AGGREGRATED INFORMATION FOR MPUMALANGA STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Part 1. Operating Revenue and Expenditure | | | | 2019/20 | | | | 201 | 18/19 | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|-----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year | to Date | Second | I 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 | Actual Expenditure | Total Expenditure as % of main | Q2 of 2018/19 to Q2 of 2019/20 |
| R thousands | | | | | | | appropriation | | appropriation | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 18 592 110 | 5 389 424 | 29.0% | 3 934 608 | 21.2% | 9 324 032 | 50.2% | 4 079 704 | 47.0% | (3.6%) |
| Properly rates | 2 998 620 | 741 269 | 24.7% | 734 045 | 24.5% | 1 475 314 | 49.2% | 745 121 | 47.2% | |
| Service charges - electricity revenue | 4 830 497 | 1 138 307 | 23.6% | 1 051 898 | 21.8% | 2 190 205 | 45.3% | 1 027 110 | 44.0% | 2.49 |
| Service charges - electricity revenue Service charges - water revenue | 1 750 006 | 407 048 | 23.3% | 431 517 | 24.7% | 838 566 | 47.9% | 376 580 | 44.0% | 14.69 |
| Service charges - sanitation revenue | 551 977 | 171 152 | 31.0% | 146 701 | 26.6% | 317 853 | 57.6% | 155 640 | 50.6% | (5.7% |
| Service charges - refuse revenue | 654 950 | 157 063 | 24.0% | 157 267 | 24.0% | 314 330 | 48.0% | 153 397 | 47.9% | 2.59 |
| Rental of facilities and equipment | 44 169 | 8 600 | 19.5% | 9 437 | 21.4% | 18 038 | 40.8% | 8 414 | 35.3% | 12.29 |
| Interest earned - external investments | 178 930 | 40 012 | 22.4% | 36 430 | 20.4% | 76 442 | 42.7% | 51 067 | 47.0% | |
| Interest earned - outstanding debtors | 893 023 | 203 911 | 22.8% | 227 431 | 25.5% | 431 342 | 48.3% | 185 000 | 54.5% | |
| Dividends received | 3 828 | 597 | 15.6% | 623 | 16.3% | 1 221 | 31.9% | 578 | 351.9% | 7.99 |
| Fines, penalties and forfeits | 156 764 | 5 254 | 3.4% | 15 509 | 9.9% | 20 763 | 13.2% | 16 128 | 11.5% | (3.8% |
| Licences and permits | 43 024 | 9 764 | 22.7% | 5 507 | 12.8% | 15 271 | 35.5% | 50 930 | 227.5% | (89.2% |
| Agency services | 58 089 | 4 876 | 8.4% | 6 495 | 11.2% | 11 371 | 19.6% | 3 238 | 2.6% | 100.69 |
| Transfers and subsidies | 5 586 527 | 2 223 963 | 39.8% | 869 733 | 15.6% | 3 093 696 | 55.4% | 1 065 886 | 48.7% | (18.4% |
| Other revenue | 806 591 | 274 307 | 34.0% | 238 715 | 29.6% | 513 022 | 63.6% | 239 382 | 66.9% | |
| Gains | 35 116 | 3 299 | 9.4% | 3 300 | 9.4% | 6 599 | 18.8% | 1 233 | 5.2% | 167.79 |
| Operating Expenditure | 20 872 813 | 3 706 690 | 17.8% | 4 026 851 | 19.3% | 7 733 541 | 37.1% | 3 893 039 | 35.0% | 3.49 |
| Employee related costs | 6 298 277 | 1 024 419 | 16.3% | 1 190 003 | 18.9% | 2 214 422 | 35.2% | 1 212 112 | 35.8% | (1.89 |
| Remuneration of councillors | 398 401 | 59 939 | 15.0% | 74 838 | 18.8% | 134 777 | 33.8% | 53 621 | 30.2% | 39.69 |
| Debt impairment | 1 641 943 | 48 682 | 3.0% | 145 993 | 8.9% | 194 675 | 11.9% | 58 653 | 4.3% | 148.99 |
| Depreciation and asset impairment | 2 055 939 | 169 873 | 8.3% | 236 448 | 11.5% | 406 320 | 19.8% | 88 041 | 4.2% | 168.69 |
| Finance charges | 644 172 | 168 579 | 26.2% | 203 624 | 31.6% | 372 203 | 57.8% | 149 032 | 103.4% | |
| Bulk purchases | 5 041 143 | 1 440 249 | 28.6% | 1 053 012 | 20.9% | 2 493 261 | 49.5% | 1 195 768 | 50.4% | (11.99 |
| Other Materials | 471 516 | 51 693 | 11.0% | 93 012 | 19.7% | 144 704 | 30.7% | 80 843 | 30.4% | 15.19 |
| Contracted services | 2 372 800 | 388 300 | 16.4% | 567 972 | 23.9% | 956 272 | 40.3% | 643 147 | 38.0% | (11.79 |
| Transfers and subsidies | 375 148 | 46 099 | 12.3% | 85 801 | 22.9% | 131 899 | 35.2% | 62 680 | 35.5% | 36.99 |
| Other expenditure | 1 572 927 | 310 465 | 19.7% | 376 313 | 23.9% | 686 778 | 43.7% | 349 169 | 39.0% | 7.89 |
| Losses | 546 | (1 607) | (294.1%) | (164) | (30.0%) | (1 771) | (324.0%) | (26) | (19.0%) | 524.59 |
| Surplus/(Deficit) | (2 280 703) | 1 682 733 | | (92 242) | | 1 590 491 | | 186 665 | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) | 2 975 201 | 223 943 | 7.5% | 520 640 | 17.5% | 744 584 | 25.0% | 239 443 | 23.6% | 117.49 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE | 18 784 | 469 | 2.5% | 80 741 | 429.8% | 81 210 | 432.3% | (22 994) | 27.0% | (451.1% |
| Transfers and subsidies - capital (in-kind - all) | 24 501 | 187 | .8% | - | - | 187 | .8% | 3 250 | 26.4% | (100.0% |
| Surplus/(Deficit) after capital transfers and contributions | 737 783 | 1 907 332 | | 509 139 | | 2 416 471 | | 406 364 | | |
| Taxation | | - | - | | - | | - | | - | - |
| Surplus/(Deficit) after taxation | 737 783 | 1 907 332 | | 509 139 | | 2 416 471 | | 406 364 | | |
| Attributable to minorities | | - | · | - | - | | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 737 783 | 1 907 332 | | 509 139 | | 2 416 471 | | 406 364 | | |
| Share of surplus/ (deficit) of associate | | | | | - | | - | - | - | - |
| Surplus/(Deficit) for the year | 737 783 | 1 907 332 | | 509 139 | | 2 416 471 | | 406 364 | | |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year 1 | o Date | Second | l 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| R thousands | | | | | | | арргорпалоп | | арргорпалоп | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 3 264 466 | 344 728 | 10.6% | 495 564 | 15.2% | 840 291 | 25.7% | 410 086 | 50.8% | 20.8% |
| National Government | 2 725 234 | 311 729 | 11.4% | 449 001 | 16.5% | 760 730 | 27.9% | 375 177 | 53.7% | 19.7% |
| Provincial Government | 220 | - | - | - | - | - | - | 1 128 | 46.8% | (100.0% |
| District Municipality | 14 300 | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | 8 000 | 2 243 | 28.0% | 3 285 | 41.1% | 5 528 | 69.1% | - | - | (100.0% |
| Transfers recognised - capital | 2 747 754 | 313 972 | 11.4% | 452 286 | 16.5% | 766 258 | 27.9% | 376 305 | 53.1% | 20.29 |
| Borrowing | 13 980 | 126 | .9% | 374 | 2.7% | 500 | 3.6% | 3 981 | 27.4% | (90.6% |
| Internally generated funds | 502 732 | 30 629 | 6.1% | 42 904 | 8.5% | 73 533 | 14.6% | 29 800 | 25.7% | 44.09 |
| Capital Expenditure Functional | 3 924 304 | 374 759 | 9.5% | 610 655 | 15.6% | 985 414 | 25.1% | 517 768 | 31.1% | 17.99 |
| Municipal governance and administration | 265 721 | 16 296 | 6.1% | 36 092 | 13.6% | 52 388 | 19.7% | 34 923 | (99.3%) | 3.39 |
| Executive and Council | 4 909 | 214 | 4.4% | 1 054 | 21.5% | 1 268 | 25.8% | 995 | 22.3% | 5.99 |
| Finance and administration | 260 208 | 16 065 | 6.2% | 35 038 | 13.5% | 51 103 | 19.6% | 33 929 | (103.5%) | 3.39 |
| Internal audit | 604 | 17 | 2.8% | | | 17 | 2.8% | - | | - |
| Community and Public Safety | 267 863 | 28 327 | 10.6% | 36 286 | 13.5% | 64 613 | 24.1% | 24 840 | 17.4% | 46.19 |
| Community and Social Services | 154 485 | 18 352 | 11.9% | 18 497 | 12.0% | 36 849 | 23.9% | 15 721 | 14.6% | 17.79 |
| Sport And Recreation | 72 093 | 1 161 | 1.6% | 5 942 | 8.2% | 7 103 | 9.9% | 8 110 | 27.2% | (26.79 |
| Public Safety | 31 875 | 8 765 | 27.5% | 8 760 | 27.5% | 17 524 | 55.0% | 1 009 | 12.6% | 768.19 |
| Housing | 6 870 | - | - | 3 087 | 44.9% | 3 087 | 44.9% | - | 47.5% | (100.09) |
| Health | 2 540 | 50 | 2.0% | - | - | 50 | 2.0% | - | (12.0%) | - |
| Economic and Environmental Services | 1 113 100 | 108 543 | 9.8% | 205 724 | 18.5% | 314 267 | 28.2% | 159 528 | 35.6% | 29.09 |
| Planning and Development | 207 163 | 8 235 | 4.0% | 39 046 | 18.8% | 47 281 | 22.8% | 34 315 | 43.8% | 13.89 |
| Road Transport | 902 447 | 100 228 | 11.1% | 166 567 | 18.5% | 266 795 | 29.6% | 125 213 | 33.2% | 33.09 |
| Environmental Protection | 3 490 | 79 | 2.3% | 111 | 3.2% | 190 | 5.4% | - | - | (100.09 |
| Trading Services | 2 277 494 | 221 553 | 9.7% | 332 512 | 14.6% | 554 065 | 24.3% | 298 217 | 53.1% | 11.59 |
| Energy sources | 346 811 | 52 036 | 15.0% | 68 150 | 19.7% | 120 186 | 34.7% | 51 759 | 30.2% | 31.79 |
| Water Management | 1 150 628 | 129 230 | 11.2% | 152 613 | 13.3% | 281 843 | 24.5% | 161 457 | 74.4% | (5.59 |
| Waste Water Management | 614 833 | 47 975 | 7.8% | 93 208 | 15.2% | 141 183 | 23.0% | 74 874 | 27.5% | 24.59 |
| Waste Management | 165 223 | (7 688) | (4.7%) | 18 541 | 11.2% | 10 853 | 6.6% | 10 128 | 45.0% | 83.19 |
| Other | 125 | 41 | 32.9% | 40 | 31.9% | 81 | 64.8% | 258 | 8.9% | (84.5% |

| Tart 3. Casif Receipts and Fayments | | | | 2019/20 | | | | 201 | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year | to Date | Second | I Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 7 820 257 | 1 960 104 | 25.1% | 1 566 513 | 20.0% | 3 526 617 | 45.1% | 1 751 280 | 38.0% | (10.6%) |
| Property rates | 244 247 | 201 686 | 82.6% | 180 782 | 74.0% | 382 468 | 156.6% | 154 855 | 32.0% | 16.7% |
| Service charges | 825 656 | 403 570 | 48.9% | 454 270 | 55.0% | 857 840 | 103.9% | 363 799 | 22.6% | 24.9% |
| Other revenue | 1 673 776 | 305 271 | 18.2% | 339 175 | 20.3% | 644 446 | 38.5% | 348 154 | 265.4% | (2.6%) |
| Transfers and Subsidies - Operational | 4 407 449 | 921 601 | 20.9% | 483 588 | 11.0% | 1 405 189 | 31.9% | 689 226 | 34.6% | (29.8%) |
| Transfers and Subsidies - Capital | 459 450 | 109 051 | 23.7% | 82 276 | 17.9% | 191 327 | 41.6% | 157 246 | 49.4% | (47.7%) |
| Interest | 209 679 | 18 925 | 9.0% | 26 421 | 12.6% | 45 346 | 21.6% | 38 001 | 33.8% | (30.5%) |
| Dividends | | | - | | - | | - | | - | |
| Payments | (16 920 094) | (3 452 444) | 20.4% | (3 568 133) | 21.1% | (7 020 577) | 41.5% | (3 701 041) | 41.7% | (3.6%) |
| Suppliers and employees | (16 140 333) | (3 274 946) | 20.3% | (3 354 488) | 20.8% | (6 629 434) | 41.1% | (3 530 311) | 40.7% | (5.0%) |
| Finance charges | (644 172) | (168 579) | 26.2% | (203 624) | 31.6% | (372 203) | 57.8% | (149 032) | 103.4% | 36.6% |
| Transfers and grants | (135 588) | (8 918) | 6.6% | (10 021) | 7.4% | (18 940) | 14.0% | (21 698) | 50.5% | (53.8%) |
| Net Cash from/(used) Operating Activities | (9 099 836) | (1 492 340) | 16.4% | (2 001 620) | 22.0% | (3 493 960) | 38.4% | (1 949 761) | 46.9% | 2.7% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 61 101 | 323 | .5% | 647 | 1.1% | 970 | 1.6% | 44 889 | 31.5% | (98.6%) |
| Proceeds on disposal of PPE | | 52 | - | 650 | - | 702 | - | 366 | - | 77.6% |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | 11 495 | (12) | (.1%) | (0) | - | (12) | (.1%) | 42 167 | .4% | (100.0%) |
| Decrease (increase) in non-current investments | 49 606 | 282 | .6% | (2) | - | 280 | .6% | 2 356 | (10.2%) | (100.1%) |
| Payments | (3 201 756) | (167 760) | | (268 847) | 8.4% | (436 607) | 13.6% | (266 985) | 17.3% | .7% |
| Capital assets | (3 201 756) | (167 760) | 5.2% | (268 847) | 8.4% | (436 607) | 13.6% | (266 985) | 17.3% | .7% |
| Net Cash from/(used) Investing Activities | (3 140 655) | (167 437) | 5.3% | (268 200) | 8.5% | (435 638) | 13.9% | (222 096) | 17.1% | 20.8% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 49 578 | (4 087) | (8.2%) | (964) | (1.9%) | (5 051) | (10.2%) | 676 | 1.9% | (242.6%) |
| Short term loans | | | | | | | | - | - | |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 49 578 | (4 087) | (8.2%) | (964) | (1.9%) | (5 051) | (10.2%) | 676 | 1.9% | (242.6%) |
| Payments | (52 629) | (98 296) | 186.8% | 15 164 | (28.8%) | (83 132) | 158.0% | 75 | 274.7% | 20 229.6% |
| Repayment of borrowing | (52 629) | (98 296) | 186.8% | 15 164 | (28.8%) | (83 132) | 158.0% | 75 | 274.7% | 20 229.6% |
| Net Cash from/(used) Financing Activities | (3 051) | (102 383) | 3 356.3% | 14 200 | (465.5%) | (88 183) | 2 890.8% | 751 | 36.1% | 1 791.5% |
| Net Increase/(Decrease) in cash held | (12 243 542) | (1 762 161) | 14.4% | (2 255 620) | 18.4% | (4 017 781) | 32.8% | (2 171 106) | 37.4% | 3.9% |
| Cash/cash equivalents at the year begin: | 519 096 | 1 928 741 | 371.6% | 62 793 | 12.1% | 1 928 741 | 371.6% | 912 016 | 93.3% | (93.1%) |
| Cash/cash equivalents at the year end: | (11 724 446) | 145 275 | (1.2%) | (2 475 942) | 21.1% | (2 475 942) | 21.1% | (1 521 876) | 17.3% | 62.7% |
| * | , , , , | | , , | | | | | | | |

Part 4: Debtor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Deb Deb | ts Written Off to tors | Impairment - Counci | |
|---|----------|--------|--------------|------|--------------|------|--------------|-------|-----------|--------|-----------------------|---------------------------|------------------------|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 79 323 | 4.7% | 42 656 | 2.5% | 45 770 | 2.7% | 1 531 625 | 90.1% | 1 699 374 | 19.8% | 16 468 | 1.0% | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 168 197 | 12.8% | 42 219 | 3.2% | 49 187 | 3.7% | 1 057 204 | 80.3% | 1 316 806 | 15.4% | 11 933 | .9% | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 176 820 | 9.7% | 71 085 | 3.9% | 92 995 | 5.1% | 1 485 429 | 81.3% | 1 826 329 | 21.3% | - | - | - | |
| Receivables from Exchange Transactions - Waste Water Management | 27 755 | 3.5% | | 2.2% | 15 112 | 1.9% | 723 143 | 92.4% | 782 906 | 9.1% | 8 208 | 1.0% | - | |
| Receivables from Exchange Transactions - Waste Management | 33 906 | 5.6% | 13 998 | 2.3% | 17 160 | 2.8% | 544 286 | 89.3% | 609 349 | 7.1% | 7 865 | 1.3% | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 743 | 6.2% | 209 | 1.7% | 352 | 2.9% | 10 673 | 89.1% | 11 977 | .1% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 24 886 | 4.0% | 13 432 | 2.2% | 16 076 | 2.6% | 567 983 | 91.3% | 622 377 | 7.3% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | (43 591) | (2.6%) | 46 258 | 2.7% | 40 223 | 2.4% | 1 657 029 | 97.5% | 1 699 919 | 19.8% | 4 961 | .3% | - | - |
| Total By Income Source | 468 040 | 5.5% | 246 751 | 2.9% | 276 875 | 3.2% | 7 577 372 | 88.4% | 8 569 038 | 100.0% | 49 435 | .6% | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 48 697 | 9.0% | 21 363 | 3.9% | 36 313 | 6.7% | 384 622 | 70.9% | 542 595 | 6.3% | 939 | .2% | - | - |
| Commercial | 108 461 | 9.1% | 87 138 | 7.3% | 48 549 | 4.1% | 591 585 | 49.9% | 1 186 023 | 13.8% | 8 327 | .7% | - | - |
| Households | 338 018 | 5.3% | 129 584 | 2.0% | 175 692 | 2.8% | 2 278 788 | 35.9% | 6 352 896 | 74.1% | 40 169 | .6% | - | - |
| Other | (27 137) | (5.6%) | 8 667 | 1.8% | 16 321 | 3.3% | 76 628 | 15.7% | 487 524 | 5.7% | - | - | - | - |
| Total By Customer Group | 468 040 | 5.5% | 246 751 | 2.9% | 276 875 | 3.2% | 7 577 372 | 88.4% | 8 569 038 | 100.0% | 49 435 | .6% | - | - |

Part 5: Creditor Age Analysis

| | 0 - 30 |) Days | 31 - 60 Days | | 61 - 9 | 0 Days | Over 9 | 0 Days | Tol | tal |
|-------------------------|---------|--------|--------------|-------|---------|--------|-----------|--------|-----------|--------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 109 296 | 2.6% | 216 001 | 5.1% | 241 219 | 5.6% | 3 707 585 | 86.7% | 4 274 101 | 56.5% |
| Bulk Water | 3 240 | .4% | 35 064 | 4.1% | 3 729 | .4% | 807 624 | 95.1% | 849 657 | 11.2% |
| PAYE deductions | 21 876 | 100.0% | - | - | - | - | - | - | 21 876 | .3% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | |
| Pensions / Retirement | 20 744 | 100.0% | - | - | - | - | - | - | 20 744 | .3% |
| Loan repayments | - | - | - | - | - | - | 20 488 | 100.0% | 20 488 | .3% |
| Trade Creditors | 256 426 | 13.1% | 163 392 | 8.4% | 188 240 | 9.6% | 1 347 845 | 68.9% | 1 955 903 | 25.9% |
| Auditor-General | 488 | 3.1% | 8 446 | 52.9% | 2 303 | 14.4% | 4 717 | 29.6% | 15 955 | .2% |
| Other | 11 723 | 2.9% | 13 081 | 3.2% | 4 882 | 1.2% | 373 012 | 92.6% | 402 698 | 5.3% |
| Total | 423 793 | 5.6% | 435 985 | 5.8% | 440 373 | 5.8% | 6 261 271 | 82.8% | 7 561 422 | 100.0% |

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experionale | | | | 2019/20 | | | | 201 | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year 1 | o Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| | 540 400 | 404 (00 | 20.70/ | 4/5.047 | 00.40/ | 356 906 | (0.00) | 123 137 | 0.00/ | 24.00 |
| Operating Revenue | 568 138 | 191 689 | 33.7% | 165 217 | 29.1% | | 62.8% | | 2.3% | 34.2% |
| Property rates | 95 372 | 30 948 | 32.4% | 31 073 | 32.6% | 62 021 | 65.0% | 113 879 | (7.8%) | (72.7% |
| Service charges - electricity revenue | 36 205 | 7 439 | 20.5% | 5 751 | 15.9% | 13 190 | 36.4% | 1 697 | 8.0% | 239.09 |
| Service charges - water revenue | 43 632 | 1 480 | 3.4% | 1 454 | 3.3% | 2 934 | 6.7% | 814 | 31.7% | 78.79 |
| Service charges - sanitation revenue | 11 669 | 2 179 | 18.7% | 2 237 | 19.2% | 4 416 | 37.8% | 614 | 24.4% | 264.69 |
| Service charges - refuse revenue | 8 198 | 2 447 | 29.8% | 2 326 | 28.4% | 4 773 | 58.2% | 590 | 11.9% | 294.49 |
| Rental of facilities and equipment | 1 544 | 400 | 25.9% | 399 | 25.8% | 798 | 51.7% | 134 | 16.6% | 196.69 |
| Interest earned - external investments | 2 920 | 984 | 33.7% | 1 367 | 46.8% | 2 351 | 80.5% | 386 | 27.1% | |
| Interest earned - outstanding debtors | 51 779 | 15 501 | 29.9% | 16 199 | 31.3% | 31 700 | 61.2% | 3 903 | 24.9% | 315.09 |
| Dividends received | | 1 | - | | | | | | | |
| Fines, penalties and forfeits | 172 | 13 | 7.7% | 172 | 100.0% | 185 | 107.7% | 32 | 1.2% | 442.29 |
| Licences and permits | | - | - | | - | - | - | 5 | 214.8% | (100.09 |
| Agency services | 315 350 | 129 982 | - | 103 749 | 32.9% | 233 732 | 74.1% | - | - | - (400.00 |
| Transfers and subsidies Other revenue | 1 298 | 129 982 | 41.2% | | | | | - | - 07.404 | (100.09 |
| Other revenue Gains | 1 298 | 31/ | 24.5% | 489 | 37.7% | 807 | 62.2% | 1 084 | 37.1% | (54.99 |
| Gallis | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 528 224 | 112 823 | 21.4% | 97 431 | 18.4% | 210 254 | 39.8% | 80 006 | 18.5% | 21.89 |
| Employee related costs | 130 819 | 46 221 | 35.3% | 41 120 | 31.4% | 87 340 | 66.8% | 14 083 | 9.0% | 192.09 |
| Remuneration of councillors | 26 745 | 6 964 | 26.0% | 6 680 | 25.0% | 13 643 | 51.0% | 2 195 | 8.3% | 204.39 |
| Debt impairment | 54 219 | - | - | | - | - | - | - | - | - |
| Depreciation and asset impairment | 45 364 | - | - | | - | - | - | - | - | - |
| Finance charges | - | - | - | | - | - | - | - | - | - |
| Bulk purchases | 91 551 | 19 654 | 21.5% | 19 246 | 21.0% | 38 900 | 42.5% | 42 571 | 64.8% | (54.89 |
| Other Materials | 31 162 | 2 546 | 8.2% | 2 517 | 8.1% | 5 063 | 16.2% | 3 517 | 40.6% | (28.49 |
| Contracted services | 106 897 | 28 572 | 26.7% | 18 653 | 17.4% | 47 225 | 44.2% | 12 454 | 23.3% | 49.8 |
| Transfers and subsidies | 2 000 | 656 | 32.8% | 328 | 16.4% | 984 | 49.2% | - | - | (100.09 |
| Other expenditure | 39 467 | 8 211 | 20.8% | 8 888 | 22.5% | 17 099 | 43.3% | 5 186 | 16.9% | 71.4 |
| Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 39 914 | 78 866 | | 67 786 | | 146 651 | | 43 131 | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist | 339 072 | - | - | (40 000) | (11.8%) | (40 000) | (11.8%) | - | - | (100.09 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE | 1 | _ | | (, | | () | | _ | _ | (|
| | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers and contributions | 378 986 | 78 866 | | 27 786 | | 106 651 | | 43 131 | | |
| Taxation | - | - | | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 378 986 | 78 866 | | 27 786 | | 106 651 | | 43 131 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 378 986 | 78 866 | | 27 786 | | 106 651 | | 43 131 | | |
| Share of surplus/ (deficit) of associate | - | | | | - | | - | | - | |
| Surplus/(Deficit) for the year | 378 986 | 78 866 | | 27 786 | | 106 651 | | 43 131 | | |

| | | | | 2019/20 | | | | 201 | 18/19 | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year | o Date | Second | d Quarter | |
| R thousands | 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 | Q2 of 2018/19 t Q2 of 2019/20 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 275 678 | 29 830 | 10.8% | 21 541 | 7.8% | 51 371 | 18.6% | 4 579 | 3.7% | 370.49 |
| National Government | 269 718 | 29 806 | 11.1% | 21 332 | 7.9% | 51 138 | 19.0% | 4 579 | 3.7% | 365.89 |
| Provincial Government | 207 / 10 | 27 000 | 11.170 | 21 332 | 7.770 | 31 130 | 17.070 | 4 3/7 | 3.170 | 303.07 |
| District Municipality | | | | | | | | | | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | | | | | | | | | | |
| Transfers recognised - capital | 269 718 | 29 806 | 11.1% | 21 332 | 7.9% | 51 138 | 19.0% | 4 579 | 3.7% | 365.89 |
| Borrowing | 207 / 10 | 27 000 | 11.170 | 21 332 | 7.770 | 31 130 | 17.070 | 43/7 | 3.770 | 303.07 |
| Internally generated funds | 5 960 | 24 | .4% | 209 | 3.5% | 233 | 3.9% | | | (100.0% |
| memaly generated tales | - | | - | | 0.070 | - | 0.770 | | - | (100.070 |
| Capital Expenditure Functional | 276 983 | 29 830 | 10.8% | 21 541 | 7.8% | 51 371 | 18.5% | 4 843 | 3.6% | 344.89 |
| Municipal governance and administration | 5 245 | 3 138 | 59.8% | 2 786 | 53.1% | 5 924 | 112.9% | 102 | 1.4% | 2 623.69 |
| Executive and Council | 175 | - | - | - | - | - | - | - | - | - |
| Finance and administration | 5 030 | 3 138 | 62.4% | 2 786 | 55.4% | 5 924 | 117.8% | 102 | 1.4% | 2 623.69 |
| Internal audit | 40 | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 12 180 | 3 754 | 30.8% | 5 370 | 44.1% | 9 124 | 74.9% | - | | (100.09 |
| Community and Social Services | 100 | - | - | - | - | | - | | | |
| Sport And Recreation | 2 020 | - | - | - | - | | - | | | - |
| Public Safety | 10 060 | 3 754 | 37.3% | 5 370 | 53.4% | 9 124 | 90.7% | - | - | (100.09 |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 30 300 | 5 517 | 18.2% | 4 354 | 14.4% | 9 871 | 32.6% | | - | (100.0% |
| Planning and Development | 200 | - | - | - | - | - | - | - | - | |
| Road Transport | 30 100 | 5 517 | 18.3% | 4 354 | 14.5% | 9 871 | 32.8% | - | - | (100.09 |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 229 238 | 17 421 | 7.6% | 9 031 | 3.9% | 26 452 | 11.5% | 4 740 | 6.0% | 90.59 |
| Energy sources | 17 550 | 4 781 | 27.2% | 5 603 | 31.9% | 10 383 | 59.2% | 4 579 | 47.5% | 22.39 |
| Water Management | 178 130 | 5 453 | 3.1% | - | - | 5 453 | 3.1% | - | - | - |
| Waste Water Management | 32 238 | 7 187 | 22.3% | 3 429 | 10.6% | 10 616 | 32.9% | - | - | (100.09) |
| Waste Management | 1 320 | - | - | | - | - | - | 161 | 7.6% | (100.09 |
| Other | 20 | - | - | - | - | - | - | - | - | - |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|----------------------------------|
| | Budget | First 0 | 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 | Actual Expenditure | Total Expenditure as % of main | Q2 of 2018/19 t Q2 of 2019/20 |
| R thousands | | | | | | | appropriation | | appropriation | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Property rates | | - | | | | - | - | | - | - |
| Service charges | | - | | | | | - | | - | |
| Other revenue | _ | _ | _ | _ | _ | - | _ | _ | _ | _ |
| Transfers and Subsidies - Operational | _ | _ | _ | _ | _ | | _ | _ | _ | _ |
| Transfers and Subsidies - Capital | | - | _ | - | _ | _ | - | _ | _ | _ |
| Interest | | - | | | | | - | | - | |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | (426 642) | (112 169) | 26.3% | (97 103) | 22.8% | (209 272) | 49.1% | (80 020) | 23.4% | 21.39 |
| Suppliers and employees | (426 642) | (112 169) | 26.3% | (97 103) | 22.8% | (209 272) | 49.1% | (80 020) | 23.4% | 21.39 |
| Finance charges | - | - | - | | - | - | - | - | - | - |
| Transfers and grants | - | - | - | | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | (426 642) | (112 169) | 26.3% | (97 103) | 22.8% | (209 272) | 49.1% | (80 020) | 23.4% | 21.39 |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | | | | | - | | - | |
| Decrease (Increase) in non-current debtors (not used) | | - | - | | - | | - | - | | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | | - | - | | - | | - | - | - | |
| Capital assets | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | | - | - | | - | | - | - | - | - |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 38 | (4) | (10.2%) | | _ | (4) | (10.2%) | | | |
| Short term loans | | | (10.270) | - | _ | | (10.270) | _ | _ | _ |
| Borrowing long term/refinancing | | - | _ | - | _ | _ | - | _ | _ | |
| Increase (decrease) in consumer deposits | 38 | (4) | (10.2%) | _ | _ | (4) | (10.2%) | _ | _ | |
| Payments | | - ' | | | _ | | | _ | _ | |
| Repayment of borrowing | | - | - | | | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | 38 | (4) | (10.2%) | - | - | (4) | (10.2%) | - | - | |
| Net Increase/(Decrease) in cash held | (426 604) | (112 173) | 26.3% | (97 103) | 22.8% | (209 276) | 49.1% | (80 020) | 22.9% | 21.39 |
| Cash/cash equivalents at the year begin: | 17 759 | (1.2.170) | 20.070 | (112 173) | (631.6%) | (207270) | | (4 120) | - | 2 622.3 |
| Cash/cash equivalents at the year end: | (408 845) | (112 173) | 27.4% | (209 276) | 51.2% | (209 276) | 51.2% | | 22.9% | 148.79 |
| Castricasti equivalents at the year end: | (408 845) | (112 173) | 21.4% | (209 276) | 51.2% | (209 276) | 51.2% | (84 141) | 22.9% | 148.7 |

