145.7%
Transfers and grants	-	(260)	-	-	-	(260)	-	-	-	-
Net Cash from/(used) Operating Activities	394 900	94 169	23.8%	(88 577)	(22.4%)	5 592	1.4%	(71 973)	5.8%	23.1%
Cash Flow from Investing Activities										
Receipts	-	32 780	-	54 104	-	86 884	-	71 020	2 896.1%	(23.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	32 780	-	54 104	-	86 884	-	71 020	-	(23.8%)
Payments	(287 613)	(29 373)	10.2%	(46 524)	16.2%	(75 897)	26.4%	(38 794)	9.2%	19.9%
Capital assets	(287 613)	(29 373)	10.2%	(46 524)	16.2%	(75 897)	26.4%	(38 794)	9.2%	19.9%
Net Cash from/(used) Investing Activities	(287 613)	3 406	(1.2%)	7 581	(2.6%)	10 987	(3.8%)	32 226	(8.0%)	(76.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	(2 225)	.4%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	(2 225)	4%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(2 225)	-	(100.0%)
Net Increase/(Decrease) in cash held	107 288	97 575	90.9%	(80 996)	(75.5%)	16 579	15.5%	(41 972)	14.1%	93.0%
Cash/cash equivalents at the year begin:	(121 138)	67 518	(55.7%)	165 093	(136.3%)	67 518	(55.7%)	60 231	62.8%	174.1%
Cash/cash equivalents at the year end:	(13 850)	165 093	(1 192.0%)	84 097	(607.2%)	84 097	(607.2%)	18 259	3.3%	360.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	136 181	3.8%	79 789	2.2%	79 826	2.2%	3 291 758	91.8%	3 587 554	50.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	144 080	21.4%	56 553	8.4%	32 082	4.8%	439 970	65.4%	672 686	9.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	59 913	7.5%	27 151	3.4%	21 965	2.7%	690 696	86.4%	799 726	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	32 417	3.3%	18 338	1.8%	17 387	1.7%	925 645	93.1%	993 787	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 087	2.8%	10 165	1.7%	9 726	1.6%	570 134	93.9%	607 112	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 274	2.7%	12 810	3.1%	2 306	6%	383 702	93.6%	410 093	5.8%	-	-	-	-
Total By Income Source	400 954	5.7%	204 808	2.9%	163 291	2.3%	6 301 904	89.1%	7 070 957	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 789	5.1%	26 610	6.2%	9 733	2.3%	373 199	86.5%	431 332	6.1%	-	-	-	-
Commercial	165 457	23.8%	58 413	8.4%	36 162	5.2%	434 182	62.5%	694 213	9.8%	-	-	-	-
Households	209 262	3.6%	117 269	2.0%	115 332	2.0%	5 407 965	92.4%	5 849 828	82.7%	-	-	-	-
Other	4 446	4.7%	2 516	2.6%	2 064	2.2%	86 559	90.6%	95 584	1.4%	-	-	-	-
Total By Customer Group	400 954	5.7%	204 808	2.9%	163 291	2.3%	6 301 904	89.1%	7 070 957	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	150 839	11.6%	-	-	1 148 866	88.4%	-	-	1 299 705	65.1%
Bulk Water	93 261	16.7%	4 007	.7%	460 762	82.6%	-	-	558 030	28.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 800	7.1%	871	.6%	128 032	92.3%	-	-	138 703	6.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	253 900	12.7%	4 878	.2%	1 737 660	87.0%	-	-	1 996 438	100.0%

Contact Details

Municipal Manager	Mr Dithaba Nkoane(acting)	016 950 5102
Financial Manager	Mr Andile Dyakala (acting)	016 950 5429

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2018/19								2017/18		O2 of 2017/18 to O2 of 2018/19	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Cash Flow from Operating Activities												
Receipts	2 968 007	814 825	27.5%	896 824	30.2%	1 711 649	57.7%	758 425	55.9%		18.2%	
Property rates, penalties and collection charges	609 972	118 678	19.5%	138 700	22.7%	257 378	42.2%	118 019	41.7%		17.5%	
Service charges	1 536 062	361 874	23.6%	394 476	25.7%	756 350	49.2%	338 948	49.1%		16.4%	
Other revenue	90 291	84 221	93.3%	78 474	86.9%	162 695	180.2%	127 333	78.7%		(38.4%)	
Government - operating	393 901	168 541	42.8%	128 404	32.6%	296 945	75.4%	112 657	75.2%		14.0%	
Government - capital	290 133	69 694	24.0%	142 740	49.2%	212 434	73.2%	49 229	72.9%		189.9%	
Interest	47 649	11 818	24.8%	14 029	29.4%	25 848	54.2%	12 239	63.0%		14.6%	
Dividends	-	-	-	-	-	-	-	-	-		-	
Payments	(2 409 281)	(786 037)	32.6%	(717 528)	29.8%	(1 503 565)	62.4%	(671 571)	63.3%		6.8%	
Suppliers and employees	(2 363 297)	(777 158)	32.9%	(705 587)	29.9%	(1 482 744)	62.7%	(642 285)	63.8%		9.9%	
Finance charges	(45 984)	(8 880)	19.3%	(11 941)	26.0%	(20 821)	45.3%	(15 458)	50.5%		(22.8%)	
Transfers and grants	-	-	-	-	-	-	-	(13 828)	53.9%		(100.0%)	
Net Cash from(used) Operating Activities	558 726	28 788	5.2%	179 296	32.1%	208 084	37.2%	86 854	22.4%		106.4%	
Cash Flow from Investing Activities												
Receipts	21 000											
Proceeds on disposal of PPE	21 000	-	-	-	-	-	-	-	-		-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-		-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-		-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-		-	
Payments	(386 739)	(87 991)	22.8%	(97 978)	25.3%	(185 969)	48.1%	(79 143)	53.1%		23.8%	
Capital assets	(386 739)	(87 991)	22.8%	(97 978)	25.3%	(185 969)	48.1%	(79 143)	53.1%		23.8%	
Net Cash from(used) Investing Activities	(365 739)	(87 991)	24.1%	(97 978)	26.8%	(185 969)	50.8%	(79 143)	57.0%		23.8%	
Cash Flow from Financing Activities												
Receipts	100 000											
Short term loans	100 000	-	-	-	-	-	-	-	-		-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-		-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-		-	
Payments	(134 666)	(9 204)	6.8%	(9 355)	6.9%	(18 560)	13.8%	(8 841)	15.8%		5.8%	
Repayment of borrowing	(134 666)	(9 204)	6.8%	(9 355)	6.9%	(18 560)	13.8%	(8 841)	15.8%		5.8%	
Net Cash from(used) Financing Activities	(34 666)	(9 204)	26.6%	(9 355)	27.0%	(18 560)	53.5%	(8 841)	15.8%		5.8%	
Net Increase/(Decrease) in cash held	158 321	(68 407)	(43.2%)	71 963	45.5%	3 555	2.2%	(1 130)	(50.1%)		(6 467.0%)	
Cash/cash equivalents at the year begin:	44 753	40 375	90.2%	(28 033)	(62.6%)	40 375	90.2%	(14 792)	66.5%		89.5%	
Cash/cash equivalents at the year end:	203 074	(28 033)	(13.8%)	43 930	21.6%	43 930	21.6%	(15 922)	(8.5%)		(375.9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 159	10.5%	4 684	2.0%	8 539	3.7%	193 419	83.8%	230 802	16.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	67 299	28.2%	4 159	1.7%	10 502	4.4%	157 031	65.7%	238 990	16.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	70 929	24.0%	3 863	1.3%	10 436	3.5%	209 759	71.1%	294 986	20.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20 359	14.3%	6 792	4.8%	7 465	5.3%	107 333	75.6%	141 950	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 067	10.1%	3 473	2.9%	3 805	3.2%	99 946	83.8%	119 291	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	470	13.5%	203	5.8%	108	3.1%	2 698	77.6%	3 479	2%	-	-	-	-
Interest on Arrear Debtor Accounts	9 150	10.3%	3 650	4.1%	3 458	3.9%	72 544	81.7%	88 802	6.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23 571	7.9%	4 553	1.5%	5 552	1.9%	263 500	88.7%	297 175	21.0%	-	-	-	-
Total By Income Source	228 004	16.1%	31 375	2.2%	49 865	3.5%	1 106 230	78.2%	1 415 475	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 450	10.8%	2 119	9.3%	2 927	12.9%	15 188	67.0%	22 684	1.6%	-	-	-	-
Commercial	88 938	52.8%	2 232	1.3%	13 226	7.9%	63 964	38.0%	168 360	11.9%	-	-	-	-
Households	133 884	18.0%	26 196	3.5%	32 499	4.4%	550 796	74.1%	743 376	52.5%	-	-	-	-
Other	2 733	.6%	828	.2%	1 212	.3%	476 282	99.0%	481 055	34.0%	-	-	-	-
Total By Customer Group	228 004	16.1%	31 375	2.2%	49 865	3.5%	1 106 230	78.2%	1 415 475	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	53 558	93.7%	3 607	6.3%	-	-	-	-	57 165	23.1%
Bulk Water	30 352	50.1%	30 241	49.9%	-	-	-	-	60 593	24.5%
PAYE deductions	9 579	100.0%	-	-	-	-	-	-	9 579	3.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	10 292	100.0%	-	-	-	-	-	-	10 292	4.2%
Loan repayments	5 461	100.0%	-	-	-	-	-	-	5 461	2.2%
Trade Creditors	81 447	77.9%	20 875	20.0%	658	.6%	1 619	1.5%	104 599	42.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	-
Total	190 693	77.0%	54 723	22.1%	658	.3%	1 619	.7%	247 694	100.0%

Contact Details

Municipal Manager	Mr Pringle Maanda Raedani	011 951 2037
Financial Manager	Ms Dorothy Dale	011 951 2025

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	5 032 038	1 324 408	26.3%	1 224 261	24.3%	2 548 669	50.6%	1 116 533	47.0%	9.6%
Property rates	900 837	230 349	25.6%	228 161	25.3%	458 510	50.9%	212 878	50.4%	7.2%
Property rates - penalties and collection charges	-	3 980	-	(7)	-	3 973	-	10 963	31.6%	(100.1%)
Service charges - electricity revenue	2 177 873	580 465	26.7%	481 923	22.1%	1 062 388	48.8%	476 324	48.9%	1.2%
Service charges - water revenue	603 661	152 257	25.2%	162 222	26.9%	314 480	52.1%	144 600	40.4%	12.6%
Service charges - sanitation revenue	137 072	37 548	27.4%	40 578	29.6%	78 126	57.0%	37 287	46.7%	8.8%
Service charges - refuse revenue	106 276	27 066	25.5%	11 629	16.6%	44 695	42.1%	-	-	(100.0%)
Service charges - other	-	(0)	-	-	-	(0)	-	22 718	-	(100.0%)
Rental of facilities and equipment	35 220	6 339	18.0%	6 399	18.2%	12 737	36.2%	6 573	55.6%	(2.6%)
Interest earned - external investments	39 956	5 900	14.8%	3 588	9.0%	9 488	23.7%	9 090	34.0%	(60.5%)
Interest earned - outstanding debtors	118 141	41 532	35.2%	65 436	55.4%	106 968	90.5%	27 497	84.3%	138.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	75 203	257	0.3%	386	0.5%	643	0.9%	57	190.1%	579.9%
Licences and permits	100	268	267.4%	207	206.4%	474	473.8%	186	11.2%	-
Agency services	-	128	-	622	-	750	-	-	-	(100.0%)
Transfers recognised - operational	672 679	219 798	32.7%	188 448	28.0%	408 247	60.7%	143 779	58.3%	31.1%
Other own revenue	165 019	18 479	11.2%	28 667	17.4%	47 146	28.6%	23 605	11.5%	21.4%
Gains on disposal of PPE	-	43	-	-	-	43	-	1 517	-	(100.0%)
Operating Expenditure	4 928 912	1 085 577	22.0%	1 320 002	26.8%	2 405 580	48.8%	1 015 601	42.9%	30.0%
Employee related costs	1 274 330	283 642	22.3%	332 931	26.1%	616 574	48.4%	216 704	40.8%	53.6%
Remuneration of councillors	48 573	11 060	22.8%	11 140	22.9%	22 200	45.7%	11 157	49.7%	(1.1%)
Debt impairment	110 178	370	0.3%	394	0.4%	764	0.7%	13	2.8%	2 890.0%
Depreciation and asset impairment	468 636	118 449	25.3%	119 368	25.5%	237 817	50.7%	109 204	40.6%	9.3%
Finance charges	50 888	12 669	25.0%	15 246	30.1%	27 914	55.1%	17 072	47.3%	(10.7%)
Bulk purchases	2 050 322	530 877	25.9%	605 416	29.5%	1 136 293	55.4%	440 517	49.5%	37.4%
Other Materials	63 797	18 161	28.5%	14 201	22.3%	32 361	50.7%	15 223	33.1%	(6.7%)
Contracted services	606 222	71 968	11.9%	159 910	26.4%	231 878	38.2%	158 495	59.1%	9.9%
Transfers and grants	45 328	8 844	19.5%	21 292	47.0%	30 136	66.5%	20 967	-	1.6%
Other expenditure	210 837	29 537	14.0%	40 103	19.0%	69 641	33.0%	26 249	8.6%	52.8%
Loss on disposal of PPE	-	-	-	2	-	2	-	0	-	739.3%
Surplus/(Deficit)	103 126	238 830		(95 742)		143 089		100 931		
Transfers recognised - capital	404 341	34 966	8.6%	78 136	19.3%	113 102	28.0%	99 058	24.8%	(21.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	507 467	273 796		(17 606)		256 190		199 989		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	507 467	273 796		(17 606)		256 190		199 989		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	507 467	273 796		(17 606)		256 190		199 989		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	507 467	273 796		(17 606)		256 190		199 989		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	571 382	64 694	11.3%	93 255	16.3%	157 949	27.6%	158 992	30.8%	(41.3%)
National Government	404 341	51 502	12.8%	59 700	14.8%	111 282	27.5%	99 506	30.0%	(40.0%)
Provincial Government	2 000	(933)	(46.7%)	4 154	207.7%	3 221	161.0%	698	2.4%	495.0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	406 341	50 649	12.5%	63 855	15.7%	114 503	28.2%	100 204	29.2%	(36.3%)
Borrowing	42 041	14 228	33.8%	4 062	9.7%	18 290	43.5%	16 577	78.6%	(75.5%)
Internally generated funds	123 000	(182)	(1.5%)	25 338	20.6%	25 156	20.5%	42 211	25.1%	(40.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	571 382	64 694	11.3%	93 255	16.3%	157 949	27.6%	158 992	30.8%	(41.3%)
Governance and Administration	64 442	(4 740)	(7.4%)	2 349	3.6%	(2 391)	(3.7%)	14 309	25.2%	(83.6%)
Executive & Council	4 567	19	0.4%	107	2.3%	126	2.8%	96	1.5%	11.6%
Budget & Treasury Office	34 764	(4 827)	(13.9%)	1 715	4.9%	(3 111)	(8.9%)	12 785	47.1%	(86.6%)
Corporate Services	25 111	68	0.3%	527	2.1%	594	2.4%	1 428	4.6%	(63.1%)
Community and Public Safety	68 684	6 416	9.3%	7 182	10.5%	13 598	19.8%	19 034	26.6%	(62.3%)
Community & Social Services	39 269	3 966	10.1%	874	2.2%	4 840	12.3%	919	7.4%	(4.9%)
Sport And Recreation	9 000	2 269	25.2%	1 424	15.8%	3 693	41.0%	9 098	48.8%	(84.3%)
Public Safety	8 750	181	2.1%	1 045	11.9%	1 227	14.0%	1 231	12.0%	(15.1%)
Housing	11 666	-	-	3 839	32.9%	3 839	32.9%	7 786	28.5%	(50.7%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	269 052	31 013	11.5%	45 444	16.9%	76 457	28.4%	67 420	25.2%	(32.6%)
Planning and Development	45 257	(1 728)	(3.8%)	5 690	12.6%	3 962	8.8%	7 983	11.2%	(28.7%)
Road Transport	221 445	32 741	14.8%	38 610	17.4%	71 351	32.2%	59 376	29.3%	(35.0%)
Environmental Protection	2 350	-	-	1 144	48.7%	1 144	48.7%	61	7.1%	1 773.6%
Trading Services	164 374	31 519	19.2%	35 033	21.3%	66 552	40.5%	58 160	45.4%	(39.8%)
Electricity	53 741	14 685	27.3%	11 248	20.9%	25 933	48.3%	24 817	62.8%	(54.7%)
Water	66 472	10 537	15.9%	15 727	23.7%	26 263	39.5%	21 551	38.3%	(27.0%)
Waste Water Management	40 311	2 225	5.5%	6 584	16.3%	8 809	21.9%	9 671	35.5%	(31.9%)
Waste Management	3 850	4 072	105.8%	1 474	38.3%	5 546	144.1%	2 121	33.1%	(30.5%)
Other	4 830	486	10.1%	3 246	67.2%	3 732	77.3%	68	(1.6%)	4 662.6%

Part 3: Cash Receipts and Payments

	Budget	2018/19						2017/18		O2 of 2017/18 to O2 of 2018/19	
		First Quarter			Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands											
Cash Flow from Operating Activities											
Receipts	5 004 449	-	-	-	-	-	-	-	-	-	
Property rates, penalties and collection charges	810 753	-	-	-	-	-	-	-	-	-	
Service charges	2 722 393	-	-	-	-	-	-	-	-	-	
Other revenue	247 998	-	-	-	-	-	-	-	-	-	
Government - operating	672 679	-	-	-	-	-	-	-	-	-	
Government - capital	404 341	-	-	-	-	-	-	-	-	-	
Interest	146 284	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(4 159 739)	-	-	-	-	-	-	-	-	-	
Suppliers and employees	(4 063 723)	-	-	-	-	-	-	-	-	-	
Finance charges	(50 688)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(45 328)	-	-	-	-	-	-	-	-	-	
Net Cash from(used) Operating Activities	844 710	-	-	-	-	-	-	-	-	-	
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	(571 382)	-	-	-	-	-	-	-	-	-	
Capital assets	(571 382)	-	-	-	-	-	-	-	-	-	
Net Cash from(used) Investing Activities	(571 382)	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities											
Receipts	6 903	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	6 903	-	-	-	-	-	-	-	-	-	
Payments	(83 375)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(83 375)	-	-	-	-	-	-	-	-	-	
Net Cash from(used) Financing Activities	(76 471)	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	196 856	-	-	-	-	-	-	-	-	-	
Cash/cash equivalents at the year begin:	542 571	-	-	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end:	739 427	-	-	-	-	-	-	-	-	-	

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	114 796	9.5%	30 381	2.5%	31 132	2.6%	1 027 152	85.3%	1 203 461	37.2%	-	-	618 322	51.0%
Trade and Other Receivables from Exchange Transactions - Electricity	238 080	65.2%	13 895	3.8%	9 641	2.6%	103 783	28.4%	365 399	11.3%	-	-	60 690	17.0%
Receivables from Non-exchange Transactions - Property Rates	97 488	15.0%	29 914	4.6%	16 149	2.5%	504 532	77.8%	648 083	20.0%	-	-	295 210	46.0%
Receivables from Exchange Transactions - Waste Water Management	27 696	11.3%	5 374	2.2%	5 569	2.3%	206 587	84.2%	245 227	7.6%	-	-	129 859	53.0%
Receivables from Exchange Transactions - Waste Management	14 405	10.7%	3 312	2.5%	3 259	2.4%	113 639	84.4%	134 615	4.2%	-	-	69 340	52.0%
Receivables from Exchange Transactions - Property Rental Debtors	3 156	6.1%	1 273	2.5%	1 258	2.4%	45 933	89.0%	51 620	1.6%	-	-	28 642	56.0%
Interest on Arrear Debtor Accounts	34 587	12.5%	17 803	6.4%	22 191	8.0%	202 619	73.1%	277 200	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	186	1%	134	-	74	-	309 015	99.9%	309 409	9.6%	-	-	295 854	96.0%
Total By Income Source	530 394	16.4%	102 086	3.2%	89 273	2.8%	2 513 260	77.7%	3 235 012	100.0%	-	-	1 497 917	46.0%
Debtors Age Analysis By Customer Group														
Organs of State	59 252	30.1%	1 130	4%	6 280	3.2%	129 988	66.1%	196 450	6.1%	-	-	55 042	28.0%
Commercial	223 547	43.1%	34 202	6.6%	25 048	4.8%	235 579	45.4%	518 376	16.0%	-	-	132 593	26.0%
Households	229 523	10.0%	59 749	2.6%	52 331	2.3%	1 954 107	85.1%	2 295 711	71.0%	-	-	1 182 719	52.0%
Other	18 072	8.1%	7 005	3.1%	5 613	2.5%	193 585	86.3%	224 275	6.9%	-	-	127 562	57.0%
Total By Customer Group	530 394	16.4%	102 086	3.2%	89 273	2.8%	2 513 260	77.7%	3 235 012	100.0%	-	-	1 497 917	46.0%

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	132 890	100.0%	-	-	-	-	-	-	132 890	17.5%
Bulk Water	67 171	100.0%	-	-	-	-	-	-	67 171	8.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	136 125	100.0%	-	-	-	-	-	-	136 125	17.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 514	28.3%	7 656	25.5%	2 364	7.9%	11 542	38.4%	30 076	4.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	393 138	100.0%	-	-	-	-	-	-	393 138	51.8%
Total	737 838	97.2%	7 656	1.0%	2 364	.3%	11 542	1.5%	759 400	100.0%

Contact Details

Municipal Manager	Mrs Margaret Nelliswe Ngcobo	033 392 2002
Financial Manager	Mrs Dudu Gambu Ndlovu	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2018/19								2017/18		O2 of 2017/18 to O2 of 2018/19
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	1 687 559	476 681	28.2%	418 967	24.8%	895 648	53.1%	489 572	49.0%	(14.4%)	
Property rates, penalties and collection charges	233 985	49 484	21.1%	57 942	24.8%	107 426	45.9%	45 204	45.5%	28.2%	
Service charges	859 570	220 532	25.7%	161 269	18.8%	381 801	44.4%	255 132	40.8%	(36.8%)	
Other revenue	37 516	20 073	53.5%	30 010	80.0%	50 083	133.5%	19 505	79.0%	53.9%	
Government - operating	384 734	144 753	37.6%	136 950	35.6%	281 703	73.2%	107 923	70.5%	26.9%	
Government - capital	162 425	39 000	24.0%	28 189	17.4%	67 189	41.4%	57 400	46.7%	(50.9%)	
Interest	9 328	2 840	30.4%	4 606	49.4%	7 446	79.8%	4 409	97.8%	4.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 536 294)	(423 386)	27.6%	(353 896)	23.0%	(777 283)	50.6%	(405 440)	48.9%	(12.7%)	
Suppliers and employees	(1 492 315)	(412 168)	27.6%	(345 787)	23.2%	(757 955)	50.8%	(393 451)	52.3%	(12.1%)	
Finance charges	(43 979)	(11 219)	25.5%	(8 109)	18.4%	(19 328)	43.9%	(11 989)	50.9%	(32.4%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	151 264	53 295	35.2%	65 070	43.0%	118 365	78.3%	84 132	49.7%	(22.7%)	
Cash Flow from Investing Activities											
Receipts	54 325	-	-	2 455	4.5%	2 455	4.5%	-	-	(100.0%)	
Proceeds on disposal of PPE	21 200	-	-	2 455	11.6%	2 455	11.6%	-	-	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	33 125	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(205 576)	(15 957)	7.8%	(47 091)	22.9%	(63 048)	30.7%	(62 300)	34.4%	(24.4%)	
Capital assets	(205 576)	(15 957)	7.8%	(47 091)	22.9%	(63 048)	30.7%	(62 300)	34.4%	(24.4%)	
Net Cash from/(used) Investing Activities	(151 250)	(15 957)	10.6%	(44 636)	29.5%	(60 593)	40.1%	(62 300)	35.1%	(28.4%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(32 000)	(2 641)	8.3%	(24 954)	78.0%	(27 595)	86.2%	9 089	49.2%	(374.5%)	
Repayment of borrowing	(32 000)	(2 641)	8.3%	(24 954)	78.0%	(27 595)	86.2%	9 089	49.2%	(374.5%)	
Net Cash from/(used) Financing Activities	(32 000)	(2 641)	8.3%	(24 954)	78.0%	(27 595)	86.2%	9 089	49.6%	(374.5%)	
Net Increase/(Decrease) in cash held	(31 986)	34 696	(108.5%)	(4 519)	14.1%	30 177	(94.3%)	30 921	(53.2%)	(114.6%)	
Cash/cash equivalents at the year begin:	33 251	57 465	172.8%	92 161	277.2%	57 465	172.8%	27 859	100.0%	230.8%	
Cash/cash equivalents at the year end:	1 265	92 161	7 287.0%	87 642	6 929.7%	87 642	6 929.7%	58 780	1 244.8%	49.1%	

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	21 303	6.7%	9 023	2.8%	9 433	3.0%	276 950	87.4%	316 708	24.7%	18 661	5.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	50 237	53.4%	8 991	9.6%	15 041	16.0%	19 840	21.1%	94 108	7.3%	1 517	1.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	26 850	11.4%	7 668	3.3%	7 083	3.0%	194 291	82.4%	235 893	18.4%	7 095	3.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	14 581	6.1%	6 505	2.7%	6 164	2.6%	213 285	88.7%	240 536	18.8%	10 477	4.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	11 147	9.4%	4 459	3.8%	4 334	3.7%	98 652	83.2%	118 592	9.3%	4 013	3.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	714	17.7%	168	4.2%	109	2.7%	3 038	75.4%	4 029	3%	439	10.9%	-	-
Interest on Arrear Debtor Accounts	1 650	2.9%	933	1.6%	904	1.6%	53 237	93.9%	56 724	4.4%	679	1.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(35 894)	(16.8%)	8 358	3.9%	9 771	4.6%	231 912	108.3%	214 147	16.7%	7 980	3.7%	-	-
Total By Income Source	90 589	7.1%	46 105	3.6%	52 838	4.1%	1 091 204	85.2%	1 280 736	100.0%	50 860	4.0%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3 842)	(6.6%)	4 168	7.1%	5 368	9.2%	52 739	90.3%	58 432	4.6%	-	-	-	-
Commercial	36 993	26.6%	10 200	7.3%	16 247	11.7%	75 373	54.3%	138 813	10.8%	32	-	-	-
Households	62 516	5.8%	29 295	2.7%	28 775	2.7%	950 360	88.7%	1 070 946	83.6%	37 832	3.5%	-	-
Other	(5 078)	(40.5%)	2 443	19.5%	2 448	19.5%	12 732	101.5%	12 545	1.0%	12 996	103.6%	-	-
Total By Customer Group	90 589	7.1%	46 105	3.6%	52 838	4.1%	1 091 204	85.2%	1 280 736	100.0%	50 860	4.0%	-	-

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	29 164	15.5%	34 493	18.4%	67 529	36.0%	56 487	30.1%	187 674	74.5%
Bulk Water	6 911	26.8%	6 911	26.8%	6 911	26.8%	5 038	19.5%	25 771	10.2%
PAYE deductions	8 782	100.0%	-	-	-	-	-	-	8 782	3.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 151	100.0%	-	-	-	-	-	-	7 151	2.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 247	93.2%	1 330	6.1%	95	4%	62	3%	21 735	8.6%
Auditor-General	732	100.0%	-	-	-	-	-	-	732	3%
Other	-	-	-	-	-	-	-	-	-	-
Total	72 988	29.0%	42 735	17.0%	74 536	29.6%	61 587	24.5%	251 845	100.0%

Contact Details

Municipal Manager	Mr B.E Mswane	034 328 7750
Financial Manager	Mr B.E Hlongwe	034 328 7755

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2018/19							2017/18		O2 of 2017/18 to O2 of 2018/19	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	3 031 168	840 518	27.7%	760 931	25.1%	1 601 449	52.8%	689 575	53.3%	10.3%	
Property rates, penalties and collection charges	464 964	111 098	23.9%	108 632	23.4%	219 730	47.3%	100 320	46.0%	8.3%	
Service charges	1 957 076	515 865	26.4%	445 812	22.8%	961 677	49.1%	400 821	50.3%	11.2%	
Other revenue	64 868	26 289	40.5%	33 938	52.3%	60 226	92.8%	74 486	121.0%	(54.4%)	
Government - operating	356 638	144 188	40.4%	118 402	33.2%	262 590	73.6%	29 061	53.5%	307.4%	
Government - capital	129 224	32 617	25.2%	42 617	33.0%	75 234	58.2%	63 467	53.9%	(32.9%)	
Interest	58 398	10 462	17.9%	11 530	19.7%	21 992	37.7%	21 421	86.4%	(46.2%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(2 487 933)	(679 318)	27.3%	(601 313)	24.2%	(1 280 631)	51.5%	(581 838)	54.3%	3.3%	
Suppliers and employees	(2 407 516)	(668 255)	27.8%	(571 186)	23.7%	(1 239 440)	51.5%	(548 882)	54.7%	4.1%	
Finance charges	(67 884)	(3 817)	5.6%	(27 960)	41.2%	(31 777)	46.8%	(30 518)	41.6%	(8.4%)	
Transfers and grants	(12 534)	(7 246)	57.8%	(2 167)	17.3%	(9 413)	75.1%	(2 438)	56.3%	(11.1%)	
Net Cash from/(used) Operating Activities	543 235	161 200	29.7%	159 618	29.4%	320 818	59.1%	107 737	48.7%	48.2%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(525 179)	(139 239)	26.5%	(155 059)	29.5%	(294 298)	56.0%	(100 922)	48.1%	53.6%	
Capital assets	(525 179)	(139 239)	26.5%	(155 059)	29.5%	(294 298)	56.0%	(100 922)	48.1%	53.6%	
Net Cash from/(used) Investing Activities	(525 179)	(139 239)	26.5%	(155 059)	29.5%	(294 298)	56.0%	(100 922)	47.2%	53.6%	
Cash Flow from Financing Activities											
Receipts	310 000	1 749	.6%	2 107	.7%	3 856	1.2%	3 127	7.2%	(32.6%)	
Short term loans	310 000	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	310 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	1 749	-	2 107	-	3 856	-	3 127	-	(32.6%)	
Payments	(156 144)	(28 295)	18.1%	(82 441)	52.8%	(110 736)	70.9%	(49 440)	31.1%	66.8%	
Repayment of borrowing	(156 144)	(28 295)	18.1%	(82 441)	52.8%	(110 736)	70.9%	(49 440)	31.1%	66.8%	
Net Cash from/(used) Financing Activities	153 856	(26 546)	(17.3%)	(80 334)	(52.2%)	(106 880)	(69.5%)	(46 312)	71.7%	73.5%	
Net Increase/(Decrease) in cash held	171 912	(4 585)	(2.7%)	(75 774)	(44.1%)	(80 360)	(46.7%)	(39 497)	58.4%	91.8%	
Cash/cash equivalents at the year begin:	466 876	458 929	98.3%	454 344	97.3%	458 929	98.3%	703 673	118.5%	(35.4%)	
Cash/cash equivalents at the year end:	638 788	454 344	71.1%	378 569	59.3%	378 569	59.3%	664 176	125.8%	(43.0%)	

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	86 878	43.6%	8 466	4.2%	7 205	3.6%	96 747	48.5%	199 296	36.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	166 040	84.1%	8 043	4.1%	11 936	6.0%	11 336	5.7%	197 355	36.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34 606	50.7%	1 859	2.7%	1 860	2.7%	29 988	43.9%	68 313	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 376	54.4%	614	4.0%	510	3.3%	5 886	38.3%	15 386	2.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 627	58.2%	461	4.0%	468	4.1%	3 840	33.7%	11 396	2.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	619	5.9%	154	1.5%	152	1.5%	9 527	91.2%	10 452	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	178	9.3%	74	3.9%	66	3.4%	1 598	83.4%	1 916	4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 410	4.0%	1 562	4.4%	635	1.8%	32 071	89.9%	35 677	6.6%	-	-	-	-
Total By Income Source	304 734	56.5%	21 231	3.9%	22 832	4.2%	190 993	35.4%	539 790	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 984	42.2%	140	.7%	201	.9%	11 974	56.2%	21 299	3.9%	-	-	-	-
Commercial	237 475	72.7%	14 341	4.4%	17 311	5.3%	57 672	17.6%	326 799	60.5%	-	-	-	-
Households	54 824	30.4%	6 400	3.6%	5 053	2.8%	113 813	63.2%	180 090	33.4%	-	-	-	-
Other	3 451	29.7%	351	3.0%	266	2.3%	7 534	64.9%	11 602	2.1%	-	-	-	-
Total By Customer Group	304 734	56.5%	21 231	3.9%	22 832	4.2%	190 993	35.4%	539 790	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	60 887	100.0%	-	-	-	-	-	-	60 887	11.0%
Bulk Water	18 198	100.0%	-	-	-	-	-	-	18 198	3.3%
PAYE deductions	9 434	100.0%	-	-	-	-	-	-	9 434	1.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	9 248	100.0%	-	-	-	-	-	-	9 248	1.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	453 617	100.0%	-	-	-	-	-	-	453 617	82.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 187	100.0%	-	-	-	-	-	-	1 187	.2%
Total	552 572	100.0%	-	-	-	-	-	-	552 572	100.0%