Part 4: Debtor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Deb Deb | ts Written Off to tors | Impairment - Counci | Bad Debts ito I Policy |
|---|--------|-------|--------------|------|--------------|-------|--------------|-------|---------|--------|-----------------------|---------------------------|------------------------|---------------------------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1 588 | 8.6% | 407 | 2.2% | 634 | 3.4% | 15 875 | 85.8% | 18 503 | 2.4% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 2 089 | 10.8% | 837 | 4.3% | 984 | 5.1% | 15 379 | 79.7% | 19 290 | 2.5% | - | - | | - |
| Receivables from Non-exchange Transactions - Property Rates | 29 588 | 4.9% | 14 364 | 2.4% | 29 994 | 5.0% | 528 067 | 87.7% | 602 014 | 78.2% | - | - | | - |
| Receivables from Exchange Transactions - Waste Water Management | 2 478 | 3.7% | 1 181 | 1.8% | 1 157 | 1.7% | 61 785 | 92.8% | 66 601 | 8.6% | - | - | | - |
| Receivables from Exchange Transactions - Waste Management | 2 451 | 4.2% | 1 152 | 2.0% | 1 127 | 1.9% | 53 279 | 91.8% | 58 009 | 7.5% | | - | | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 341 | 5.9% | 167 | 2.9% | 166 | 2.9% | 5 132 | 88.4% | 5 805 | .8% | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 0 | 1.2% | 0 | .5% | 0 | .5% | 1 | 97.8% | 1 | - | | - | - | - |
| Total By Income Source | 38 536 | 5.0% | 18 107 | 2.4% | 34 061 | 4.4% | 679 518 | 88.2% | 770 223 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 10 479 | 6.8% | 4 969 | 3.2% | 11 956 | 7.8% | 125 816 | 82.1% | 153 220 | 19.9% | - | - | - | - |
| Commercial | 2 617 | 7.7% | 1 166 | 3.4% | 2 010 | 5.9% | 28 154 | 82.9% | 33 948 | 4.4% | - | - | | - |
| Households | 17 443 | 3.5% | 8 322 | 1.7% | 10 436 | 2.1% | 464 603 | 92.8% | 500 804 | 65.0% | | - | | - |
| Other | 7 997 | 9.7% | 3 650 | 4.4% | 9 659 | 11.7% | 60 946 | 74.1% | 82 251 | 10.7% | - | - | - | - |
| Total By Customer Group | 38 536 | 5.0% | 18 107 | 2.4% | 34 061 | 4.4% | 679 518 | 88.2% | 770 223 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| | 0 - 30 |) Days | 31 - 60 Days | | 61 - 90 |) Days | Over 9 | 90 Days | To | tal |
|-------------------------|--------|--------|--------------|-------|---------|--------|--------|---------|---------|--------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | | - | - | - | - | - | - | - | - | - |
| Bulk Water | | - | - | - | - | - | - | - | - | |
| PAYE deductions | | - | - | - | - | - | - | - | - | |
| VAT (output less input) | | - | - | - | - | - | - | - | - | |
| Pensions / Retirement | | - | - | - | - | - | - | - | - | |
| Loan repayments | | - | - | - | - | - | - | - | - | |
| Trade Creditors | 4 586 | 6.0% | 25 828 | 33.6% | 5 650 | 7.3% | 40 856 | 53.1% | 76 920 | 62.69 |
| Auditor-General | | - | - | - | - | - | - | - | - | |
| Other | 1 544 | 3.4% | 11 905 | 25.9% | 3 813 | 8.3% | 28 630 | 62.4% | 45 893 | 37.49 |
| Total | 6 130 | 5.0% | 37 733 | 30.7% | 9 463 | 7.7% | 69 486 | 56.6% | 122 813 | 100.09 |

| Contact Details | | |
|-------------------|------------|--------------|
| Financial Manager | Mr G Mnici | 017 942 4029 |

Source Local Government Database

MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experience | | | | 2019/20 | | | | 201 | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year 1 | o Date | Second | Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| | 740 965 | 216 486 | 29.2% | 199 292 | 26.9% | 415 778 | 56.1% | 169 278 | 53.4% | 17.7% |
| Operating Revenue | | | | | | | | | | |
| Property rates | 115 048 | 28 954 | 25.2% | 28 962 | 25.2% | 57 916 | 50.3% | 27 503 | 50.4% | 5.3% |
| Service charges - electricity revenue | 246 531 | 61 865 | 25.1% | 53 997 | 21.9% | 115 862 | 47.0% | 50 273 | 48.5% | 7.4% |
| Service charges - water revenue | 63 888 | 17 969 | 28.1% | 27 789 | 43.5% | 45 757 | 71.6% | 12 952 | 49.9% | 114.6% |
| Service charges - sanitation revenue | 36 986 | 9 564 | 25.9% | 9 403 | 25.4% | 18 968 | 51.3% | 8 234 | 51.0% | 14.2% |
| Service charges - refuse revenue | 30 971 | 7 449 | 24.1% | 7 774 | 25.1% | 15 223 | 49.2% | 6 712 | 50.9% | 15.8% |
| Rental of facilities and equipment | 2 296 | 960 | 41.8% | 727 | 31.7% | 1 687 | 73.5% | 496 | 48.9% | 46.6% |
| Interest earned - external investments | 1 800 | 605 | 33.6% | 568 | 31.6% | 1 174 | 65.2% | 376 | 66.1% | 51.0% |
| Interest earned - outstanding debtors | 31 864 | 8 584 | 26.9% | 8 813 | 27.7% | 17 397 | 54.6% | 7 412 | 53.7% | 18.9% |
| Dividends received | | - | | | - | 405 | - | | - | (07.00() |
| Fines, penalties and forfeits | 4 047 4 178 | 59 528 | 1.5% | 65 680 | 1.6% 16.3% | 125 | 3.1% 28.9% | 91 538 | 2.0% 34.2% | (27.8%) |
| Licences and permits | 4 178 | 528 | 12.6% | 680 | 16.3% | 1 209 | | 538 | 34.2% | 26.3% |
| Agency services | 180 588 | 74 526 | 41.3% | 57 365 | 31.8% | 131 891 | 73.0% | 50 621 | 71.2% | 13.3% |
| Transfers and subsidies Other revenue | | 74 526 4 238 | | 2 644 | | | | 3 153 | | |
| | 22 769 | | 18.6% | 2 644 503 | 11.6% | 6 882 | 30.2% | 3 153 918 | 54.7% | (16.1%) |
| Gains | - | 1 184 | | 503 | - | 1 687 | - | 918 | 3.1% | (45.2%) |
| Operating Expenditure | 903 335 | 202 916 | 22.5% | 126 991 | 14.1% | 329 907 | 36.5% | 319 470 | 53.7% | (60.2%) |
| Employee related costs | 234 578 | 54 666 | 23.3% | 56 100 | 23.9% | 110 766 | 47.2% | 51 556 | 49.8% | 8.8% |
| Remuneration of councillors | 16 317 | 3 778 | 23.2% | 3 778 | 23.2% | 7 556 | 46.3% | 3 553 | 46.1% | 6.3% |
| Debt impairment | 80 179 | 0 | | 71 870 | 89.6% | 71 870 | 89.6% | 35 160 | 42.6% | 104.4% |
| Depreciation and asset impairment | 84 417 | | | 61 944 | 73.4% | 61 944 | 73.4% | 39 680 | 42.1% | 56.1% |
| Finance charges | - | | | | - | | - | | | |
| Bulk purchases | 302 138 | 110 938 | 36.7% | (110 282) | (36.5%) | 657 | .2% | 147 810 | 78.6% | (174.6%) |
| Other Materials | 39 159 | 7 052 | 18.0% | 4 678 | 11.9% | 11 730 | 30.0% | 7 286 | 23.5% | (35.8%) |
| Contracted services | 94 814 | 12 127 | 12.8% | 22 402 | 23.6% | 34 529 | 36.4% | 22 107 | 39.0% | 1.3% |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 51 733 | 14 355 | 27.7% | 16 398 | 31.7% | 30 753 | 59.4% | 12 316 | 40.3% | 33.1% |
| Losses | - | - | - | 102 | - | 102 | - | - | - | (100.0%) |
| Surplus/(Deficit) | (162 370) | 13 570 | | 72 301 | | 85 871 | | (150 192) | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist | 130 075 | | | 22 500 | 17.3% | 22 500 | 17.3% | (100 172) | _ | (100.0% |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE | 1 | | | 22 500 | 17.070 | 22 500 | | | | (100.070) |
| Transiers and subsidies - capital (monetary anocyto-epartin Agencies, int), i | _ | | | | - | | _ | - | | |
| Surplus/(Deficit) after capital transfers and contributions | (32 296) | 13 570 | | 94 801 | | 108 371 | | (150 192) | | |
| Taxation | - | - | | - | - | | - | - | - | - |
| Surplus/(Deficit) after taxation | (32 296) | 13 570 | | 94 801 | | 108 371 | | (150 192) | | |
| Attributable to minorities | | - | | - | - | - | - | | - | - |
| Surplus/(Deficit) attributable to municipality | (32 296) | 13 570 | | 94 801 | | 108 371 | | (150 192) | | |
| Share of surplus/ (deficit) of associate | | | | - | - | - | - | | - | - |
| Surplus/(Deficit) for the year | (32 296) | 13 570 | | 94 801 | | 108 371 | | (150 192) | | |

| | | | | 201 | 8/19 | | | | | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year t | o Date | Second | l 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| R thousands | | | | | | | арргорпацоп | | арргорпацоп | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 195 149 | 16 810 | 8.6% | 30 234 | 15.5% | 47 044 | 24.1% | 17 597 | 38.3% | 71.8% |
| National Government | 190 149 | 16 631 | 8.7% | 30 215 | 15.9% | 46 846 | 24.6% | 17 584 | 38.3% | 71.8% |
| Provincial Government | - | - | - | - | - | | - | | - | |
| District Municipality | | - | | - | - | | - | - | | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | | - | | | - | | | | | |
| Transfers recognised - capital | 190 149 | 16 631 | 8.7% | 30 215 | 15.9% | 46 846 | 24.6% | 17 584 | 38.3% | 71.8% |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 5 000 | 179 | 3.6% | 19 | .4% | 197 | 3.9% | 13 | - | 41.6% |
| | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Functional | 195 149 | 16 810 | 8.6% | 30 234 | 15.5% | 47 044 | 24.1% | 17 818 | 36.5% | 69.7% |
| Municipal governance and administration | 1 000 | 179 | 17.9% | 19 | 1.9% | 197 | 19.7% | 233 | 25.9% | (92.0% |
| Executive and Council | 1 000 | 179 | 17.9% | 19 | 1.9% | 197 | 19.7% | 220 | 24.4% | (91.5% |
| Finance and administration | - | - | - | - | - | - | - | 13 | - | (100.0% |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 6 255 | 173 | 2.8% | 1 975 | 31.6% | 2 148 | 34.3% | - | | (100.0% |
| Community and Social Services | 500 | - | | 732 | 146.5% | 732 | 146.5% | - | - | (100.0% |
| Sport And Recreation | 4 655 | - | - | 1 243 | 26.7% | 1 243 | 26.7% | - | - | (100.0% |
| Public Safety | 1 100 | 173 | 15.7% | - | - | 173 | 15.7% | - | | - |
| Housing | - | - | - | - | - | - | - | - | - | |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 40 205 | 1 060 | 2.6% | 11 559 | 28.8% | 12 619 | 31.4% | 4 089 | 295.6% | 182.79 |
| Planning and Development | 40 205 | 1 060 | 2.6% | 11 559 | 28.8% | 12 619 | 31.4% | 4 089 | 295.6% | 182.79 |
| Road Transport Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| | 147 (00 | 15 200 | 10.40 | 1/ /01 | 11 20/ | 22.070 | - 21 70/ | 12 107 | 25.00/ | |
| Trading Services Energy sources | 147 689 24 000 | 15 398 2 797 | 10.4% 11.7% | 16 681 896 | 11.3% 3.7% | 32 079 3 693 | 21.7% 15.4% | 13 497 1 769 | 25.0% 19.5% | 23.69 |
| Water Management | 75 075 | (168) | (.2%) | 890 | 3.776 | (168) | (.2%) | 1 676 | 5.8% | (100.0% |
| Waste Water Management | 48 614 | 12 770 | 26.3% | 15 785 | 32.5% | 28 554 | 58.7% | 10 050 | 58.4% | 57.19 |
| Waste Management | 40014 | 12 / / 0 | 20.370 | 15 765 | 32.376 | 20 334 | 30.770 | 10 030 | 1.5% | (100.0% |
| Other | | | | | _ | _ | _ | | 1.570 | (100.07 |
| out. | | 1 | | | 1 | | | | 1 | |

| | | | | 2019/20 | | | | 201 | 8/19 | 1 |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|----------------------------------|
| | Budget | First (| Quarter | Second | l 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 | Actual Expenditure | Total Expenditure as % of main | Q2 of 2018/19 t Q2 of 2019/20 |
| R thousands | | | | | | | appropriation | | appropriation | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Property rates | | - | | | - | | | - | | - |
| Service charges | | - | - | - | - | - | - | - | - | - |
| Other revenue | _ | _ | _ | | - | _ | | _ | | _ |
| Transfers and Subsidies - Operational | | _ | _ | - | - | _ | - | _ | - | - |
| Transfers and Subsidies - Capital | | - | | | - | | - | | | - |
| Interest | | | - | | | | - | - | | - |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | (738 740) | (202 916) | 27.5% | 6 925 | (.9%) | (195 991) | 26.5% | (244 630) | 56.7% | (102.8% |
| Suppliers and employees | (738 740) | (202 916) | 27.5% | 6 925 | (.9%) | (195 991) | 26.5% | (244 630) | 56.7% | (102.8% |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | (738 740) | (202 916) | 27.5% | 6 925 | (.9%) | (195 991) | 26.5% | (244 630) | 56.7% | (102.8% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (162) | | | | | | - | | | - |
| Proceeds on disposal of PPE | , , , | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | (162) | - | - | | | | - | - | | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Capital assets | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (162) | - | - | - | - | - | - | - | - | - |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | (1 635) | (906) | 55.4% | (254) | 15.5% | (1 159) | 70.9% | (512) | (12.7%) | (50.5% |
| Short term loans | ,, | | - | | | | - | | | |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | (1 635) | (906) | 55.4% | (254) | 15.5% | (1 159) | 70.9% | (512) | (12.7%) | (50.5% |
| Payments | | - | - | | - | | | - | | - |
| Repayment of borrowing | | - | - | | | | - | - | | - |
| Net Cash from/(used) Financing Activities | (1 635) | (906) | 55.4% | (254) | 15.5% | (1 159) | 70.9% | (512) | (12.7%) | (50.5% |
| Net Increase/(Decrease) in cash held | (740 537) | (203 822) | 27.5% | 6 671 | (.9%) | (197 150) | 26.6% | (245 142) | 58.1% | (102.7% |
| Cash/cash equivalents at the year begin: | 2 027 | 24 526 | 1 209.8% | (179 288) | (8 843.8%) | 24 526 | 1 209.8% | (194 283) | - | (7.7% |
| Cash/cash equivalents at the year end: | (738 510) | | | (172 616) | | (172 616) | | | 66.5% | (60.5% |
| ousieusii oquivalents at the year enu. | (130 310) | (177 200) | 24.370 | (172 010) | 23.470 | (172 010) | 23.470 | (431 010) | 00.370 | (00.07 |

Part 4: Debtor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Deb Deb | ts Written Off to tors | Impairment - Counci | |
|---|--------|-------|--------------|-------|--------------|-------|--------------|--------|---------|--------|-----------------------|---------------------------|------------------------|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 17 318 | 11.9% | 5 304 | 3.6% | 4 025 | 2.8% | 119 349 | 81.7% | 145 996 | 20.3% | 16 468 | 11.3% | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 13 758 | 13.0% | 8 896 | 8.4% | 3 743 | 3.5% | 79 185 | 75.0% | 105 582 | 14.7% | 11 933 | 11.3% | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 8 378 | 9.0% | 5 552 | 6.0% | 3 714 | 4.0% | 75 418 | 81.0% | 93 062 | 13.0% | - | - | - | |
| Receivables from Exchange Transactions - Waste Water Management | 3 533 | 5.0% | 2 490 | 3.5% | 1 593 | 2.3% | 63 098 | 89.2% | 70 714 | 9.9% | 8 208 | 11.6% | - | |
| Receivables from Exchange Transactions - Waste Management | 3 105 | 4.5% | 1 909 | 2.7% | 1 323 | 1.9% | 63 330 | 90.9% | 69 668 | 9.7% | 7 865 | 11.3% | - | |
| Receivables from Exchange Transactions - Property Rental Debtors | - | | - | | - | - | 0 | 100.0% | 0 | - | - | - | - | |
| Interest on Arrear Debtor Accounts | 3 065 | 1.7% | 2 959 | 1.7% | 2 897 | 1.6% | 167 478 | 94.9% | 176 399 | 24.6% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 3 014 | 5.3% | 621 | 1.1% | 546 | 1.0% | 52 246 | 92.6% | 56 428 | 7.9% | 4 961 | 8.8% | - | - |
| Total By Income Source | 52 171 | 7.3% | 27 732 | 3.9% | 17 843 | 2.5% | 620 103 | 86.4% | 717 849 | 100.0% | 49 435 | 6.9% | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 3 539 | 17.8% | 3 105 | 15.6% | 2 392 | 12.0% | 10 861 | 54.6% | 19 897 | 2.8% | 939 | 4.7% | - | |
| Commercial | 19 049 | 13.0% | 11 318 | 7.7% | 5 384 | 3.7% | 110 979 | 75.6% | 146 730 | 20.4% | 8 327 | 5.7% | - | - |
| Households | 29 582 | 5.4% | 13 309 | 2.4% | 10 067 | 1.8% | 498 263 | 90.4% | 551 221 | 76.8% | 40 169 | 7.3% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 52 171 | 7.3% | 27 732 | 3.9% | 17 843 | 2.5% | 620 103 | 86.4% | 717 849 | 100.0% | 49 435 | 6.9% | - | - |

Part 5: Creditor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 9 | 0 Days | Over 9 | 0 Days | Tot | al |
|-------------------------|--------|-------|--------------|--------|--------|--------|---------|--------|---------|--------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 36 | - | 19 643 | 12.3% | - | | 139 796 | 87.7% | 159 475 | 19.49 |
| Bulk Water | 7 | - | 30 290 | 6.0% | - | - | 478 632 | 94.0% | 508 930 | 62.09 |
| PAYE deductions | - | - | - | - | - | - | - | - | | - |
| VAT (output less input) | - | - | - | | - | - | | - | - | |
| Pensions / Retirement | - | - | - | | - | - | | - | - | |
| Loan repayments | - | - | - | | - | - | | - | - | |
| Trade Creditors | 2 569 | 2.2% | 37 950 | 31.9% | 78 457 | 65.9% | | - | 118 975 | 14.59 |
| Auditor-General | - | - | 4 486 | 100.0% | - | - | | - | 4 486 | .59 |
| Other | 7 228 | 24.6% | - | - | - | - | 22 095 | 75.4% | 29 323 | 3.69 |
| Total | 9 839 | 1.2% | 92 369 | 11.2% | 78 457 | 9.6% | 640 524 | 78.0% | 821 189 | 100.0% |

| Contact Details | | |
|-------------------|-------------------|--------------|
| Financial Manager | Mc M M D Matchaka | 017 901 3502 |

Source Local Government Database

MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Faitt. Operating Revenue and Expenditure | | | | 2019/20 | | | | 201 | 8/19 | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|-----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year 1 | 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 | Actual Expenditure | Total Expenditure as % of main | Q2 of 2018/19 to Q2 of 2019/20 |
| R thousands | | | | | - FF F | | appropriation | | appropriation | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 567 907 | 175 756 | 30.9% | 157 383 | 27.7% | 333 139 | 58.7% | 139 731 | 60.3% | 12.6% |
| Property rates | 49 495 | 18 293 | 37.0% | 18 356 | 37.1% | 36 649 | 74.0% | 15 187 | 64.7% | 20.99 |
| Service charges - electricity revenue | 156 983 | 35 793 | 22.8% | 36 692 | 23.4% | 72 484 | 46.2% | 35 800 | 54.2% | 2.59 |
| Service charges - vater revenue | 26 345 | 6 535 | 24.8% | 5 674 | 21.5% | 12 209 | 46.3% | 5 211 | 46.7% | 8.9 |
| Service charges - sanitation revenue | 17 868 | 2 641 | 14.8% | 2 653 | 14.8% | 5 294 | 29.6% | 2 439 | 39.3% | 8.89 |
| Service charges - refuse revenue | 11 977 | 3 023 | 25.2% | 3 028 | 25.3% | 6 051 | 50.5% | 2 841 | 48.2% | 6.69 |
| Rental of facilities and equipment | 2 457 | 49 | 2.0% | 5020 | 2.1% | 100 | 4.1% | 53 | 6.4% | (5.59 |
| Interest earned - external investments | 1 797 | 7 217 | 401.7% | 7 403 | 412.0% | 14 620 | 813.7% | 6 397 | 90.9% | 15.79 |
| Interest earned - outstanding debtors | 16 446 | , 217 | 401.770 | , 403 | 712.070 | 14 020 | 013.770 | 0 397 | 70.970 | 15.71 |
| Dividends received | 10 440 | | - | | | | | - | 1 | _ |
| Fines, penalties and forfeits | 1 044 | 376 | 36.1% | 284 | 27.2% | 660 | 63.2% | 171 | 12.9% | 66.39 |
| Licences and permits | 113 | 19 | 17.0% | 3 | 2.4% | 22 | 19.4% | 26 | 97.2% | (89.6% |
| Agency services | 113 | 19 | 17.076 | 3 | 2.470 | 22 | 17.470 | 20 | 71.270 | (07.07 |
| Transfers and subsidies | 244 129 | 101 027 | 41.4% | 79 468 | 32.6% | 180 495 | 73.9% | 70 907 | 73.4% | 12.19 |
| Other revenue | 39 252 | 784 | 2.0% | 3 771 | 9.6% | 4 556 | 11.6% | 698 | 11.3% | 440.09 |
| Gains | 39 232 | 704 | 2.0% | 3771 | 7.070 | 4 330 | 11.0% | | 11.370 | 440.03 |
| | - | - | | - | - | - | | | - | - |
| Operating Expenditure | 618 657 | 79 815 | 12.9% | 248 659 | 40.2% | 328 474 | 53.1% | 127 518 | 32.9% | 95.09 |
| Employee related costs | 186 258 | 30 969 | 16.6% | 64 631 | 34.7% | 95 600 | 51.3% | 31 525 | 32.3% | 105.09 |
| Remuneration of councillors | 16 913 | 2 547 | 15.1% | 5 018 | 29.7% | 7 565 | 44.7% | 2 304 | 28.6% | 117.89 |
| Debt impairment | 51 500 | - | - | | - | | - | - | - | - |
| Depreciation and asset impairment | 76 854 | (52) | (.1%) | (650) | (.8%) | (702) | (.9%) | (366) | (9.6%) | 77.69 |
| Finance charges | 7 634 | 3 998 | 52.4% | 294 | 3.8% | 4 292 | 56.2% | 3 467 | - | (91.5% |
| Bulk purchases | 148 814 | 19 606 | 13.2% | 129 509 | 87.0% | 149 115 | 100.2% | 45 099 | 57.9% | 187.29 |
| Other Materials | 14 699 | 1 662 | 11.3% | 8 267 | 56.2% | 9 930 | 67.6% | 7 534 | 42.7% | 9.79 |
| Contracted services | 51 717 | 13 790 | 26.7% | 23 049 | 44.6% | 36 839 | 71.2% | 23 619 | 50.0% | (2.4% |
| Transfers and subsidies | 12 292 | 1 052 | 8.6% | 1 506 | 12.2% | 2 558 | 20.8% | 1 194 | 30.2% | 26.19 |
| Other expenditure | 51 976 | 6 243 | 12.0% | 17 036 | 32.8% | 23 279 | 44.8% | 13 142 | 35.0% | 29.69 |
| Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (50 750) | 95 942 | | (91 276) | | 4 665 | | 12 213 | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) | 118 419 | 28 117 | 23.7% | - | - | 28 117 | 23.7% | 13 218 | 56.5% | (100.0% |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 67 669 | 124 058 | | (91 276) | | 32 782 | | 25 431 | | |
| Taxation | | | | | _ | | | | | |
| Surplus/(Deficit) after taxation | 67 669 | 124 058 | | (91 276) | - | 32 782 | - | 25 431 | - | |
| Attributable to minorities | 07 007 | 124 030 | | (71 270) | | 32 702 | - | 23431 | _ | _ |
| Surplus/(Deficit) attributable to municipality | 67 669 | 124 058 | | (91 276) | | 32 782 | | 25 431 | | |
| Share of surplus/ (deficit) of associate | - 07 007 | 124 030 | | (71 270) | - | 32 702 | - | 23431 | - | |
| Surplus/(Deficit) for the year | 67 669 | 124 058 | | (91 276) | | 32 782 | | 25 431 | | |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year | o Date | Second | Quarter | |
| R thousands | 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 | Q2 of 2018/19 Q2 of 2019/20 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 144 719 | 23 170 | 16.0% | 10 179 | 7.0% | 33 349 | 23.0% | 17 766 | 67.8% | (42.79 |
| | | 17 482 | 14.8% | 5 095 | | 22 578 | | 17 766 | | |
| National Government Provincial Government | 118 419 | 17 482 | 14.8% | 5 095 | 4.3% | 22 5 / 8 | 19.1% | 17 700 | 67.8% | (71.39 |
| Provincial Government District Municipality | - | - | - | - | | | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | | - | | | | | | | | |
| Transfers and subsidies - capital (monetary alloc/jueparim Agencies, rin, Transfers recognised - capital | 118 419 | 17 482 | 14.8% | 5 095 | 4.3% | 22 578 | 19.1% | 17 766 | 67.8% | (71.39 |
| Borrowing | 110 419 | 17 402 | 14.0% | 5 095 | 4.370 | 22 3/0 | 19.176 | 17 700 | 07.076 | (/1.3 |
| Internally generated funds | 26 300 | 5 688 | 21.6% | 5 083 | 19.3% | 10 771 | 41.0% | | | (100.09 |
| memany generated tands | 20 300 | - | - 21.070 | - | 17.370 | - 10771 | - 1.070 | | | (100.0 |
| Capital Expenditure Functional | 144 719 | 23 183 | 16.0% | 10 179 | 7.0% | 33 361 | 23.1% | 18 167 | 62.9% | (44.0 |
| Municipal governance and administration | 1 200 | 12 | 1.0% | | | 12 | 1.0% | 400 | 66.7% | (100.0 |
| Executive and Council | - | - | - | - | - | - | - | - | - | |
| Finance and administration | 1 200 | 12 | 1.0% | - | - | 12 | 1.0% | 400 | 66.7% | (100.0 |
| Internal audit | - | - | - | - | - | - | - | - | - | |
| Community and Public Safety | 9 000 | - | - | - | - | | - | | 18.5% | |
| Community and Social Services | - | - | - | - | - | | - | - | 45.9% | |
| Sport And Recreation | 9 000 | - | | | - | - | - | - | - | |
| Public Safety | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | |
| Health | - | - | - | - | - | - | - | - | - | |
| Economic and Environmental Services | 25 000 | - | - | - | - | | - | 6 619 | 80.3% | (100.0 |
| Planning and Development | - | - | - | - | - | - | - | - | - | |
| Road Transport | 25 000 | - | - | - | - | - | - | 6 619 | 80.3% | (100.0 |
| Environmental Protection | - | - | - | - | - | - | - | - | - | |
| Trading Services | 109 519 | 23 170 | 21.2% | 10 179 | 9.3% | 33 349 | 30.5% | 11 147 | 62.1% | (8.7 |
| Energy sources | 39 100 | 5 688 | 14.5% | 7 773 | 19.9% | 13 461 | 34.4% | | - | (100.0 |
| Water Management | 36 083 | 15 622 | 43.3% | 1 356 | 3.8% | 16 979 | 47.1% | 3 481 | 170.9% | (61.0 |
| Waste Water Management | 34 336 | 1 860 | 5.4% | 1 049 | 3.1% | 2 909 | 8.5% | 7 666 | 25.9% | (86.3 |
| Waste Management | - | - | - | | - | - | - | - | - | · |
| Other | | - | | - | | | - | | - | · · |