Contact Details

Municipal Manager	Dr Nhlamhla J. Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2018/19							2017/18		O2 of 2017/18 to O2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	4 183 367	1 537 236	36.7%	1 009 551	24.1%	2 546 787	60.9%	1 134 501	67.4%	(11.0%)
Property rates, penalties and collection charges	406 106	93 458	23.0%	93 837	23.1%	187 295	46.1%	82 543	48.7%	13.7%
Service charges	1 366 983	326 829	23.9%	339 032	24.8%	665 861	48.7%	289 828	42.0%	17.0%
Other revenue	484 662	432 538	89.2%	(43 484)	(9.0%)	389 054	80.3%	212 495	198.8%	(120.5%)
Government - operating	1 008 780	406 162	40.3%	288 203	28.6%	694 365	68.8%	287 307	70.9%	3%
Government - capital	798 465	274 986	34.4%	324 457	40.6%	599 443	75.1%	250 301	72.3%	29.6%
Interest	118 371	3 262	2.8%	7 506	6.3%	10 768	9.1%	12 028	38.5%	(37.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 888 107)	(1 215 993)	42.1%	(597 978)	20.7%	(1 813 972)	62.8%	(908 974)	77.2%	(34.2%)
Suppliers and employees	(2 770 182)	(1 211 746)	43.7%	(589 881)	21.3%	(1 801 628)	65.0%	(901 730)	79.0%	(34.6%)
Finance charges	(106 425)	(2 147)	2.0%	(6 037)	5.7%	(8 184)	7.7%	(7 124)	22.8%	(15.3%)
Transfers and grants	(11 500)	(2 100)	18.3%	(2 060)	17.9%	(4 160)	36.2%	(120)	3.5%	1 616.7%
Net Cash from/(used) Operating Activities	1 295 260	321 243	24.8%	411 573	31.8%	732 816	56.6%	225 527	45.8%	82.5%
Cash Flow from Investing Activities										
Receipts	(73 800)	-	-	(32 100)	43.5%	(32 100)	43.5%	5	-	(667 043.7%)
Proceeds on disposal of PPE	14 400	-	-	-	-	-	-	5	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(88 200)	-	-	(32 100)	36.4%	(32 100)	36.4%	-	-	(100.0%)
Payments	(1 855 171)	(199 795)	10.8%	(365 692)	19.7%	(565 487)	30.5%	(227 130)	37.1%	61.0%
Capital assets	(1 855 171)	(199 795)	10.8%	(365 692)	19.7%	(565 487)	30.5%	(227 130)	37.1%	61.0%
Net Cash from/(used) Investing Activities	(1 928 971)	(199 795)	10.4%	(397 792)	20.6%	(597 587)	31.0%	(227 125)	38.1%	75.1%
Cash Flow from Financing Activities										
Receipts	830 000	(1)	-	(493)	(.1%)	(495)	(.1%)	174	58.7%	(384.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	830 000	-	-	-	-	-	-	-	66.1%	-
Increase (decrease) in consumer deposits	-	(1)	-	(493)	(.1%)	(495)	(.1%)	174	1.5%	(384.1%)
Payments	(75 977)	(15 541)	20.5%	(21 413)	28.2%	(36 954)	48.6%	(16 108)	10.7%	32.9%
Repayment of borrowing	(75 977)	(15 541)	20.5%	(21 413)	28.2%	(36 954)	48.6%	(16 108)	10.7%	32.9%
Net Cash from/(used) Financing Activities	754 023	(15 542)	(2.1%)	(21 907)	(2.9%)	(37 449)	(5.0%)	(15 935)	95.2%	37.5%
Net Increase/(Decrease) in cash held	120 312	105 905	88.0%	(8 125)	(6.8%)	97 780	81.3%	(17 533)	136.4%	(53.7%)
Cash/cash equivalents at the year begin:	18 013	2 018	11.2%	107 923	599.1%	2 018	11.2%	316 176	29.6%	(65.9%)
Cash/cash equivalents at the year end:	138 325	107 923	78.0%	99 797	72.1%	99 797	72.1%	298 644	112.1%	(66.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	10 812	3.9%	9 032	3.3%	7 245	2.6%	250 569	90.2%	277 658	27.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 352	11.4%	10 903	8.6%	6 915	5.5%	94 136	74.5%	126 306	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 705	7.1%	26 122	11.2%	22 048	9.4%	169 070	72.3%	233 945	22.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 848	10.7%	3 724	8.2%	3 225	7.1%	33 543	74.0%	45 340	4.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 980	7.4%	4 286	6.4%	3 774	5.6%	54 194	80.6%	67 233	6.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	9.1%	1	8.9%	0	7.4%	4	74.6%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	11	-	7 842	3.8%	664	.3%	195 748	95.8%	204 266	19.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(70 839)	(101.9%)	1 992	2.9%	1 167	1.7%	137 206	197.3%	69 526	6.8%	-	-	-	-
Total By Income Source	(19 131)	(1.9%)	63 902	6.2%	45 037	4.4%	934 471	91.2%	1 024 280	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 515	4.1%	4 313	7.0%	3 011	4.9%	52 098	84.1%	61 937	6.0%	-	-	-	-
Commercial	(5 487)	(5.4%)	8 302	7.9%	4 425	4.2%	98 390	93.3%	105 431	10.3%	-	-	-	-
Households	(15 295)	(1.8%)	51 119	6.0%	37 471	4.4%	782 037	91.4%	855 331	83.5%	-	-	-	-
Other	(664)	(42.0%)	168	10.7%	130	8.2%	1 947	123.2%	1 581	2%	-	-	-	-
Total By Customer Group	(19 131)	(1.9%)	63 902	6.2%	45 037	4.4%	934 471	91.2%	1 024 280	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	53 236	100.0%	-	-	-	-	-	-	53 236	64.6%
Bulk Water	18 438	100.0%	-	-	-	-	-	-	18 438	22.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 734	100.0%	-	-	-	-	-	-	10 734	13.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	82 408	100.0%	-	-	-	-	-	-	82 408	100.0%

Contact Details

Municipal Manager	Mr Dikgape Herskovits Makobe	015 290 2102
Financial Manager	Mr Naazim Essa(Acting)	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2018/19								2017/18		O2 of 2017/18 to O2 of 2018/19
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	1 461 141	436 974	29.9%	412 368	28.2%	849 343	58.1%	287 491	45.9%	43.4%	
Property rates, penalties and collection charges	228 684	54 839	24.0%	56 568	24.7%	111 407	48.7%	40 954	33.1%	38.1%	
Service charges	793 673	186 941	23.6%	179 866	22.7%	366 807	46.2%	128 381	28.8%	40.1%	
Other revenue	39 021	40 580	104.0%	16 648	196.5%	117 248	300.5%	40 192	254.2%	90.8%	
Government - operating	289 452	120 440	41.6%	80 061	27.7%	200 501	69.3%	71 704	67.0%	11.5%	
Government - capital	74 651	32 200	43.1%	18 251	24.4%	50 451	67.6%	6 000	40.6%	204.2%	
Interest	35 602	1 975	5.5%	955	2.7%	2 930	8.2%	180	4%	430.5%	
Dividends	58	-	-	-	-	-	-	-	-	-	
Payments	(1 663 344)	(453 536)	27.3%	(318 475)	19.1%	(772 011)	46.4%	(235 889)	50.7%	35.0%	
Suppliers and employees	(1 627 529)	(425 500)	26.1%	(305 600)	18.8%	(731 100)	44.9%	(235 889)	50.8%	29.6%	
Finance charges	(3 608)	(28 036)	777.1%	(12 875)	356.9%	(40 911)	1 133.9%	-	-	(100.0%)	
Transfers and grants	(32 207)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(202 203)	(16 562)	8.2%	93 894	(46.4%)	77 332	(38.2%)	51 602	9.8%	82.0%	
Cash Flow from Investing Activities											
Receipts	-	318	-	290	-	608	-	-	-	(100.0%)	
Proceeds on disposal of PPE	-	318	-	290	-	608	-	-	-	(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%	(10 232)	6.7%	(23 491)	15.3%	(3 591)	6.0%	184.9%	
Capital assets	(153 066)	(13 259)	8.7%	(10 232)	6.7%	(23 491)	15.3%	(3 591)	6.0%	184.9%	
Net Cash from/(used) Investing Activities	(153 066)	(12 941)	8.5%	(9 942)	6.5%	(22 883)	14.9%	(3 591)	7.9%	176.9%	
Cash Flow from Financing Activities											
Receipts	-	(78)	-	325	-	247	-	-	-	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(78)	-	325	-	247	-	-	-	(100.0%)	
Payments	(2 225)	(865)	38.9%	-	-	(865)	38.9%	-	-	-	
Repayment of borrowing	(2 225)	(865)	38.9%	-	-	(865)	38.9%	-	-	-	
Net Cash from/(used) Financing Activities	(2 225)	(943)	42.4%	325	(14.6%)	(617)	27.7%	-	1.2%	(100.0%)	
Net Increase/(Decrease) in cash held	(357 494)	(30 445)	8.5%	84 277	(23.6%)	53 832	(15.1%)	48 011	11.5%	75.5%	
Cash/cash equivalents at the year begin:	51 609	57 082	110.6%	26 636	51.6%	57 082	110.6%	2 877	185.1%	825.9%	
Cash/cash equivalents at the year end:	(305 884)	26 636	(8.7%)	110 913	(36.3%)	110 913	(36.3%)	50 888	41.8%	118.0%	

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	35 276	6.9%	23 697	4.6%	19 107	3.7%	434 769	84.8%	512 849	34.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25 013	14.0%	3 451	1.9%	6 245	3.5%	144 170	80.6%	178 879	12.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 728	12.8%	9 102	7.0%	7 751	5.9%	96 749	74.2%	130 330	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 560	4.7%	6 889	3.4%	7 230	3.5%	180 096	88.4%	203 775	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 353	6.0%	6 827	4.4%	6 517	4.2%	132 770	85.4%	155 466	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 112)	(7%)	15 554	5.4%	8 108	2.8%	267 165	92.5%	288 714	19.6%	-	-	-	-
Total By Income Source	93 818	6.4%	65 520	4.5%	54 957	3.7%	1 255 718	85.4%	1 470 013	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 496	6.8%	468	1.3%	1 078	2.9%	32 448	89.0%	36 490	2.5%	-	-	-	-
Commercial	26 018	17.6%	9 577	6.5%	9 595	6.5%	102 565	69.4%	147 756	10.1%	-	-	-	-
Households	6 848	4.8%	9 737	6.9%	6 711	4.7%	118 175	83.5%	141 471	9.6%	-	-	-	-
Other	58 455	5.1%	45 737	4.0%	37 573	3.3%	1 002 331	87.6%	1 144 096	77.8%	-	-	-	-
Total By Customer Group	93 818	6.4%	65 520	4.5%	54 957	3.7%	1 255 718	85.4%	1 470 013	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	71 605	6.8%	64 598	6.1%	59 316	5.6%	854 930	81.4%	1 050 448	71.4%
Bulk Water	30 334	14.1%	55 966	26.0%	29 161	13.5%	100 170	46.5%	215 632	14.7%
PAYE deductions	6 489	100.0%	-	-	-	-	-	-	6 489	4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 465	100.0%	-	-	-	-	-	-	7 465	5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 756	3.6%	9 745	5.2%	6 117	3.2%	166 531	88.0%	189 150	12.9%
Auditor-General	-	-	1 324	63.3%	768	36.7%	0	-	2 092	1%
Other	-	-	-	-	-	-	-	-	-	-
Total	122 648	8.3%	131 634	8.9%	95 362	6.5%	1 121 631	76.2%	1 471 275	100.0%

Contact Details

Municipal Manager	Mr SF Mndebele	017 620 6279
Financial Manager	Mr B.B. Sithole	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2011

Part1: Operating Revenue and Expenditure

	2018/19						2017/18		Q2 of 2017/18 to Q2 of 2018/19	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	3 064 274	736 314	24.0%	688 619	22.5%	1 424 933	46.5%	1 401 896	262.8%	(50.9%)
Property rates	426 740	119 181	27.9%	118 226	27.7%	237 407	55.6%	175 887	77.2%	(32.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 265 744	261 291	20.6%	201 717	15.9%	463 008	36.6%	972 011	561.3%	(79.2%)
Service charges - water revenue	484 876	84 059	17.3%	103 159	21.3%	187 218	38.6%	-	-	(100.0%)
Service charges - sanitation revenue	181 862	28 473	15.7%	30 424	16.7%	58 897	32.4%	46 917	44.0%	(35.2%)
Service charges - refuse revenue	124 940	28 660	22.9%	29 036	23.2%	57 695	46.2%	33 737	46.1%	(13.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	6 785	1 241	18.3%	1 781	26.2%	3 021	44.5%	566	16.1%	214.4%
Interest earned - external investments	192	796	414.0%	578	300.3%	1 374	714.3%	-	-	(100.0%)
Interest earned - outstanding debtors	193 869	65 703	33.9%	66 355	34.2%	132 058	68.1%	69 074	97.0%	(3.9%)
Dividends received	-	-	-	-	-	-	-	19	-	(100.0%)
Fines	7 589	5 686	74.9%	8 911	117.4%	14 597	192.3%	737	18.8%	1 109.7%
Licences and permits	194	30	15.6%	95	48.7%	125	64.2%	603	153.1%	(84.3%)
Agency services	1 585	981	61.9%	3 354	211.7%	4 335	273.5%	-	-	(100.0%)
Transfers recognised - operational	339 217	135 724	40.0%	108 527	32.0%	244 251	72.0%	96 267	66.3%	12.7%
Other own revenue	30 681	4 490	14.6%	16 456	53.6%	20 946	68.3%	6 080	12.3%	170.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 266 197	557 698	17.1%	561 720	17.2%	1 119 417	34.3%	572 594	21.6%	(1.9%)
Employee related costs	868 354	210 100	24.2%	223 280	25.7%	433 381	49.9%	332 346	51.9%	(9.9%)
Remuneration of councillors	30 027	7 138	23.8%	2 615	8.7%	9 753	32.5%	9 188	35.7%	(71.5%)
Debt impairment	388 001	1	-	-	-	1	-	-	-	(100.0%)
Depreciation and asset impairment	306 435	-	-	-	-	-	-	12	-	(100.0%)
Finance charges	84 041	1 361	1.6%	24 143	28.7%	25 504	30.3%	0	-	10 777.9%
Bulk purchases	1 038 553	262 328	25.3%	147 783	14.2%	410 111	39.5%	139 820	14.4%	5.7%
Other Materials	61 683	8 140	13.2%	12 903	20.9%	21 042	34.1%	8 186	6.7%	57.6%
Contracted services	266 130	30 919	11.6%	89 103	33.5%	120 022	45.1%	61 619	167.1%	44.6%
Transfers and grants	30 163	3 090	10.2%	4 707	15.6%	7 797	25.8%	-	-	(100.0%)
Other expenditure	192 809	34 620	18.0%	57 186	29.7%	91 807	47.6%	21 422	10.0%	166.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(201 923)	178 616		126 899		305 515		829 302		
Transfers recognised - capital	190 199	539	3%	-	-	539	3%	-	1.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	23 104	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 380	179 155		126 899		306 054		829 302		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	11 380	179 155		126 899		306 054		829 302		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 380	179 155		126 899		306 054		829 302		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 380	179 155		126 899		306 054		829 302		

Part 2: Capital Revenue and Expenditure

	2018/19						2017/18		Q2 of 2017/18 to Q2 of 2018/19	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance										
National Government	241 812	35 262	14.6%	60 945	25.2%	96 208	39.8%	39 554	16.1%	54.1%
Provincial Government	190 199	34 895	18.3%	60 250	31.7%	95 145	50.0%	36 365	18.4%	65.7%
District Municipality	23 104	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	213 302	34 895	16.4%	60 250	28.2%	95 145	44.6%	36 365	16.7%	65.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 510	367	1.3%	696	2.4%	1 063	3.7%	3 189	15.5%	(78.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	241 812	35 262	14.6%	60 945	25.2%	96 208	39.8%	39 554	16.1%	54.1%
Governance and Administration	22 380	360	1.6%	359	1.6%	720	3.2%	1 236	9.6%	(70.9%)
Executive & Council	170	14	8.1%	32	18.8%	46	26.8%	885	885.4%	(96.4%)
Budget & Treasury Office	22 210	168	8%	326	1.5%	494	2.2%	-	-	(100.0%)
Corporate Services	-	179	-	1	-	180	-	350	-	(99.6%)
Community and Public Safety	650	-	-	332	51.1%	332	51.1%	141	3.5%	136.1%
Community & Social Services	650	-	-	332	51.1%	332	51.1%	141	281.4%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	730	4 667	639.3%	13 494	1 848.5%	18 161	2 487.8%	12 324	267.9%	9.5%
Planning and Development	150	-	-	16	10.7%	16	10.7%	-	-	(100.0%)
Road Transport	-	4 667	-	13 475	-	18 142	-	12 324	-	9.3%
Environmental Protection	680	-	-	3	5%	3	5%	-	-	(100.0%)
Trading Services	186 919	30 235	16.2%	46 721	25.0%	76 956	41.2%	25 854	14.1%	80.7%
Electricity	47 250	10 965	23.2%	11 424	24.2%	22 390	47.4%	-	-	(100.0%)
Water	60 693	11 080	18.3%	14 960	24.6%	26 039	42.9%	17 238	42.5%	(13.2%)
Waste Water Management	75 975	8 190	10.8%	19 079	25.1%	27 268	35.9%	7 532	8.6%	153.3%
Waste Management	3 000	-	-	1 259	42.0%	1 259	42.0%	1 083	11.1%	16.2%
Other	31 134	-	-	39	.1%	39	.1%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2018/19								2017/18		O2 of 2017/18 to O2 of 2018/19
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	2 757 663	705 719	25.6%	642 849	23.3%	1 348 569	48.9%	645 588	47.8%		(4.4%)
Property rates, penalties and collection charges	369 055	88 090	23.9%	92 154	25.0%	180 244	48.8%	84 355	40.9%		9.2%
Service charges	1 665 067	334 805	20.1%	308 936	18.6%	643 741	38.7%	270 178	32.4%		14.3%
Other revenue	35 739	49 576	138.7%	88 291	247.0%	137 867	385.8%	168 225	513.8%		(47.5%)
Government - operating	337 057	141 057	41.8%	108 527	32.2%	249 584	74.0%	71 331	61.8%		52.1%
Government - capital	190 199	87 435	46.0%	39 287	20.7%	126 722	66.6%	17 368	9.3%		126.2%
Interest	160 546	4 756	3.0%	5 654	3.5%	10 410	6.5%	34 132	78.0%		(83.4%)
Dividends	-	-	-	-	-	-	-	-	-		-
Payments	(2 524 855)	(655 565)	26.0%	(623 699)	24.7%	(1 279 264)	50.7%	(620 119)	52.1%		6%
Suppliers and employees	(2 413 666)	(633 795)	26.3%	(614 653)	25.5%	(1 248 448)	51.7%	(611 539)	54.1%		5%
Finance charges	(84 041)	(18 679)	22.2%	(4 339)	5.2%	(23 018)	27.4%	(5 967)	16.6%		(27.3%)
Transfers and grants	(27 147)	(3 090)	11.4%	(4 707)	17.3%	(7 797)	28.7%	(2 613)	8.5%		80.1%
Net Cash from(used) Operating Activities	232 808	50 155	21.5%	19 150	8.2%	69 305	29.8%	25 470	10.7%		(24.8%)
Cash Flow from Investing Activities											
Receipts	-	(14 430)	-	46 443	-	32 013	-	-	-		(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)	-	46 443	-	32 013	-	-	-		(100.0%)
Payments	(218 709)	(35 262)	16.1%	(60 942)	27.9%	(96 205)	44.0%	(23 049)	10.4%		164.4%
Capital assets	(218 709)	(35 262)	16.1%	(60 942)	27.9%	(96 205)	44.0%	(23 049)	10.4%		164.4%
Net Cash from(used) Investing Activities	(218 709)	(49 692)	22.7%	(14 499)	6.6%	(64 191)	29.4%	(23 049)	10.4%		(37.1%)
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	(219)	-		(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	(219)	-		(100.0%)
Payments	(16 975)	-	-	(8 344)	49.2%	(8 344)	49.2%	(6 457)	94.6%		29.2%
Repayment of borrowing	(16 975)	-	-	(8 344)	49.2%	(8 344)	49.2%	(6 457)	94.6%		29.2%
Net Cash from(used) Financing Activities	(16 975)	-	-	(8 344)	49.2%	(8 344)	49.2%	(6 676)	86.2%		25.0%
Net Increase/(Decrease) in cash held	(2 875)	463	(16.1%)	(3 693)	128.4%	(3 230)	112.3%	(4 255)	(135.9%)		(13.2%)
Cash/cash equivalents at the year begin:	4 929	7 863	159.5%	8 325	168.9%	7 863	159.5%	(10 565)	81.2%		(178.8%)
Cash/cash equivalents at the year end:	2 054	8 325	405.3%	4 632	225.5%	4 632	225.5%	(14 820)	(262.0%)		(131.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	32 492	3.5%	25 717	2.8%	20 627	2.2%	844 447	91.5%	923 283	24.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 934	6.3%	30 041	4.5%	24 968	3.8%	566 928	85.4%	663 871	17.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	50 626	12.3%	30 706	7.5%	23 275	5.7%	305 571	74.5%	410 179	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 283	1.8%	7 685	2.2%	6 495	1.8%	332 021	94.2%	352 484	9.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 858	4.3%	6 617	3.2%	5 913	2.9%	184 695	89.6%	206 082	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(0)	(0.2%)	0	8.0%	0	8.0%	2	104.1%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(224 203)	(17.9%)	69 480	5.5%	41 879	3.3%	1 367 337	109.0%	1 254 492	32.9%	-	-	-	-
Total By Income Source	(84 011)	(2.2%)	170 244	4.5%	123 158	3.2%	3 601 003	94.5%	3 810 394	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(6 900)	(16.8%)	4 575	11.1%	5 641	13.7%	37 826	91.9%	41 142	1.1%	-	-	-	-
Commercial	(11 355)	(2.9%)	49 677	12.9%	22 240	5.6%	325 186	84.3%	385 748	10.1%	-	-	-	-
Households	(33 441)	(1.1%)	112 247	3.7%	91 854	3.0%	2 853 625	94.4%	3 024 285	79.4%	-	-	-	-
Other	(32 315)	(9.0%)	3 745	1.0%	3 423	1.0%	384 365	107.0%	359 218	9.4%	-	-	-	-
Total By Customer Group	(84 011)	(2.2%)	170 244	4.5%	123 158	3.2%	3 601 003	94.5%	3 810 394	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	11 163	5%	91 825	4.0%	91 985	4.0%	2 114 219	91.6%	2 309 191	90.4%
Bulk Water	-	-	2 681	1.6%	3 922	2.3%	163 830	96.1%	170 433	6.7%
PAYE deductions	13 547	100.0%	-	-	-	-	-	-	13 547	5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	11 047	100.0%	-	-	-	-	-	-	11 047	4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	706	1.4%	9 193	18.7%	5 073	10.3%	34 313	69.6%	49 284	1.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	36 463	1.4%	103 699	4.1%	100 980	4.0%	2 312 362	90.6%	2 553 503	100.0%

Contact Details

Municipal Manager	Mr H. S. Maysela	013 690 6208
Financial Manager	Ms J P Hlatshwayo	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19						2017/18		Q2 of 2017/18 to Q2 of 2018/19	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 486 348	418 368	28.1%	387 574	26.1%	805 942	54.2%	348 331	58.9%	11.3%
Property rates	353 052	89 576	25.4%	89 100	25.2%	178 676	50.6%	83 053	51.5%	7.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	572 991	170 737	29.8%	136 249	23.8%	306 986	53.6%	125 069	42.4%	8.9%
Service charges - water revenue	89 185	22 229	24.9%	24 163	27.1%	46 393	52.0%	21 695	52.7%	11.4%
Service charges - sanitation revenue	64 440	16 880	26.2%	16 409	25.5%	33 289	51.7%	17 040	57.5%	(3.7%)
Service charges - refuse revenue	72 621	18 237	25.1%	18 233	25.1%	36 470	50.2%	17 317	55.3%	5.3%
Service charges - other	-	-	-	35	-	35	-	167	8 760.6%	(79.0%)
Rental of facilities and equipment	2 011	617	30.7%	4 083	203.0%	4 700	233.7%	615	15.4%	15.4%
Interest earned - external investments	35 071	914	2.6%	17 181	49.0%	18 094	51.6%	7 011	38.1%	145.0%
Interest earned - outstanding debtors	3 414	1 027	30.1%	1 126	33.0%	2 152	63.0%	6 900	377.0%	(83.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	21 601	1 243	5.8%	1 220	5.6%	2 462	11.4%	1 921	29.1%	(36.5%)
Licences and permits	9 046	1 803	19.9%	1 774	19.6%	3 576	39.5%	1 850	44.1%	(4.1%)
Agency services	20 332	10 555	51.9%	-	-	10 555	51.9%	-	-	-
Transfers recognised - operational	186 877	75 615	40.5%	62 113	33.2%	137 728	73.7%	53 316	113.1%	16.5%
Other own revenue	55 706	8 935	16.0%	15 888	28.5%	24 823	44.6%	12 308	35.3%	29.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	68	45.6%	(100.0%)
Operating Expenditure	1 556 717	325 626	20.9%	352 485	22.6%	678 111	43.6%	309 047	42.1%	14.1%
Employee related costs	545 556	123 664	22.7%	128 329	23.5%	251 992	46.2%	112 794	46.6%	13.8%
Remuneration of councillors	23 153	5 423	23.4%	5 500	23.8%	10 924	47.2%	4 914	46.2%	11.9%
Debt impairment	20 134	-	-	40 677	20.0%	-	-	40 359	49.8%	8%
Depreciation and asset impairment	162 602	40 650	25.0%	40 677	25.0%	81 328	50.0%	3 217	16.7%	(100.0%)
Finance charges	19 132	2	-	1	-	3	-	-	-	-
Bulk purchases	456 548	112 378	24.6%	100 186	21.9%	212 564	46.6%	91 040	44.3%	10.0%
Other Materials	43 420	-	-	8 822	20.3%	8 822	20.3%	3 116	-	183.1%
Contracted services	193 502	22 691	11.7%	54 314	28.1%	77 005	39.8%	33 477	32.5%	62.2%
Transfers and grants	1 910	345	18.1%	900	47.1%	1 245	65.2%	864	52.4%	4.1%
Other expenditure	90 760	20 472	22.6%	13 756	15.2%	34 229	37.7%	19 266	25.9%	(28.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(70 370)	92 742		35 089		127 831		39 284		
Transfers recognised - capital	68 204	17 495	25.7%	15 035	22.0%	32 530	47.7%	14 064	54.5%	6.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	20 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 834	110 238		50 124		160 361		53 348		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 834	110 238		50 124		160 361		53 348		
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 834	110 238		50 124		160 361		53 348		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 834	110 238		50 124		160 361		53 348		

Part 2: Capital Revenue and Expenditure

	2018/19						2017/18		Q2 of 2017/18 to Q2 of 2018/19	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	374 410	30 356	8.1%	80 987	21.6%	111 342	29.7%	67 774	33.3%	19.5%
National Government	65 934	14 732	22.3%	22 099	33.5%	36 831	55.9%	12 176	50.9%	81.5%
Provincial Government	2 270	-	-	-	-	-	-	-	-	-
District Municipality	20 000	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	88 204	14 732	16.7%	22 099	25.1%	36 831	41.8%	12 176	50.9%	81.5%
Borrowing	153 224	9 319	6.1%	32 482	21.2%	41 801	27.3%	21 753	19.9%	49.3%
Internally generated funds	132 981	6 306	4.7%	26 405	19.9%	32 711	24.6%	33 846	42.6%	(22.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	374 410	30 356	8.1%	80 987	21.6%	111 342	29.7%	67 774	33.3%	19.5%
Governance and Administration	80 870	663	.8%	9 036	11.2%	9 699	12.0%	1 830	12.5%	393.8%
Executive & Council	700	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	79 841	-	-	1 193	1.5%	1 193	1.5%	11	.1%	10 528.7%
Corporate Services	330	663	201.3%	7 843	2 380.4%	8 507	2 581.7%	1 819	948.6%	331.3%
Community and Public Safety	37 278	5 572	14.9%	12 694	34.1%	18 266	49.0%	6 924	30.4%	83.3%
Community & Social Services	18 800	3 900	20.7%	4 284	22.8%	8 184	43.5%	1 542	28.1%	177.8%
Sport And Recreation	14 075	1 315	9.3%	7 050	50.1%	8 365	59.4%	4 992	37.5%	41.2%
Public Safety	2 655	353	13.3%	1 360	51.2%	1 713	64.5%	59	2.7%	2 209.4%
Housing	743	-	-	-	-	-	-	331	90.5%	(100.0%)
Health	1 005	4	.4%	-	-	4	.4%	-	-	-
Economic and Environmental Services	59 797	13 045	21.8%	21 449	35.9%	34 494	57.7%	35 118	70.5%	(38.9%)
Planning and Development	7	8	113.6%	20	283.9%	28	397.4%	73	49.0%	(72.9%)
Road Transport	59 790	13 037	21.8%	21 429	35.8%	34 466	57.6%	35 044	70.5%	(38.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	195 328	11 075	5.7%	37 803	19.4%	48 878	25.0%	23 903	19.1%	58.2%
Electricity	77 322	2 256	2.9%	15 388	19.9%	17 644	22.8%	13 830	21.2%	11.3%
Water	44 243	5 513	12.5%	14 929	33.7%	20 442	46.2%	2 283	10.2%	559.7%
Waste/Water Management	50 027	2 590	5.2%	6 909	13.8%	9 499	19.0%	7 412	21.5%	(6.8%)
Waste Management	23 735	716	3.0%	577	2.4%	1 294	5.5%	398	15.3%	44.9%
Other	1 137	-	-	4	.4%	4	.4%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	Budget appropriation	2018/19						2017/18		O2 of 2017/18 to O2 of 2018/19		
		First Quarter			Second Quarter			Year to Date			Second Quarter	
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Cash Flow from Operating Activities												
Receipts	1 543 143	443 413	28.7%	417 769	27.1%	861 182	55.8%	433 300	58.9%	(3.6%)		
Property rates, penalties and collection charges	349 557	89 576	25.6%	89 100	25.5%	178 676	51.1%	83 053	51.5%	7.3%		
Service charges	791 324	228 084	28.8%	195 089	24.7%	423 173	53.5%	181 288	52.6%	7.6%		
Other revenue	112 110	23 153	20.7%	22 985	20.5%	46 118	41.1%	16 694	35.5%	37.6%		
Government - operating	186 877	79 426	42.5%	61 272	32.8%	140 698	75.3%	115 781	112.3%	(47.1%)		
Government - capital	68 204	21 234	31.1%	31 036	45.5%	52 270	76.6%	22 573	63.1%	37.5%		
Interest	35 071	1 940	5.5%	18 307	52.2%	20 247	57.7%	13 912	69.1%	31.6%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Payments	(1 373 982)	(370 341)	27.0%	(299 655)	21.8%	(669 996)	48.8%	(268 789)	43.1%	11.5%		
Suppliers and employees	(1 352 939)	(369 994)	27.3%	(298 754)	22.1%	(668 748)	49.4%	(264 707)	43.5%	12.9%		
Finance charges	(19 132)	(2)	-	(1)	-	(3)	-	(3 217)	16.7%	(100.0%)		
Transfers and grants	(1 910)	(345)	18.1%	(900)	47.1%	(1 245)	65.2%	(864)	52.4%	4.1%		
Net Cash from/(used) Operating Activities	169 161	73 072	43.2%	118 114	69.8%	191 186	113.0%	164 512	116.2%	(28.2%)		
Cash Flow from Investing Activities												
Receipts	54 000	-	-	463 712	858.7%	463 712	858.7%	(199 932)	89.5%	(331.9%)		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	68	(123.8%)	(100.0%)		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	54 000	-	-	463 712	858.7%	463 712	858.7%	(200 000)	88.9%	(331.9%)		
Payments	(374 410)	(30 356)	8.1%	(80 987)	21.6%	(111 342)	29.7%	(67 774)	33.3%	19.5%		
Capital assets	(374 410)	(30 356)	8.1%	(80 987)	21.6%	(111 342)	29.7%	(67 774)	33.3%	19.5%		
Net Cash from/(used) Investing Activities	(320 410)	(30 356)	9.5%	382 725	(119.4%)	352 369	(110.0%)	(267 706)	29.5%	(243.0%)		
Cash Flow from Financing Activities												
Receipts	160 746	261	2%	618	4%	878	5%	265	7%	133.1%		
Short term loans	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	153 224	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	7 522	261	3.5%	618	8.2%	878	11.7%	265	18.3%	133.1%		
Payments	(16 428)	-	-	(16 912)	102.9%	(16 912)	102.9%	(5 574)	48.7%	203.4%		
Repayment of borrowing	(16 428)	-	-	(16 912)	102.9%	(16 912)	102.9%	(5 574)	48.7%	203.4%		
Net Cash from/(used) Financing Activities	144 318	261	2%	(16 295)	(11.3%)	(16 034)	(11.1%)	(5 309)	(3.5%)	206.9%		
Net Increase/(Decrease) in cash held	(6 930)	42 977	(620.2%)	484 544	(6 992.1%)	527 521	(7 612.2%)	(108 503)	652.1%	(546.6%)		
Cash/cash equivalents at the year begin:	83 902	65 992	78.7%	108 969	129.9%	65 992	78.7%	405 902	358.0%	(73.2%)		
Cash/cash equivalents at the year end:	76 972	108 969	141.6%	593 513	771.1%	593 513	771.1%	297 399	529.1%	99.6%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	232	2.2%	5 869	55.5%	619	5.9%	3 854	36.4%	10 574	8.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(116)	(6%)	16 747	93.2%	1 023	5.7%	311	1.7%	17 965	14.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 330	4.0%	16 940	50.5%	1 941	5.8%	13 312	39.7%	33 523	27.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	256	4.1%	3 510	55.9%	378	6.0%	2 129	33.9%	6 273	5.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	86	1.3%	3 823	58.4%	504	7.7%	2 128	32.5%	6 542	5.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	38	66.7%	6	10.5%	13	22.8%	56	5.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	389	6.0%	335	5.2%	5 754	88.8%	6 478	5.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 892	4.5%	7 298	17.4%	2 536	6.0%	30 283	72.1%	42 010	34.0%	-	-	-	-
Total By Income Source	3 680	3.0%	54 613	44.2%	7 344	6.0%	57 783	46.8%	123 420	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3)	(1%)	2 353	72.8%	412	12.7%	468	14.5%	3 230	2.6%	-	-	-	-
Commercial	2 434	3.9%	28 596	45.3%	3 346	5.3%	28 770	45.6%	63 147	51.2%	-	-	-	-
Households	(354)	(9%)	21 775	53.5%	3 096	7.6%	16 161	39.7%	40 678	33.0%	-	-	-	-
Other	1 602	9.8%	1 890	11.5%	490	3.0%	12 385	75.7%	16 366	13.3%	-	-	-	-
Total By Customer Group	3 680	3.0%	54 613	44.2%	7 344	6.0%	57 783	46.8%	123 420	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	36 482	100.0%	-	-	-	-	-	-	36 482	25.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6 728	100.0%	-	-	-	-	-	-	6 728	4.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	13	100.0%	-	-	-	-	-	-	13	-
Loan repayments	16 912	100.0%	-	-	-	-	-	-	16 912	11.8%
Trade Creditors	80 815	100.0%	-	-	-	-	-	-	80 815	56.5%
Auditor-General	2 046	100.0%	-	-	-	-	-	-	2 046	1.4%
Other	115	100.0%	-	-	-	-	-	-	115	1%
Total	143 112	100.0%	-	-	-	-	-	-	143 112	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2011