| | | | | 2019/20 | | | | 201 | 18/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|----------------------------------|
| | Budget | First (| Quarter | Second | l Quarter | Year | to Date | Second | d 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 | Actual Expenditure | Total Expenditure as % of main | Q2 of 2018/19 t Q2 of 2019/20 |
| R thousands | | | | | | | appropriation | | appropriation | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 668 083 | 88 211 | 13.2% | 75 484 | 11.3% | 163 695 | 24.5% | 98 794 | 38.5% | (23.6%) |
| Property rates | 48 568 | 8 235 | 17.0% | 11 840 | 24.4% | 20 076 | 41.3% | 14 711 | 47.1% | (19.5% |
| Service charges | 105 786 | 20 205 | 19.1% | 22 968 | 21.7% | 43 173 | 40.8% | 20 998 | 41.1% | 9.49 |
| Other revenue | 48 872 | 798 | 1.6% | 635 | 1.3% | 1 433 | 2.9% | 991 | 11.4% | (35.9% |
| Transfers and Subsidies - Operational | 346 259 | 20 535 | 5.9% | 24 986 | 7.2% | 45 520 | 13.1% | 26 171 | 18.8% | (4.5% |
| Transfers and Subsidies - Capital | 118 419 | 38 334 | 32.4% | 15 000 | 12.7% | 53 334 | 45.0% | 35 701 | 89.3% | (58.0% |
| Interest | 179 | 104 | 58.0% | 55 | 31.0% | 159 | 88.9% | 222 | 29.7% | (75.1% |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | (478 011) | (78 815) | 16.5% | (247 803) | | (326 618) | | (126 690) | | 95.69 |
| Suppliers and employees | (470 377) | (74 817) | 15.9% | (247 509) | 52.6% | (322 326) | 68.5% | (123 223) | 42.5% | 100.99 |
| Finance charges | (7 634) | (3 998) | 52.4% | (294) | 3.8% | (4 292) | 56.2% | (3 467) | - | (91.5% |
| Transfers and grants Net Cash from/(used) Operating Activities | 190 072 | 9 396 | 4.9% | (172 319) | (90.7%) | (162 923) | (85.7%) | (27 896) | 18.3% | 517.79 |
| , , , | 190 072 | 9 390 | 4.976 | (172 319) | (90.176) | (102 923) | (00.7%) | (27 090) | 10.3% | 317.77 |
| Cash Flow from Investing Activities | | | 44.50 | | 4 40 001 | | 45.40 | | 4 400 101 | 77.40 |
| Receipts | 455 | 52 52 | 11.5% | 650 650 | 142.9% | 702 702 | 154.4% | 366 | 1 120.6% | 77.6 9 |
| Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) | | | - | 650 | - | /02 | - | 366 | - | //.65 |
| Decrease (increase) in non-current receivables | 16 | - | - | - | - | - | - | - | | - |
| Decrease (increase) in non-current investments | 439 | | | | | | - | | | |
| Payments | (144 719) | (47 308) | 32.7% | (15 448) | 10.7% | (62 755) | 43.4% | (26 681) | 67.9% | (42.1% |
| Capital assets | (144 719) | (47 308) | 32.7% | (15 448) | | (62 755) | 43.4% | (26 681) | 67.9% | (42.1% |
| Net Cash from/(used) Investing Activities | (144 264) | (47 256) | 32.8% | (14 798) | | (62 053) | 43.0% | (26 315) | | (43.8% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | (3 710) | 26 | (.7%) | (23) | .6% | 3 | (.1%) | (5) | (.2%) | 411.69 |
| Short term loans | | | | | | | | - | | |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | (3 710) | 26 | (.7%) | (23) | .6% | 3 | (.1%) | (5) | (.2%) | 411.69 |
| Payments | | (2 647) | - | - | - | (2 647) | - | | | - |
| Repayment of borrowing | | (2 647) | - | - | - | (2 647) | - | - | - | - |
| Net Cash from/(used) Financing Activities | (3 710) | (2 621) | 70.6% | (23) | .6% | (2 644) | 71.3% | (5) | 288.1% | 411.69 |
| Net Increase/(Decrease) in cash held | 42 097 | (40 481) | (96.2%) | (187 140) | (444.5%) | (227 621) | (540.7%) | (54 215) | 965.1% | 245.29 |
| Cash/cash equivalents at the year begin: | - | 5 572 | - | (34 909) | - | 5 572 | - | (11 465) | - | 204.59 |
| Cash/cash equivalents at the year end: | 42 097 | (34 909) | (82.9%) | (222 049) | (527.5%) | (222 049) | (527.5%) | (65 680) | 1 006.5% | 238.19 |
| | | | | | | | | | | |

Part 4: Debtor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | | ots Written Off to otors | | Bad Debts ito I Policy |
|---|--------|-------|--------------|------|--------------|------|--------------|--------|---------|--------|--------|-----------------------------|--------|---------------------------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 2 225 | 2.8% | 1 929 | 2.4% | 1 592 | 2.0% | 72 973 | 92.7% | 78 718 | 17.2% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 7 296 | 6.6% | 4 557 | 4.1% | 3 635 | 3.3% | 95 442 | 86.0% | 110 931 | 24.2% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 5 278 | 6.4% | 3 724 | 4.5% | 3 179 | 3.9% | 69 996 | 85.2% | 82 177 | 18.0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 981 | 2.8% | 720 | 2.0% | 639 | 1.8% | 33 042 | 93.4% | 35 381 | 7.7% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1 111 | 1.9% | 989 | 1.7% | 950 | 1.6% | 55 919 | 94.8% | 58 968 | 12.9% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | | - | - | 6 | 100.0% | 6 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 2 473 | 2.9% | 2 432 | 2.8% | 2 446 | 2.8% | 78 534 | 91.4% | 85 884 | 18.8% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | | - | - | | - | - | - | - | - | - | - |
| Other | 124 | 2.2% | 60 | 1.0% | 55 | 1.0% | 5 485 | 95.8% | 5 724 | 1.3% | - | - | - | - |
| Total By Income Source | 19 487 | 4.3% | 14 410 | 3.1% | 12 497 | 2.7% | 411 395 | 89.9% | 457 789 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2 777 | 4.7% | 2 529 | 4.3% | 2 369 | 4.0% | 50 874 | 86.9% | 58 550 | 12.8% | - | - | - | - |
| Commercial | 6 169 | 10.5% | 2 858 | 4.9% | 2 013 | 3.4% | 47 572 | 81.2% | 58 611 | 12.8% | - | - | - | - |
| Households | 10 540 | 3.1% | 9 023 | 2.6% | 8 115 | 2.4% | 312 950 | 91.9% | 340 628 | 74.4% | - | - | - | - |
| Other | - | - | - | - | - | - | | - | - | | - | - | - | - |
| Total By Customer Group | 19 487 | 4.3% | 14 410 | 3.1% | 12 497 | 2.7% | 411 395 | 89.9% | 457 789 | 100.0% | - | - | | - |

Part 5: Creditor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 9 | 0 Days | Over | 90 Days | To | tal |
|-------------------------|---------|--------|--------------|-----|--------|--------|--------|---------|---------|--------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 163 | 100.0% | - | | - | - | - | - | 163 | .1 |
| Loan repayments | - | - | - | | - | - | - | - | - | - |
| Trade Creditors | 156 709 | 69.3% | 1 113 | .5% | 4 269 | 1.9% | 64 187 | 28.4% | 226 277 | 99.9 |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | | - | - | - |
| Total | 156 872 | 69.3% | 1 113 | .5% | 4 269 | 1.9% | 64 187 | 28.3% | 226 440 | 100.09 |

| Contact Details | | |
|------------------|-----------------|---------------|
| Georgial Manager | Mr Dhald Manala | 007 / 20 0457 |

Source Local Government Database

MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Part 1. Operating Revenue and Expenditure | | | | 2019/20 | | | | 201 | 18/19 | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|-----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year 1 | o Date | Second | l 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 | Actual Expenditure | Total Expenditure as % of main | Q2 of 2018/19 to Q2 of 2019/20 |
| R thousands | | | | | | | appropriation | | appropriation | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 365 077 | 62 152 | 17.0% | 54 499 | 14.9% | 116 651 | 32.0% | 42 986 | 28.2% | 26.8% |
| Property rates | 65 444 | 22 315 | 34.1% | 11 489 | 17.6% | 33 804 | 51.7% | 8 210 | 48.8% | 39.9% |
| Service charges - electricity revenue | 64 876 | 13 372 | 20.6% | 15 894 | 24.5% | 29 266 | 45.1% | 13 005 | 48.8% | 22.2% |
| Service charges - electricity revenue Service charges - water revenue | 34 747 | 8 414 | 20.6% | 10 430 | 30.0% | 18 844 | 45.1% 54.2% | 5 885 | 35.2% | 77.29 |
| Service charges - water revenue Service charges - sanitation revenue | 16 125 | 4 234 | 24.2% | 4 223 | 26.2% | 8 457 | 54.2% | 3 952 | 45.5% | 6.99 |
| Service charges - refuse revenue | 9 461 | 2 524 | 26.7% | 2 501 | 26.4% | 5 025 | 53.1% | 2 339 | 46.0% | 6.99 |
| Rental of facilities and equipment | 1 174 | 476 | 40.5% | 477 | 40.6% | 953 | 81.1% | 426 | 58.6% | 12.19 |
| Interest earned - external investments | 4 774 | 470 | 40.376 | 4// | 40.076 | 733 | 01.170 | 420 | 30.070 | 12.13 |
| Interest earned - outstanding debtors | 28 833 | 9 288 | 32.2% | 9 834 | 34.1% | 19 121 | 66.3% | 8 276 | 52.6% | 18.89 |
| Dividends received | 20 833 | 7 288 | 32.276 | 7 834 | 34.176 | 17 121 | u0.376 | 0 2 / 0 | 32.076 | 18.87 |
| Fines, penalties and forfeits | 60 | 75 | 125.3% | 94 | 158.5% | 169 | 283.7% | 44 | 78.0% | 112.49 |
| Licences and permits | 00 | 1 550 | 123.370 | (564) | 130.370 | 986 | 203.770 | 1 106 | 70.070 | (151.0% |
| Agency services | 11 470 | 1 330 | | (304) | - | 700 | | 1 100 | - | (151.0% |
| Transfers and subsidies | 124 298 | (217) | (.2%) | (266) | (.2%) | (483) | (.4%) | (348) | (.3%) | (23.7% |
| Other revenue | 2 213 | 123 | 5.5% | 386 | 17.5% | 509 | 23.0% | 91 | 7.9% | 324.09 |
| Gains | 1 601 | 123 | 3.370 | 300 | 17.570 | 307 | 23.070 | ,,, | 7.770 | 324.07 |
| | | | | | | | | | | |
| Operating Expenditure | 436 265 | 29 996 | 6.9% | 36 044 | 8.3% | 66 039 | 15.1% | 35 762 | 17.7% | .8% |
| Employee related costs | 94 081 | - | - | 1 107 | 1.2% | 1 107 | 1.2% | - | .1% | (100.0% |
| Remuneration of councillors | 9 662 | - | - | 2 989 | 30.9% | 2 989 | 30.9% | - | - | (100.0% |
| Debt impairment | 82 159 | (4 435) | (5.4%) | (4 680) | (5.7%) | (9 115) | (11.1%) | (2 462) | (6.3%) | 90.19 |
| Depreciation and asset impairment | 43 747 | - | - | | - | | | - | - | - |
| Finance charges | 17 343 | - | - | - | - | - | - | - | - | - |
| Bulk purchases | 80 080 | 22 776 | 28.4% | 13 236 | 16.5% | 36 012 | 45.0% | 21 441 | 64.4% | (38.3% |
| Other Materials | 19 976 | 1 047 | 5.2% | 3 740 | 18.7% | 4 787 | 24.0% | 2 424 | 56.0% | 54.39 |
| Contracted services | 31 330 | 3 070 | 9.8% | 4 179 | 13.3% | 7 250 | 23.1% | 4 022 | 20.2% | 3.99 |
| Transfers and subsidies | 19 016 | | | | | | | | | |
| Other expenditure | 38 872 | 7 538 | 19.4% | 15 473 | 39.8% | 23 010 | 59.2% | 10 337 | 73.0% | 49.79 |
| Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (71 188) | 32 156 | | 18 456 | | 50 612 | | 7 224 | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) | 74 893 | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 3 705 | 32 156 | | 18 456 | | 50 612 | | 7 224 | | |
| Taxation | - | - | | - | - | - | | - | - | |
| Surplus/(Deficit) after taxation | 3 705 | 32 156 | | 18 456 | | 50 612 | | 7 224 | | |
| Attributable to minorities | - | - | - | | - | | - | - | - | |
| Surplus/(Deficit) attributable to municipality | 3 705 | 32 156 | | 18 456 | | 50 612 | | 7 224 | | |
| Share of surplus/ (deficit) of associate | | | | 100 | - | | - | | - | - |
| Surplus/(Deficit) for the year | 3 705 | 32 156 | | 18 456 | | 50 612 | | 7 224 | | |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year t | o Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 68 037 | 0/0 | 404 | 23 602 | 04.70/ | 23 871 | 35.1% | 21 394 | 04 50/ | 40.00 |
| | | 269 | .4% | | 34.7% | | | | 81.5% | 10.3% |
| National Government | 68 037 | 269 | .4% | 23 602 | 34.7% | 23 871 | 35.1% | 21 394 | 81.5% | 10.3% |
| Provincial Government | | | | - | - | | - | | - | - |
| District Municipality | | - | - | - | - | | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | | | - | | | | | | | |
| Transfers recognised - capital | 68 037 | 269 | .4% | 23 602 | 34.7% | 23 871 | 35.1% | 21 394 | 81.5% | 10.3% |
| Borrowing | | - | | | | | - | - | | - |
| Internally generated funds | | | | | | | | | | |
| Control Franco dita on Francisco I | 76 837 | 331 | .4% | 23 852 | 24 00/ | 24 183 | 31.5% | 21 422 | 75.5% | 11.3% |
| Capital Expenditure Functional | | | | | 31.0% | | | | | |
| Municipal governance and administration Executive and Council | 1 400 | 54 | 3.9% | 170 | 12.1% | 224 | 16.0% | | 14.9% | (100.0% |
| | 900 | . 54 | - | . 470 | - | - | - | - | | - |
| Finance and administration | 500 | 54 | 10.9% | 170 | 33.9% | 224 | 44.8% | - | 5.4% | (100.0% |
| Internal audit | | - | | | - | - | - | | - | |
| Community and Public Safety | 5 558 4 558 | - | - | - | - | | - | 807 | 83.6% | (100.0% |
| Community and Social Services Sport And Recreation | 4 558 | - | - | - | - | - | - | 807 | 110.6% | (100.0% |
| Sport And Recreation Public Safety | 1 000 | - | - | - | - | - | - | 807 | 110.076 | (100.0% |
| Housing | 1 000 | - | | | - | | | | - | - |
| Health | - | - | - | - | - | | - | | - | |
| Economic and Environmental Services | 16 014 | 277 | 1.7% | 5 330 | 33.3% | 5 607 | 35.0% | 468 | 82.0% | 1 039.79 |
| Planning and Development | 16 014 | 277 | 1.7% | 5 330 | 33.3% | 5 607 | 35.0% | 28 | 139.6% | 18 735.69 |
| Road Transport | 10014 | 211 | 1.770 | 3 330 | 33.370 | 3 007 | 33.070 | 439 | 24.4% | (100.0% |
| Environmental Protection | - | | | - | | _ | | 437 | 24.470 | (100.070 |
| Trading Services | 53 866 | | | 18 352 | 34.1% | 18 352 | 34.1% | 20 147 | 83.3% | (8.9% |
| Energy sources | 5 618 | | | 2 822 | 50.2% | 2 822 | 50.2% | 4 860 | 134.3% | (41.9% |
| Water Management | 46 005 | | _ | 15 020 | 32.6% | 15 020 | 32.6% | 7 757 | 153.9% | 93.69 |
| Waste Water Management | 2 242 | - | _ | 510 | 22.7% | 510 | 22.7% | 7 530 | 43.9% | (93.2% |
| Waste Management | | - | _ | - | - | - | - | - | - 10.770 | (75.270 |
| Other | | | | | - | | _ | | - | |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
| | Budget | First (| Quarter | Second | l Quarter | Year | to Date | Second | Quarter | |
| R thousands | 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 | Q2 of 2018/19 t Q2 of 2019/20 |
| | | | | | | | 11 1 | | -11 | |
| Cash Flow from Operating Activities | 309 500 | 28 650 | 9.3% | 42 551 | 13.7% | 71 201 | 23.0% | 61 102 | 56.8% | (20.40/ |
| Receipts | | | | | | | | | | (30.4% |
| Property rates | 65 444 | 3 323 | 5.1% | 5 703 | 8.7% | 9 026 | 13.8% | 8 905 | 64.5% | (36.0% |
| Service charges | 125 210 | 16 032 | 12.8% | 24 109 | 19.3% | 40 140 | 32.1% | 18 455 | 90.7% | 30.69 |
| Other revenue | 1 915 | 8 238 | 430.3% | 7 148 | 373.3% | 15 386 | 803.6% | 7 675 | 2 177.0% | (6.9% |
| Transfers and Subsidies - Operational | 8 431 | 969 | 11.5% | 5 346 | 63.4% | 6 314 | 74.9% | 8 998 | 7.5% | (40.6% |
| Transfers and Subsidies - Capital | 74 893 | 0 | - | - | - | 0 | - | 16 506 | 35.5% | (100.0% |
| Interest | 33 607 | 88 | .3% | 245 | .7% | 334 | 1.0% | 564 | 10.0% | (56.5% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (310 059) | | | (40 724) | 13.1% | (75 154) | | (38 224) | 28.5% | 6.59 |
| Suppliers and employees | (273 700) | (34 431) | 12.6% | (40 724) | 14.9% | (75 154) | 27.5% | (38 224) | 30.4% | 6.59 |
| Finance charges | (17 343) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (19 016) | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | (559) | (5 780) | 1 033.5% | 1 827 | (326.6%) | (3 953) | 706.8% | 22 878 | 113.6% | (92.0% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | _ | _ | _ | _ | _ | _ | - | _ | _ | - |
| Decrease (Increase) in non-current debtors (not used) | | _ | _ | _ | _ | _ | - | _ | _ | _ |
| Decrease (increase) in non-current receivables | | | | - | | | - | | - | - |
| Decrease (increase) in non-current investments | | - | - | | - | | - | | | - |
| Payments | (79 080) | (1 776) | 2.2% | (26 995) | 34.1% | (28 771) | 36.4% | (22 986) | 84.1% | 17.49 |
| Capital assets | (79 080) | (1 776) | 2.2% | (26 995) | 34.1% | (28 771) | 36.4% | (22 986) | 84.1% | 17.49 |
| Net Cash from/(used) Investing Activities | (79 080) | (1 776) | 2.2% | (26 995) | 34.1% | (28 771) | 36.4% | (22 986) | 84.2% | 17.49 |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | (1 985) | 7 | (.4%) | (3) | .1% | 4 | (.2%) | 15 | .3% | (119.1% |
| Short term loans | (1 703) | , | (.470) | (3) | .170 | * | (.2 /0) | 13 | .370 | (117.176 |
| Borrowing long term/refinancing | | | | | | | | | | |
| Increase (decrease) in consumer deposits | (1 985) | 7 | (.4%) | (3) | .1% | 4 | (.2%) | 15 | .3% | (119.1% |
| Payments | (1700) | (39) | | (5) | | (39) | (.270) | | | (117.17. |
| Repayment of borrowing | _ | (39) | _ | _ | _ | (39) | _ | _ | _ | _ |
| Net Cash from/(used) Financing Activities | (1 985) | (31) | 1.6% | (3) | .1% | (34) | 1.7% | 15 | .6% | (119.1% |
| N-4 (D) - - | (81 624) | (7 587) | 9.3% | (25 171) | 30.8% | (32 758) | 40.1% | (02) | 170.8% | 27 071.39 |
| Net Increase/(Decrease) in cash held | (81 624) | , , , | 9.3% | (25 171) | 30.8% | , | 40.1% | (93) | | |
| Cash/cash equivalents at the year begin: | - | 267 447 | - | 259 859 | - | 267 447 | - | 177 205 | - | 46.69 |
| Cash/cash equivalents at the year end: | (81 624) | 259 859 | (318.4%) | 234 688 | (287.5%) | 234 688 | (287.5%) | 177 112 | 363.6% | 32.59 |
| | | | | | | | | | | |

Part 4: Debtor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Deb Deb | ts Written Off to tors | Impairment - Counci | Bad Debts ito Policy |
|---|--------|-------|--------------|------|--------------|------|--------------|-------|---------|--------|-----------------------|---------------------------|------------------------|-------------------------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 6 511 | 5.0% | 2 161 | 1.7% | 2 152 | 1.6% | 119 805 | 91.7% | 130 630 | 21.0% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 4 853 | 12.2% | 581 | 1.5% | 865 | 2.2% | 33 461 | 84.2% | 39 761 | 6.4% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 6 105 | 5.7% | 3 362 | 3.1% | 2 464 | 2.3% | 95 910 | 88.9% | 107 840 | 17.3% | - | - | | |
| Receivables from Exchange Transactions - Waste Water Management | 2 889 | 4.1% | 1 261 | 1.8% | 1 232 | 1.8% | 64 974 | 92.4% | 70 355 | 11.3% | - | - | | |
| Receivables from Exchange Transactions - Waste Management | 1 709 | 4.4% | 713 | 1.8% | 693 | 1.8% | 36 120 | 92.1% | 39 236 | 6.3% | - | - | | |
| Receivables from Exchange Transactions - Property Rental Debtors | - | | - | | - | | | - | | - | - | - | | - |
| Interest on Arrear Debtor Accounts | 9 759 | 5.4% | 4 752 | 2.6% | 4 670 | 2.6% | 162 314 | 89.4% | 181 495 | 29.2% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 328 | .6% | 66 | .1% | 173 | .3% | 52 555 | 98.9% | 53 122 | 8.5% | - | - | - | - |
| Total By Income Source | 32 154 | 5.2% | 12 896 | 2.1% | 12 249 | 2.0% | 565 139 | 90.8% | 622 439 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 3 786 | 7.1% | 1 745 | 3.3% | 874 | 1.6% | 47 144 | 88.0% | 53 549 | 8.6% | - | - | - | - |
| Commercial | 2 821 | 5.7% | 1 175 | 2.4% | 1 177 | 2.4% | 44 521 | 89.6% | 49 695 | 8.0% | - | - | - | - |
| Households | 25 547 | 4.9% | 9 976 | 1.9% | 10 198 | 2.0% | 473 473 | 91.2% | 519 195 | 83.4% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 32 154 | 5.2% | 12 896 | 2.1% | 12 249 | 2.0% | 565 139 | 90.8% | 622 439 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| | 0 - 30 | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | tal |
|-------------------------|--------|-------------|--------|--------------|--------|--------------|--------|--------------|--------|--------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 393 | 72.1% | 39 | 7.2% | 20 | 3.7% | 93 | 17.1% | 545 | 100.0 |
| Auditor-General | - | - | - | - | - | - | - | - | - | |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 393 | 72.1% | 39 | 7.2% | 20 | 3.7% | 93 | 17.1% | 545 | 100.09 |

| Contact Details | | |
|-------------------|----------------|--------------|
| | | |
| Financial Manager | Ms NL Khuzwayo | 017 734 6163 |