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 800 491	814 244	29.1%	814 566	29.1%	1 628 810	58.2%	687 973	51.3%	18.4%
Property rates	602 531	159 434	26.5%	180 460	30.0%	339 894	56.4%	116 529	45.0%	54.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	944 852	268 257	28.4%	274 531	29.1%	542 788	57.4%	211 321	47.2%	29.9%
Service charges - water revenue	97 758	26 189	26.8%	29 714	30.4%	55 903	57.2%	24 141	50.4%	23.1%
Service charges - sanitation revenue	28 675	5 555	19.4%	6 623	23.1%	12 178	42.5%	7 256	48.6%	(8.7%)
Service charges - refuse revenue	107 241	28 876	26.9%	37 122	34.6%	65 998	61.5%	25 555	45.8%	45.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 694	(95)	(8)%	1 277	10.1%	1 182	9.3%	1 534	13.2%	(16.7%)
Interest earned - external investments	1 740	2 683	154.2%	1 998	114.8%	4 681	269.0%	345	7.6%	479.8%
Interest earned - outstanding debtors	28 859	3 621	12.5%	6 687	23.2%	10 308	35.7%	9 781	72.9%	(31.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	8 363	1 399	16.7%	1 662	19.9%	3 061	36.6%	1 299	5.4%	27.9%
Licences and permits	-	43 613	-	44 662	-	88 276	-	9 501	192.9%	370.1%
Agency services	198 143	-	-	-	-	-	-	38 474	40.6%	(100.0%)
Transfers recognised - operational	741 061	257 129	34.7%	217 770	29.4%	474 899	64.1%	235 622	70.4%	(7.6%)
Other own revenue	28 575	17 584	61.5%	12 058	42.2%	29 642	103.7%	6 614	19.4%	82.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 210 279	562 855	17.5%	759 497	23.7%	1 322 352	41.2%	584 676	36.8%	29.9%
Employee related costs	887 762	228 834	25.8%	218 296	24.6%	447 130	50.4%	187 341	50.5%	16.5%
Remuneration of councillors	41 696	9 538	22.9%	9 433	22.6%	18 971	45.5%	14 510	44.0%	(35.0%)
Debt impairment	143 664	-	-	11 084	7.7%	11 084	7.7%	21 786	37.6%	(49.1%)
Depreciation and asset impairment	540 557	-	-	45 046	8.3%	45 046	8.3%	166	.1%	27 052.4%
Finance charges	40 039	16 561	41.4%	5 236	13.1%	21 797	54.4%	33	.1%	15 995.8%
Bulk purchases	736 187	166 077	22.6%	217 922	29.6%	383 999	52.2%	182 785	47.7%	19.2%
Other Materials	55 567	7 310	13.2%	13 130	23.6%	20 440	36.8%	13 244	33.0%	(9%)
Contracted services	473 762	75 026	15.8%	149 502	31.6%	224 528	47.4%	108 509	30.7%	37.8%
Transfers and grants	35 310	6 716	19.0%	10 793	30.6%	17 509	49.6%	6 273	25.6%	72.1%
Other expenditure	255 735	52 793	20.6%	79 054	30.9%	131 847	51.6%	50 030	28.2%	58.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(409 788)	251 390		55 068		306 458		103 296		
Transfers recognised - capital	536 992	80 737	15.0%	106 654	19.9%	187 391	34.9%	52 956	9.1%	101.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	127 204	332 127		161 722		493 849		156 252		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	127 204	332 127		161 722		493 849		156 252		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	127 204	332 127		161 722		493 849		156 252		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	127 204	332 127		161 722		493 849		156 252		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	630 592	87 390	13.9%	124 583	19.8%	211 974	33.6%	168 520	29.9%	(26.1%)
National Government	536 992	68 255	12.7%	97 243	18.1%	165 498	30.6%	164 109	34.0%	(40.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	536 992	68 255	12.7%	97 243	18.1%	165 498	30.8%	164 109	34.0%	(40.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	93 600	19 135	20.4%	27 340	29.2%	46 476	49.7%	4 411	7.3%	519.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	630 592	87 390	13.9%	124 583	19.8%	211 974	33.6%	168 520	29.9%	(26.1%)
Governance and Administration	8 415	8 415		6 336		14 751		1 373	7.7%	361.4%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	71	-	533	-	604	-	-	5.7%	(100.0%)
Corporate Services	-	8 344	-	5 803	-	14 147	-	1 373	-	322.6%
Community and Public Safety	39 410	3 507	8.9%	1 831	4.6%	5 338	13.5%	1 457	3.0%	25.6%
Community & Social Services	23 850	2 333	9.8%	1 522	6.4%	3 855	16.2%	1 032	5.3%	47.5%
Sport And Recreation	15 560	1 174	7.5%	-	-	1 174	7.5%	425	-	(100.0%)
Public Safety	-	-	-	309	-	309	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	330 578	45 184	13.7%	73 288	22.2%	118 473	35.8%	89 465	30.3%	(18.1%)
Planning and Development	70 098	16 104	23.0%	13 462	19.2%	29 567	42.2%	822	3.4%	1 538.0%
Road Transport	260 480	29 080	11.2%	59 826	23.0%	88 906	34.1%	88 644	34.1%	(32.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	252 999	29 763	11.8%	42 903	17.0%	72 666	28.7%	75 232	37.2%	(43.0%)
Electricity	33 045	3 807	11.5%	7 279	22.0%	11 086	33.5%	7 446	20.9%	(2.2%)
Water	150 075	14 135	9.4%	24 640	16.4%	38 776	25.8%	63 776	45.9%	(61.4%)
Waste Water Management	69 879	11 821	16.9%	10 227	14.6%	22 048	31.6%	4 011	17.5%	155.0%
Waste Management	-	-	-	757	-	757	-	-	-	(100.0%)
Other	7 605	520	6.8%	226	3.0%	746	9.8%	992		(77.2%)

Part 3: Cash Receipts and Payments

R thousands	2018/19								2017/18		O2 of 2017/18 to O2 of 2018/19
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	3 175 251	646 654	20.4%	686 175	21.6%	1 332 829	42.0%	646 928	46.6%	6.1%	
Property rates, penalties and collection charges	554 329	125 705	22.7%	192 086	34.7%	317 791	57.3%	145 288	50.5%	32.2%	
Service charges	1 084 243	224 244	20.7%	248 703	22.9%	472 947	43.6%	220 957	38.7%	12.6%	
Other revenue	245 530	56 485	23.0%	51 065	20.8%	107 550	43.8%	54 561	33.0%	(6.4%)	
Government - operating	741 061	234 975	31.7%	191 094	25.8%	426 069	57.5%	162 313	57.7%	17.7%	
Government - capital	521 937	2 796	0.5%	2 591	0.5%	5 388	1.0%	63 809	54.9%	(95.9%)	
Interest	28 151	2 448	8.7%	636	2.3%	3 084	11.0%	-	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(2 590 407)	(474 362)	18.3%	(496 882)	19.2%	(971 244)	37.5%	(541 833)	42.8%	(8.3%)	
Suppliers and employees	(2 517 972)	(467 831)	18.6%	(485 224)	19.3%	(953 055)	37.9%	(524 855)	43.1%	(7.6%)	
Finance charges	(37 165)	(1)	0.0%	(7 401)	19.9%	(7 402)	19.9%	(15 392)	59.7%	(51.9%)	
Transfers and grants	(35 270)	(6 530)	18.5%	(4 257)	12.1%	(10 787)	30.6%	(1 587)	5.8%	168.2%	
Net Cash from/(used) Operating Activities	584 844	172 292	29.5%	189 293	32.4%	361 585	61.8%	105 095	76.7%	80.1%	
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%	(103 409)	17.2%	(191 409)	31.9%	(82 276)	13.6%	25.7%	
Capital assets	(599 891)	(88 001)	14.7%	(103 409)	17.2%	(191 409)	31.9%	(82 276)	13.6%	25.7%	
Net Cash from/(used) Investing Activities	(584 891)	(88 001)	15.0%	(103 409)	17.7%	(191 409)	32.7%	(82 276)	30.8%	25.7%	
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%	(6 384)	23.4%	(56 022)	205.6%	(7 493)	36.7%	(14.8%)	
Repayment of borrowing	(27 247)	(49 638)	182.2%	(6 384)	23.4%	(56 022)	205.6%	(7 493)	36.7%	(14.8%)	
Net Cash from/(used) Financing Activities	(27 247)	(49 638)	182.2%	(6 384)	23.4%	(56 022)	205.6%	(7 493)	36.7%	(14.8%)	
Net Increase/(Decrease) in cash held	(27 293)	34 653	(127.0%)	79 500	(291.3%)	114 154	(418.3%)	15 325	235.2%	418.7%	
Cash/cash equivalents at the year begin:	147 420	92 887	63.0%	127 540	86.5%	92 887	63.0%	202 726	18.7%	(37.1%)	
Cash/cash equivalents at the year end:	120 127	127 540	106.2%	207 040	172.4%	207 040	172.4%	218 052	103.9%	(5.0%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 275	17.0%	8	-	5 248	12.3%	30 310	70.7%	42 841	9.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	54 720	44.9%	365	3%	13 728	11.3%	52 946	43.5%	121 760	26.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 749	18.3%	99	1%	16 473	9.5%	125 386	72.2%	173 706	38.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 612	15.3%	2	-	979	9.3%	7 913	75.3%	10 506	2.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 038	19.7%	10	-	4 546	11.2%	28 159	69.1%	40 752	9.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	339	5.8%	0	-	320	5.5%	5 154	88.7%	5 813	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	2 455	6.7%	0	-	2 051	5.6%	32 195	87.7%	36 701	8.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 973	18.8%	546	2.6%	1 346	6.4%	15 305	72.3%	21 171	4.7%	-	-	-	-
Total By Income Source	110 160	24.3%	1 031	2%	44 691	9.9%	297 368	65.6%	453 250	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 645	12.7%	70	1%	10 550	9.6%	96 906	70.7%	123 171	27.2%	-	-	-	-
Commercial	28 019	31.3%	165	2%	9 359	10.4%	52 073	58.1%	89 616	19.8%	-	-	-	-
Households	65 904	27.8%	781	3%	24 405	10.3%	145 675	61.5%	236 766	52.2%	-	-	-	-
Other	592	16.0%	14	4%	378	10.2%	2 714	73.4%	3 696	8%	-	-	-	-
Total By Customer Group	110 160	24.3%	1 031	2%	44 691	9.9%	297 368	65.6%	453 250	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	56 622	26.9%	51 995	24.7%	51 706	24.6%	50 180	23.8%	210 504	23.8%
Bulk Water	-	-	146	1%	287	2%	133 770	99.7%	134 203	15.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	10 038	30.4%	-	-	-	-	22 973	49.6%	33 011	3.7%
Trade Creditors	14 310	4.9%	22 550	7.7%	18 940	6.5%	237 710	81.0%	293 511	33.2%
Auditor-General	-	-	-	-	-	-	2 424	100.0%	2 424	3%
Other	202	1%	7 649	3.7%	15 241	7.3%	186 208	89.0%	209 300	23.7%
Total	81 171	9.2%	82 341	9.3%	86 173	9.8%	633 267	71.7%	882 953	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.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2011

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 056 107	648 298	31.5%	399 286	19.4%	1 047 584	50.9%	402 487	53.6%	(8%)
Property rates	541 312	275 989	51.0%	72 450	13.4%	348 439	64.4%	84 095	67.1%	(13.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	727 992	159 609	21.9%	123 138	16.9%	282 746	38.8%	133 053	42.9%	(7.5%)
Service charges - water revenue	268 108	61 190	22.8%	65 581	24.5%	126 771	47.3%	54 938	47.2%	19.4%
Service charges - sanitation revenue	63 813	17 492	27.4%	17 664	27.7%	35 156	55.1%	16 142	54.0%	9.4%
Service charges - refuse revenue	47 595	13 319	28.0%	13 264	27.9%	26 582	55.9%	12 189	54.5%	8.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	11 257	2 767	24.6%	2 770	24.6%	5 537	49.2%	2 567	46.2%	7.9%
Interest earned - external investments	20 000	612	3.1%	808	4.0%	1 420	7.1%	1 892	14.2%	(57.3%)
Interest earned - outstanding debtors	130 490	34 756	26.6%	35 402	27.1%	70 157	53.8%	37 516	73.8%	(5.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	25 735	1 025	4.0%	1 269	4.9%	2 294	8.9%	1 510	10.7%	(16.0%)
Licences and permits	3 450	1 804	52.3%	2 398	69.5%	4 202	121.8%	2 841	232.2%	(15.6%)
Agency services	-	-	-	-	-	-	-	1 355	-	(100.0%)
Transfers recognised - operational	191 142	71 849	37.6%	59 122	30.9%	130 971	68.5%	48 189	64.1%	22.7%
Other own revenue	25 213	7 676	30.4%	5 053	20.0%	12 728	50.5%	3 809	27.6%	32.6%
Gains on disposal of PPE	-	212	-	367	-	579	-	2 389	-	(84.6%)
Operating Expenditure	2 046 855	594 260	29.0%	433 702	21.2%	1 027 961	50.2%	409 197	50.1%	6.0%
Employee related costs	716 652	158 105	22.1%	168 717	23.5%	326 822	45.6%	164 596	45.7%	2.5%
Remuneration of councillors	29 335	6 949	23.7%	6 284	21.4%	13 233	45.1%	6 455	43.1%	(2.7%)
Debt impairment	227 000	227 002	100.0%	(2)	-	227 000	100.0%	-	100.0%	(100.0%)
Depreciation and asset impairment	69 250	-	-	-	-	-	-	-	-	-
Finance charges	25 798	-	-	13 138	50.9%	13 138	50.9%	13 622	50.8%	(3.6%)
Bulk purchases	552 500	118 244	21.4%	136 759	24.8%	255 003	46.2%	116 358	44.2%	17.5%
Other Materials	141 853	25 407	17.9%	37 457	26.4%	62 864	44.3%	34 689	44.3%	8.0%
Contracted services	50 901	7 709	15.1%	10 114	19.9%	17 823	35.0%	11 421	47.1%	(11.4%)
Transfers and grants	9 670	3 032	31.4%	295	3.1%	3 327	34.4%	4 222	83.1%	(93.0%)
Other expenditure	223 897	47 811	21.4%	60 940	27.2%	108 751	48.6%	57 835	50.4%	5.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 252	54 038		(34 416)		19 622		(6 711)		
Transfers recognised - capital	282 795	-	-	3 900	1.4%	3 900	1.4%	3 500	2.2%	11.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	292 047	54 038		(30 516)		23 522		(3 211)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	292 047	54 038		(30 516)		23 522		(3 211)		
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	292 047	54 038		(30 516)		23 522		(3 211)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	292 047	54 038		(30 516)		23 522		(3 211)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	333 242	18 999	5.7%	53 371	16.0%	72 370	21.7%	58 985	33.1%	(9.5%)
National Government	282 796	12 843	4.5%	49 649	17.6%	62 492	22.1%	39 744	32.1%	24.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	282 796	12 843	4.5%	49 649	17.6%	62 492	22.1%	39 744	32.1%	24.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	50 446	6 156	12.2%	3 722	7.4%	9 878	19.6%	19 241	35.4%	(80.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	333 242	18 999	5.7%	53 371	16.0%	72 370	21.7%	58 985	33.1%	(9.5%)
Governance and Administration	7 000	1 666	23.8%	1 057	15.1%	2 723	38.9%	1 631	13.6%	(35.2%)
Executive & Council	3 000	1 442	48.1%	-	-	1 442	48.1%	-	-	-
Budget & Treasury Office	4 000	225	5.6%	1 057	26.4%	1 282	32.0%	1 631	81.5%	(35.2%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 765	1 916	40.2%	888	18.6%	2 804	58.8%	1 461	16.3%	(39.2%)
Community & Social Services	-	1 916	-	888	-	2 804	-	1 461	27.7%	(39.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	4 765	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	169 747	7 544	4.4%	13 252	7.8%	20 797	12.3%	29 506	77.5%	(55.1%)
Planning and Development	5 000	1 891	37.8%	8 898	178.0%	10 788	215.8%	-	27.4%	(100.0%)
Road Transport	164 747	5 654	3.4%	4 354	2.6%	10 008	6.1%	29 506	80.3%	(85.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	147 730	7 873	5.3%	38 173	25.8%	46 046	31.2%	26 231	21.4%	45.5%
Electricity	53 997	6	0.0%	10 654	19.7%	10 654	19.7%	5 201	10.6%	104.7%
Water	55 932	2 986	5.3%	13 389	23.9%	16 375	29.3%	18 560	39.2%	(27.9%)
Waste Water Management	37 801	4 881	12.9%	14 136	37.4%	19 016	50.3%	2 469	6.9%	472.4%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	4 000	-	-	-	-	-	-	156	2.6%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2018/19								2017/18		O2 of 2018/19 to O2 of 2017/18
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	1 978 745	481 680	24.3%	511 301	25.8%	992 981	50.2%	426 142	49.3%	20.0%	
Property rates, penalties and collection charges	452 210	73 174	16.2%	148 090	32.7%	221 264	48.9%	87 615	49.1%	69.0%	
Service charges	935 307	189 638	20.3%	203 180	21.7%	392 818	42.0%	200 723	40.6%	1.2%	
Other revenue	65 655	13 271	20.2%	11 490	17.5%	24 761	37.7%	12 083	37.8%	(4.9%)	
Government - operating	190 155	74 234	39.1%	59 353	31.2%	133 687	70.3%	48 189	64.1%	23.2%	
Government - capital	282 795	95 895	33.9%	52 978	18.7%	148 873	52.6%	38 124	59.8%	39.0%	
Interest	52 623	35 367	67.2%	36 210	68.8%	71 578	136.0%	39 408	166.5%	(8.1%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 696 208)	(484 213)	28.5%	(438 370)	25.8%	(922 582)	54.4%	(493 012)	55.4%	(11.1%)	
Suppliers and employees	(1 660 740)	(481 181)	29.0%	(424 937)	25.6%	(906 118)	54.6%	(475 168)	55.3%	(10.6%)	
Finance charges	(25 799)	-	-	(13 138)	50.9%	(13 138)	50.9%	(13 622)	50.8%	(3.6%)	
Transfers and grants	(9 670)	(3 032)	31.4%	(295)	3.1%	(3 327)	34.4%	(4 222)	83.1%	(93.0%)	
Net Cash from/(used) Operating Activities	282 536	(2 533)	(.9%)	72 932	25.8%	70 399	24.9%	(66 870)	8.9%	(209.1%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(333 242)	(18 999)	5.7%	(53 371)	16.0%	(72 370)	21.7%	(58 985)	33.1%	(9.5%)	
Capital assets	(333 242)	(18 999)	5.7%	(53 371)	16.0%	(72 370)	21.7%	(58 985)	33.1%	(9.5%)	
Net Cash from/(used) Investing Activities	(333 242)	(18 999)	5.7%	(53 371)	16.0%	(72 370)	21.7%	(58 985)	33.1%	(9.5%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(9 399)	-	-	(4 387)	46.7%	(4 387)	46.7%	(3 903)	47.4%	12.4%	
Repayment of borrowing	(9 399)	-	-	(4 387)	46.7%	(4 387)	46.7%	(3 903)	47.4%	12.4%	
Net Cash from/(used) Financing Activities	(9 399)	-	-	(4 387)	46.7%	(4 387)	46.7%	(3 903)	72.5%	12.4%	
Net Increase/(Decrease) in cash held	(60 106)	(21 532)	35.8%	15 174	(25.2%)	(6 358)	10.6%	(129 758)	(677.3%)	(111.7%)	
Cash/cash equivalents at the year begin:	243 689	135 240	55.5%	113 708	46.7%	135 240	55.5%	297 466	96.4%	(61.8%)	
Cash/cash equivalents at the year end:	183 584	113 708	61.9%	128 882	70.2%	128 882	70.2%	167 707	68.8%	(23.2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	28 876	7.7%	14 810	3.9%	11 481	3.1%	320 530	85.3%	375 697	17.1%	-	-	108 220	29.0%
Trade and Other Receivables from Exchange Transactions - Electricity	33 078	16.5%	11 757	5.9%	7 131	3.6%	148 255	74.0%	200 222	9.1%	-	-	53 516	27.0%
Receivables from Non-exchange Transactions - Property Rates	26 487	3.7%	10 041	1.4%	8 252	1.2%	671 925	93.8%	716 706	32.6%	-	-	191 424	27.0%
Receivables from Exchange Transactions - Waste Water Management	6 006	5.3%	3 784	3.4%	3 437	3.1%	99 082	88.2%	112 309	5.1%	-	-	29 946	27.0%
Receivables from Exchange Transactions - Waste Management	4 719	5.3%	2 857	3.2%	2 563	2.9%	79 701	88.7%	89 840	4.1%	-	-	24 168	27.0%
Receivables from Exchange Transactions - Property Rental Debtors	522	1.4%	494	1.3%	478	1.3%	35 599	96.0%	37 093	1.7%	-	-	11 020	30.0%
Interest on Arrear Debtor Accounts	12 599	2.4%	12 243	2.3%	12 204	2.3%	495 290	93.0%	532 336	24.2%	-	-	85 413	16.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 685	1.3%	4 166	3.2%	2 393	1.8%	123 276	93.7%	133 521	6.0%	-	-	57 897	44.0%
Total By Income Source	113 971	5.2%	60 154	2.7%	47 938	2.2%	1 973 659	89.9%	2 195 723	100.0%	-	-	561 605	26.0%
Debtors Age Analysis By Customer Group														
Organs of State	16 836	2.0%	10 847	1.3%	8 658	1.1%	787 819	95.6%	824 160	37.5%	-	-	192 468	23.0%
Commercial	45 919	13.6%	12 390	3.7%	10 292	3.1%	268 214	79.6%	336 815	15.3%	-	-	76 160	23.0%
Households	50 461	5.0%	36 272	3.6%	28 408	2.8%	893 080	88.6%	1 008 221	45.9%	-	-	270 968	27.0%
Other	755	2.8%	645	2.4%	580	2.2%	24 546	92.5%	26 526	1.2%	-	-	22 009	83.0%
Total By Customer Group	113 971	5.2%	60 154	2.7%	47 938	2.2%	1 973 659	89.9%	2 195 723	100.0%	-	-	561 605	26.0%