Source Local Government Database

MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Part 1. Operating Revenue and Expenditure | | | | 2019/20 | | | | 201 | 18/19 | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|-------------------------|-----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year 1 | o Date | Second | l Quarter | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main | Actual Expenditure | 2nd Q as % of Main | Actual Expenditure | Total Expenditure as | Actual Expenditure | Total Expenditure as | Q2 of 2018/19 to Q2 of 2019/20 |
| R thousands | арргорпацоп | Expenditure | appropriation | Experiulture | appropriation | Experiulture | % of main appropriation | Experiorure | % of main appropriation | Q2 01 2017120 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 827 173 | 203 896 | 24.6% | 178 267 | 21.6% | 382 163 | 46.2% | 131 226 | 33.8% | 35.8% |
| Properly rates | 76 503 | 24 506 | 32.0% | 24 625 | 32.2% | 49 131 | 64.2% | 17 459 | 43.1% | |
| Service charges - electricity revenue | 385 456 | 73 980 | 19.2% | 74 097 | 19.2% | 148 077 | 38.4% | 67 519 | 33.0% | 9.79 |
| Service charges - electricity revenue Service charges - water revenue | 81 971 | 20 297 | 24.8% | 20 519 | 25.0% | 40 816 | 49.8% | 19 816 | 54.4% | 3.59 |
| Service charges - water revenue Service charges - sanitation revenue | 46 522 | 8 614 | 24.8% 18.5% | 8 768 | 18.8% | 17 382 | 37.4% | 7 600 | 41.5% | 15.49 |
| Service charges - sanitation revenue Service charges - refuse revenue | 36 786 | 5 876 | 16.0% | 5 963 | 16.2% | 11 839 | 37.4% | 5 381 | 59.2% | 10.89 |
| Rental of facilities and equipment | 5 476 | 420 | 7.7% | 5 963 441 | 8.1% | 861 | 15.7% | 446 | 45.3% | (1.29 |
| Interest earned - external investments | 70 | 420 | 1.176 | 441 | 8.176 | 801 | 15.7% | 440 | 40.376 | (1.27 |
| Interest earned - external investments Interest earned - outstanding debtors | 33 646 | 13 736 | 40.8% | 14 036 | 41.7% | 27 772 | 82.5% | 12 352 | 60.1% | 13.69 |
| Dividends received | 33 040 | 13 / 30 | 40.876 | 14 U30 | 41.776 | 21 112 | 82.3% | 12 332 | 00.176 | 13.0 |
| Fines, penalties and forfeits | 3 100 | 49 | 1.6% | 918 | 29.6% | 967 | 31.2% | 202 | 60.2% | 355.29 |
| Licences and permits | 5 000 | 49 | 1.0% | 918 | 29.0% | 907 | 31.276 | 202 | 00.276 | 300.21 |
| Agency services | 5 000 | - | - | - | - | - | | - | - | - |
| Transfers and subsidies | 125 466 | 56 129 | 44.7% | 28 546 | 22.8% | 84 675 | 67.5% | 39 | - | 73 345.69 |
| Other revenue | 27 178 | 289 | 1.1% | 28 546 | 1.3% | 644 | 2.4% | 411 | 20.4% | (13.79 |
| Gains | 21 118 | 289 | 1.176 | 300 | 1.376 | 044 | 2.476 | 411 | 20.476 | (13.77 |
| Gallis | - | | | - | | - | | - | - | - |
| Operating Expenditure | 909 558 | 197 904 | 21.8% | 113 369 | 12.5% | 311 273 | 34.2% | 213 517 | 48.9% | (46.9% |
| Employee related costs | 223 255 | 1 425 | .6% | 701 | .3% | 2 125 | 1.0% | 78 826 | 50.2% | (99.19 |
| Remuneration of councillors | 12 509 | 1 130 | 9.0% | 4 146 | 33.1% | 5 277 | 42.2% | 5 176 | 42.8% | (19.99) |
| Debt impairment | 49 705 | 631 | 1.3% | 659 | 1.3% | 1 290 | 2.6% | 770 | 1.0% | (14.49 |
| Depreciation and asset impairment | 80 000 | | - | | - | | | | - | |
| Finance charges | 83 489 | 28 705 | 34.4% | 20 899 | 25.0% | 49 604 | 59.4% | 19 869 | - | 5.2 |
| Bulk purchases | 327 137 | 141 703 | 43.3% | 52 348 | 16.0% | 194 051 | 59.3% | 81 624 | 54.5% | (35.99) |
| Other Materials | 22 240 | 2 162 | 9.7% | 2 029 | 9.1% | 4 191 | 18.8% | 1 955 | 29.6% | 3.8 |
| Contracted services | 61 329 | 15 735 | 25.7% | 23 236 | 37.9% | 38 971 | 63.5% | 16 168 | 51.1% | 43.7 |
| Transfers and subsidies | - | | - | | - | | | | - | - |
| Other expenditure | 49 893 | 6 412 | 12.9% | 9 352 | 18.7% | 15 764 | 31.6% | 9 131 | 42.5% | 2.4 |
| Losses | - | - | - | | - | - | - | - | - | - |
| Surplus/(Deficit) | (82 385) | 5 992 | | 64 898 | | 70 890 | | (82 292) | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) | 57 452 | | - | | - | | | (/-) | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE | 54 | _ | _ | _ | _ | _ | _ | 27 | 77.1% | (100.09 |
| Transiero della Saboracco Capital (moneral) alloc/(bepartiti rigeriacco, iliti, b | 1 | | | | | | | | 77.170 | (100.07 |
| Surplus/(Deficit) after capital transfers and contributions | (24 879) | 5 992 | | 64 898 | | 70 890 | | (82 265) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (24 879) | 5 992 | | 64 898 | | 70 890 | | (82 265) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (24 879) | 5 992 | | 64 898 | | 70 890 | | (82 265) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | | - | - |
| Surplus/(Deficit) for the year | (24 879) | 5 992 | | 64 898 | | 70 890 | | (82 265) | | |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year | o 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 | Q2 of 2018/19 t Q2 of 2019/20 |
| R thousands | | | | | | | арргорпацоп | | арргорпацоп | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 69 452 | (6 239) | (9.0%) | 6 003 | 8.6% | (235) | (.3%) | 10 176 | - | (41.09 |
| National Government | 51 452 | (9 524) | (18.5%) | 5 402 | 10.5% | (4 122) | (8.0%) | 10 176 | - | (46.99 |
| Provincial Government | | - | | - | - | | - | - | - | |
| District Municipality | | - | | | - | | - | | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | | - | | | - | | - | | - | - |
| Transfers recognised - capital | 51 452 | (9 524) | (18.5%) | 5 402 | 10.5% | (4 122) | (8.0%) | 10 176 | - | (46.99 |
| Borrowing | - | - | - | - | - | | - | - | - | - |
| Internally generated funds | 18 000 | 3 285 | 18.3% | 601 | 3.3% | 3 887 | 21.6% | | - | (100.09 |
| | | - | | - | - | | - | - | - | - |
| Capital Expenditure Functional | 69 452 | (6 239) | (9.0%) | 6 003 | 8.6% | (235) | (.3%) | 15 767 | | (61.99 |
| Municipal governance and administration | | 2 525 | | 499 | | 3 023 | - | 2 541 | | (80.49 |
| Executive and Council | - | - | - | - | - | - | - | - | - | |
| Finance and administration | - | 2 525 | - | 499 | - | 3 023 | - | 2 541 | - | (80.4) |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 6 326 | 62 | 1.0% | 365 | 5.8% | 426 | 6.7% | - | - | (100.09 |
| Community and Social Services | 2 000 | - | | | - | - | - | - | - | - |
| Sport And Recreation | 4 326 | 62 | 1.4% | 365 | 8.4% | 426 | 9.9% | - | - | (100.0 |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | - | - | 103 | - | 103 | - | 185 | - | (44.29 |
| Planning and Development | - | - | - | | - | | - | | - | |
| Road Transport | - | - | | 103 | - | 103 | - | 185 | - | (44.29 |
| Environmental Protection | | (0.005) | - | | - | - | | | - | |
| Trading Services | 63 126 10 050 | (8 825) (2 962) | (14.0%) (29.5%) | 5 037 253 | 8.0% 2.5% | (3 788) (2 710) | (6.0%) (27.0%) | 13 041 | - | (61.49 (100.0 |
| Energy sources Water Management | 16 076 | (2 962) 1 252 | (29.5%) | 253 2 571 | 16.0% | 3 823 | (27.0%) | 5 315 | - | (51.69 |
| Waste Water Management | 37 000 | (7 115) | (19.2%) | 2 214 | 6.0% | (4 901) | (13.2%) | 7 726 | | (71.3 |
| Waste Management | 37 000 | (/ 115) | (17.276) | 2214 | 0.076 | (4 701) | (13.276) | / /20 | | (/1.3 |
| Other | | | | | | - | | | | |
| Ollid | | | - | _ | | | | - | | · · |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|----------------------------------|
| | Budget | First 0 | Quarter | Second | l 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 | Actual Expenditure | Total Expenditure as % of main | Q2 of 2018/19 t Q2 of 2019/20 |
| R thousands | | | | | | | appropriation | | appropriation | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 888 173 | 153 356 | 17.3% | 165 556 | 18.6% | 318 912 | 35.9% | 102 820 | 24.6% | 61.0% |
| Property rates | 76 503 | 11 164 | 14.6% | 15 242 | 19.9% | 26 406 | 34.5% | 13 083 | 27.7% | 16.59 |
| Service charges | 554 308 | 78 576 | 14.2% | 115 297 | 20.8% | 193 873 | 35.0% | 88 441 | 33.9% | 30.49 |
| Other revenue | 40 708 | 473 | 1.2% | 614 | 1.5% | 1 087 | 2.7% | 777 | 21.6% | (21.0% |
| Transfers and Subsidies - Operational | 131 466 | 62 871 | 47.8% | 32 831 | 25.0% | 95 702 | 72.8% | 0 | - | 61 944 409.49 |
| Transfers and Subsidies - Capital | 51 452 | - | - | 1 276 | 2.5% | 1 276 | 2.5% | - | - | (100.0% |
| Interest | 33 736 | 273 | .8% | 296 | .9% | 569 | 1.7% | 519 | 2.1% | (43.0% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (778 344) | | | (112 295) | 14.4% | (309 570) | | (212 748) | 56.9% | (47.2% |
| Suppliers and employees | (694 854) | (168 571) | | (91 396) | 13.2% | (259 966) | 37.4% | (192 879) | 51.6% | (52.6% |
| Finance charges | (83 489) | (28 705) | 34.4% | (20 899) | 25.0% | (49 604) | 59.4% | (19 869) | - | 5.29 |
| Transfers and grants | 109 829 | (43 920) | (40.0%) | 53 261 | 48.5% | 9 342 | 8.5% | (109 927) | (98.7%) | (148.5% |
| Net Cash from/(used) Operating Activities | 109 829 | (43 920) | (40.0%) | 53 261 | 48.5% | 9 342 | 8.5% | (109 927) | (98.7%) | (148.5% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | | | | | | | | - | - |
| Payments | (69 452) | | (11.4%) | (7 721) (7 721) | 11.1% | 173 | (.2%) | (18 329) | - | (57.9% |
| Capital assets Net Cash from/(used) Investing Activities | (69 452) (69 452) | 7 894 7 894 | (11.4%) | (7 721) | 11.1% | 173 173 | (.2%) | (18 329) (18 329) | (64.1%) | (57.9% (57.9% |
| Net Cash Holli/(useu) investing Activities | (09 432) | / 094 | (11.476) | (1 121) | 11.170 | 1/3 | (.270) | (10 329) | (04.1%) | (57.9% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | | 12 | - | (411) | - | (399) | - | 2 | - | (23 569.3% |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | 12 | - | (411) | - | (399) | - | 2 | - | (23 569.3% |
| Payments | - | (2 965) | | - | - | (2 965) | - | - | - | - |
| Repayment of borrowing Not Cook from (used) Financing Activities | - | (2 965) | - | - (444) | - | (2 965) | - | - | 120 50/ | /22 E/ C 20/ |
| Net Cash from/(used) Financing Activities | - | (2 953) | - | (411) | | (3 364) | - | 2 | 128.5% | (23 569.3% |
| Net Increase/(Decrease) in cash held | 40 378 | (38 978) | (96.5%) | 45 130 | 111.8% | 6 151 | 15.2% | (128 254) | (93.6%) | (135.2% |
| Cash/cash equivalents at the year begin: | - | (33 704) | - | (72 682) | - | (33 704) | - | (47 682) | - 1 | 52.49 |
| Cash/cash equivalents at the year end: | 40 378 | (72 682) | (180.0%) | (27 552) | (68.2%) | (27 552) | (68.2%) | (175 936) | (81.1%) | (84.3% |

Part 4: Debtor Age Analysis

| • | 0 - 30 | Days | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Deb Deb | ots Written Off to | | Bad Debts ito il Policy |
|---|--------|------|--------------|---|--------------|---|--------------|---|--------|---|-----------------------|--------------------|--------|----------------------------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Receivables from Non-exchange Transactions - Property Rates | - | - | - | - | - | - | - | - | - | - | - | - | | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | | - | | - | - | - | - | - | - | - | - | | - |
| Interest on Arrear Debtor Accounts | - | | - | | - | - | - | - | - | - | - | - | | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | | - | - | - | - | - | - | - | - | - | - | | |
| Other | - | | - | - | - | - | - | - | - | - | - | - | | |
| Total By Income Source | - | - | - | - | - | - | - | - | - | - | - | - | | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | | | | | | | - | - | - | - | - | | | |
| Commercial | - | | - | - | - | - | - | - | - | - | - | | | |
| Households | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total By Customer Group | | - | | | | - | - | - | | - | - | - | | - |

Part 5: Creditor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 9 | 0 Days | Over 9 | 00 Days | To | tal |
|-------------------------|--------|--------|--------------|------|--------|--------|---------|---------|---------|--------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | | - | | | - | - | | - | - | - |
| PAYE deductions | | - | | | - | - | | - | - | - |
| VAT (output less input) | | - | | | - | - | | - | - | - |
| Pensions / Retirement | | - | | | - | - | | - | - | - |
| Loan repayments | | - | | | - | - | | - | - | - |
| Trade Creditors | 33 681 | 3.8% | 36 994 | 4.2% | 62 364 | 7.1% | 748 663 | 84.9% | 881 703 | 100.8% |
| Auditor-General | 488 | 100.0% | | | - | - | | - | 488 | .1% |
| Other | - | - | - | - | - | - | (7 639) | 100.0% | (7 639) | (.9%) |
| Total | 34 170 | 3.9% | 36 994 | 4.2% | 62 364 | 7.1% | 741 024 | 84.7% | 874 553 | 100.0% |

| Contact Details | |
|-------------------|--|
| Financial Manager | |

Source Local Government Database

MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Part 1. Operating Revenue and Expenditure | | | | 2019/20 | | | | 201 | 18/19 | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year | to Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 174 334 | 75 124 | 43.1% | 67 072 | 38.5% | 142 196 | 81.6% | 50 775 | 56.1% | 32.1% |
| Property rates | 31 206 | 8 188 | 26.2% | 5 700 | 18.3% | 13 888 | 44.5% | 3 063 | 64.0% | 86.1% |
| Service charges - electricity revenue | 18 | 19 238 | 109 804.9% | 12 233 | 69 820.3% | 31 470 | 179 625.2% | 20 662 | 73.4% | (40.8% |
| Service charges - water revenue | 20 307 | 5 236 | 25.8% | 5 141 | 25.3% | 10 377 | 51.1% | 4 738 | 51.5% | 8.59 |
| Service charges - sanitation revenue | 18 972 | 5 516 | 29.1% | 4 255 | 22.4% | 9 771 | 51.5% | 3 811 | 52.8% | 11.79 |
| Service charges - refuse revenue | - | 1 865 | - | 1 876 | - | 3 741 | - | 1 688 | 52.2% | 11.19 |
| Rental of facilities and equipment | 199 | 41 | 20.5% | 43 | 21.5% | 84 | 42.0% | 47 | 36.2% | (9.9% |
| Interest earned - external investments | 2 166 | 169 | 7.8% | 583 | 26.9% | 753 | 34.7% | 12 | 2.2% | 4 692.39 |
| Interest earned - outstanding debtors | 18 972 | - | - | 10 638 | 56.1% | 10 638 | 56.1% | - | - | (100.0% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 1 310 | 4 | .3% | 2 | .1% | 5 | .4% | 2 | 8.8% | (32.8% |
| Licences and permits | 2 458 | 1 349 | 54.9% | 1 496 | 60.9% | 2 845 | 115.8% | 326 | 33.3% | 358.49 |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 77 533 | 32 553 | 42.0% | 24 775 | 32.0% | 57 328 | 73.9% | 16 117 | 65.8% | 53.79 |
| Other revenue | 1 194 | 965 | 80.9% | 330 | 27.6% | 1 295 | 108.5% | 308 | 52.3% | 7.29 |
| Gains | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 146 158 | 44 086 | 30.2% | 35 993 | 24.6% | 80 079 | 54.8% | 22 721 | 1 403.8% | 58.4% |
| Employee related costs | 51 048 | 726 | 1.4% | 618 | 1.2% | 1 344 | 2.6% | 221 | 145.5% | 180.49 |
| Remuneration of councillors | 5 908 | 21 | .4% | 66 | 1.1% | 88 | 1.5% | | - | (100.0% |
| Debt impairment | 23 954 | | | | - | - | - | | - | |
| Depreciation and asset impairment | 18 972 | | | | - | | - | | - | - |
| Finance charges | | 1 802 | - | 1 062 | - | 2 864 | - | 929 | - | 14.49 |
| Bulk purchases | 9 612 | 22 184 | 230.8% | 11 166 | 116.2% | 33 349 | 346.9% | 10 738 | 12 207 993.5% | 4.09 |
| Other Materials | 4 274 | 429 | 10.0% | 1 591 | 37.2% | 2 020 | 47.3% | 1 476 | 2 535.0% | 7.89 |
| Contracted services | 14 218 | 11 568 | 81.4% | 5 521 | 38.8% | 17 089 | 120.2% | 4 706 | 333.5% | 17.39 |
| Transfers and subsidies | - | - | - | | - | | - | - | - | - |
| Other expenditure | 18 171 | 7 357 | 40.5% | 15 968 | 87.9% | 23 325 | 128.4% | 4 651 | 9 569.4% | 243.39 |
| Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 28 176 | 31 038 | | 31 079 | | 62 117 | | 28 054 | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist | 18 840 | 13 000 | 69.0% | | | 13 000 | 69.0% | 25 474 | 86.8% | (100.0% |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE | 10010 | 10 000 | 07.070 | | | 15 000 | 07.070 | 20 111 | 00.070 | (100.07. |
| Transiers and subsidies - capital (monetary anocyclospatitii Agencies, iii), i | - | - | | | - | | - | - | - | |
| Surplus/(Deficit) after capital transfers and contributions | 47 016 | 44 038 | | 31 079 | | 75 117 | | 53 528 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 47 016 | 44 038 | | 31 079 | | 75 117 | | 53 528 | | |
| Attributable to minorities | - | - | | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 47 016 | 44 038 | | 31 079 | | 75 117 | | 53 528 | | |
| Share of surplus/ (deficit) of associate | - | - | | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 47 016 | 44 038 | | 31 079 | | 75 117 | | 53 528 | | |

| | | | | 2019/20 | | | | 201 | | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year t | o Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 t Q2 of 2019/20 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | _ | 3 882 | _ | 2 935 | - | 6 817 | _ | 4 114 | 131.7% | (28.6% |
| National Government | - | 3 882 | | 2 935 | - | 6 817 | _ | 4 114 | 131.7% | (28.6% |
| Provincial Government | | 3 002 | | 2 733 | | 0017 | | 4114 | 131.770 | (20.070 |
| District Municipality | | | | | | | | | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, I | | | | | | | | | - | |
| Transfers and subsidies - capital (monetary alloc/(Departin Agencies, Pri). Transfers recognised - capital | | 3 882 | | 2 935 | | 6 817 | | 4 114 | 131.7% | (28.6% |
| Borrowing | | 3 002 | | 2 935 | | 0 017 | | 4 1 1 4 | 131.770 | (20.0% |
| Internally generated funds | | | | | | | | | | |
| memany generated funds | | | | | - | | | | | |
| Capital Expenditure Functional | 135 875 | 3 899 | 2.9% | 3 166 | 2.3% | 7 065 | 5.2% | 4 114 | 131.7% | (23.0% |
| Municipal governance and administration | | 17 | | 230 | | 247 | | | | (100.0% |
| Executive and Council | - | | - | - | - | | - | | - | |
| Finance and administration | - | 17 | - | 230 | - | 247 | - | | - | (100.09 |
| Internal audit | _ | _ | _ | _ | _ | _ | _ | _ | _ | |
| Community and Public Safety | | 2 578 | | 195 | | 2 773 | | | | (100.0% |
| Community and Social Services | - | 2 578 | - | 195 | - | 2 773 | - | | - | (100.09 |
| Sport And Recreation | - | | - | | - | | - | | - | |
| Public Safety | | - | | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 10 000 | 759 | 7.6% | - | - | 759 | 7.6% | 2 200 | - | (100.09 |
| Planning and Development | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 10 000 | 759 | 7.6% | - | - | 759 | 7.6% | 2 200 | - | (100.09 |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 125 875 | 545 | .4% | 2 740 | 2.2% | 3 285 | 2.6% | 1 914 | 85.1% | 43.29 |
| Energy sources | - | 545 | - | 2 620 | - | 3 165 | - | - | 123.7% | (100.09 |
| Water Management | - | | | | - | - | - | - | - | - |
| Waste Water Management | 125 875 | | | 121 | .1% | 121 | .1% | 1 914 | - | (93.79 |
| Waste Management | - | | - | | - | - | - | - | - | |
| Other | | - | | - | - | | - | - | - | - |

| | | | | 2019/20 | | | | 201 | | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year | to Date | Second | Quarter | |
| Differencedo | 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 | Q2 of 2018/19 t Q2 of 2019/20 |
| R thousands | | | | | | | -11 | | -11 | |
| Cash Flow from Operating Activities | 193 174 | 129 435 | 67.0% | 105 213 | 54.5% | 234 649 | 121.5% | 68 253 | 57.3% | 54.2% |
| Receipts | 193 174 | | 07.0% | | 34.3% | | 121.5% | | | |
| Property rates | | 2 398 | - | 2 603 | - | 5 000 | - | 2 456 | 28.9% | 6.09 |
| Service charges | | 22 293 | - | 13 081 | - | 35 374 | - | 19 832 | 37.7% | (34.0% |
| Other revenue | 478 | 4 963 | 1 039.3% | 3 503 | 733.6% | 8 467 | 1 772.9% | 702 | 32.9% | 399.09 |
| Transfers and Subsidies - Operational | 192 697 | 38 612 | 20.0% | 34 443 | 17.9% | 73 055 | 37.9% | 19 777 | 79.8% | 74.29 |
| Transfers and Subsidies - Capital | - | 61 000 | - | 51 000 | - | 112 000 | - | 25 474 | 128.2% | 100.29 |
| Interest | | 169 | - | 583 | - | 753 | - | 12 | .1% | 4 692.39 |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (103 232) | (44 086) | | (35 993) | 34.9% | (80 079) | | (22 721) | 1 428.6% | 58.49 |
| Suppliers and employees | (103 232) | (42 284) | 41.0% | (34 930) | 33.8% | (77 215) | 74.8% | (21 792) | 1 386.6% | 60.39 |
| Finance charges | | (1 802) | - | (1 062) | - | (2 864) | - | (929) | - | 14.49 |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 89 942 | 85 349 | 94.9% | 69 221 | 77.0% | 154 570 | 171.9% | 45 532 | 38.6% | 52.09 |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 7 249 | | | | | | | | | |
| Proceeds on disposal of PPE | - | | - | | - | | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | 7 249 | - | - | | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (135 875) | (5 944) | 4.4% | (3 226) | 2.4% | (9 170) | 6.7% | (3 895) | 151.0% | (17.2% |
| Capital assets | (135 875) | (5 944) | 4.4% | (3 226) | 2.4% | (9 170) | 6.7% | (3 895) | 151.0% | (17.2% |
| Net Cash from/(used) Investing Activities | (128 626) | (5 944) | 4.6% | (3 226) | 2.5% | (9 170) | 7.1% | (3 895) | 151.0% | (17.2% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | (1 528) | 4 | (.2%) | 0 | | 4 | (.3%) | 15 | | (98.7% |
| Short term loans | (1020) | | (.2.70) | | _ | | (.070) | | _ | (70.77 |
| Borrowing long term/refinancing | | _ | _ | - | _ | _ | - | _ | _ | _ |
| Increase (decrease) in consumer deposits | (1 528) | 4 | (.2%) | 0 | _ | 4 | (.3%) | 15 | _ | (98.7% |
| Payments | | | | _ | | | | _ | | |
| Repayment of borrowing | | - | | | - | | | | | |
| Net Cash from/(used) Financing Activities | (1 528) | 4 | (.2%) | 0 | - | 4 | (.3%) | 15 | - | (98.7% |
| Net Increase/(Decrease) in cash held | (40 212) | 79 409 | (197.5%) | 65 995 | (164.1%) | 145 404 | (361.6%) | 41 652 | 31.3% | 58.49 |
| Cash/cash equivalents at the year begin: | (40 212) | 3 329 | (177.370) | 82 738 | (104.170) | 3 329 | (301.070) | 33 217 | 31.370 | 149.19 |
| . , , | | | mar and | | (0.00.000) | | (0.00.000) | | | |
| Cash/cash equivalents at the year end: | (40 212) | 82 738 | (205.8%) | 148 733 | (369.9%) | 148 733 | (369.9%) | 74 869 | 32.6% | 98.79 |

Part 4: Debtor Age Analysis

| • | 0 - 30 | Days | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Deb Deb | ts Written Off to tors | Impairment - Counci | Bad Debts ito I Policy |
|---|--------|-------|--------------|------|--------------|------|--------------|--------|---------|--------|-----------------------|---------------------------|------------------------|---------------------------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 3 116 | 4.0% | 1 022 | 1.3% | 1 015 | 1.3% | 73 006 | 93.4% | 78 159 | 17.5% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 7 675 | 18.6% | 1 100 | 2.7% | 1 048 | 2.5% | 31 386 | 76.2% | 41 209 | 9.2% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 3 206 | 6.4% | 1 282 | 2.6% | 1 279 | 2.6% | 44 058 | 88.4% | 49 825 | 11.2% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 3 090 | 3.6% | 1 147 | 1.3% | 1 125 | 1.3% | 80 879 | 93.8% | 86 241 | 19.3% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1 388 | 2.9% | 669 | 1.4% | 663 | 1.4% | 44 869 | 94.3% | 47 588 | 10.7% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | | | - | 2 325 | 100.0% | 2 325 | .5% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 4 800 | 4.7% | 2 347 | 2.3% | 2 322 | 2.3% | 93 602 | 90.8% | 103 071 | 23.1% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | | | - | | - | - | | - | - | - | - |
| Other | 51 | .1% | 12 | - | 17 | - | 37 577 | 99.8% | 37 657 | 8.4% | - | - | - | - |
| Total By Income Source | 23 326 | 5.2% | 7 579 | 1.7% | 7 467 | 1.7% | 407 702 | 91.4% | 446 074 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 405 | 3.8% | 168 | 1.6% | 170 | 1.6% | 9 779 | 92.9% | 10 521 | 2.4% | | | | - |
| Commercial | 12 311 | 9.0% | 2 355 | 1.7% | 2 270 | 1.7% | 120 058 | 87.6% | 136 994 | 30.7% | - | - | - | |
| Households | 10 609 | 3.6% | 5 056 | 1.7% | 5 028 | 1.7% | 277 864 | 93.1% | 298 558 | 66.9% | - | - | - | |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total By Customer Group | 23 326 | 5.2% | 7 579 | 1.7% | 7 467 | 1.7% | 407 702 | 91.4% | 446 074 | 100.0% | | - | | - |