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	36 566	100.0%	-	-	-	-	-	-	36 566	47.9%
Bulk Water	9 082	100.0%	-	-	-	-	-	-	9 082	11.9%
PAYE deductions	8 832	100.0%	-	-	-	-	-	-	8 832	11.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 870	100.0%	-	-	-	-	-	-	6 870	9.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 718	100.0%	-	-	-	-	-	-	14 718	19.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	206	100.0%	-	-	-	-	-	-	206	3%
Total	76 274	100.0%	-	-	-	-	-	-	76 274	100.0%

Contact Details

Municipal Manager	Mr G Akharwaray	053 830 6100
Financial Manager	Ms Zuzive Lydia Mahloko	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2018/19							2017/18		O2 of 2017/18 to O2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	1 783 428	615 059	34.5%	467 528	26.2%	1 082 587	60.7%	447 483	63.1%	4.5%
Property rates, penalties and collection charges	243 299	43 324	17.8%	46 114	19.0%	89 437	36.8%	41 667	34.5%	10.7%
Service charges	553 939	147 026	26.5%	165 704	29.9%	312 730	56.5%	139 880	53.7%	18.5%
Other revenue	57 984	61 990	106.9%	46 888	80.8%	108 858	187.7%	64 119	427.1%	(26.9%)
Government - operating	627 887	262 457	41.8%	208 842	33.3%	471 299	75.1%	189 147	78.7%	10.4%
Government - capital	285 258	95 086	33.3%	-	-	95 086	33.3%	9 000	34.6%	(100.0%)
Interest	15 060	5 177	34.4%	-	-	5 177	34.4%	3 671	105.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 441 678)	(579 085)	40.2%	(380 982)	26.4%	(960 067)	66.6%	(400 463)	67.0%	(4.9%)
Suppliers and employees	(1 436 413)	(575 076)	40.0%	(380 982)	26.5%	(956 058)	66.6%	(400 463)	67.2%	(4.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 265)	(4 009)	76.1%	-	-	(4 009)	76.1%	-	-	40.1%
Net Cash from/(used) Operating Activities	341 750	35 974	10.5%	86 546	25.3%	122 520	35.9%	47 020	48.5%	84.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(285 258)	(28 108)	9.9%	(64 365)	22.6%	(92 473)	32.4%	(53 424)	22.0%	20.5%
Capital assets	(285 258)	(28 108)	9.9%	(64 365)	22.6%	(92 473)	32.4%	(53 424)	22.0%	20.5%
Net Cash from/(used) Investing Activities	(285 258)	(28 108)	9.9%	(64 365)	22.6%	(92 473)	32.4%	(53 424)	22.0%	20.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	571	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	571	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	571	-	(100.0%)
Net Increase/(Decrease) in cash held	56 492	7 866	13.9%	22 180	39.3%	30 047	53.2%	(5 833)	212.0%	(480.3%)
Cash/cash equivalents at the year begin:	484	5 199	1 074.3%	13 066	2 699.8%	5 199	1 074.3%	115 647	(17.8%)	(88.7%)
Cash/cash equivalents at the year end:	56 976	13 066	22.9%	35 246	61.9%	35 246	61.9%	109 814	545.9%	(67.9%)

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	20 022	4.2%	15 158	3.2%	14 061	3.0%	426 457	89.6%	475 698	26.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 720	14.6%	18 663	7.9%	13 938	5.9%	170 164	71.7%	237 485	13.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 533	3.8%	15 479	2.7%	13 069	2.3%	518 124	91.2%	568 205	31.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 121	4.3%	4 272	3.0%	4 329	3.0%	129 256	89.8%	143 978	7.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 435	3.4%	3 676	2.8%	3 365	2.6%	119 787	91.3%	131 263	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 174	4.2%	9 478	3.6%	10 366	3.9%	235 835	88.4%	266 654	14.6%	-	-	-	-
Total By Income Source	98 006	5.4%	66 726	3.7%	59 128	3.2%	1 599 622	87.7%	1 823 483	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 460	7.6%	5 080	7.1%	3 710	5.2%	57 721	80.2%	71 971	3.9%	-	-	-	-
Commercial	39 622	11.7%	22 473	6.6%	17 429	5.1%	259 681	76.6%	339 205	18.6%	-	-	-	-
Households	50 853	3.5%	37 329	2.6%	36 061	2.5%	1 309 227	91.3%	1 433 470	78.6%	-	-	-	-
Other	2 072	(9.8%)	1 843	(8.7%)	1 928	(9.1%)	(27 006)	(127.6%)	(21 163)	(1.2%)	-	-	-	-
Total By Customer Group	98 006	5.4%	66 726	3.7%	59 128	3.2%	1 599 622	87.7%	1 823 483	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	44 183	100.0%	-	-	-	-	-	-	44 183	23.5%
Bulk Water	16 341	13.7%	6 532	5.5%	2 755	2.3%	93 705	78.5%	119 333	63.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	910	5.3%	2 027	11.7%	7 657	44.3%	6 687	38.7%	17 281	9.2%
Auditor-General	3 985	54.1%	1 801	24.5%	1 392	18.9%	185	2.5%	7 364	3.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	65 419	34.8%	10 360	5.5%	11 804	6.3%	100 578	53.5%	188 160	100.0%

Contact Details

Municipal Manager	Mr Morris Makuleka	012 318 9221
Financial Manager	Mr Khafutshelo Mposha	012 318 9221

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2018/19							2017/18		O2 of 2017/18 to O2 of 2018/19
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	4 787 395	1 193 286	24.9%	837 626	17.5%	2 030 911	42.4%	1 267 292	47.5%	(33.9%)
Property rates, penalties and collection charges	309 064	92 110	29.8%	86 128	27.9%	1 78 238	57.7%	57 574	38.3%	49.6%
Service charges	2 680 554	781 838	29.2%	674 626	25.2%	1 456 464	54.3%	610 988	34.6%	10.4%
Other revenue	317 771	17 178	5.4%	44 859	14.1%	62 037	19.5%	134 283	226.5%	(66.6%)
Government - operating	703 274	251 572	35.8%	1 595	2%	253 167	36.0%	175 357	61.0%	(99.1%)
Government - capital	506 885	-	-	-	-	-	-	224 008	69.6%	(100.0%)
Interest	269 847	50 588	18.7%	30 418	11.3%	81 006	30.0%	65 083	581.7%	(53.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3 786 112)	(996 922)	26.3%	(852 415)	22.5%	(1 849 338)	48.8%	(783 705)	39.3%	8.8%
Suppliers and employees	(3 669 148)	(994 516)	27.1%	(832 506)	22.7%	(1 827 021)	49.8%	(762 850)	39.5%	9.1%
Finance charges	(100 026)	(2 038)	2.0%	(19 668)	19.7%	(21 707)	21.7%	(20 455)	37.2%	(3.8%)
Transfers and grants	(16 938)	(368)	2.2%	(241)	1.4%	(610)	3.6%	(401)	2.5%	(39.7%)
Net Cash from/(used) Operating Activities	1 001 282	196 363	19.6%	(14 790)	(1.5%)	181 574	18.1%	483 586	76.6%	(103.7%)
Cash Flow from Investing Activities										
Receipts	117 080	(91)	(.1%)	(169)	(.1%)	(260)	(.2%)	-	-	(100.0%)
Proceeds on disposal of PPE	117 080	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(91)	-	(169)	-	(260)	-	-	-	(100.0%)
Payments	(829 492)	(129 929)	15.7%	(103 212)	12.4%	(233 141)	28.1%	(147 866)	38.0%	(30.2%)
Capital assets	(829 492)	(129 929)	15.7%	(103 212)	12.4%	(233 141)	28.1%	(147 866)	38.0%	(30.2%)
Net Cash from/(used) Investing Activities	(712 412)	(130 020)	18.3%	(103 381)	14.5%	(233 401)	32.8%	(147 866)	43.2%	(30.1%)
Cash Flow from Financing Activities										
Receipts	82 275	(52)	(.1%)	(29 773)	(36.2%)	(29 825)	(36.3%)	-	(21.2%)	(100.0%)
Short term loans	80 000	(1 778)	(2.2%)	(29 222)	(36.5%)	(31 000)	(38.8%)	-	-	(100.0%)
Borrowing long term/refinancing	2 275	1 726	75.9%	(551)	(24.2%)	1 175	51.7%	-	-	(100.0%)
Increase (decrease) in consumer deposits	(85 515)	-	-	(2 905)	3.4%	(2 905)	3.4%	-	-	(100.0%)
Payments	(85 515)	-	-	(2 905)	3.4%	(2 905)	3.4%	-	-	(100.0%)
Repayment of borrowing	(85 515)	-	-	(2 905)	3.4%	(2 905)	3.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(3 240)	(52)	1.6%	(32 678)	1 008.6%	(32 730)	1 010.2%	-	-.9%	(100.0%)
Net Increase/(Decrease) in cash held	285 630	66 292	23.2%	(150 849)	(52.8%)	(84 558)	(29.6%)	335 720	125.1%	(144.9%)
Cash/cash equivalents at the year begin:	376 968	230 634	61.2%	296 926	78.8%	230 634	61.2%	374 982	352.9%	(20.8%)
Cash/cash equivalents at the year end:	662 598	296 926	44.8%	146 076	22.0%	146 076	22.0%	710 703	148.4%	(79.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	52 376	4.0%	45 597	3.5%	45 337	3.5%	1 164 432	89.0%	1 307 742	29.8%	3 025 549	231.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	156 415	18.3%	46 907	5.5%	60 898	7.1%	589 620	69.1%	19.4%	1 081 495	126.7%	-	-	
Receivables from Non-exchange Transactions - Property Rates	25 348	8.8%	13 682	4.8%	11 172	3.9%	236 949	82.5%	287 150	6.5%	609 673	212.3%	-	-
Receivables from Exchange Transactions - Waste Water Management	11 947	3.7%	8 023	2.5%	7 582	2.3%	295 275	91.5%	322 827	7.3%	791 603	245.2%	-	-
Receivables from Exchange Transactions - Waste Management	11 663	3.3%	8 585	2.5%	6 958	2.0%	321 200	92.2%	348 405	7.9%	860 866	247.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	754	3.8%	636	3.2%	790	4.0%	17 790	89.1%	19 969	5.5%	45 310	226.9%	-	-
Interest on Arrear Debtor Accounts	23 620	2.1%	22 412	2.0%	20 855	1.8%	1 066 020	94.1%	1 132 907	25.8%	2 853 156	251.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 224)	(1.8%)	(1 246)	(1.0%)	7 709	6.3%	117 713	96.5%	121 952	2.8%	317 701	260.5%	-	-
Total By Income Source	279 899	6.4%	144 596	3.3%	161 300	3.7%	3 808 999	86.7%	4 394 794	100.0%	9 585 353	218.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	279 899	6.4%	144 596	3.3%	161 300	3.7%	3 808 999	86.7%	4 394 794	100.0%	9 585 353	218.1%	-	-
Total By Customer Group	279 899	6.4%	144 596	3.3%	161 300	3.7%	3 808 999	86.7%	4 394 794	100.0%	9 585 353	218.1%	-	-

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	165 147	62.2%	(701)	(.3%)	227	.1%	101 038	38.0%	265 712	95.0%
Bulk Water	33 339	88.6%	-	-	(188)	(.5%)	4 470	11.9%	37 622	13.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(151 075)	172.5%	18 842	(21.5%)	(12 769)	14.6%	57 443	(65.6%)	(87 558)	(31.3%)
Auditor-General	745	37.2%	1 258	62.8%	-	-	-	-	2 003	.7%
Other	1 455	2.3%	1 630	2.6%	1 116	1.8%	57 773	93.2%	61 973	22.2%
Total	49 611	17.7%	21 029	7.5%	(11 613)	(4.2%)	220 724	78.9%	279 751	100.0%

Contact Details

Municipal Manager	Ms Nqobile Sithole	014 590 3551
Financial Manager	Ms Vivian Mdhuli	014 590 3129

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2018/19								2017/18		O2 of 2017/18 to O2 of 2018/19
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	2 390 530	750 362	31.4%	724 976	30.3%	1 475 339	61.7%	614 572	47.9%	18.0%	
Property rates, penalties and collection charges	372 327	86 831	23.3%	116 197	31.2%	203 027	54.5%	31 801	31.0%	265.4%	
Service charges	1 339 556	209 896	15.7%	264 258	19.7%	474 153	35.4%	356 386	40.0%	(25.9%)	
Other revenue	60 378	177 023	293.2%	179 129	296.7%	356 152	589.9%	69 002	105.8%	159.6%	
Government - operating	409 108	172 140	42.1%	131 493	32.1%	303 633	74.2%	116 884	74.6%	12.5%	
Government - capital	168 890	104 473	61.9%	33 900	20.1%	138 373	81.9%	40 493	62.7%	(16.3%)	
Interest	40 271	-	-	-	-	-	-	5	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(2 158 301)	(436 646)	20.2%	(549 508)	25.5%	(986 154)	45.7%	(597 791)	46.5%	(8.1%)	
Suppliers and employees	(2 147 301)	(435 196)	20.3%	(548 051)	25.5%	(983 247)	45.8%	(595 678)	46.6%	(8.0%)	
Finance charges	(11 000)	(1 450)	13.2%	(1 457)	13.2%	(2 907)	26.4%	(2 112)	19.2%	(31.0%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	232 229	313 717	135.1%	175 469	75.6%	489 185	210.6%	16 781	64.8%	945.6%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	9	(23.4%)	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	9	-	(100.0%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	2%	-	
Payments	(220 390)	(17 224)	7.8%	(66 854)	30.3%	(84 077)	38.1%	(26 474)	30.5%	152.5%	
Capital assets	(220 390)	(17 224)	7.8%	(66 854)	30.3%	(84 077)	38.1%	(26 474)	30.5%	152.5%	
Net Cash from/(used) Investing Activities	(220 390)	(17 224)	7.8%	(66 854)	30.3%	(84 077)	38.1%	(26 465)	33.1%	152.6%	
Cash Flow from Financing Activities											
Receipts	33 000	-	-	-	-	-	-	(3 744)	(28.9%)	(100.0%)	
Short term loans	30 000	-	-	-	-	-	-	(3 977)	(30.1%)	(100.0%)	
Borrowing long term/refinancing	3 000	-	-	-	-	-	-	232	(100.0%)	-	
Increase (decrease) in consumer deposits	3 000	-	-	-	-	-	-	-	-	-	
Payments	(20 000)	(3 965)	19.8%	(6 236)	31.2%	(10 202)	51.0%	(6 254)	59.3%	(3%)	
Repayment of borrowing	(20 000)	(3 965)	19.8%	(6 236)	31.2%	(10 202)	51.0%	(6 254)	59.3%	(3%)	
Net Cash from/(used) Financing Activities	13 000	(3 965)	(30.5%)	(6 236)	(48.0%)	(10 202)	(78.5%)	(9 998)	(205.1%)	(37.6%)	
Net Increase/(Decrease) in cash held	24 839	292 528	1 177.7%	102 379	412.2%	394 906	1 589.9%	(19 682)	261.4%	(620.2%)	
Cash/cash equivalents at the year begin:	85 161	(107 916)	(126.7%)	184 611	216.8%	(107 916)	(126.7%)	154 644	406.6%	19.4%	
Cash/cash equivalents at the year end:	110 000	184 611	167.8%	286 990	260.9%	286 990	260.9%	134 962	337.5%	112.6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	57 614	4.5%	49 734	3.9%	38 814	3.0%	1 134 146	88.6%	1 280 309	38.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	56 629	18.5%	23 465	7.7%	15 056	4.9%	211 356	69.0%	306 506	9.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 046	10.1%	8 701	4.0%	6 177	2.8%	181 509	83.1%	218 433	6.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 369	3.9%	5 451	2.9%	4 918	2.6%	171 687	90.6%	189 425	5.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 134	3.6%	10 261	2.8%	9 507	2.6%	328 605	90.9%	361 508	11.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	24 463	3.0%	23 538	2.9%	23 132	2.9%	734 804	91.2%	805 937	24.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	232	(100.0%)	-	-	-	-
Other	5 851	4.5%	4 369	3.3%	1 441	1.1%	119 313	91.1%	130 973	4.0%	-	-	-	-
Total By Income Source	187 106	5.7%	125 518	3.8%	99 046	3.0%	2 881 420	87.5%	3 293 091	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 536	9.8%	8 080	12.1%	5 430	8.1%	46 581	69.9%	66 627	2.0%	-	-	-	-
Commercial	47 184	14.8%	17 537	5.5%	10 638	3.3%	243 118	76.3%	318 477	9.7%	-	-	-	-
Households	133 385	4.6%	99 901	3.4%	82 979	2.9%	2 591 721	89.1%	2 907 986	88.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	187 106	5.7%	125 518	3.8%	99 046	3.0%	2 881 420	87.5%	3 293 091	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	253 316	71.4%	-	-	53 970	15.2%	47 284	13.3%	354 571	44.0%
Bulk Water	67 907	22.4%	2 359	.8%	9 054	3.0%	224 191	73.9%	303 511	37.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 335	60.2%	1 811	32.7%	246	4.4%	147	2.7%	5 540	.7%
Auditor-General	19 010	13.4%	13 026	9.2%	14 380	10.2%	95 069	67.2%	141 484	17.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	343 569	42.7%	17 196	2.1%	77 649	9.6%	366 691	45.5%	805 105	100.0%

Contact Details

Municipal Manager	Mr T S R Nikumise	018 487 8009
Financial Manager	Mr MKG Ramonwele	018 487 8040

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2018/19							2017/18		O2 of 2017/18 to O2 of 2018/19
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	1 416 176	402 476	28.4%	373 561	26.4%	776 036	54.8%	358 832	56.9%	4.1%
Property rates, penalties and collection charges	151 613	32 357	21.3%	34 132	22.5%	66 489	43.9%	32 137	47.5%	6.2%
Service charges	799 475	222 849	27.9%	202 863	25.4%	425 712	53.2%	222 447	58.2%	(8.8)%
Other revenue	61 558	3 410	5.5%	10 820	17.6%	14 230	23.1%	8 305	24.7%	30.3%
Government - operating	241 917	97 843	40.4%	69 260	28.6%	167 103	69.1%	69 913	72.9%	(9)%
Government - capital	120 647	35 420	29.4%	40 393	33.5%	75 813	62.8%	21 317	49.8%	89.5%
Interest	40 967	10 596	25.9%	16 092	39.3%	26 689	65.1%	4 713	33.2%	241.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 421 901)	(376 381)	26.5%	(323 899)	22.8%	(700 279)	49.2%	(318 631)	54.2%	1.7%
Suppliers and employees	(1 413 586)	(359 374)	25.4%	(291 640)	20.6%	(651 014)	46.1%	(295 213)	51.4%	(1.2)%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 315)	(17 007)	204.5%	(32 259)	388.0%	(49 266)	592.5%	(23 418)	37.8%	37.8%
Net Cash from/(used) Operating Activities	(5 725)	26 095	(455.8%)	49 662	(867.5%)	75 757	(1 323.3%)	40 201	(41.6%)	23.5%
Cash Flow from Investing Activities										
Receipts	34 160	-	-	-	-	-	-	90 543	88.0%	(100.0%)
Proceeds on disposal of PPE	560	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	33 600	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	49.0%	(100.0)%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	90 543	-	(100.0)%
Payments	(132 447)	(11 903)	9.0%	(28 728)	21.7%	(40 631)	30.7%	(78 005)	40.3%	(63.2%)
Capital assets	(132 447)	(11 903)	9.0%	(28 728)	21.7%	(40 631)	30.7%	(78 005)	40.3%	(63.2)%
Net Cash from/(used) Investing Activities	(98 287)	(11 903)	12.1%	(28 728)	29.2%	(40 631)	41.3%	12 538	(203.6%)	(329.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	3 100	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	3 100	-	(100.0)%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	3 100	-	(100.0%)
Net Increase/(Decrease) in cash held	(104 011)	14 192	(13.6%)	20 934	(20.1%)	35 126	(33.8%)	55 839	(128.2%)	(62.5%)
Cash/cash equivalents at the year begin:	169 000	246 646	145.9%	260 839	154.3%	246 646	145.9%	235 427	125.4%	10.8%
Cash/cash equivalents at the year end:	64 989	260 839	401.4%	281 772	433.6%	281 772	433.6%	291 266	385.5%	(3.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 758	18.9%	4 562	5.5%	9 098	3.7%	60 008	71.9%	83 427	16.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	95 693	53.9%	12 363	7.0%	9 416	5.3%	60 046	33.8%	177 518	34.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 151	12.1%	5 711	8.5%	3 581	5.3%	50 121	74.2%	67 565	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 027	18.5%	3 416	7.0%	1 970	4.0%	34 344	70.4%	48 757	9.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 333	12.4%	2 428	7.0%	1 394	4.0%	26 686	76.6%	34 841	6.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	27.3%	25	18.4%	5	3.9%	69	50.3%	136	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 782	6.4%	4 202	7.1%	2 944	4.9%	48 616	81.6%	59 544	11.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 452)	(2.9%)	5 602	11.1%	2 573	5.1%	43 894	86.7%	50 616	9.7%	-	-	-	-
Total By Income Source	135 329	25.9%	38 310	7.3%	24 982	4.8%	323 783	62.0%	522 403	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 435	22.1%	8 879	17.2%	6 671	12.9%	24 729	47.8%	51 715	9.9%	-	-	-	-
Commercial	67 324	63.8%	3 179	3.0%	1 577	1.5%	33 297	31.3%	105 477	20.2%	-	-	-	-
Households	51 877	14.3%	27 576	7.6%	16 733	4.6%	265 456	73.4%	361 841	69.3%	-	-	-	-
Other	4 693	139.3%	(1 324)	(39.3%)	(0)	-	(0)	-	3 370	6%	-	-	-	-
Total By Customer Group	135 329	25.9%	38 310	7.3%	24 982	4.8%	323 783	62.0%	522 403	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	33 058	47.8%	36 056	52.2%	-	-	-	-	69 114	72.1%
Bulk Water	167	1.5%	447	4.1%	167	1.5%	10 020	92.8%	10 802	11.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	713	5.6%	880	6.9%	-	-	11 229	87.6%	12 822	13.4%
Auditor-General	-	-	1 931	60.6%	1 254	39.4%	-	-	3 185	3.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	33 938	35.4%	39 314	41.0%	1 421	1.5%	21 249	22.2%	95 922	100.0%

Contact Details

Municipal Manager	Mrs Nomathemba Emily Mokogethi	018 299 5003
Financial Manager	Mr Thapelo Zubane	018 299 5151

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2018/19								2017/18		O2 of 2017/18 to O2 of 2018/19
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	2 235 952	504 856	22.6%	518 101	23.2%	1 022 958	45.8%	445 749	44.1%	16.2%	
Property rates, penalties and collection charges	299 102	73 731	24.7%	69 078	23.1%	142 809	47.7%	20 699	22.7%	233.7%	
Service charges	1 498 216	322 693	21.5%	339 030	22.6%	661 723	44.2%	298 438	45.2%	13.6%	
Other revenue	50 963	10 011	19.4%	18 908	37.1%	28 920	56.7%	49 095	83.2%	(61.5%)	
Government - operating	265 112	82 130	31.0%	53 412	20.1%	135 541	51.1%	43 310	47.7%	23.3%	
Government - capital	84 933	10 488	12.3%	31 635	37.2%	42 123	49.6%	24 382	34.4%	29.7%	
Interest	37 626	5 803	15.4%	6 039	16.0%	11 842	31.5%	9 825	56.0%	(38.5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 960 972)	(434 047)	22.1%	(483 394)	24.7%	(917 441)	46.8%	(383 377)	43.4%	26.1%	
Suppliers and employees	(1 795 835)	(422 702)	23.5%	(407 912)	22.7%	(830 614)	46.3%	(313 495)	42.5%	30.1%	
Finance charges	(144 574)	-	-	(70 839)	49.0%	(70 839)	49.0%	(64 786)	54.2%	9.3%	
Transfers and grants	(20 563)	(11 345)	55.2%	(4 643)	22.6%	(15 988)	77.8%	(5 096)	78.5%	(8.9%)	
Net Cash from/(used) Operating Activities	274 980	70 810	25.8%	34 707	12.6%	105 517	38.4%	62 373	49.4%	(44.4%)	
Cash Flow from Investing Activities											
Receipts	250	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	250	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(408 636)	(99 009)	24.2%	(127 730)	31.3%	(226 739)	55.5%	(213 708)	45.7%	(40.2%)	
Capital assets	(408 636)	(99 009)	24.2%	(127 730)	31.3%	(226 739)	55.5%	(213 708)	45.7%	(40.2%)	
Net Cash from/(used) Investing Activities	(408 386)	(99 009)	24.2%	(127 730)	31.3%	(226 739)	55.5%	(213 708)	45.7%	(40.2%)	
Cash Flow from Financing Activities											
Receipts	265 561	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	265 561	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(179 726)	-	-	(83 367)	46.4%	(83 367)	46.4%	(78 398)	61.4%	6.3%	
Repayment of borrowing	(179 726)	-	-	(83 367)	46.4%	(83 367)	46.4%	(78 398)	61.4%	6.3%	
Net Cash from/(used) Financing Activities	85 835	-	-	(83 367)	(97.1%)	(83 367)	(97.1%)	(78 398)	(20.6%)	6.3%	
Net Increase/(Decrease) in cash held	(47 572)	(28 199)	59.3%	(176 390)	370.8%	(204 589)	430.1%	(229 733)	(1 580.7%)	(23.2%)	
Cash/cash equivalents at the year begin:	243 372	230 831	94.8%	202 632	83.3%	230 831	94.8%	279 755	72.7%	(27.6%)	
Cash/cash equivalents at the year end:	195 801	202 632	103.5%	26 242	13.4%	26 242	13.4%	50 022	12.2%	(47.5%)	

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	20 429	22.1%	8 721	9.4%	8 935	9.7%	54 427	58.8%	92 513	28.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	68 640	69.3%	8 577	8.7%	3 213	3.2%	18 627	18.8%	99 057	30.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 667	43.2%	3 232	7.9%	1 454	3.6%	18 542	45.3%	40 895	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 181	28.5%	1 581	6.3%	999	4.0%	15 419	61.2%	25 180	7.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 611	20.4%	2 240	6.0%	1 605	4.3%	25 883	69.3%	37 339	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	494	5.8%	360	4.2%	433	5.1%	7 201	84.8%	8 487	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 807	9.6%	658	3.5%	1 677	8.9%	14 674	78.0%	18 817	5.8%	-	-	-	-
Total By Income Source	123 829	38.4%	25 371	7.9%	18 317	5.7%	154 774	48.0%	322 291	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 910	34.2%	2 850	19.8%	2 085	14.5%	4 513	31.4%	14 358	4.5%	-	-	-	-
Commercial	50 227	73.7%	5 630	8.3%	1 923	2.8%	10 330	15.2%	68 110	21.1%	-	-	-	-
Households	44 802	24.8%	13 239	7.3%	11 733	6.5%	111 151	61.4%	180 926	56.1%	-	-	-	-
Other	23 889	40.6%	3 651	6.2%	2 575	4.4%	28 780	48.9%	58 896	18.3%	-	-	-	-
Total By Customer Group	123 829	38.4%	25 371	7.9%	18 317	5.7%	154 774	48.0%	322 291	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	94	100.0%	-	-	-	-	-	-	94	100.0%
Total	94	100.0%	-	-	-	-	-	-	94	100.0%

Contact Details

Municipal Manager	Dr Johan Leibbrandt	021 807 4615
Financial Manager	Mr Jacques Carstens	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 629 546	454 735	27.9%	346 188	21.2%	800 923	49.2%	317 183	52.5%	9.1%
Property rates	329 307	135 549	41.2%	66 582	20.2%	202 131	61.4%	58 230	61.1%	14.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	548 984	146 431	26.7%	132 938	24.2%	279 369	50.9%	93 198	42.5%	42.6%
Service charges - water revenue	225 542	48 591	21.5%	37 817	16.8%	86 408	38.3%	61 121	74.7%	(38.1%)
Service charges - sanitation revenue	107 078	25 198	23.5%	19 322	18.0%	44 520	41.6%	25 063	72.3%	(22.9%)
Service charges - refuse revenue	56 168	19 494	34.7%	12 560	22.4%	32 054	57.1%	13 097	87.1%	(4.1%)
Service charges - other	-	-	-	-	-	-	-	(2 055)	-	(100.0%)
Rental of facilities and equipment	17 746	2 793	15.7%	2 074	11.7%	4 867	27.4%	2 499	28.0%	(17.0%)
Interest earned - external investments	45 501	7 769	17.1%	11 656	25.6%	19 425	42.7%	12 644	58.8%	(7.8%)
Interest earned - outstanding debtors	10 576	2 232	21.1%	2 674	25.3%	4 906	46.4%	2 288	54.8%	16.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	102 132	2 216	2.2%	5 881	5.8%	8 098	7.9%	6 066	9.2%	(3.1%)
Licences and permits	5 092	65	1.3%	1 270	24.9%	1 335	26.2%	1 595	16.1%	(20.4%)
Agency services	2 690	-	-	671	24.9%	671	24.9%	195	7.8%	244.7%
Transfers recognised - operational	144 700	58 792	40.6%	48 396	33.4%	107 188	74.1%	36 540	66.3%	32.4%
Other own revenue	34 009	5 605	16.5%	4 347	12.8%	9 952	29.3%	6 699	24.0%	(35.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	3	-2%	(100.0%)
Operating Expenditure	1 716 330	250 795	14.6%	410 860	23.9%	661 655	38.6%	370 007	40.9%	11.0%
Employee related costs	566 808	112 402	19.8%	132 434	23.4%	244 835	43.2%	123 485	47.8%	7.2%
Remuneration of councillors	18 693	4 160	22.3%	4 082	21.8%	8 242	44.1%	4 009	46.4%	1.8%
Debt impairment	90 629	135	.1%	16 075	17.7%	16 210	17.9%	0	0	3 901 619.7%
Depreciation and asset impairment	198 819	1	-	85 617	43.1%	85 619	43.1%	91 776	54.6%	(6.7%)
Finance charges	26 477	-	-	8 730	33.0%	8 730	33.0%	9 267	33.1%	(5.8%)
Bulk purchases	383 282	87 963	22.9%	81 317	21.2%	169 280	44.2%	70 929	43.7%	14.6%
Other Materials	31 909	3 881	12.2%	5 685	17.8%	9 566	30.0%	3 650	-	55.8%
Contracted services	220 297	11 783	5.3%	43 260	19.6%	55 042	25.0%	28 853	20.7%	49.9%
Transfers and grants	9 102	7 965	87.5%	261	2.9%	8 226	90.4%	-	100.2%	(100.0%)
Other expenditure	170 316	22 506	13.2%	33 398	19.6%	55 904	32.8%	38 015	34.8%	(12.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	22	-	(100.0%)
Surplus/(Deficit)	(86 784)	203 939		(64 672)		139 267		(52 824)		
Transfers recognised - capital	91 804	16 003	17.4%	15 907	17.3%	31 910	34.8%	19 073	60.7%	(16.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 020	219 942		(48 765)		171 177		(33 751)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 020	219 942		(48 765)		171 177		(33 751)		
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 020	219 942		(48 765)		171 177		(33 751)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 020	219 942		(48 765)		171 177		(33 751)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	528 041	13 179	2.5%	134 321	25.4%	147 500	27.9%	70 110	20.2%	91.6%
National Government	40 107	-	-	20 593	51.3%	20 593	51.3%	15 611	37.4%	31.9%
Provincial Government	51 697	731	1.4%	21 289	41.2%	22 020	42.6%	3 483	35.6%	511.2%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	91 804	731	.8%	41 882	45.6%	42 613	46.4%	19 095	37.1%	119.3%
Borrowing	160 000	-	-	-	-	-	-	-	-	-
Internally generated funds	276 237	12 447	4.5%	92 440	33.5%	104 887	38.0%	51 016	31.5%	81.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	528 041	13 179	2.5%	134 321	25.4%	147 500	27.9%	70 110	20.2%	91.6%
Governance and Administration	21 165	74	.3%	3 826	18.1%	3 900	18.4%	12 001	47.3%	(68.1%)
Executive & Council	2 915	-	-	7	.3%	7	.3%	9 849	28 140.8%	(99.9%)
Budget & Treasury Office	18 250	74	.4%	3 818	20.9%	3 892	21.3%	2 150	115.0%	77.6%
Corporate Services	-	-	-	-	-	-	-	2	1.8%	(100.0%)
Community and Public Safety	113 981	1 082	.9%	28 872	25.3%	29 954	26.3%	13 513	27.6%	113.7%
Community & Social Services	6 134	11	.2%	416	6.8%	427	7.0%	2 374	28.7%	(82.5%)
Sport And Recreation	7 925	68	.9%	3 034	38.3%	3 101	39.1%	2 283	91.0%	32.9%
Public Safety	17 650	153	.9%	2 310	13.1%	2 462	13.9%	3 218	43.9%	(28.2%)
Housing	82 272	851	1.0%	23 113	28.1%	23 964	29.1%	5 315	18.1%	334.9%
Health	-	-	-	-	-	-	-	323	-	(100.0%)
Economic and Environmental Services	89 055	4 935	5.5%	15 649	17.6%	20 584	23.1%	10 178	24.6%	53.7%
Planning and Development	18 780	-	-	2 361	12.6%	2 361	12.6%	226	3.9%	944.0%
Road Transport	68 025	4 935	7.3%	13 289	19.5%	18 224	26.8%	9 865	27.6%	34.7%
Environmental Protection	2 250	-	-	-	-	-	-	87	6.0%	(100.0%)
Trading Services	303 820	7 088	2.3%	85 975	28.3%	93 062	30.6%	32 666	14.8%	163.2%
Electricity	84 900	410	.5%	19 307	22.7%	19 717	23.2%	2 509	7.6%	669.4%
Water	66 850	5 646	8.4%	22 044	33.0%	27 690	41.4%	16 378	21.1%	34.6%
Waste Water Management	140 585	39	.0%	41 478	29.5%	41 517	29.5%	13 758	15.2%	201.5%
Waste Management	11 485	993	8.6%	3 146	27.4%	4 139	36.0%	22	.2%	14 528.3%
Other	20	-	-	-	-	-	-	1 751	125.1%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2018/19								2017/18		O2 of 2017/18 to O2 of 2018/19
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	1 588 731	439 115	27.6%	375 906	23.7%	815 021	51.3%	322 847	56.4%	16.4%	
Property rates, penalties and collection charges	316 135	116 195	36.8%	90 252	28.5%	206 447	65.3%	58 230	76.4%	55.0%	
Service charges	900 261	215 885	24.0%	229 484	25.5%	445 369	49.5%	195 649	52.1%	17.3%	
Other revenue	80 177	22 627	28.2%	16 285	20.3%	38 892	48.5%	11 740	30.5%	38.5%	
Government - operating	144 700	58 792	40.6%	11 074	7.7%	69 866	48.3%	40 293	74.2%	(72.5%)	
Government - capital	91 804	16 003	17.4%	14 500	15.8%	30 503	33.2%	2 000	11.6%	625.0%	
Interest	55 654	9 613	17.3%	14 331	25.7%	23 944	43.0%	14 935	57.4%	(4.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 256 567)	(250 424)	19.9%	(308 711)	24.6%	(559 135)	44.5%	(300 990)	48.0%	2.6%	
Suppliers and employees	(1 220 988)	(242 459)	19.9%	(299 841)	24.6%	(542 301)	44.4%	(285 110)	46.8%	5.2%	
Finance charges	(26 477)	-	-	(8 730)	33.0%	(8 730)	33.0%	(15 879)	55.6%	(45.0%)	
Transfers and grants	(9 102)	(7 965)	87.5%	(139)	1.5%	(8 104)	89.0%	-	-	(100.0%)	
Net Cash from/(used) Operating Activities	332 164	188 691	56.8%	67 195	20.2%	255 885	77.0%	21 858	108.3%	207.4%	
Cash Flow from Investing Activities											
Receipts	-	(105 916)	-	6 691	-	(99 225)	-	129 760	(1 476.8%)	(94.8%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	(105 916)	-	6 691	-	(99 225)	-	129 760	-	(94.8%)	
Payments	(528 041)	(13 179)	2.5%	(134 321)	25.4%	(147 500)	27.9%	(70 160)	20.3%	91.5%	
Capital assets	(528 041)	(13 179)	2.5%	(134 321)	25.4%	(147 500)	27.9%	(70 160)	20.3%	91.5%	
Net Cash from/(used) Investing Activities	(528 041)	(119 094)	22.6%	(127 631)	24.2%	(246 725)	46.7%	59 600	32.9%	(314.1%)	
Cash Flow from Financing Activities											
Receipts	160 000	-	-	-	-	-	-	-	.8%	-	
Short term loans	160 000	-	-	-	-	-	-	-	-	-	
Borrowing long term/ refinancing	160 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(15 391)	-	(7 037)	45.7%	(7 037)	45.7%	(7 037)	45.7%	(100.0%)	(100.0%)	
Repayment of borrowing	(15 391)	-	(7 037)	45.7%	(7 037)	45.7%	(7 037)	45.7%	(100.0%)	(100.0%)	
Net Cash from/(used) Financing Activities	144 609	-	(7 037)	(4.9%)	(7 037)	(4.9%)	(4.9%)	-	-	(100.0%)	
Net Increase/(Decrease) in cash held	(51 267)	69 596	(135.8%)	(67 474)	131.6%	2 123	(4.1%)	81 458	(92.8%)	(182.8%)	
Cash/cash equivalents at the year begin:	475 000	528 766	111.3%	598 363	126.0%	528 766	111.3%	612 474	125.0%	(2.3%)	
Cash/cash equivalents at the year end:	423 733	598 363	141.2%	530 889	125.3%	530 889	125.3%	693 932	165.4%	(23.5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 854	21.5%	4 613	6.3%	3 936	5.3%	49 336	66.9%	73 739	35.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 309	79.4%	818	2.5%	378	1.1%	5 645	17.0%	33 150	16.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 068	36.4%	1 029	2.7%	645	1.7%	22 881	59.2%	38 623	18.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 530	25.5%	545	2.5%	442	2.0%	15 207	70.0%	21 724	10.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 229	15.0%	653	3.0%	422	2.0%	17 220	80.0%	21 524	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	384	4.3%	190	2.2%	145	1.6%	8 109	91.9%	8 828	4.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	276	2.8%	197	2.0%	200	2.1%	9 004	93.1%	9 677	4.7%	-	-	-	-
Total By Income Source	65 649	31.7%	8 046	3.9%	6 167	3.0%	127 402	61.5%	207 265	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 362	48.3%	345	7.1%	147	3.0%	2 034	41.6%	4 889	2.4%	-	-	-	-
Commercial	14 824	54.5%	339	1.2%	182	.7%	11 831	43.5%	27 176	13.1%	-	-	-	-
Households	34 649	24.4%	6 368	4.5%	5 270	3.7%	95 955	67.5%	142 242	68.6%	-	-	-	-
Other	13 814	41.9%	994	3.0%	569	1.7%	17 582	53.3%	32 598	15.9%	-	-	-	-
Total By Customer Group	65 649	31.7%	8 046	3.9%	6 167	3.0%	127 402	61.5%	207 265	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	6 220	100.0%	-	-	-	-	-	-	6 220	5.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	105 172	100.0%	-	-	-	-	-	-	105 172	94.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	111 392	100.0%	-	-	-	-	-	-	111 392	100.0%