Part 5: Creditor Age Analysis

| | 0 - 30 |) Days | 31 - 60 Days | | 61 - 9 | 0 Days | Over 9 | 90 Days | To | tal |
|-------------------------|--------|--------|--------------|-------|--------|--------|--------|---------|--------|--------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | | - | - | | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | |
| PAYE deductions | - | - | - | - | - | - | - | - | - | |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 16 393 | 21.0% | 8 335 | 10.7% | 4 744 | 6.1% | 48 747 | 62.3% | 78 220 | 100.09 |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | |
| Total | 16 393 | 21.0% | 8 335 | 10.7% | 4 744 | 6.1% | 48 747 | 62.3% | 78 220 | 100.0% |

| Contact Details | | |
|------------------|-----------------|--------------|
| Einaneid Manager | Mr. Alina Maoma | 017 772 1353 |

Source Local Government Database

MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Tarti. Operating Revenue and Experiantice | | | | 2019/20 | | | | 201 | | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year t | o Date | Second | I Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Oti B d F dit | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 2 000 926 | 540 868 | 27.0% | 419 124 | 20.9% | 959 992 | 48.0% | 436 610 | 57.7% | (4.0%) |
| Property rates | 311 420 | 81 651 | 26.2% | 80 462 | 25.8% | 162 113 | 52.1% | 66 296 | 47.9% | 21.4% |
| Service charges - electricity revenue | 527 439 | 133 097 | 25.2% | 118 896 | 22.5% | 251 993 | 47.8% | 76 325 | 46.3% | 55.8% |
| Service charges - water revenue | 443 635 | 105 011 | 23.7% | 118 081 | 26.6% | 223 092 | 50.3% | 100 194 | 56.8% | 17.9% |
| Service charges - sanitation revenue | 113 908 | 28 575 | 25.1% | 30 337 | 26.6% | 58 912 | 51.7% | 27 516 | 53.0% | 10.3% |
| Service charges - refuse revenue | 123 791 | 30 622 | 24.7% | 31 028 | 25.1% | 61 650 | 49.8% | 28 447 | 54.3% | 9.1% |
| Rental of facilities and equipment | 4 507 | 1 633 | 36.2% | 1 150 | 25.5% | 2 782 | 61.7% | 959 | 37.2% | 19.9% |
| Interest earned - external investments | 5 325 | 2 324 | 43.6% | 2 593 | 48.7% | 4 917 | 92.3% | 1 089 | 155.5% | 138.1% |
| Interest earned - outstanding debtors | 106 497 | 27 183 | 25.5% | 29 433 | 27.6% | 56 615 | 53.2% | 25 176 | 106.0% | 16.9% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 32 976 | 596 | 1.8% | 353 | 1.1% | 949 | 2.9% | 414 | 2.4% | (14.7%) |
| Licences and permits | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 314 373 | 126 989 | 40.4% | 2 061 | .7% | 129 050 | 41.0% | 108 056 | 283.3% | (98.1%) |
| Other revenue | 6 017 | 2 228 | 37.0% | 1 929 | 32.1% | 4 158 | 69.1% | 1 837 | 28.8% | 5.0% |
| Gains | 11 037 | 959 | 8.7% | 2 802 | 25.4% | 3 761 | 34.1% | 303 | 38.3% | 825.4% |
| Operating Expenditure | 2 415 650 | 372 735 | 15.4% | 422 708 | 17.5% | 795 442 | 32.9% | 418 896 | 47.1% | .9% |
| Employee related costs | 591 941 | 17 | - | 40 | - | 57 | | 62 716 | 15.4% | (99.9%) |
| Remuneration of councillors | 25 947 | 1 | - | 2 | - | 3 | _ | (9 970) | _ | (100.0%) |
| Debt impairment | 233 923 | _ | - | | - | | _ | | _ | |
| Depreciation and asset impairment | 141 921 | _ | - | | - | | _ | _ | _ | _ |
| Finance charges | 80 966 | 50 892 | 62.9% | 61 722 | 76.2% | 112 615 | 139.1% | 53 020 | 2 246.6% | 16.4% |
| Bulk purchases | 914 663 | 285 780 | 31.2% | 261 546 | 28.6% | 547 326 | 59.8% | 226 002 | 76.9% | 15.7% |
| Other Materials | 31 856 | 6 368 | 20.0% | 9 760 | 30.6% | 16 128 | 50.6% | 3 619 | 30.9% | 169.7% |
| Contracted services | 271 692 | 15 960 | 5.9% | 61 239 | 22.5% | 77 199 | 28.4% | 61 083 | 33.4% | .39 |
| Transfers and subsidies | 39 583 | 7 539 | 19.0% | 8 196 | 20.7% | 15 735 | 39.8% | 8 995 | 479.6% | (8.9% |
| Other expenditure | 83 227 | 6 237 | 7.5% | 20 210 | 24.3% | 26 446 | 31.8% | 13 439 | 45.6% | 50.49 |
| Losses | (68) | (59) | 87.2% | (7) | 9.7% | (66) | 96.9% | (7) | - | (4.4%) |
| Surplus/(Deficit) | (414 725) | 168 133 | | (3 584) | | 164 550 | | 17 714 | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist | 88 803 | 26 650 | 30.0% | 16 664 | 18.8% | 43 314 | 48.8% | 19 861 | 74.0% | (16.1% |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE | | - | - | 79 854 | 499.1% | 79 854 | 499.1% | (23 143) | 27.2% | (445.0%) |
| Surplus/(Deficit) after capital transfers and contributions | (309 922) | 194 783 | | 92 934 | | 287 717 | | 14 431 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (309 922) | 194 783 | | 92 934 | | 287 717 | | 14 431 | | |
| Attributable to minorities | - | - | | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (309 922) | 194 783 | | 92 934 | | 287 717 | | 14 431 | | |
| Share of surplus/ (deficit) of associate | | - | | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | (309 922) | 194 783 | | 92 934 | | 287 717 | | 14 431 | | |

| | | | | 2019/20 | | | | 201 | | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year t | o Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 t Q2 of 2019/20 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 100 363 | 6 266 | 6.2% | 17 359 | 17.3% | 23 625 | 23.5% | 6 815 | 11.8% | 154.79 |
| National Government | 100 363 | 6 266 | 6.2% | 17 359 | 17.3% | 23 625 | 23.5% | 6 815 | 11.8% | 154.79 |
| Provincial Government | 100 303 | 0 200 | 0.270 | 17 337 | 17.370 | 23 023 | 23.370 | 0 0 13 | 11.070 | 134.7 |
| District Municipality | - | | | | - | | | | | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | | | | | | | | | | |
| Transfers recognised - capital | 100 363 | 6 266 | 6.2% | 17 359 | 17.3% | 23 625 | 23.5% | 6 815 | 11.8% | 154.79 |
| Borrowing | 100 303 | 0 200 | 0.270 | 17 337 | 17.570 | 23 023 | 23.370 | 0013 | 11.070 | 134.77 |
| Internally generated funds | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | |
| Capital Expenditure Functional | 142 188 | (7 477) | (5.3%) | 21 044 | 14.8% | 13 567 | 9.5% | 16 600 | 41.1% | 26.8 |
| Municipal governance and administration | 12 495 | 108 | .9% | 3 479 | 27.8% | 3 587 | 28.7% | 1 353 | 14.9% | 157.1 |
| Executive and Council | 955 | 17 | 1.8% | 189 | 19.8% | 206 | 21.6% | - | 16.9% | (100.09 |
| Finance and administration | 11 300 | 90 | .8% | 3 290 | 29.1% | 3 380 | 29.9% | 1 353 | 14.9% | 143.2 |
| Internal audit | 240 | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 19 140 | 244 | 1.3% | 360 | 1.9% | 604 | 3.2% | 26 | .5% | 1 305.3 |
| Community and Social Services | 13 340 | 244 | 1.8% | 360 | 2.7% | 604 | 4.5% | - | - | (100.09 |
| Sport And Recreation | 100 | - | - | - | - | - | - | 26 | .5% | (100.09 |
| Public Safety | 5 700 | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 15 490 | 634 | 4.1% | 90 | .6% | 724 | 4.7% | 7 383 | 58.6% | (98.89 |
| Planning and Development | 2 800 | | - | - | - | | | 6 439 | 69.3% | (100.09 |
| Road Transport | 10 000 | 634 | 6.3% | 90 | .9% | 724 | 7.2% | 944 | 7.9% | (90.59 |
| Environmental Protection | 2 690 | 0 | - (0.001) | | - | | - | | - | 118.4 |
| Trading Services Energy sources | 95 063 23 200 | (8 463) 797 | (8.9%) 3.4% | 17 115 9 812 | 18.0% 42.3% | 8 653 10 608 | 9.1% 45.7% | 7 838 67 | 32.4% 17.0% | 118.4 14 546.0 |
| Energy sources Water Management | 23 200 10 363 | 1 712 | 3.4% 16.5% | 2 683 | 42.3% 25.9% | 4 394 | 45.7% | 1 542 | 17.0% | 74.0 |
| Water Management Waste Water Management | 54 500 | 2 993 | 5.5% | 2 083 4 468 | 8.2% | 7 460 | 13.7% | 6 229 | 80.9% | (28.39 |
| Waste Management | 7 000 | (13 964) | (199.5%) | 154 | 2.2% | (13 810) | (197.3%) | 0 229 | 00.7/0 | (100.09 |
| Other | , 000 | (13 704) | (177.370) | 134 | 2.270 | (13 010) | (177.370) | | | (100.03 |
| Outci | | | | | | | 1 | 1 | | |

| · · · · · · · · · · · · · · · · · · · | | · | | 2019/20 | - | · | - | 201 | | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|----------------------------------|
| | Budget | First 0 | 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 | Actual Expenditure | Total Expenditure as % of main | Q2 of 2018/19 t Q2 of 2019/20 |
| R thousands | | | | | | | appropriation | | appropriation | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 2 003 018 | 490 675 | 24.5% | 434 267 | 21.7% | 924 942 | 46.2% | 384 005 | 42.6% | 13.1% |
| Property rates | 48 165 | 73 911 | 153.5% | 30 148 | 62.6% | 104 058 | 216.0% | 22 707 | 15.0% | 32.89 |
| Service charges | 164 325 | 37 053 | 22.5% | 29 774 | 18.1% | 66 827 | 40.7% | 28 913 | 5.6% | 3.09 |
| Other revenue | 1 488 253 | 259 397 | 17.4% | 272 513 | 18.3% | 531 911 | 35.7% | 259 184 | _ | 5.19 |
| Transfers and Subsidies - Operational | 302 274 | 120 313 | 39.8% | 91 832 | 30.4% | 212 145 | 70.2% | 70 061 | 74.0% | 31.19 |
| Transfers and Subsidies - Capital | - | 1 | - | 10 000 | - | 10 001 | - | 3 001 | - | 233.29 |
| Interest | - | - | - | - | - | - | - | 139 | - | (100.0% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (2 028 254) | (372 794) | 18.4% | (422 714) | 20.8% | (795 508) | 39.2% | (418 903) | 53.3% | .99 |
| Suppliers and employees | (1 907 755) | (314 363) | 16.5% | (352 796) | 18.5% | (667 159) | 35.0% | (356 888) | 46.9% | (1.1% |
| Finance charges | (80 966) | (50 892) | 62.9% | (61 722) | 76.2% | (112 615) | 139.1% | (53 020) (8 995) | 2 246.6% | 16.49 |
| Transfers and grants Net Cash from/(used) Operating Activities | (39 533) (25 236) | (7 539) 117 881 | 19.1% (467.1%) | (8 196) 11 553 | 20.7% (45.8%) | (15 735) 129 434 | 39.8% (512.9%) | (34 899) | 479.6% (5.8%) | (8.9% |
| , , , , | (25 236) | 117 001 | (407.1%) | 11 553 | (43.6%) | 129 434 | (312.9%) | (34 699) | (3.6%) | (133.1% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | (73) | - | (2) | - | (76) | - | 42 185 | - | (100.0% |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) Decrease (Increase) in non-current receivables | - | - | - | - | - | - | - | 42 185 | - | (100.0% |
| Decrease (increase) in non-current receivables Decrease (increase) in non-current investments | | (73) | - | (2) | - | (76) | - | 42 185 | - | (100.0% |
| Payments | (142 188) | (22 092) | 15.5% | (22 621) | 15.9% | (44 713) | 31.4% | (20 582) | 27.9% | 9.99 |
| Capital assets | (142 188) | (22 092) | 15.5% | (22 621) | 15.9% | (44 713) | 31.4% | (20 582) | 27.9% | 9.99 |
| Net Cash from/(used) Investing Activities | (142 188) | (22 166) | 15.6% | (22 623) | 15.9% | (44 789) | 31.5% | 21 603 | 46.3% | (204.7% |
| Cash Flow from Financing Activities | , , , , | , , , , | | , , , | | , , | | | | , |
| Receipts | | 247 | | (187) | | 60 | | 1 342 | (.3%) | (113.9% |
| Short term loans | | 241 | | (107) | | - 00 | | 1 342 | (.370) | (113.776 |
| Borrowing long term/refinancing | _ | | | | _ | - | _ | | _ | _ |
| Increase (decrease) in consumer deposits | | 247 | _ | (187) | _ | 60 | - | 1 342 | (.3%) | (113.99 |
| Payments | | (2 548) | | - | | (2 548) | | | - | |
| Repayment of borrowing | - | (2 548) | - | - | - | (2 548) | - | - | - | - |
| Net Cash from/(used) Financing Activities | | (2 301) | | (187) | | (2 488) | | 1 342 | 9.0% | (113.9% |
| Net Increase/(Decrease) in cash held | (167 423) | 93 415 | (55.8%) | (11 258) | 6.7% | 82 157 | (49.1%) | (11 953) | (25.7%) | (5.8% |
| | | | | | | | | | | |
| Cash/cash equivalents at the year begin: | | 515 648 | | 609 063 | - | 515 648 | | 744 299 | | (18.29 |

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 9 | 0 Days | Over 9 | 00 Days | To | tal |
|-------------------------|--------|------|--------------|---|--------|--------|--------|---------|--------|-----|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | | - | | - |
| PAYE deductions | - | - | - | - | - | - | | - | | - |
| VAT (output less input) | - | - | - | - | - | - | | - | | - |
| Pensions / Retirement | - | - | - | - | - | - | | - | | - |
| Loan repayments | - | - | - | - | - | - | | - | | - |
| Trade Creditors | - | - | - | - | - | - | | - | | |
| Auditor-General | - | - | - | - | - | - | | - | | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | | ٠ | - | | - | | • | - | | |

| Contact | Details |
|---------|---------|
| | |

| Financial Manager | Mr B.B. Sithole | 017 620 6275 |
|-------------------|-----------------|--------------|

Source Local Government Database

MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experience | | | | 2019/20 | | | | 201 | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year | to Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 334 510 | 126 585 | 37.8% | 105 154 | 31.4% | 231 739 | 69.3% | 103 363 | 73.0% | 1.7% |
| Property rates | 334 310 | 120 303 | 37.070 | 103 134 | 31.470 | 231 /37 | 07.370 | 103 303 | 73.070 | 1.770 |
| Service charges - electricity revenue | - | | | | - | - | - | | | - |
| Service charges - electricity revenue Service charges - water revenue | - | - | | - | - | - | - | - | - | - |
| Service charges - water revenue Service charges - sanitation revenue | 2 472 | 14 | .6% | 35 | 1.4% | 50 | 2.0% | | - | (100.0%) |
| Service charges - samiation revenue Service charges - refuse revenue | 2 4/2 | 14 | .076 | 30 | 1.4% | 50 | 2.0% | | - | (100.0%) |
| Rental of facilities and equipment | - | - | | - | - | - | - | | - | - |
| Interest earned - external investments | 19 888 | 2 379 | 12.0% | 3 020 | | 5 399 | 27.1% | 3 523 | 34.2% | |
| Interest earned - external investments Interest earned - outstanding debtors | 19 888 | 2 3 1 9 | 12.076 | 3 020 | 15.2% | 5 399 | 27.176 | 3 523 | 34.276 | (14.3%) |
| Dividends received | - | - | | - | - | - | - | | - | _ |
| Fines, penalties and forfeits | - | - | | - | - | - | - | | 1 | 1 |
| Licences and permits | - | | | | - | | - | | | - |
| Agency services | - | - | - | | | - | - | - | - | |
| Transfers and subsidies | 307 869 | 124 082 | 40.3% | 101 539 | 33.0% | 225 621 | 73.3% | 99 694 | 74.5% | 1.9% |
| Other revenue | 4 281 | 109 | 2.5% | 561 | 13.1% | 669 | 15.6% | 147 | 618.5% | |
| Gains | 4 201 | 107 | 2.370 | 301 | 13.170 | 007 | 13.070 | 147 | 010.570 | 202.770 |
| | | | | | | | | | | () |
| Operating Expenditure | 357 882 | 19 027 | 5.3% | 96 274 | 26.9% | 115 301 | 32.2% | 105 045 | 40.4% | (8.4%) |
| Employee related costs | 178 248 | (183) | (.1%) | 53 386 | 30.0% | 53 203 | 29.8% | 37 257 | 48.2% | 43.3% |
| Remuneration of councillors | 14 274 | (145) | (1.0%) | 6 425 | 45.0% | 6 280 | 44.0% | 3 179 | 73.9% | 102.1% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 22 492 | | - | | - | - | - | - | - | - |
| Finance charges | - | | - | | - | - | - | - | - | - |
| Bulk purchases | - | - | - | | - | - | - | - | - | |
| Other Materials | 7 859 | 945 | 12.0% | 1 375 | 17.5% | 2 320 | 29.5% | 2 043 | 38.7% | |
| Contracted services | 47 276 | 5 051 | 10.7% | 16 127 | 34.1% | 21 178 | 44.8% | 44 616 | 33.6% | |
| Transfers and subsidies | 22 900 | 1 034 | 4.5% | 1 327 | 5.8% | 2 361 | 10.3% | - | - | (100.0% |
| Other expenditure | 64 833 | 12 324 | 19.0% | 17 635 | 27.2% | 29 959 | 46.2% | 17 950 | 51.2% | (1.8% |
| Losses | - | - | - | | - | - | - | - | - | - |
| Surplus/(Deficit) | (23 372) | 107 558 | | 8 880 | | 116 438 | | (1 682) | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist | 2 451 | 4 | .2% | 118 | 4.8% | 122 | 5.0% | 34 411 | 34.5% | (99.7% |
| Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE | - | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers and contributions | (20 921) | 107 562 | | 8 998 | | 116 560 | | 32 729 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (20 921) | 107 562 | | 8 998 | | 116 560 | | 32 729 | | |
| Attributable to minorities | - 1 | - | | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (20 921) | 107 562 | | 8 998 | | 116 560 | | 32 729 | | |
| Share of surplus/ (deficit) of associate | - ' | - | | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (20 921) | 107 562 | | 8 998 | | 116 560 | | 32 729 | | |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|-----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year t | o 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 | Actual Expenditure | Total Expenditure as % of main | Q2 of 2018/19 to Q2 of 2019/20 |
| R thousands | | | | | | | appropriation | | appropriation | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | - | - | - | - | - | - | - | - | - | - |
| National Government | | | | | | | | | | |
| Provincial Government | | | | | | | | | | |
| District Municipality | - | - | - | - | - | - | - | | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | - | - | - | - | - | | - | | - | |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - | |
| Borrowing | - | | | | - | | | - | - | |
| Internally generated funds | - | - | - | - | - | | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Functional | 19 017 | 3 202 | 16.8% | 8 157 | 42.9% | 11 358 | 59.7% | 8 669 | 29.5% | (5.9%) |
| Municipal governance and administration | 13 517 | 3 202 | 23.7% | 4 997 | 37.0% | 8 198 | 60.7% | 4 629 | 32.9% | 7.9% |
| Executive and Council | - | | | - | - | - | - | - | - | - |
| Finance and administration | 13 517 | 3 202 | 23.7% | 4 997 | 37.0% | 8 198 | 60.7% | 4 629 | 32.9% | 7.9% |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 5 500 | | | 3 160 | 57.5% | 3 160 | 57.5% | - | - | (100.0%) |
| Community and Social Services | 5 500 | | | 3 160 | 57.5% | 3 160 | 57.5% | - | - | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | - | - | - | - | - | - | 4 147 | 28.7% | (100.0%) |
| Planning and Development | - | - | - | - | - | - | - | 4 147 | 28.7% | (100.0%) |
| Road Transport | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | | - | |
| Trading Services | - | - | - | - | - | - | - | (108) | - | (100.0%) |
| Energy sources | - | | - | | - | - | | - (100) | - | (100.00/) |
| Water Management Waste Water Management | - | | - | | - | - | | (108) | - | (100.0%) |
| Waste Management Waste Management | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | | - | - | - | - | |
| Other | - | - | - | - | - | | - | - | - | - |

| | | | | 2019/20 | | | | | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
| | Budget | First (| Quarter | Second | l Quarter | Year | to Date | Second | Quarter | |
| Difference | 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 | Q2 of 2018/19 t Q2 of 2019/20 |
| R thousands | | | | | | | | | | |
| Cash Flow from Operating Activities | 201.014 | 400 707 | 00.40/ | 400 504 | 00.40/ | 005.074 | 10.001 | 457.747 | 75.40/ | (05.00) |
| Receipts | 336 961 | 132 737 | 39.4% | 102 534 | 30.4% | 235 271 | 69.8% | 157 716 | 75.4% | (35.0%) |
| Property rates | - | - | - | - | - | | - | - | - | - |
| Service charges | 2 472 | 17 | .7% | 40 | 1.6% | 57 | 2.3% | - | - | (100.0% |
| Other revenue | 113 | 7 | 5.9% | 33 | 29.2% | 40 | 35.1% | 12 | 11.0% | 180.29 |
| Transfers and Subsidies - Operational | 312 038 | 128 618 | 41.2% | 99 441 | 31.9% | 228 060 | 73.1% | 96 181 | 75.5% | 3.49 |
| Transfers and Subsidies - Capital | 2 451 | 1 716 | 70.0% | - | - | 1 716 | 70.0% | 58 000 | 80.1% | (100.0% |
| Interest | 19 888 | 2 379 | 12.0% | 3 020 | 15.2% | 5 399 | 27.1% | 3 523 | 34.2% | (14.3% |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | (335 390) | (19 027) | 5.7% | (96 274) | 28.7% | (115 301) | 34.4% | (105 045) | 42.3% | (8.4% |
| Suppliers and employees | (312 490) | (17 992) | 5.8% | (94 947) | 30.4% | (112 939) | 36.1% | (105 045) | 42.3% | (9.6% |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (22 900) | (1 034) | 4.5% | (1 327) | 5.8% | (2 361) | 10.3% | - | - | (100.0% |
| Net Cash from/(used) Operating Activities | 1 571 | 113 710 | 7 236.7% | 6 260 | 398.4% | 119 970 | 7 635.1% | 52 670 | 704.5% | (88.1% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | | | | | | | | | _ | |
| Proceeds on disposal of PPE | _ | _ | - | _ | _ | _ | - | _ | _ | - |
| Decrease (Increase) in non-current debtors (not used) | _ | _ | - | _ | _ | _ | - | _ | _ | - |
| Decrease (increase) in non-current receivables | | - | - | - | | | - | | | - |
| Decrease (increase) in non-current investments | | | | | - | | - | | | - |
| Payments | (19 017) | (3 657) | 19.2% | (9 219) | 48.5% | (12 875) | 67.7% | (10 137) | 35.2% | (9.1% |
| Capital assets | (19 017) | (3 657) | 19.2% | (9 219) | 48.5% | (12 875) | 67.7% | (10 137) | 35.2% | (9.1% |
| Net Cash from/(used) Investing Activities | (19 017) | (3 657) | 19.2% | (9 219) | 48.5% | (12 875) | 67.7% | (10 137) | 35.2% | (9.1% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | (21) | 2 | (11.1%) | (0) | .9% | 2 | (10.2%) | 14 | _ | (101.5% |
| Short term loans | (21) | | (11.170) | (0) | .770 | | (10.270) | | | (101.570 |
| Borrowing long term/refinancing | _ | _ | _ | _ | _ | - | _ | _ | _ | _ |
| Increase (decrease) in consumer deposits | (21) | 2 | (11.1%) | (0) | .9% | 2 | (10.2%) | 14 | _ | (101.5% |
| Payments | - | | | | - | | () | | _ | (|
| Repayment of borrowing | | - | - | - | _ | - | - | _ | | - |
| Net Cash from/(used) Financing Activities | (21) | 2 | (11.1%) | (0) | .9% | 2 | (10.2%) | 14 | - | (101.5% |
| Net Increase/(Decrease) in cash held | (17 467) | 110 056 | (630.1%) | (2 959) | 16.9% | 107 097 | (613.1%) | 42 546 | (1 057.5%) | (107.0% |
| Cash/cash equivalents at the year begin: | 147 667 | 186 214 | 126.1% | 296 273 | 200.6% | 186 214 | 126.1% | | (1037.3%) | 14.59 |
| | | | | | | | | | | |
| Cash/cash equivalents at the year end: | 130 200 | 296 273 | 227.6% | 293 314 | 225.3% | 293 314 | 225.3% | 301 323 | (2 080.0%) | (2.7% |

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 9 | 0 Days | Over 9 | 90 Days | To | tal |
|-------------------------|--------|------|--------------|-------|--------|--------|--------|---------|--------|--------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 66 | 1.9% | 2 774 | 78.2% | 7 | .2% | 700 | 19.7% | 3 547 | 100.09 |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | |
| Total | 66 | 1.9% | 2 774 | 78.2% | 7 | .2% | 700 | 19.7% | 3 547 | 100.0% |

Contact Details

| Mr 7D Rutholozi | 017 901 7012 | |
|-----------------|--------------|--|
| | | |

Source Local Government Database

MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Parti. Operating Revenue and Experiuntile | | | | 2019/20 | | | | 201 | 8/19 | |
|---|---------------|-------------|--------------------|-------------|-----------------------|-------------|--|-------------|--|------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year t | o Date | Second | l Quarter | |
| | Main | Actual | 1st Q as % of | Actual | 2nd Q as % of | Actual | Total | Actual | Total | Q2 of 2018/19 to |
| R thousands | appropriation | Expenditure | Main appropriation | Expenditure | Main appropriation | Expenditure | Expenditure as % of main appropriation | Expenditure | Expenditure as % of main appropriation | Q2 of 2019/20 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 463 324 | 140 741 | 30.4% | 105 122 | 22.7% | 245 864 | 53.1% | 92 443 | 41.6% | 13.7% |
| Property rates | 72 230 | 19 631 | 27.2% | 18 867 | 26.1% | 38 498 | 53.1% | 17 033 | 36.5% | 10.8% |
| Service charges - electricity revenue | 153 732 | 37 709 | 24.5% | 44 286 | 28.8% | 81 995 | 53.3% | 30 435 | 38.7% | 45.5% |
| Service charges - electricity revenue Service charges - water revenue | 50 102 | 11 099 | 22.2% | 10 693 | 21.3% | 21 793 | 43.5% | 13 736 | 77.3% | (22.1%) |
| Service charges - water revenue Service charges - sanitation revenue | 13 492 | 2 980 | 22.1% | 2 964 | 22.0% | 5 944 | 44.1% | 3 251 | 47.9% | (8.8%) |
| Service charges - samanon revenue Service charges - refuse revenue | 8 972 | 2 273 | 25.3% | 2 301 | 25.6% | 4 574 | 51.0% | 2 091 | 27.7% | 10.0% |
| Rental of facilities and equipment | 2 899 | 22/3 | .2% | 2 301 | .2% | 12 | .4% | 7 | .7% | (16.9%) |
| Interest earned - external investments | 2 077 | 319 | .270 | 6 | .270 | 324 | .470 | , | .770 | (100.0%) |
| Interest earned - external investments Interest earned - outstanding debtors | 58 665 | 18 611 | 31.7% | 16 077 | 27.4% | 34 688 | 59.1% | 17 268 | 106.3% | (6.9%) |
| Dividends received | 36 003 | 10 011 | 31.770 | 10 0// | 27.470 | 34 000 | 37.170 | 17 200 | 100.370 | (0.970) |
| Fines, penalties and forfeits | 2 053 | (0) | | 16 | .8% | 15 | .7% | 4 | .7% | 288.4% |
| Licences and permits | 2 033 | (0) | | 10 | .070 | 15 | .770 | , | . 7 70 | 200.470 |
| Agency services | | - | - | - | - | - | - | _ | - | |
| Transfers and subsidies | 100 042 | 38 462 | 38.4% | 1 | - | 38 463 | 38.4% | _ | | (100.0%) |
| Other revenue | 1 138 | 9 652 | 848.2% | 9 906 | 870.5% | 19 558 | 1 718.7% | 8 617 | 643.5% | 15.0% |
| Gains | 1 130 | 7 032 | 040.270 | 7 700 | 070.370 | 17330 | 1710.770 | 0017 | 043.570 | 13.070 |
| | | | | | | | | | | |
| Operating Expenditure | 561 512 | 77 374 | 13.8% | 182 794 | 32.6% | 260 168 | 46.3% | 143 539 | 51.5% | 27.3% |
| Employee related costs | 167 764 | 24 | - | 94 743 | 56.5% | 94 767 | 56.5% | 69 973 | 49.5% | 35.4% |
| Remuneration of councillors | 9 512 | 20 | .2% | 5 357 | 56.3% | 5 377 | 56.5% | - | 3.8% | (100.0%) |
| Debt impairment | 74 299 | 220 | .3% | (4 127) | (5.6%) | (3 907) | (5.3%) | 49 | 6.7% | (8 597.9%) |
| Depreciation and asset impairment | 53 115 | - | - | 4 | - | 4 | - | - | .5% | (100.0%) |
| Finance charges | 900 | - | - | 278 | 30.8% | 278 | 30.8% | - | - | (100.0%) |
| Bulk purchases | 168 500 | 56 539 | 33.6% | 59 531 | 35.3% | 116 071 | 68.9% | 43 576 | 68.4% | 36.6% |
| Other Materials | 16 955 | 1 252 | 7.4% | 2 917 | 17.2% | 4 169 | 24.6% | 1 363 | 25.6% | 114.0% |
| Contracted services | 47 861 | 15 190 | 31.7% | 16 970 | 35.5% | 32 160 | 67.2% | 22 516 | 89.8% | (24.6%) |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 22 606 | 4 130 | 18.3% | 7 120 | 31.5% | 11 250 | 49.8% | 6 062 | 55.2% | 17.5% |
| Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (98 188) | 63 367 | | (77 671) | | (14 304) | | (51 095) | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist | 24 912 | | - | | - | - | | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE | | | | | - | | | - | - | - |
| | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers and contributions | (73 276) | 63 367 | | (77 671) | | (14 304) | | (51 095) | | |
| Taxation | - | - | - | - | - | - | | - | | - |
| Surplus/(Deficit) after taxation | (73 276) | 63 367 | | (77 671) | | (14 304) | | (51 095) | | |
| Attributable to minorities | - | - | | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (73 276) | 63 367 | | (77 671) | | (14 304) | | (51 095) | | |
| Share of surplus/ (deficit) of associate | 1 | - | - | | - | | - | - 1 | - | - |
| Surplus/(Deficit) for the year | (73 276) | 63 367 | | (77 671) | | (14 304) | | (51 095) | | |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year t | o Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 25 667 | 3 538 | 13.8% | 10 068 | 39.2% | 13 607 | 53.0% | - | 26.8% | (100.0%) |
| National Government | 24 667 | 3 538 | 14.3% | 7 068 | 28.7% | 10 607 | 43.0% | - | 32.7% | (100.0% |
| Provincial Government | | - | | - | - | | - | - | - | - |
| District Municipality | | - | | - | - | | - | - | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | | - | | - | - | | - | - | | - |
| Transfers recognised - capital | 24 667 | 3 538 | 14.3% | 7 068 | 28.7% | 10 607 | 43.0% | - | 32.7% | (100.0% |
| Borrowing | | - | - | | | | | - | - | |
| Internally generated funds | 1 000 | - | | 3 000 | 300.0% | 3 000 | 300.0% | - | | (100.0% |
| | - | - | - | - | - | | - | - | - | - |
| Capital Expenditure Functional | 25 667 | 3 538 | 13.8% | 10 068 | 39.2% | 13 607 | 53.0% | - | 22.2% | (100.0% |
| Municipal governance and administration | 3 797 | 500 | 13.2% | 2 744 | 72.3% | 3 244 | 85.4% | | | (100.0% |
| Executive and Council | | - | | - | - | - | - | - | - | |
| Finance and administration | 3 797 | 500 | 13.2% | 2 744 | 72.3% | 3 244 | 85.4% | - | - | (100.0% |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | - | 3 000 | - | 3 000 | - | - | - | (100.0% |
| Community and Social Services | | - | | | - | - | | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | 3 000 | - | 3 000 | - | - | - | (100.09 |
| Health | - | - | - | - | - | - | - | - | | - |
| Economic and Environmental Services | 8 300 | 2 645 | 31.9% | 2 974 | 35.8% | 5 619 | 67.7% | - | - | (100.0% |
| Planning and Development | - | - | - | - | - | - | - | - | - | |
| Road Transport | 8 300 | 2 645 | 31.9% | 2 974 | 35.8% | 5 619 | 67.7% | - | - | (100.0% |
| Environmental Protection | | | | | | | | - | | |
| Trading Services | 13 570 | 393 | 2.9% | 1 350 | 9.9% | 1 743 | 12.8% | - | 31.5% 108.8% | (100.0% |
| Energy sources Water Management | - | - | - | - | - | - | | - | 108.8% | - |
| Waste Water Management Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 13 570 | 393 | 2.9% | 1 350 | 9.9% | 1 743 | 12.8% | - | 6.3% | (100.0% |
| Other | 13 5/0 | 393 | 2.976 | 1 350 | 9.9% | 1 /43 | 12.8% | | 0.376 | (100.0% |
| Oulei | | | | | | | | | | |

| R Housands | | | | | 2019/20 | | | | 201 | 8/19 | |
|--|---|-----------|----------|---------|-----------|---------|-----------|-----------------------------|-----------|-----------------------------|----------------------------------|
| R Housands | | Budget | First 0 | Quarter | Second | Quarter | Year | to Date | Second | Quarter | |
| Cach Flow from Operating Activities (245 903) 67 800 (27.6%) 76 754 (31.2%) 144 554 (58.8%) 8 200 - 836.0 Properly rates 3 896 9 475 243.2% 14 946 383.6% 24 421 626.8% 1240 - 1104.5 Service charges (267 725) 43 062 (16.1%) 60 493 (22.6%) 105 555 (88.7%) 67 20 - 798. Other revenue (36 166) 15 28 (42.2%) 1218 (3.4%) 16 476 (65.6%) 229 - 431.1 Transfers and Subdidies - Operational 3 379 Transfers and Subdidies - Capital interest (434 098) (77 154) 17.8% (186 917) 43.1% (264 071) 60.8% (143 490) 59.2% (30.00) Supplies and employees (433 198) (77 154) 17.8% (186 917) 43.1% (264 071) 60.8% (143 490) 59.2% (30.00) Transfers and grants (900) Transfers and grants (900) Transfers and grants (800 002) (9 355) 1.4% (110 162) 16.2% (119 517) 17.6% (135 290) 57.0% (18.6 0.00) Cach Flow from Investing Activities Receipts (25 667) (4 944) 19.3% (9 460) 36.9% (14 404) 56.1% (100.00) Cach Flow from Financing Activities (26 88) (78 80) (78 90) (8 90) (8 90) (8 90) (8 90) (9 9 90) | | | | Main | | Main | | Expenditure as % of main | | Expenditure as % of main | Q2 of 2018/19 t Q2 of 2019/20 |
| Receipt (25 903) 67 800 (27.6%) 76 754 (31.2%) 144 554 (58.8%) 8 200 - 83.60 Properly rates 3 896 9 475 243.2% 14 946 338.6% 24 421 6.26.6% 1 240 - 1104.4 | R thousands | | | | | | | appropriation | | appropriation | |
| Property rates | Cash Flow from Operating Activities | | | | | | | | | | |
| Service charges Ca7 725 43 0c2 (16.1%) 60.493 (2.26%) 103 555 (38.7%) 6.730 | Receipts | (245 903) | 67 800 | (27.6%) | 76 754 | (31.2%) | 144 554 | (58.8%) | 8 200 | - | 836.0% |
| Commerciation Commerciatii Commerciation Commerciation Commerciation Commerciation | Property rates | 3 896 | 9 475 | 243.2% | 14 946 | 383.6% | 24 421 | 626.8% | 1 240 | - | 1 104.89 |
| Transfers and Subsidies - Capital interest 50 712 5 - 98 2% 103 2% - 1000 1000 1000 1000 1000 1000 1000 1 | Service charges | (267 725) | 43 062 | (16.1%) | 60 493 | (22.6%) | 103 555 | (38.7%) | 6 730 | - | 798.89 |
| Transfers and Subsidies - Capital | Other revenue | (36 165) | 15 258 | (42.2%) | 1 218 | (3.4%) | 16 476 | (45.6%) | 229 | _ | 431.09 |
| Interest Dialidands | Transfers and Subsidies - Operational | | - | | - | - | - | - | - | - | - |
| District | Transfers and Subsidies - Capital | - | - | - | - | - | - | - | - | - | - |
| Payments | Interest | 50 712 | 5 | - | 98 | .2% | 103 | .2% | - | - | (100.0% |
| Supplies and employees | Dividends | - | - | - | - | - | - | - | - | - | - |
| Finance charges (900) | | | | | | | | | | | 30.3% |
| Transfers and grants Vertical from/(used) Operating Activities (880 002) (9 355) 1.4% (110 162) 16.2% (119 517) 17.6% (135 290) 57.0% (18.6 25 16 16 16 16 16 16 16 16 16 16 16 16 16 | | | (77 154) | 17.8% | | | | | (143 490) | 59.2% | 30.19 |
| Net Cash from/(used) Operating Activities Receipts Rec | | (900) | - | - | (2/8) | 30.8% | (278) | 30.8% | - | - | (100.0% |
| Cash Flow from Investing Activities Receipts | | ((00,002) | (0.2EE) | 1.40/ | (110.143) | 14 20/ | /110 F170 | 17.69/ | (12E 200) | F7.00/ | /10 /0/ |
| Receipts 837 - - - - - - - - - | , , , , | (000 002) | (7 333) | 1.470 | (110 102) | 10.270 | (117 317) | 17.070 | (133 270) | 37.070 | (10.070 |
| Proceeds on disposal of PPE Decrease (increase) in non-current reclarations (nor used) Decrease (increase) in non-current reclarations (nor used) Decrease (increase) in non-current investments Decrease (increase) | | | | | | | | | | | |
| Decrease (Increase) in non-current debitors (not used) Decrease (I | | 837 | - | - | | - | - | - | - | - | - |
| Decrease (Increase) in non-current receivables 837 | | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments (25 67) (4 94) 19,3% (9 460) 36,9% (14 404) 56,1% (100.0 capital assets (25 67) (4 944) 19,3% (9 460) 38,7% (14 404) 56,1% (100.0 capital assets (25 67) (4 944) 19,3% (9 460) 38,1% (14 404) 58,0% (100.0 capital assets (24 830) (4 944) 19,9% (9 460) 38,1% (14 404) 58,0% (100.0 capital assets (24 830) (4 944) 19,9% (9 460) 38,1% (14 404) 58,0% (100.0 capital assets (24 830) (4 944) 19,9% (9 460) 38,1% (14 404) 58,0% | | 927 | | | | | - | | | | - |
| Payments 25 667) (4 944) 19.3% (9 460) 36.9% (14 404) 56.1% | | - 057 | - | | | | | | | _ | |
| Capital assets (25 667) (4 944) 19.3% (9.40) 36.9% (14.40) 56.1% - (100.0 Cash From/(used Investing Activities (24.830) (4 944) 19.9% (9.460) 38.1% (14.404) 56.1% - (100.0 Cash Flow from Financing Activities (17.81) 3 (2%) (15) .9% (12) .7% (37) . (58.6 Stort term loans | | (25,667) | (4 944) | 19.3% | (9 460) | 36.9% | (14 404) | 56.1% | | | (100.0% |
| Net Cash From/(used) Investing Activities (24 830) (4 944) 19.9% (9 460) 38.1% (14 404) 58.0% - (100.0 25.8 From/(used) Investing Activities (1781) 3 (2%) (15) .9% (12) .7% (37) . (58.6 25.8 From/(used) Investing Investing Investing Investing Investing Increases (Investing Investing Investigation Investing Investigation Investigat | | | | | | | | | - | _ | (100.0% |
| Receipts (1781) 3 (2%) (15) .9% (12) .7% (37) . (58.6 | Net Cash from/(used) Investing Activities | | | 19.9% | | | | | | - | (100.0% |
| Receipts (1781) 3 (2%) (15) .9% (12) .7% (37) . (58.6 | Cash Flow from Financing Activities | | | | | | | | | | |
| Short tem learns Short tem l | | (1 781) | 3 | (.2%) | (15) | .9% | (12) | .7% | (37) | _ | (58.6% |
| Increase (decrease) in consumer deposits (1 781) 3 (.2%) (15) 9% (12) .7% (37) . (584 Payments 2 | | , , , , | - | ` - ' | | - | | - | | - | - |
| Payments Repayment of borrowing (1781) 3 (2%) (15) .9% (12) .7% (37) . (58.6 (14.296) (19.2 (19.2 (14.5 (14.5 (14.296) 14.296) (19.3 (14.296) 14.296) (19.6 (14.296) (19 | Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Repepment of borrowing | Increase (decrease) in consumer deposits | (1 781) | 3 | (.2%) | (15) | .9% | (12) | .7% | (37) | - | (58.6% |
| Net Cash from/(used) Financing Activities (1781) 3 (2%) (15) .9% (12) .7% (37) . (58.6 Net Increase/(Decrease) in cash held (706 613) (14 296) 2.0% (119 637) 16.9% (133 933) 19.0% (135 326) 57.0% (11.6 Cash lcash equivalents at the year begin: - 51 846 - 37 551 - 51 846 - (83 081) - (145.2 | | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held (706 613) (14 296) 2.0% (119 637) 16.9% (133 933) 19.0% (135 326) 57.0% (11.6.9% (135 933) 19.0% (135 326) 57.0% (14.5.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2. | | | | | | | | | | | - |
| Cashicash equivalents at the year begin: 51 846 - 37 551 - 51 846 - (83 081) - (145.2 | Net Cash from/(used) Financing Activities | (1 781) | 3 | (.2%) | (15) | .9% | (12) | .7% | (37) | - | (58.6% |
| | Net Increase/(Decrease) in cash held | (706 613) | (14 296) | 2.0% | (119 637) | 16.9% | (133 933) | 19.0% | (135 326) | 57.0% | (11.6% |
| Cashicash equivalents at the year end: (706.613) 37.551 (5.3%) (82.086) 11.6% (82.086) 11.6% (70.086) 57.0% (62.086) | | | | - | | - | | - | (83 081) | - | (145.2% |
| | Cash/cash equivalents at the year end: | (706 613) | 37 551 | (5.3%) | (82 086) | 11.6% | (82 086) | 11.6% | (218 408) | 57.0% | (62.4% |

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 90 | 0 Days | Over 9 | 0 Days | To | tal |
|-------------------------|--------|-------|--------------|------|---------|--------|---------|--------|---------|--------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 29 047 | 16.1% | 12 855 | 7.1% | 26 175 | 14.5% | 112 628 | 62.3% | 180 705 | 53.19 |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 23 215 | 14.5% | 8 634 | 5.4% | 10 829 | 6.8% | 117 200 | 73.3% | 159 878 | 46.99 |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | |
| Total | 52 262 | 15.3% | 21 488 | 6.3% | 37 004 | 10.9% | 229 828 | 67.5% | 340 583 | 100.09 |

| Contact Details | |
|-----------------|--|
| | |

Financial Manager Ms Thokozile Mahlangu 013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Part 1. Operating Revenue and Expenditure | | | | 2019/20 | | | | 201 | 18/19 | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|-------------------------|-----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year 1 | o Date | Second | l Quarter | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main | Actual Expenditure | 2nd Q as % of Main | Actual Expenditure | Total Expenditure as | Actual Expenditure | Total Expenditure as | Q2 of 2018/19 to Q2 of 2019/20 |
| R thousands | арргорпацоп | Experiulture | appropriation | Experiulture | appropriation | Experiuntire | % of main appropriation | Experiulture | % of main appropriation | Q2 01 201 N20 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 3 181 225 | 812 045 | 25.5% | 768 409 | 24.2% | 1 580 454 | 49.7% | 687 960 | 45.1% | 11.7% |
| Properly rates | 599 457 | 140 423 | 23.4% | 140 169 | 23.4% | 280 592 | 46.8% | 118 226 | 55.6% | |
| Service charges - electricity revenue | 1 086 021 | 239 033 | 22.0% | 213 232 | 19.6% | 452 265 | 41.6% | 201 700 | 36.6% | 5.79 |
| Service charges - electricity revenue Service charges - water revenue | 441 067 | 116 306 | 26.4% | 118 074 | 26.8% | 234 380 | 53.1% | 103 159 | 38.6% | 14.59 |
| Service charges - water revenue Service charges - sanitation revenue | 135 779 | 39 504 | 29.1% | 38 310 | 28.2% | 77 814 | 57.3% | 30 424 | 32.3% | 25.99 |
| Service charges - samanon revenue Service charges - refuse revenue | 134 405 | 32 322 | 24.0% | 32 011 | 23.8% | 64 332 | 47.9% | 29 036 | 46.2% | 10.29 |
| Rental of facilities and equipment | 2 584 | 32 322 807 | 31.2% | 923 | 35.7% | 1 730 | 67.0% | 778 | 12.5% | 18.79 |
| Interest earned - external investments | 2 304 | 007 | 31.270 | 723 | 33.776 | 1 /30 | 67.0% | //0 | 12.370 | 10.77 |
| Interest earned - external investments Interest earned - outstanding debtors | 295 206 | 72 529 | 24.6% | 77 831 | 26.4% | 150 360 | 50.9% | 66 355 | 68.1% | 17.39 |
| Dividends received | 3 688 | 72 529 597 | 16.2% | 623 | 16.9% | 1 221 | 33.1% | 578 | 714.3% | 7.99 |
| Fines, penalties and forfeits | 30 595 | 1 360 | 4.4% | 11 147 | 36.4% | 12 507 | 40.9% | 8 928 | 192.6% | 24.99 |
| Licences and permits | 2 950 | 612 | 20.7% | 854 | 28.9% | 1 466 | 49.7% | 837 | 78.3% | 1.99 |
| Agency services | 2 730 | 012 | 20.770 | 034 | 20.770 | 1 400 | 47.770 | 037 | 70.370 | 1.77 |
| Transfers and subsidies | 379 315 | 152 760 | 40.3% | 120 322 | 31.7% | 273 082 | 72.0% | 108 527 | 56.2% | 10.99 |
| Other revenue | 48 157 | 13 899 | 28.9% | 14 913 | 31.0% | 28 811 | 59.8% | 19 411 | 91.1% | |
| Gains | 22 000 | 1 894 | 8.6% | 14 713 | 31.070 | 1 894 | 8.6% | 17 411 | 71.170 | (23.27 |
| | | | | 000 001 | | | | F/4 700 | 24.00/ | 40.00 |
| Operating Expenditure | 3 888 876 | 714 345 | 18.4% | 808 336 | 20.8% | 1 522 681 | 39.2% | 561 720 | 34.3% | 43.99 |
| Employee related costs | 951 575 | 226 976 | 23.9% | 237 464 | 25.0% | 464 440 | 48.8% | 218 160 | 49.3% | 8.89 |
| Remuneration of councillors | 32 022 | 7 234 | 22.6% | 6 159 | 19.2% | 13 393 | 41.8% | 7 735 | 49.5% | (20.4% |
| Debt impairment | 481 823 | 12 111 | 2.5% | 54 738 | 11.4% | 66 849 | 13.9% | - | - | (100.0% |
| Depreciation and asset impairment | 343 308 | - | - | | - | | - | 5 | - | (100.0% |
| Finance charges | 301 120 | 56 042 | 18.6% | 107 252 | 35.6% | 163 295 | 54.2% | 46 521 | 77.6% | 130.59 |
| Bulk purchases | 1 171 816 | 312 800 | 26.7% | 255 614 | 21.8% | 568 415 | 48.5% | 148 439 | 39.6% | |
| Other Materials | 64 938 | 6 677 | 10.3% | 13 272 | 20.4% | 19 949 | 30.7% | 12 761 | 34.3% | 4.09 |
| Contracted services | 298 688 | 47 582 | 15.9% | 96 204 | 32.2% | 143 786 | 48.1% | 89 103 | 45.1% | |
| Transfers and subsidies | 37 679 | 4 948 | 13.1% | 5 141 | 13.6% | 10 089 | 26.8% | 4 707 | 25.8% | 9.29 |
| Other expenditure | 205 934 | 40 114 | 19.5% | 32 492 | 15.8% | 72 606 | 35.3% | 34 289 | 26.7% | (5.29 |
| Losses | (26) | (141) | 536.3% | - | - | (141) | 536.3% | - | - | - |
| Surplus/(Deficit) | (707 651) | 97 700 | | (39 927) | | 57 773 | | 126 240 | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) | 199 756 | - | - | 73 020 | 36.6% | 73 020 | 36.6% | - | - | (100.09 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | (495 193) | 97 700 | | 33 093 | | 130 793 | | 126 899 | | |
| Taxation | - | - | - | - | - | - | | - | - | - |
| Surplus/(Deficit) after taxation | (495 193) | 97 700 | | 33 093 | | 130 793 | | 126 899 | | |
| Attributable to minorities | - 1 | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (495 193) | 97 700 | | 33 093 | | 130 793 | | 126 899 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | (495 193) | 97 700 | | 33 093 | | 130 793 | | 126 899 | | |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year t | o Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 178 986 | 21 585 | 12.1% | 24 048 | 13.4% | 45 634 | 25.5% | 50 270 | 45.7% | (52.2%) |
| National Government | 176 486 | 21 585 | 12.1% | 24 048 | 13.4% | 45 634 | 25.9% | 49 716 | 51.1% | (51.6% |
| Provincial Government | 170 400 | 21 303 | 12.270 | 24 040 | 13.070 | 43 034 | 23.770 | 47 / 10 | 31.170 | (31.070 |
| District Municipality | 2 500 | | | | - | | | | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | 2 300 | | | | | | | | | |
| Transfers recognised - capital | 178 986 | 21 585 | 12.1% | 24 048 | 13.4% | 45 634 | 25.5% | 49 716 | 49.9% | (51.6% |
| Borrowing | 170 700 | 21 303 | 12.170 | 24 040 | 13.470 | 43 034 | 23.376 | 47 / 10 | 47.7/0 | (31.070 |
| Internally generated funds | | | | | | | | 555 | 5.4% | (100.0% |
| memaly generated tales | | | | | | | | - | 0.170 | (100.070 |
| Capital Expenditure Functional | 251 088 | 29 202 | 11.6% | 35 062 | 14.0% | 64 264 | 25.6% | 50 451 | 44.1% | (30.5% |
| Municipal governance and administration | 14 750 | 861 | 5.8% | 1 304 | 8.8% | 2 165 | 14.7% | 359 | 4.8% | 262.89 |
| Executive and Council | 260 | - | - | 17 | 6.4% | 17 | 6.4% | 88 | 68.1% | (81.0% |
| Finance and administration | 14 490 | 861 | 5.9% | 1 287 | 8.9% | 2 148 | 14.8% | 271 | 4.1% | 374.89 |
| Internal audit | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 1 805 | 3 | .2% | 228 | 12.6% | 231 | 12.8% | 332 | 51.1% | (31.5% |
| Community and Social Services | 1 805 | 3 | .2% | 228 | 12.6% | 231 | 12.8% | 332 | 51.1% | (31.5% |
| Sport And Recreation | | | | | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | |
| Economic and Environmental Services | 51 180 | 6 960 | 13.6% | 4 902 | 9.6% | 11 863 | 23.2% | 3 125 | 38.0% | 56.99 |
| Planning and Development | 10 180 | 22 | .2% | 43 | .4% | 65 | .6% | 39 | 77.1% | 11.79 |
| Road Transport | 40 500 | 6 938 | 17.1% | 4 749 | 11.7% | 11 687 | 28.9% | 3 086 | 38.7% | 53.99 |
| Environmental Protection | 500 | - | - | 111 | 22.1% | 111 | 22.1% | - | | (100.09) |
| Trading Services | 183 353 | 21 378 | 11.7% | 28 628 | 15.6% | 50 005 | 27.3% | 46 635 | 48.7% | (38.6% |
| Energy sources | 42 510 | 4 919 | 11.6% | 602 | 1.4% | 5 522 | 13.0% | 11 424 | 28.8% | (94.7% |
| Water Management | 60 000 | 6 465 | 10.8% | 8 405 | 14.0% | 14 870 | 24.8% | 16 004 | 127.0% | (47.59 |
| Waste Water Management | 70 123 | 9 993 | 14.3% | 19 621 | 28.0% | 29 614 | 42.2% | 19 079 | 35.9% | 2.8 |
| Waste Management | 10 720 | - | - | 0 | - | 0 | - | 128 | 4.2% | (99.99 |
| Other | | - | - | - | - | | - | - | - | - |

| | | | | 2019/20 | | | | | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
| | Budget | First 0 | 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 | Q2 of 2018/19 t Q2 of 2019/20 |
| R thousands | | | | | | | арргорпацоп | | арргорпацоп | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Property rates | | - | - | - | - | - | - | - | - | - |
| Service charges | - | - | - | | - | - | - | - | - | - |
| Other revenue | | | _ | _ | _ | - | - | _ | | - |
| Transfers and Subsidies - Operational | | | | | | | - | | | |
| Transfers and Subsidies - Capital | | | - | | - | | - | | | |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (3 026 093) | (697 426) | 23.0% | (748 457) | 24.7% | (1 445 884) | 47.8% | (557 008) | 43.7% | 34.4% |
| Suppliers and employees | (2 724 973) | (641 384) | 23.5% | (641 205) | 23.5% | (1 282 589) | 47.1% | (510 487) | 42.6% | 25.69 |
| Finance charges | (301 120) | (56 042) | 18.6% | (107 252) | 35.6% | (163 295) | 54.2% | (46 521) | 77.6% | 130.5% |
| Transfers and grants | - | - | - | | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | (3 026 093) | (697 426) | 23.0% | (748 457) | 24.7% | (1 445 884) | 47.8% | (557 008) | 43.7% | 34.4% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (5 052) | | _ | | _ | | | 2 356 | _ | (100.0% |
| Proceeds on disposal of PPE | | | - | | - | | - | - | | |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | (5 052) | - | - | - | - | - | - | 2 356 | - | (100.0% |
| Payments | | | - | | - | | - | - | - | |
| Capital assets | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (5 052) | | - | | - | | - | 2 356 | - | (100.0%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 136 691 | 23 | _ | (45) | _ | (22) | | 95 | (.1%) | (147.0% |
| Short term loans | | | | | | | - | | | |
| Borrowing long term/refinancing | | | - | | - | | - | | | |
| Increase (decrease) in consumer deposits | 136 691 | 23 | - | (45) | - | (22) | - | 95 | (.1%) | (147.0% |
| Payments | (18 480) | - | | - | | - | - | | | |
| Repayment of borrowing | (18 480) | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | 118 210 | 23 | - | (45) | - | (22) | - | 95 | (.1%) | (147.0%) |
| Net Increase/(Decrease) in cash held | (2 912 934) | (697 404) | 23.9% | (748 502) | 25.7% | (1 445 905) | 49.6% | (554 557) | 41.8% | 35.0% |
| Cash/cash equivalents at the year begin: | 78 447 | (164 702) | | (1 487 752) | (1 896.5%) | (164 702) | | (211 786) | | 602.5% |
| Cash/cash equivalents at the year end: | (2 834 488) | (1 408 982) | | (2 522 120) | 89.0% | (2 522 120) | | (1 189 957) | 44.8% | |
| Castivicasti equivalents at the year end: | (2 834 488) | (1 408 982) | 49.7% | (2 322 120) | 89.0% | (Z 5ZZ 1ZU) | 89.0% | (1 189 957) | 44.8% | 112.0% |