Contact Details

Municipal Manager	Ms Geraldine Mettler	021 808 8025
Financial Manager	Mr Marius Wust	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2011

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 918 574	418 234	21.8%	297 616	15.5%	715 850	37.3%	391 813	42.9%	(24.0%)
Property rates	254 955	81 725	32.1%	62 345	24.5%	144 070	56.5%	39 255	40.4%	58.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	647 628	139 215	21.5%	171 261	26.4%	310 476	47.9%	153 451	50.9%	11.6%
Service charges - water revenue	134 199	22 328	16.6%	(24 366)	(18.2%)	(2 038)	(1.5%)	33 062	46.8%	(173.7%)
Service charges - sanitation revenue	89 395	24 089	26.9%	23 921	26.8%	48 009	53.7%	22 263	64.1%	7.4%
Service charges - refuse revenue	77 805	20 297	26.1%	20 242	26.0%	40 540	52.1%	17 537	61.9%	15.4%
Service charges - other	-	3	-	1	-	4	-	1 117	821.6%	(99.9%)
Rental of facilities and equipment	5 596	1 991	35.6%	387	6.9%	2 378	42.5%	353	48.7%	9.7%
Interest earned - external investments	38 610	10 767	27.9%	8 071	20.9%	18 838	48.8%	368	17.4%	2 092.9%
Interest earned - outstanding debtors	5 805	904	15.6%	2 096	36.1%	3 000	51.7%	266	15.7%	689.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	72 569	3 472	4.8%	3 445	4.7%	6 917	9.5%	2 959	9.7%	16.4%
Licences and permits	3 345	896	26.8%	746	22.3%	1 642	49.1%	742	50.5%	5%
Agency services	8 427	7 177	85.2%	145	1.7%	7 323	86.9%	22 895	521.0%	(99.4%)
Transfers recognised - operational	473 230	77 865	16.5%	8 477	1.8%	86 342	18.2%	78 290	23.1%	(89.2%)
Other own revenue	107 010	27 505	25.7%	20 843	19.5%	48 348	45.2%	19 257	40.8%	8.2%
Gains on disposal of PPE	-	-	-	2	-	2	-	-	-	(100.0%)
Operating Expenditure	1 956 195	368 017	18.8%	413 425	21.1%	781 442	39.9%	498 346	40.1%	(17.0%)
Employee related costs	538 851	111 130	20.6%	132 992	24.7%	244 121	45.3%	126 586	50.2%	5.1%
Remuneration of councillors	18 649	5 362	28.8%	5 235	28.1%	10 597	56.8%	4 929	44.1%	6.2%
Debt impairment	67 987	5 591	8.2%	3 100	4.6%	8 690	12.8%	10 367	26.7%	(70.1%)
Depreciation and asset impairment	162 429	40 607	25.0%	27 073	16.7%	67 681	41.7%	78 478	50.0%	(65.5%)
Finance charges	32 340	23	1%	17 988	55.6%	18 012	55.7%	19 140	50.2%	(6.0%)
Bulk purchases	439 392	104 370	23.8%	99 699	21.3%	198 069	45.1%	133 073	44.4%	(29.6%)
Other Materials	39 077	5 696	14.6%	8 389	21.5%	14 085	36.0%	6 386	32.5%	31.4%
Contracted services	543 703	76 651	14.1%	105 976	19.5%	182 627	33.6%	92 388	27.0%	14.7%
Transfers and grants	212	-	-	95	44.9%	95	44.9%	6	3.7%	1 628.9%
Other expenditure	112 919	18 620	16.5%	18 850	16.7%	37 470	33.2%	26 925	36.9%	(30.0%)
Loss on disposal of PPE	636	(33)	(5.1%)	27	4.3%	(5)	(.8%)	68	18.9%	(59.7%)
Surplus/(Deficit)	(37 621)	50 217		(115 809)		(65 592)		(106 533)		
Transfers recognised - capital	175 958	6 618	3.8%	19 355	11.0%	25 972	14.8%	25 921	13.0%	(25.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	138 337	56 835		(96 454)		(39 620)		(80 612)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	138 337	56 835		(96 454)		(39 620)		(80 612)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	138 337	56 835		(96 454)		(39 620)		(80 612)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	138 337	56 835		(96 454)		(39 620)		(80 612)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance										
National Government	111 654	15 218	13.6%	27 785	24.9%	43 004	38.5%	16 478	23.5%	68.6%
Provincial Government	75 051	690	.9%	2 626	3.5%	3 316	4.4%	6 374	22.8%	(58.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	69	.2%	(100.0%)
Transfers recognised - capital	186 705	15 908	8.5%	30 411	16.3%	46 320	24.8%	22 921	20.0%	32.7%
Borrowing	81 544	568	.7%	1 395	1.7%	1 963	2.4%	1 618	8.8%	(13.8%)
Internally generated funds	160 861	11 371	7.1%	20 702	12.9%	32 073	19.9%	9 364	12.0%	121.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	429 111	27 847	6.5%	52 509	12.2%	80 355	18.7%	33 903	17.3%	54.9%
Governance and Administration	11 527	515	4.5%	1 734	15.0%	2 249	19.5%	1 269	7.5%	36.6%
Executive & Council	1 210	113	9.4%	281	23.2%	394	32.6%	277	2.8%	1.3%
Budget & Treasury Office	10 268	16	.2%	137	1.3%	153	1.5%	62	1.7%	122.9%
Corporate Services	50	386	772.5%	1 316	2 632.1%	1 702	3 404.6%	930	-	41.4%
Community and Public Safety	27 536	651	2.4%	2 109	7.7%	2 760	10.0%	2 841	24.9%	(25.8%)
Community & Social Services	6 466	69	1.1%	106	1.6%	175	2.7%	565	20.9%	(81.2%)
Sport And Recreation	12 572	461	3.7%	903	7.2%	1 365	10.9%	1 849	27.5%	(51.1%)
Public Safety	6 773	90	1.3%	592	8.7%	682	10.1%	304	122.1%	94.7%
Housing	1 377	-	-	402	29.2%	402	29.2%	33	7.0%	1 128.0%
Health	350	30	8.7%	106	30.2%	136	38.8%	91	44.4%	15.8%
Economic and Environmental Services	123 637	13 655	11.0%	21 681	17.5%	35 336	28.6%	13 258	20.2%	63.5%
Planning and Development	1 618	625	38.6%	202	12.5%	828	51.1%	85	69.3%	138.5%
Road Transport	122 019	13 030	10.7%	21 478	17.6%	34 508	28.3%	13 173	20.2%	63.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	266 148	12 998	4.9%	26 956	10.1%	39 954	15.0%	16 525	15.8%	63.1%
Electricity	49 412	2 495	5.0%	12 622	25.5%	15 117	30.6%	2 825	5.2%	346.8%
Water	63 862	3 058	4.8%	1 228	1.9%	4 286	6.7%	6 782	27.2%	(81.9%)
Waste Water Management	138 709	7 180	5.2%	12 291	8.9%	19 471	14.0%	6 555	21.5%	87.5%
Waste Management	14 164	265	1.9%	814	5.7%	1 080	7.6%	364	3.0%	123.9%
Other	263	28	10.5%	28	10.8%	56	21.3%	9	8.0%	204.8%

Part 3: Cash Receipts and Payments

R thousands	2018/19							2017/18		O2 of 2017/18 to O2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	1 977 679	529 615	26.8%	388 365	19.6%	917 980	46.4%	101 464	27.2%	282.8%
Property rates, penalties and collection charges	244 757	81 725	33.4%	62 514	25.5%	144 239	58.9%	67 509	39.6%	(7.4%)
Service charges	911 065	205 932	22.6%	232 482	25.5%	438 414	48.1%	224 794	44.8%	3.4%
Other revenue	128 485	40 919	31.8%	24 477	19.1%	65 397	50.9%	(316 958)	(219.4%)	(107.7%)
Government - operating	473 230	156 237	33.0%	8 477	1.8%	164 714	34.8%	35 773	32.0%	(76.3%)
Government - capital	175 958	33 131	18.8%	49 159	27.9%	82 290	46.8%	86 147	78.2%	(42.9%)
Interest	44 183	11 671	26.4%	11 256	25.5%	22 927	51.9%	4 199	28.0%	168.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 593 101)	(618 009)	38.8%	14 492	(.9%)	(603 517)	37.9%	266 697	(15.6%)	(94.6%)
Suppliers and employees	(1 560 549)	(617 986)	39.6%	32 474	(2.1%)	(585 511)	37.5%	286 254	(17.4%)	(88.7%)
Finance charges	(32 340)	(23)	.1%	(17 983)	55.6%	(18 006)	55.7%	(19 140)	50.2%	(6.0%)
Transfers and grants	(212)	-	-	-	-	-	-	(417)	(559.5%)	(100.0%)
Net Cash from/(used) Operating Activities	384 578	(88 394)	(23.0%)	402 857	104.8%	314 463	81.8%	368 161	207.2%	9.4%
Cash Flow from Investing Activities										
Receipts	(133)	150 000	(112 602.5%)	(400 000)	300 273.2%	(250 000)	187 670.8%	(299 063)	(4 318.3%)	33.8%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	937	29.7%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(133)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	150 000	-	(400 000)	-	(250 000)	-	(300 000)	-	33.3%
Payments	(386 200)	(27 847)	7.2%	(52 509)	13.6%	(80 355)	20.8%	(12 579)	9.1%	317.4%
Capital assets	(386 200)	(27 847)	7.2%	(52 509)	13.6%	(80 355)	20.8%	(12 579)	9.1%	317.4%
Net Cash from/(used) Investing Activities	(386 333)	122 153	(31.6%)	(452 509)	117.1%	(330 355)	85.5%	(311 642)	177.6%	45.2%
Cash Flow from Financing Activities										
Receipts	72 655	-	-	-	-	-	-	650	5.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	69 865	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 790	-	-	-	-	-	-	650	79.2%	(100.0%)
Payments	(38 908)	-	-	(21 655)	55.7%	(21 655)	55.7%	(21 055)	51.3%	2.8%
Repayment of borrowing	(38 908)	-	-	(21 655)	55.7%	(21 655)	55.7%	(21 055)	51.3%	2.8%
Net Cash from/(used) Financing Activities	33 747	-	-	(21 655)	(64.2%)	(21 655)	(64.2%)	(20 405)	101.1%	6.1%
Net Increase/(Decrease) in cash held	31 992	33 759	105.5%	(71 307)	(222.9%)	(37 547)	(117.4%)	36 113	567.6%	(297.5%)
Cash/cash equivalents at the year begin:	519 028	862 579	166.2%	896 338	172.7%	862 579	166.2%	637 765	153.2%	40.5%
Cash/cash equivalents at the year end:	551 019	896 338	162.7%	825 031	149.7%	825 031	149.7%	673 878	188.0%	22.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 006	18.2%	2 998	3.4%	2 478	2.8%	66 654	75.6%	88 136	40.5%	4 536	5.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 092	84.5%	1 047	2.8%	350	1.0%	4 294	11.7%	36 782	16.9%	33	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	20 760	54.3%	1 885	4.9%	1 202	3.1%	14 378	37.6%	38 225	17.6%	330	.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	10 636	41.3%	1 147	4.4%	960	3.7%	13 034	50.6%	25 777	11.8%	2 080	8.1%	-	-
Receivables from Exchange Transactions - Waste Management	9 149	45.2%	979	4.8%	791	3.9%	9 339	46.1%	20 258	9.3%	1 786	8.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	34.3%	8	9.3%	7	8.0%	39	48.4%	81	-	15	17.9%	-	-
Interest on Arrear Debtor Accounts	516	5.7%	101	1.1%	96	1.1%	8 361	92.1%	9 074	4.2%	805	8.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12 009)	1 733.8%	445	(64.3%)	370	(53.4%)	10 501	(1 516.1%)	(693)	(3.3%)	141	(20.3%)	-	-
Total By Income Source	76 177	35.0%	8 610	4.0%	6 254	2.9%	126 601	58.2%	217 641	100.0%	9 725	4.5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 462	79.5%	469	8.3%	152	2.7%	532	9.5%	5 615	2.6%	-	-	-	-
Commercial	26 921	75.9%	502	1.4%	263	.7%	7 783	21.9%	35 469	16.3%	-	-	-	-
Households	45 350	25.8%	7 618	4.3%	5 815	3.3%	117 067	66.6%	175 850	80.8%	-	-	-	-
Other	(556)	(78.6%)	22	3.0%	23	3.3%	1 219	172.3%	708	.3%	9 725	1 374.3%	-	-
Total By Customer Group	76 177	35.0%	8 610	4.0%	6 254	2.9%	126 601	58.2%	217 641	100.0%	9 725	4.5%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	33 663	100.0%	-	-	-	-	-	-	33 663	76.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 525	100.0%	-	-	-	-	-	-	5 525	12.5%
VAT (output less input)	60	100.0%	-	-	-	-	-	-	60	.1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 431	87.4%	550	10.8%	80	1.6%	8	.2%	5 070	11.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	43 680	98.6%	550	1.2%	80	2%	8	-	44 318	100.0%

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9069
Financial Manager	Mr Keith Jordan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.