Part 4: Debtor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | | ots Written Off to otors | | Bad Debts ito il Policy |
|---|----------|---------|--------------|-------|--------------|------|--------------|--------|-----------|--------|--------|-----------------------------|--------|----------------------------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 29 849 | 2.6% | 29 162 | 2.5% | 28 847 | 2.5% | 1 075 770 | 92.4% | 1 163 629 | 25.3% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 33 298 | 4.4% | 22 767 | 3.0% | 18 828 | 2.5% | 689 975 | 90.2% | 764 869 | 16.7% | - | - | | - |
| Receivables from Non-exchange Transactions - Property Rates | 52 717 | 10.1% | 34 517 | 6.6% | 28 331 | 5.4% | 406 974 | 77.9% | 522 539 | 11.4% | - | - | | - |
| Receivables from Exchange Transactions - Waste Water Management | 7 729 | 1.8% | 8 913 | 2.1% | 7 831 | 1.8% | 402 738 | 94.3% | 427 211 | 9.3% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 8 793 | 3.3% | 7 327 | 2.8% | 6 692 | 2.5% | 241 867 | 91.4% | 264 679 | 5.8% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | (0) | (10.3%) | 0 | 4.1% | 0 | 4.1% | 4 | 102.1% | 4 | | - | - | | - |
| Interest on Arrear Debtor Accounts | - | | - | | - | | | - | - | | - | - | | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | | - | | - | | | - | - | | - | - | | - |
| Other | (52 442) | (3.6%) | 36 889 | 2.5% | 35 723 | 2.5% | 1 428 420 | 98.6% | 1 448 589 | 31.5% | - | - | | - |
| Total By Income Source | 79 944 | 1.7% | 139 576 | 3.0% | 126 252 | 2.7% | 4 245 749 | 92.5% | 4 591 520 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | (1 574) | (2.7%) | 4 765 | 8.1% | 4 148 | 7.0% | | | 58 938 | 1.3% | | | | - |
| Commercial | (15 441) | (3.8%) | 53 132 | 13.0% | 19 697 | 4.8% | - | - | 407 678 | 8.9% | - | - | - | - |
| Households | 134 212 | 3.6% | 77 664 | 2.1% | 97 081 | 2.6% | - | - | 3 739 771 | 81.4% | - | - | - | - |
| Other | (37 254) | (9.7%) | 4 016 | 1.0% | 5 327 | 1.4% | - | - | 385 133 | 8.4% | - | - | - | |
| Total By Customer Group | 79 944 | 1.7% | 139 576 | 3.0% | 126 252 | 2.7% | 4 245 749 | 92.5% | 4 591 520 | 100.0% | | - | | - |

Part 5: Creditor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 9 | 0 Days | Over 9 | 0 Days | Tot | al |
|-------------------------|--------|--------|--------------|-------|---------|--------|-----------|--------|-----------|--------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 12 747 | .4% | 109 726 | 3.1% | 139 332 | 3.9% | 3 323 266 | 92.7% | 3 585 072 | 92.49 |
| Bulk Water | 3 233 | 1.6% | 4 774 | 2.4% | 3 729 | 1.9% | 188 981 | 94.2% | 200 717 | 5.29 |
| PAYE deductions | 16 238 | 100.0% | - | - | - | - | - | - | 16 238 | .49 |
| VAT (output less input) | - | - | - | | - | - | | - | - | |
| Pensions / Retirement | 13 076 | 100.0% | - | | - | - | | - | 13 076 | .39 |
| Loan repayments | - | - | - | - | - | - | | - | - | - |
| Trade Creditors | 7 313 | 12.6% | 19 148 | 33.0% | 1 867 | 3.2% | 29 705 | 51.2% | 58 034 | 1.59 |
| Auditor-General | - | - | 3 960 | 63.2% | 2 303 | 36.8% | - | - | 6 264 | .29 |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 52 607 | 1.4% | 137 609 | 3.5% | 147 232 | 3.8% | 3 541 953 | 91.3% | 3 879 401 | 100.0% |

| Contact Details | | |
|-------------------|-------------------|--------------|
| Financial Manager | Ms J P Hlatshwayo | 013 690 6241 |

Source Local Government Database

MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Parti. Operating Revenue and Expenditure | | | | 2019/20 | | | | 201 | 18/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|-----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year 1 | o Date | Second | l 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 | Actual Expenditure | Total Expenditure as % of main | Q2 of 2018/19 to Q2 of 2019/20 |
| R thousands | | | | | | | appropriation | | appropriation | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 1 638 860 | 444 186 | 27.1% | 436 816 | 26.7% | 881 002 | 53.8% | 387 451 | 26.1% | 12.7% |
| Properly rates | 390 288 | 97 059 | 24.9% | 101 109 | 25.9% | 198 168 | 50.8% | 89 100 | 25.2% | |
| Service charges - electricity revenue | 657 077 | 174 727 | 26.6% | 155 338 | 23.6% | 330 065 | 50.2% | 136 284 | 23.8% | 14.09 |
| Service charges - electricity revenue Service charges - water revenue | 99 117 | 25 321 | 25.5% | 32 960 | 33.3% | 58 282 | 58.8% | 24 163 | 27.1% | 36.49 |
| Service charges - water revenue Service charges - sanitation revenue | 70 406 | 18 062 | 25.5% | 32 960 18 272 | 26.0% | 36 335 | 51.6% | 16 409 | 25.5% | 11.49 |
| | 77 539 | 19 777 | 25.7% | 18 272 | 25.6% | 39 638 | 51.0% | 18 233 | 25.1% | |
| Service charges - refuse revenue | | | | | | | 58.8% | | | |
| Rental of facilities and equipment | 1 740 | 556 | 31.9% | 467 | 26.8% | 1 023 | | 399 | 19.8% | 17.29 |
| Interest earned - external investments | 37 422 4 670 | 10 035 | 26.8% | 11 140 1 622 | 29.8% | 21 176 | 56.6% | 17 181 | 49.0% | (35.2% |
| Interest earned - outstanding debtors | 4 6 / 0 | 1 466 | 31.4% | 1 622 | 34.7% | 3 089 | 66.1% | 1 126 | 33.0% | 44.19 |
| Dividends received | 17 503 | 962 | 5.5% | 1 065 | 6.1% | 2 027 | - 11 (0) | 1000 | 5.6% | (40.70) |
| Fines, penalties and forfeits | | | | | | | 11.6% | 1 220 | | (12.7% |
| Licences and permits | 9 449 | 1 857 | 19.6% | 1 638 | 17.3% | 3 494 | 37.0% | 1 774 | 19.6% | (7.7% |
| Agency services | 22 375 | 2 609 | 11.7% | 6 490 | 29.0% | 9 099 | 40.7% | | - | (100.0% |
| Transfers and subsidies | 209 093 | 84 396 | 40.4% | 68 415 | 32.7% | 152 812 | 73.1% | 62 113 | 33.2% | 10.19 |
| Other revenue | 42 181 | 8 095 | 19.2% | 18 438 | 43.7% | 26 533 | 62.9% | 19 450 | 36.7% | (5.2% |
| Gains | - | (738) | - | | - | (738) | - | - | - | - |
| Operating Expenditure | 1 721 632 | 373 148 | 21.7% | 383 358 | 22.3% | 756 506 | 43.9% | 352 485 | 22.6% | 8.89 |
| Employee related costs | 597 648 | 138 337 | 23.1% | 141 446 | 23.7% | 279 783 | 46.8% | 128 329 | 23.5% | 10.29 |
| Remuneration of councillors | 24 211 | 5 714 | 23.6% | 5 714 | 23.6% | 11 428 | 47.2% | 5 500 | 23.8% | 3.99 |
| Debt impairment | 21 121 | 176 | .8% | 3 | - | 179 | .8% | | - | (100.0% |
| Depreciation and asset impairment | 171 562 | 42 962 | 25.0% | 42 891 | 25.0% | 85 853 | 50.0% | 40 677 | 25.0% | 5.49 |
| Finance charges | 32 561 | (331) | (1.0%) | (7) | - | (338) | (1.0%) | 1 | - | (683.5% |
| Bulk purchases | 523 649 | 125 542 | 24.0% | 112 173 | 21.4% | 237 716 | 45.4% | 100 186 | 21.9% | 12.09 |
| Other Materials | 48 845 | 5 928 | 12.1% | 12 598 | 25.8% | 18 526 | 37.9% | 8 822 | 20.3% | 42.89 |
| Contracted services | 200 232 | 30 825 | 15.4% | 50 466 | 25.2% | 81 291 | 40.6% | 54 314 | 28.1% | (7.19 |
| Transfers and subsidies | 2 030 | 45 | 2.2% | 20 | 1.0% | 65 | 3.2% | 900 | 47.1% | (97.89) |
| Other expenditure | 99 772 | 23 949 | 24.0% | 18 053 | 18.1% | 42 002 | 42.1% | 13 756 | 15.2% | 31.29 |
| Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (82 772) | 71 038 | | 53 458 | | 124 496 | | 34 966 | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist | 85 947 | 29 049 | 33.8% | 9 800 | 11.4% | 38 849 | 45.2% | 15 035 | 22.0% | (34.89 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE | 2 730 | 467 | 17.1% | 883 | 32.4% | 1 351 | 49.5% | 123 | 4.5% | |
| | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers and contributions | 17 705 | 100 554 | | 64 141 | | 164 695 | | 50 124 | | |
| Taxation | - | - | | - | | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 17 705 | 100 554 | | 64 141 | | 164 695 | | 50 124 | | |
| Attributable to minorities | - | - | - | | - | - | - | | - | - |
| Surplus/(Deficit) attributable to municipality | 17 705 | 100 554 | | 64 141 | | 164 695 | | 50 124 | | |
| Share of surplus/ (deficit) of associate | | | | | | | - | | - | - |
| Surplus/(Deficit) for the year | 17 705 | 100 554 | | 64 141 | | 164 695 | | 50 124 | | |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year | to Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 t Q2 of 2019/20 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 115 714 | 27 456 | 23.7% | 15 962 | 13.8% | 43 418 | 37.5% | 27 795 | 24.3% | (42.6% |
| | 76 327 | 25 919 | 34.0% | 12 930 | 16.9% | 38 849 | 50.9% | 20 971 | 31.9% | (38.3% |
| National Government Provincial Government | 220 | 25 919 | 34.0% | 12 930 | 16.9% | 38 849 | 50.9% | 1 128 | 31.9% 46.8% | (100.0% |
| Provincial Government District Municipality | 11 800 | - | - | - | - | | | 1 128 | 40.8% | (100.0% |
| | 11 000 | | - | | - | | - | - | | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | 88 347 | 25 919 | 29.3% | 12 930 | 14.6% | 38 849 | 44.0% | 22 099 | 25.1% | (41.5% |
| Transfers recognised - capital Borrowing | 13 980 | 25 919 126 | .9% | 12 930 374 | 2.7% | 38 849 500 | 3.6% | 3 981 | 25.1% | (90.6% |
| Internally generated funds | 13 386 | 1 411 | 10.5% | 2 658 | 19.9% | 4 069 | 30.4% | 1 716 | 14.9% | 54.99 |
| internally generated funds | 13 300 | 1411 | 10.5% | 2 030 | 19.9% | 4 009 | 30.4% | 1 / 10 | 14.970 | 34.97 |
| Capital Expenditure Functional | 462 137 | 60 228 | 13.0% | 106 609 | 23.1% | 166 837 | 36.1% | 79 234 | 21.2% | 34.59 |
| Municipal governance and administration | 52 277 | 2 101 | 4.0% | 8 798 | 16.8% | 10 899 | 20.8% | 10 579 | 14.9% | (16.8% |
| Executive and Council | 275 | - | - | 331 | 120.3% | 331 | 120.3% | | - | (100.0% |
| Finance and administration | 51 962 | 2 101 | 4.0% | 8 467 | 16.3% | 10 568 | 20.3% | 10 579 | 15.1% | (20.0% |
| Internal audit | 40 | _ | - | | _ | _ | - | _ | _ | |
| Community and Public Safety | 54 761 | 6 093 | 11.1% | 5 370 | 9.8% | 11 463 | 20.9% | 11 173 | 28.1% | (51.9% |
| Community and Social Services | 32 991 | 6 040 | 18.3% | 3 747 | 11.4% | 9 787 | 29.7% | 4 284 | 22.8% | (12.5% |
| Sport And Recreation | 12 385 | | | 786 | 6.3% | 786 | 6.3% | 5 880 | 41.8% | (86.6% |
| Public Safety | 8 515 | 53 | .6% | 749 | 8.8% | 802 | 9.4% | 1 009 | 19.4% | (25.7% |
| Housing | 870 | | | 87 | 10.0% | 87 | 10.0% | | - | (100.09 |
| Health | - | - | - | | - | - | - | - | - | |
| Economic and Environmental Services | 77 055 | 13 806 | 17.9% | 23 660 | 30.7% | 37 466 | 48.6% | 21 399 | 37.4% | 10.69 |
| Planning and Development | 610 | - | - | | - | - | - | 20 | 283.9% | (100.09 |
| Road Transport | 76 145 | 13 776 | 18.1% | 23 660 | 31.1% | 37 436 | 49.2% | 21 379 | 37.4% | 10.79 |
| Environmental Protection | 300 | 29 | 9.8% | | - | 29 | 9.8% | - | - | - |
| Trading Services | 277 939 | 38 187 | 13.7% | 68 742 | 24.7% | 106 928 | 38.5% | 36 051 | 17.6% | 90.79 |
| Energy sources | 68 469 | 25 667 | 37.5% | 24 165 | 35.3% | 49 832 | 72.8% | 15 388 | 19.9% | 57.09 |
| Water Management | 54 896 | 4 836 | 8.8% | 11 561 | 21.1% | 16 397 | 29.9% | 14 929 | 27.7% | (22.69 |
| Waste Water Management | 95 822 | 7 265 | 7.6% | 26 210 | 27.4% | 33 475 | 34.9% | 4 175 | 8.3% | 527.8 |
| Waste Management | 58 752 | 419 | .7% | 6 805 | 11.6% | 7 224 | 12.3% | 1 559 | 6.6% | 336.6 |
| Other | 105 | 41 | 39.1% | 40 | 38.0% | 81 | 77.1% | 32 | 2.8% | 24.19 |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
| | Budget | First (| Quarter | Second | l Quarter | Year | to Date | Second | Quarter | |
| R thousands | 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 | Q2 of 2018/19 t Q2 of 2019/20 |
| | | | | | | | 111 1 | | -11 | |
| Cash Flow from Operating Activities | 401 963 | 254 200 | 07.40/ | 224.002 | 00.00/ | /7/ 001 | 1/0 20/ | 21/ 704 | 21.00/ | 2.6% |
| Receipts | | 351 208 | 87.4% | 324 883 | 80.8% | 676 091 | 168.2% | 316 784 | 21.9% | |
| Property rates | 1 943 | 79 552 | 4 094.0% | 85 815 | 4 416.3% | 165 367 | 8 510.3% | 76 506 | 52.0% | 12.29 |
| Service charges | 6 410 | 167 988 | 2 620.8% | 152 501 | 2 379.2% | 320 489 | 4 999.9% | 144 148 | 16.0% | 5.89 |
| Other revenue | 89 203 | 10 616 | 11.9% | 13 163 | 14.8% | 23 779 | 26.7% | 16 105 | 15.4% | (18.3% |
| Transfers and Subsidies - Operational | 209 093 | 83 547 | 40.0% | 67 443 | 32.3% | 150 990 | 72.2% | 61 957 | 33.2% | 8.99 |
| Transfers and Subsidies - Capital | 55 727 | 8 000 | 14.4% | - | - | 8 000 | 14.4% | 3 000 | 4.4% | (100.0% |
| Interest | 39 586 | 1 505 | 3.8% | 5 962 | 15.1% | 7 468 | 18.9% | 15 067 | 39.2% | (60.4% |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | (1 528 948) | (330 009) | 21.6% | (340 464) | 22.3% | (670 474) | 43.9% | (311 808) | 22.7% | 9.29 |
| Suppliers and employees | (1 494 357) | (330 295) | 22.1% | (340 451) | 22.8% | (670 746) | | (310 907) | 23.0% | 9.59 |
| Finance charges | (32 561) | 331 | (1.0%) | 7 | - | 338 | (1.0%) | (1) | - | (683.5% |
| Transfers and grants | (2 030) | (45) | 2.2% | (20) | 1.0% | (65) | 3.2% | (900) | 47.1% | (97.8% |
| Net Cash from/(used) Operating Activities | (1 126 985) | 21 199 | (1.9%) | (15 581) | 1.4% | 5 618 | (.5%) | 4 976 | 6.7% | (413.1% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | | _ | _ | _ | _ | | | | _ | - |
| Proceeds on disposal of PPE | _ | _ | _ | _ | _ | _ | - | _ | _ | _ |
| Decrease (Increase) in non-current debtors (not used) | _ | _ | _ | _ | _ | _ | - | _ | _ | _ |
| Decrease (increase) in non-current receivables | | | | - | | | | | - | - |
| Decrease (increase) in non-current investments | | | - | | - | | | | | - |
| Payments | (462 137) | (62 658) | 13.6% | (115 688) | 25.0% | (178 346) | 38.6% | (89 192) | 23.8% | 29.79 |
| Capital assets | (462 137) | (62 658) | 13.6% | (115 688) | 25.0% | (178 346) | 38.6% | (89 192) | 23.8% | 29.79 |
| Net Cash from/(used) Investing Activities | (462 137) | (62 658) | 13.6% | (115 688) | 25.0% | (178 346) | 38.6% | (89 192) | 23.8% | 29.79 |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | (73 081) | 34 | _ | 206 | (.3%) | 240 | (.3%) | 427 | (.5%) | (51.8% |
| Short term loans | (73 001) | | | 200 | (.570) | 240 | (.570) | 427 | (.570) | (31.0% |
| Borrowing long term/refinancing | | _ | _ | | _ | | - | | | _ |
| Increase (decrease) in consumer deposits | (73 081) | 34 | _ | 206 | (.3%) | 240 | (.3%) | 427 | (.5%) | (51.8% |
| Payments | (, | (23 902) | | | () | (23 902) | | | () | (= |
| Repayment of borrowing | | (23 902) | _ | _ | _ | (23 902) | | _ | _ | _ |
| Net Cash from/(used) Financing Activities | (73 081) | (23 868) | 32.7% | 206 | (.3%) | (23 662) | | 427 | (.5%) | (51.8% |
| Net Increase/(Decrease) in cash held | (1 662 203) | (65 326) | 3.9% | (131 063) | 7.9% | (196 390) | 11.8% | (83 789) | 21.3% | 56.49 |
| | (1 002 203) | , , , , | 3.9% | | 1.9% | , , , | 11.8% | (, , , , | 21.3% | |
| Cash/cash equivalents at the year begin: | | 660 171 | | 595 373 | | 660 171 | | 29 | - | 2 067 741.99 |
| Cash/cash equivalents at the year end: | (1 662 203) | 595 202 | (35.8%) | 466 618 | (28.1%) | 466 618 | (28.1%) | (83 041) | 21.2% | (661.9% |
| | | | | | | | | | | |

Part 4: Debtor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | | ots Written Off to otors | | Bad Debts ito I Policy |
|---|--------|-------|--------------|-------|--------------|------|--------------|-------|---------|--------|--------|-----------------------------|--------|---------------------------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 8 140 | 37.4% | 1 988 | 9.1% | 951 | 4.4% | 10 713 | 49.2% | 21 791 | 11.5% | - | - | - | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 24 055 | 66.2% | 2 184 | 6.0% | 895 | 2.5% | 9 226 | 25.4% | 36 360 | 19.2% | - | - | | |
| Receivables from Non-exchange Transactions - Property Rates | 24 288 | 40.2% | 4 366 | 7.2% | 2 610 | 4.3% | 29 211 | 48.3% | 60 474 | 32.0% | - | - | | |
| Receivables from Exchange Transactions - Waste Water Management | 4 988 | 39.1% | 1 081 | 8.5% | 512 | 4.0% | 6 160 | 48.4% | 12 741 | 6.7% | - | - | | |
| Receivables from Exchange Transactions - Waste Management | 5 461 | 43.8% | 1 056 | 8.5% | 620 | 5.0% | 5 332 | 42.8% | 12 468 | 6.6% | - | - | | |
| Receivables from Exchange Transactions - Property Rental Debtors | 25 | 16.6% | 43 | 28.6% | - | - | 82 | 54.8% | 149 | .1% | - | - | | |
| Interest on Arrear Debtor Accounts | 588 | 5.8% | 498 | 4.9% | 443 | 4.3% | 8 661 | 85.0% | 10 190 | 5.4% | - | - | - | |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | | - | | | - | - | - | - | | - | - | | |
| Other | 2 467 | 7.1% | 8 117 | 23.3% | 1 912 | 5.5% | 22 375 | 64.2% | 34 871 | 18.4% | - | - | | |
| Total By Income Source | 70 010 | 37.0% | 19 332 | 10.2% | 7 942 | 4.2% | 91 760 | 48.5% | 189 044 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2 738 | 29.1% | 1 953 | 20.8% | 524 | 5.6% | 4 177 | 44.5% | 9 392 | 5.0% | - | | | |
| Commercial | 39 105 | 35.7% | 11 888 | 10.9% | 4 411 | 4.0% | 54 077 | 49.4% | 109 481 | 57.9% | - | | | |
| Households | 28 168 | 40.1% | 5 491 | 7.8% | 3 006 | 4.3% | 33 507 | 47.7% | 70 172 | 37.1% | - | - | - | |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total By Customer Group | 70.010 | 37.0% | 19 332 | 10.2% | 7 942 | 4.2% | 91 760 | 48.5% | 189 044 | 100.0% | _ | - | | |

Part 5: Creditor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 9 | 0 Days | Over 9 | 00 Days | To | tal |
|-------------------------|--------|-------|--------------|------|--------|--------|--------|---------|--------|--------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | 101 | 100.0% | 101 | 4.1% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | | - | - | - | - | - | | - | - | - |
| VAT (output less input) | | - | - | - | - | - | | - | - | - |
| Pensions / Retirement | | - | - | - | - | - | | - | - | |
| Loan repayments | | - | - | - | - | - | | - | - | |
| Trade Creditors | 1 379 | 59.0% | 140 | 6.0% | 57 | 2.4% | 762 | 32.6% | 2 337 | 95.99 |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 1 379 | 56.5% | 140 | 5.7% | 57 | 2.3% | 863 | 35.4% | 2 438 | 100.0% |

| Contact | Details |
|---------|---------|
| | |

| Einancial Manager | Mc Elmari Waccormann | 012 240 7106 | |
|-------------------|----------------------|--------------|--|
| | | | |

Source Local Government Database

MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experionale | 2019/20 | | | | | | | | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year 1 | o Date | Second | l Quarter | 1 |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 109 392 | 9 366 | 8.6% | 31 918 | 29.2% | 41 284 | 37.7% | 56 310 | 40.6% | (43.3%) |
| | | | | | | | | | 52.3% | |
| Property rates | (5 797) | (213) | 3.7% | (639) | 11.0% | (853) | 14.7% | 8 731 | | (107.3% |
| Service charges - electricity revenue | 87 327 | 6 354 | 7.3% | 22 153 | 25.4% | 28 507 | 32.6% | 13 992 | 48.6% | 58.39 |
| Service charges - water revenue | 20 549 | 1 309 | 6.4% | 4 128 | 20.1% | 5 437 | 26.5% | 4 223 | 8.6% | (2.3% |
| Service charges - sanitation revenue | 13 711 | 1 010 | 7.4% | 3 031 | 22.1% | 4 041 | 29.5% | 2 878 | 51.7% | 5.39 |
| Service charges - refuse revenue | 13 432 | 805 | 6.0% | 2 409 | 17.9% | 3 214 | 23.9% | 2 408 | 47.7% | |
| Rental of facilities and equipment | 1 349 | 45 | 3.4% | 36 | 2.6% | 81 | 6.0% | 64 | 12.3% | (44.7% |
| Interest earned - external investments | - | - | - | - | - | - | - | 892 | 190.2% | (100.09 |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | | - | - | - | - | - | - |
| Fines, penalties and forfeits | 2 267 | - | - | 34 | 1.5% | 34 | 1.5% | 2 333 | 14.1% | (98.6% |
| Licences and permits | 13 | - | - | | - | | - | - | 4.5% | - |
| Agency services | - | - | - | | - | | - | | | |
| Transfers and subsidies | (27 211) | | - | 611 | (2.2%) | 611 | (2.2%) | 19 795 | 80.8% | (96.9% |
| Other revenue | 3 753 | 55 | 1.5% | 157 | 4.2% | 212 | 5.6% | 994 | 173.9% | (84.2% |
| Gains | - | 0 | - | 0 | - | 1 | - | - | - | (100.0% |
| Operating Expenditure | 166 222 | 28 862 | 17.4% | 61 725 | 37.1% | 90 586 | 54.5% | 83 255 | 40.3% | (25.9% |
| Employee related costs | 79 442 | 7 867 | 9.9% | 23 428 | 29.5% | 31 295 | 39.4% | 29 656 | 55.5% | (21.0% |
| Remuneration of councillors | 7 328 | 522 | 7.1% | 1 298 | 17.7% | 1 820 | 24.8% | 1 762 | 53.6% | (26.39 |
| Debt impairment | 0 | 11 138 | 30 938 052.8% | _ | _ | 11 138 | 30 938 052.8% | 24 985 | 84.1% | (100.09 |
| Depreciation and asset impairment | 23 521 | - | _ | | _ | - | - | _ | - | |
| Finance charges | 4 220 | 309 | 7.3% | 1 135 | 26.9% | 1 444 | 34.2% | 1 800 | 5.3% | (36.99) |
| Bulk purchases | 19 791 | 7 364 | 37.2% | 12 351 | 62.4% | 19 714 | 99.6% | 14 727 | 56.0% | (16.19 |
| Other Materials | 10 495 | 349 | 3.3% | 4 199 | 40.0% | 4 548 | 43.3% | 1 377 | 40.3% | 205.09 |
| Contracted services | 9 078 | 586 | 6.5% | 5 390 | 59.4% | 5 977 | 65.8% | 4 888 | 16.0% | 10.39 |
| Transfers and subsidies | _ | - | _ | - | _ | - | _ | _ | - | |
| Other expenditure | 11 706 | 727 | 6.2% | 13 923 | 118.9% | 14 651 | 125.2% | 4 060 | 102.2% | 242.99 |
| Losses | 641 | | - 1 | | - | | | - | - | - |
| Surplus/(Deficit) | (56 830) | (19 496) | | (29 806) | | (49 302) | | (26 945) | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist | 92 523 | 13 803 | 14.9% | 14 000 | 15.1% | 27 803 | 30.0% | 27 381 | 98.9% | (48.99 |
| Transfers and subsidies - capital (monetary allocations) (tvat / Prov and Dist Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE | 1 | 13 003 | 14.770 | 14 000 | 15.176 | 27 003 | 30.076 | 27 301 | 70.7/0 | (40.77 |
| Transiers and subsidies - capital (monetary alloc)(Departm Agencies, PH, PE | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 35 693 | (5 693) | | (15 806) | | (21 499) | | 436 | | |
| Taxation | - | - | - | | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 35 693 | (5 693) | | (15 806) | | (21 499) | | 436 | | |
| Attributable to minorities | - | | - | - | - | | - | - | - | |
| Surplus/(Deficit) attributable to municipality | 35 693 | (5 693) | | (15 806) | | (21 499) | | 436 | | |
| Share of surplus/ (deficit) of associate | - | ,, | - | , , , , , , | | , | | - | - | - |
| Surplus/(Deficit) for the year | 35 693 | (5 693) | | (15 806) | | (21 499) | | 436 | | |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year | o Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 71 498 | 30 | - | 10 148 | 14.2% | 10 178 | 14.2% | 1 598 | 14.1% | 535.2% |
| National Government | 71 340 | 30 | | 10 135 | 14.2% | 10 165 | 14.2% | 1 241 | 14.3% | 716.4% |
| Provincial Government | 71010 | | | 10 100 | 11.270 | 10 100 | 11.270 | | 11.070 | 710.17 |
| District Municipality | | | | | | | | | | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | | | | | | | | | | |
| Transfers recognised - capital | 71 340 | 30 | | 10 135 | 14.2% | 10 165 | 14.2% | 1 241 | 14.3% | 716.4% |
| Borrowing | | | | | | - | | | - | |
| Internally generated funds | 158 | - | | 13 | 8.2% | 13 | 8.2% | 356 | 13.0% | (96.4%) |
| , , | - | - | - | - | - | - | - | - | - | |
| Capital Expenditure Functional | 74 088 | 30 | - | 10 213 | 13.8% | 10 243 | 13.8% | 3 608 | 27.5% | 183.1% |
| Municipal governance and administration | 1 695 | | - | 65 | 3.8% | 65 | 3.8% | 2 014 | - | (96.8%) |
| Executive and Council | - | | - | - | - | - | - | - | - | - |
| Finance and administration | 1 695 | - | - | 65 | 3.8% | 65 | 3.8% | 2 014 | - | (96.8% |
| Internal audit | - | | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | - | - | - | - | - | | - | - |
| Community and Social Services | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | | - | - | - | - | - | - |
| Economic and Environmental Services | | - | - | 2 565 | - | 2 565 | - | - | 7.0% | (100.0%) |
| Planning and Development | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | 2 565 | - | 2 565 | - | - | 7.0% | (100.0% |
| Environmental Protection | | 1. | - | | | | | | | |
| Trading Services | 72 393 | 30 | - | 7 584 | 10.5% | 7 613 | 10.5% | 1 594 | 15.1% | 375.89 |
| Energy sources | 10 530 | - | - | 2 093 | 19.9% | 2 093 | 19.9% | 17 | .2% | 12 386.29 |
| Water Management | 49 455 | 30 | .1% | 5 490 | 11.1% | 5 520 | 11.2% | 1 446 | 35.9% | 279.69 |
| Waste Water Management | 3 159 | | - | - | - | - | - | 131 | 18.6% | (100.0% |
| Waste Management | 9 249 | | - | - | - | - | - | - | - | - |
| Other | | - | - | | - | - | - | | - | - |

| R thousands | | | | | 2019/20 | | | | 201 | 8/19 | |
|--|--------------------------|----------|---------|----------|----------|---------|-----------|-----------------------------|---------|--------------------------------------|----------------------------------|
| R thousands | | Budget | First (| Quarter | Second | Quarter | Year | to Date | Second | Quarter | |
| A Coash Flow from Operating Activities Receipts 71 472 30 256 42.3% 40 529 56.7% 70 786 99.0% 114 449 Property rates (272) 12 12 12 25 562 19.0% 41 834 31.0% 23 108 25 10 16 272 12.1% 25 562 19.0% 41 834 31.0% 23 108 23 108 25 10 16 272 12.1% 333 4.6% 488 6.7% 34 38 10 16 272 12.1% 333 4.6% 488 6.7% 34 38 10 16 272 12.1% 333 4.6% 488 6.7% 34 38 10 16 272 12.1% 333 4.6% 488 6.7% 34 38 10 16 272 12.1% 333 4.6% 488 6.7% 34 38 10 16 272 12.1% 333 4.6% 488 6.7% 34 38 10 16 272 12.1% 333 4.6% 488 6.7% 34 38 10 16 272 12.1% 333 4.6% 488 6.7% 34 38 10 16 272 12.1% 333 4.6% 488 6.7% 34 38 10 16 272 12.1% 333 4.6% 488 6.7% 34 38 10 16 272 12.1% 333 4.6% 488 6.7% 34 38 10 16 272 12.1% 34 34 34 34 34 34 34 34 34 34 34 34 34 | | | | Main | | Main | | Expenditure as % of main | | Total Expenditure as % of main | Q2 of 2018/19 t Q2 of 2019/20 |
| Properly rates (272) 1. 2. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. | | | | | | | | appropriation | | appropriation | |
| Property rates (272) 1. 2. 2. 2. 1. 14.331 Service charges 134 807 16.772 12.1% 25.562 19.0% 41.834 31.0% 23.108 1. 14.331 Office revenue 7.777 154 2.1% 25.562 19.0% 41.834 31.0% 23.108 1. 14.331 Transfers and Subsidies - Operational (62.250) 13.829 (22.2%) 9.634 (15.5%) 23.646 (37.7%) 57.667 Transfers and Subsidies - Capital (8.990) 1. 5.000 (61.8%) 5.000 (61.8%) 15.014 interest 1. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. | erating Activities | | | | | | | | | | |
| Service chargers | | 71 472 | 30 256 | 42.3% | 40 529 | 56.7% | 70 786 | 99.0% | 114 449 | 136.8% | (64.6%) |
| Other revenue 7 277 154 2.1% 333 4.6% 488 6.7% 3.438 Transfers and Subcidies - Operational (62 250) 13 8.09 (2.2%) 9.634 (15.5%) 23 464 (37.7%) 57 667 Transfers and Subcidies - Capital (8,090) 1 3.8.09 (2.2%) 9.634 (15.5%) 23 464 (37.7%) 57 667 Transfers and Subcidies - Capital (8,090) 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 | | (272) | - | - | - | - | | - | 14 331 | - | (100.0% |
| Transfers and Subsidies - Operational (62 250) 13 82° (22 2%) 9.634 (1.55%) 23 464 (37.7%) 57 667 Interest and Subsidies - Capital interest | | 134 807 | 16 272 | 12.1% | 25 562 | 19.0% | 41 834 | 31.0% | 23 108 | 58 217.0% | 10.69 |
| Transfers and Subsidies - Capital Inferest 15 000 (61.8%) 5 000 (61.8%) 15 014 18 | | 7 277 | 154 | 2.1% | 333 | 4.6% | 488 | 6.7% | 3 438 | 24.9% | (90.3% |
| Interest Dividends Dividends Payments (140 710) (17 666) 12.6% (61 479) 43.7% (79 145) 56.2% (58 006) Suppliers and employees (136 490) (17 557) 12.7% (60 344) 44.2% (77 701) 55.9% (56 206) Finance charges (126 490) (17 557) 12.7% (60 344) 44.2% (77 701) 55.9% (56 206) Finance charges (136 490) (17 557) 12.7% (60 344) 44.2% (77 701) 55.9% (56 206) Finance charges (136 490) (17 557) 12.7% (60 344) 44.2% (77 701) 55.9% (56 206) Finance charges (136 490) (17 557) 12.7% (60 344) 44.2% (77 701) 55.9% (56 206) Finance charges (14 50 40 41 41 41 41 41 41 41 41 41 41 41 41 41 | sidies - Operational | (62 250) | 13 829 | (22.2%) | 9 634 | (15.5%) | 23 464 | (37.7%) | 57 667 | 91.7% | (83.3% |
| Dilidents 1.0 | sidies - Capital | (8 090) | - | - | 5 000 | (61.8%) | 5 000 | (61.8%) | 15 014 | 94.1% | (66.7% |
| Payments | | - | - | - | - | - | - | - | 892 | - | (100.0% |
| Suppliers and employees | | - | - | - | - | - | - | - | - | - | - |
| Finance charges (4 220) (309) 7.3% (1 135) 26.9% (1 444) 34.2% (1 800) | | | | | | | | | | 34.3% | 6.09 |
| Transfers and grants Net Cash From/(used) Operating Activities Receipts Proceeds on disposal of PPE Decrease (increase) in non-current receivables Decreases (increase) in n | oyees | | | | | | | | | 40.1% | 7.49 |
| Net Cash from/(used) Operating Activities (69 288) 12 590 (18.2%) (20 949) 30.3% (8 360) 12.1% 56 443 Cash Flow from Investing Activities Receipts Proceeds on disposal of PE Decrosse (increase) in non-current cesivables Decrosse (increase) in non-current receivables Decrosse (increase) in non-current investments - (85) - (11 581) - (11 667) - (3 352) Capital assets - (85) - (11 581) - (11 667) - (3 352) Capital assets - (85) - (11 581) - (11 667) - (3 352) Capital assets - (85) - (11 581) - (11 667) - (3 352) Cash Flow from Financing Activities - (85) - (11 581) - (11 667) - (3 352) Cash Flow from Financing Activities - (10 04) 18 (9%) (14) .7% 4 (2%) (3) Short term bans | _ | (4 220) | (309) | 7.3% | (1 135) | 26.9% | (1 444) | 34.2% | (1 800) | 5.3% | (36.9% |
| Cash Flow from Investing Activities | | (60 238) | 12 500 | (18.2%) | (20.040) | 30.3% | . (8.340) | 12 1% | 26 113 | (33.0%) | (137.1% |
| Receipts | | (07200) | 12 070 | (10.270) | (20 717) | 00.070 | (0 000) | 12.170 | 50 115 | (00.070) | (107.170 |
| Proceeds on disposal of PFE | resuring Activities | | | | | | | | | | |
| Decrease (increase) in non-current reletions (not used) - - - - - - - - - | al of DDE | | - | | - | - | | | - | - | |
| Decrease (increase) in non-current receivables - - - - - - - - - | | - | _ | _ | | _ | _ | - | _ | _ | _ |
| Decrease (increase) in non-current investments | | _ | _ | _ | - | _ | _ | - | _ | _ | _ |
| Capital assets - (85) - (11 581) - (11 67) - (3 352) Net Cash From/(used) Investing Activities - (85) - (11 581) - (11 667) - (3 352) Cash Flow from Financing Activities - | | | - | | | | | | | | - |
| Net Cash from/(used) Investing Activities Cash Flow from Financing Activities Receipts Receipts (1 904) 18 (.9%) (.14) .7% 4 (.2%) (.3) Short term loans | | | (85) | - | (11 581) | | (11 667) | - | (3 352) | 81.4% | 245.5% |
| Cash Flow from Financing Activities Receipts (1 904) 18 (9%) (14) .7% 4 (.2%) (3) Short tem lears Berrowing long term/refinancing Increase (decrease) in consumer deposits (1 904) 18 (.9%) (.14) .7% 4 (.2%) (3) Payments | | - | | - | | - | | | | 81.4% | 245.59 |
| Receipts (1 904) 18 (.9%) (.14) 4 (.2%) (.3) Short term loans - | d) Investing Activities | | (85) | - | (11 581) | - | (11 667) | - | (3 352) | 81.4% | 245.59 |
| Short tem bans | nancing Activities | | | | | | | | | | |
| Short tem bans | - | (1 904) | 18 | (.9%) | (14) | .7% | 4 | (.2%) | (3) | .2% | 380.29 |
| Increase (decrease) in consumer deposits | | | - | | | - | - | | | - | - |
| Payments | | - | | | | - | - | | - | - | - |
| Repayment of borrowing |) in consumer deposits | (1 904) | 18 | (.9%) | (14) | .7% | 4 | (.2%) | (3) | .2% | 380.29 |
| | | - | | | - | - | | - | | - | - |
| INEL CASH FORMUSED) FINANCING ACTIVITIES (1 904) 18 (.9%) (14) ./% 4 (.2%) (3) | | (1.004) | | | - (11) | | | (200) | | - 20/ | 200.00 |
| | ru) Financing Activities | (1 904) | 18 | (.9%) | (14) | .7% | 4 | (.2%) | (3) | .2% | 380.29 |
| Net Increase/(Decrease) in cash held (71 141) 12 522 (17.6%) (32 545) 45.7% (20 023) 28.1% 53 088 | ease) in cash held | (71 141) | 12 522 | (17.6%) | (32 545) | 45.7% | (20 023) | 28.1% | 53 088 | (23.2%) | (161.3% |
| Cashicash equivalents at the year begin: - 40 901 - 53 423 - 40 901 - 27 301 | s at the year begin: | | 40 901 | | 53 423 | - | 40 901 | - | 27 301 | | 95.79 |
| Cash/cash equivalents at the year end: (71 141) 53 423 (75.1%) 20 879 (29.3%) 20 879 (29.3%) 80 389 | s at the year end: | (71 141) | 53 423 | (75.1%) | 20 879 | (29.3%) | 20 879 | (29.3%) | 80 389 | (42.0%) | (74.0% |

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 9 | 0 Days | Over 9 | 00 Days | To | tal |
|-------------------------|-------------|---|--------------|---|--------|--------|--------|---------|--------|-----|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | | | - | | - | - | | - | | |
| PAYE deductions | | | - | | - | - | | - | | |
| VAT (output less input) | | | - | | - | - | | - | | |
| Pensions / Retirement | | | - | | - | - | | - | | |
| Loan repayments | | | - | | - | - | | - | | |
| Trade Creditors | | | - | | - | - | | - | | |
| Auditor-General | | | - | | - | - | | - | | |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | | - | | | - | | | - | - | - |

| Contact | Details |
|---------|---------|
| | |

| Mr.D. Thoka | | |
|-------------|--------------|--|
| | 012 252 7711 | |

Source Local Government Database

MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experience | 2019/20 | | | | | | | | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year | o Date | Second | l Quarter | 1 ' |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 754 253 | 252 690 | 33.5% | 88 325 | 11.7% | 341 015 | 45.2% | 193 229 | 61.0% | (54.3%) |
| | 754 255 49 770 | 15 734 | | 13 814 | | | 43.276 59.4% | | 16.6% | |
| Property rates | 49 / / 0 | 15 /34 | 31.6% | 13 814 | 27.8% | 29 548 | | 6 774 | 16.6% | 103.99 |
| Service charges - electricity revenue | 450.000 | - | - | | - | | - | 4510 | - 44 700 | 4 457 50 |
| Service charges - water revenue | 152 382 | 210 | .1% | 24 345 | 16.0% | 24 555 | 16.1% | 1 563 | 11.7% | 1 457.59 |
| Service charges - sanitation revenue | 1 775 | 36 410 | 2 051.6% | 12 406 | 699.1% | 48 816 | 2 750.7% | 33 490 | 2 321.0% | (63.0% |
| Service charges - refuse revenue | 32 700 | 7 556 | 23.1% | 7 563 | 23.1% | 15 119 | 46.2% | 6 492 | 41.3% | 16.59 |
| Rental of facilities and equipment | 1 006 | 273 | 27.1% | 98 | 9.8% | 371 | 36.9% | 152 | 102.9% | |
| Interest earned - external investments | 6 500 | 1 659 | 25.5% | 834 | 12.8% | 2 493 | 38.4% | 1 669 | 31.5% | |
| Interest earned - outstanding debtors | 45 061 | 20 565 | 45.6% | 23 793 | 52.8% | 44 358 | 98.4% | 20 438 | 137.5% | 16.49 |
| Dividends received | | | | | | | - | | - | |
| Fines, penalties and forfeits | 16 501 | 430 | 2.6% | 378 | 2.3% | 808 | 4.9% | 565 | 1.3% | (33.19 |
| Licences and permits | 3 143 | 60 | 1.9% | 31 | 1.0% | 91 | 2.9% | 31 | 4.2% | .69 |
| Agency services | 1 158 | - | - | | - | - | - | - | - | |
| Transfers and subsidies | 434 097 | 168 398 | 38.8% | 5 803 | 1.3% | 174 201 | 40.1% | 121 384 | 73.2% | (95.29 |
| Other revenue | 10 161 | 1 394 | 13.7% | (739) | (7.3%) | 656 | 6.5% | 672 | 65.1% | (209.99 |
| Gains | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 737 542 | 123 753 | 16.8% | 106 488 | 14.4% | 230 241 | 31.2% | 98 661 | 18.6% | 7.99 |
| Employee related costs | 156 765 | 36 437 | 23.2% | 11 713 | 7.5% | 48 150 | 30.7% | 7 989 | 6.4% | 46.69 |
| Remuneration of councillors | 27 554 | 6 026 | 21.9% | 2 021 | 7.3% | 8 047 | 29.2% | _ | - | (100.09) |
| Debt impairment | 86 709 | 2 023 | 2.3% | 1 138 | 1.3% | 3 162 | 3.6% | 151 | .4% | 655.49 |
| Depreciation and asset impairment | 84 896 | - | | - | _ | | | | - | - |
| Finance charges | _ | _ | _ | | _ | _ | _ | _ | - | - |
| Bulk purchases | 134 262 | 24 324 | 18.1% | 31 069 | 23.1% | 55 393 | 41.3% | 34 606 | 48.2% | (10.29 |
| Other Materials | 12 358 | 1 727 | 14.0% | 3 107 | 25.1% | 4 834 | 39.1% | 3 224 | 41.9% | |
| Contracted services | 95 806 | 18 590 | 19.4% | 23 311 | 24.3% | 41 900 | 43.7% | 19 053 | 34.6% | 22.3 |
| Transfers and subsidies | 250 | | - | | | | | | - | |
| Other expenditure | 138 942 | 34 627 | 24.9% | 34 128 | 24.6% | 68 755 | 49.5% | 33 638 | 53.5% | 1.5 |
| Losses | | - | | | - | - | - | - | - | - |
| 0 1 1/0 (13) | 47.740 | 400.007 | | (40.4(0) | | 440 774 | | 04.540 | | |
| Surplus/(Deficit) | 16 710 | 128 937 | | (18 163) | | 110 774 | | 94 568 | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist | 162 287 | - | - | 52 684 | 32.5% | 52 684 | 32.5% | - | - | (100.09 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE | - | - | - | - | | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 178 997 | 128 937 | | 34 522 | | 163 458 | | 94 568 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 178 997 | 128 937 | | 34 522 | | 163 458 | | 94 568 | | |
| Attributable to minorities | | | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 178 997 | 128 937 | | 34 522 | | 163 458 | | 94 568 | | |
| Share of surplus/ (deficit) of associate | | 120 707 | - | | - | - 100 100 | - | 71000 | - | - |
| Surplus/(Deficit) for the year | 178 997 | 128 937 | | 34 522 | | 163 458 | | 94 568 | | |

| | | | | 2019/20 | | | | 201 | 18/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year | to Date | Second | d Quarter | |
| R thousands | 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 | Q2 of 2018/19 t Q2 of 2019/20 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 162 287 | 18 995 | 11.7% | 22 386 | 13.8% | 41 381 | 25.5% | 49 823 | 375.4% | (55.1% |
| National Government | 162 287 | 18 995 | 11.7% | 22 386 | 13.8% | 41 381 | 25.5% | 49 823 | 375.4% | (55.1% |
| Provincial Government | 102 207 | 10 993 | 11.776 | 22 300 | 13.0% | 41 301 | 23.376 | 49 023 | 3/3.4% | (33.1% |
| District Municipality | | | | | | | | | | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | | | | | | | | | | |
| Transfers and subsidies - capital (monetary alloc)(beparim Agencies, rin, Transfers recognised - capital | 162 287 | 18 995 | 11.7% | 22 386 | 13.8% | 41 381 | 25.5% | 49 823 | 375.4% | (55.1% |
| Borrowing | 102 201 | 10 993 | 11.776 | 22 300 | 13.070 | 41 301 | 23.3% | 49 023 | 3/3.4% | (33.1% |
| Internally generated funds | | | | | - | | | | | |
| internally generated funds | | | | | | | | | | |
| Capital Expenditure Functional | 167 647 | 18 995 | 11.3% | 22 611 | 13.5% | 41 606 | 24.8% | 50 809 | 118.1% | (55.5% |
| Municipal governance and administration | 5 160 | 10 773 | | 22 011 | 4.4% | 225 | 4.4% | 826 | (3 946.3%) | (72.8% |
| Executive and Council | 3 100 | | | 225 | 4.476 | 223 | 4.476 | 020 | (3 940.3%) | (72.0% |
| Finance and administration | 5 160 | - | | 225 | 4.4% | 225 | 4.4% | 826 | (3 946.3%) | (72.89 |
| Internal audit | 5 100 | | | 223 | 4.470 | 223 | 4.470 | 020 | (3 940.376) | (72.07 |
| Community and Public Safety | 11 393 | 1 140 | 10.0% | - | - | 1 140 | 10.0% | | | |
| Community and Public Safety Community and Social Services | 5 093 | 1 140 | 22.4% | | | 1 140 | 22.4% | - | | |
| Sport And Recreation | 6 300 | 1 140 | 22.470 | - | | 1 140 | 22.470 | | | |
| Public Safety | 0 300 | | | | | - | - | | | - |
| Housing | | | | | | | | | - | |
| Health | | | | | | | | | | |
| Fconomic and Environmental Services | 37 776 | 2 225 | 5.9% | 4 762 | 12.6% | 6 986 | 18.5% | 433 | 106.4% | 1 000.39 |
| Planning and Development | 37 770 | 2 223 | 3.770 | 4702 | 12.070 | 0 700 | 10.370 | | 100.470 | 1 000.3 |
| Road Transport | 37 776 | 2 225 | 5.9% | 4 762 | 12.6% | 6 986 | 18.5% | 433 | 214.0% | 1 000.39 |
| Environmental Protection | 57,770 | | - | - 1702 | - | | - | - | - | |
| Trading Services | 113 318 | 15 631 | 13.8% | 17 624 | 15.6% | 33 255 | 29.3% | 49 550 | 402.2% | (64.4% |
| Energy sources | 14 054 | 672 | 4.8% | 78 | .6% | 750 | 5.3% | 5 906 | 52.0% | (98.79 |
| Water Management | 76 300 | 8 723 | 11.4% | 7 846 | 10.3% | 16 568 | 21.7% | 39 236 | 525.6% | (80.09) |
| Waste Water Management | 3 000 | 1 806 | 60.2% | 412 | 13.7% | 2 218 | 73.9% | 103 | 38.0% | 301.29 |
| Waste Management | 19 964 | 4 431 | 22.2% | 9 288 | 46.5% | 13 719 | 68.7% | 4 305 | 157.0% | 115.7 |
| Other | - | - | - | - | - | | | | | - |

| | | | | 2019/20 | | | | 201 | 18/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|----------------------------------|
| | Budget | First (| Quarter | Second | l Quarter | Year | to Date | Second | d 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 | Actual Expenditure | Total Expenditure as % of main | Q2 of 2018/19 t Q2 of 2019/20 |
| R thousands | | | | | | | appropriation | | appropriation | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 634 937 | 190 738 | 30.0% | 19 476 | 3.1% | 210 214 | 33.1% | 133 574 | 49.1% | (85.4%) |
| Property rates | | 10 990 | - | 7 168 | | 18 158 | | 93 | | 7 610.29 |
| Service charges | 63 | 829 | 1 317.0% | 674 | 1 069.9% | 1 503 | 2 386.9% | 624 | 270.3% | 8.09 |
| Other revenue | 31 969 | 2 273 | 7.1% | 1 019 | 3.2% | 3 292 | 10.3% | 1 470 | 3.1% | (30.7% |
| Transfers and Subsidies - Operational | 434 097 | 166 251 | 38.3% | (1 496) | (.3%) | 164 755 | 38.0% | 119 719 | 72.4% | (101.2% |
| Transfers and Subsidies - Capital | 162 287 | - | | - | | - | - | - | - | |
| Interest | 6 521 | 10 394 | 159.4% | 12 111 | 185.7% | 22 505 | 345.1% | 11 667 | 121 121.3% | 3.89 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | (565 687) | (121 730) | | (105 349) | | (227 079) | 40.1% | (98 510) | | 6.99 |
| Suppliers and employees | (565 687) | (121 730) | 21.5% | (105 349) | 18.6% | (227 079) | 40.1% | (98 510) | 33.0% | 6.99 |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | | | - | - | | | - | | | - |
| Net Cash from/(used) Operating Activities | 69 250 | 69 008 | 99.7% | (85 873) | (124.0%) | (16 866) | (24.4%) | 35 063 | 109.9% | (344.9% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | | - | - | - | | - | - | | | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | | - | - | - | - | - | - | - | - | |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | | - | - | - | - | | - |
| Payments | (167 647) | (21 205) | 12.6% | (36 610) | | (57 815) | | (48 839) | | (25.0% |
| Capital assets | (167 647) | (21 205) | 12.6% | (36 610) | | (57 815) | 34.5% | | 64.7% | (25.0% |
| Net Cash from/(used) Investing Activities | (167 647) | (21 205) | 12.6% | (36 610) | 21.8% | (57 815) | 34.5% | (48 839) | 64.7% | (25.0% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | (55) | 5 | (8.7%) | (4) | 7.8% | 1 | (.9%) | (14) | - | (69.8% |
| Short term loans | | - | | | | - | | | - | |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | (55) | 5 | (8.7%) | (4) | 7.8% | 1 | (.9%) | (14) | - | (69.8% |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | (55) | 5 | (8.7%) | (4) | 7.8% | 1 | (.9%) | (14) | - | (69.8% |
| Net Increase/(Decrease) in cash held | (98 452) | 47 807 | (48.6%) | (122 488) | 124.4% | (74 681) | 75.9% | (13 790) | (306.8%) | 788.39 |
| Cash/cash equivalents at the year begin: | | 39 549 | | 87 356 | - | 39 549 | - | 120 131 | | (27.39 |
| Cash/cash equivalents at the year end: | (98 452) | 87 356 | (88.7%) | (35 131) | 35.7% | (35 131) | 35.7% | 106 341 | (692.0%) | (133.0% |
| | () | 1 | (00) | (, | 1 | (00.10.) | 1 | 1 | (0.12.0.0) | (|

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

| | 0 - 30 |) Days | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|-------------------------|--------|--------|--------------|------|--------------|---|--------------|---|--------|--------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 794 | 99.0% | 8 | 1.0% | - | - | - | - | 802 | 100.09 |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 794 | 99.0% | 8 | 1.0% | - | - | - | - | 802 | 100.0% |

Contact Details

| | 012 094 0102 | |
|--|--------------|--|
| | | |

Source Local Government Database

MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Part 1. Operating Revenue and Expenditure | | | | 2019/20 | | | | 201 | 18/19 | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year | to Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| O | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 429 710 | 199 265 | 46.4% | 35 100 | 8.2% | 234 365 | 54.5% | 49 269 | 22.0% | (28.8%) |
| Property rates | 6 978 | 7 720 | 110.6% | 7 683 | 110.1% | 15 403 | 220.7% | 11 255 | 173.2% | (31.7% |
| Service charges - electricity revenue | - | - | - | | - | - | - | - | - | - |
| Service charges - water revenue | 16 957 | 20 295 | 119.7% | 13 360 | 78.8% | 33 654 | 198.5% | 23 691 | 149.0% | (43.6% |
| Service charges - sanitation revenue | 2 137 | 1 583 | 74.1% | 1 645 | 77.0% | 3 228 | 151.0% | 2 275 | 48.8% | (27.7% |
| Service charges - refuse revenue | 210 | 1 369 | 651.1% | 1 384 | 658.1% | 2 754 | 1 309.2% | 1 934 | 206.1% | |
| Rental of facilities and equipment | 148 | 42 | 28.6% | 54 | 36.5% | 96 | 65.1% | (582) | (155.6%) | |
| Interest earned - external investments | 874 | 439 | 50.3% | 283 | 32.3% | 722 | 82.6% | 297 | 24.0% | (4.99 |
| Interest earned - outstanding debtors | 480 | 7 086 | 1 475.2% | 7 757 | 1 615.0% | 14 843 | 3 090.1% | 8 171 | 160.4% | (5.19 |
| Dividends received | - | - | - | | - | - | - 0.704 | · . | | - |
| Fines, penalties and forfeits | 82 3 968 | 2 (73) | 2.6% (1.8%) | 5 924 | 6.0% | 7 851 | 8.7% 21.4% | 4 773 | 8.4% 39.9% | 18.89 |
| Licences and permits | 3 968 | (73) | (1.8%) | 924 | 23.3% | 851 | 21.4% | 113 | 39.9% | 19.57 |
| Agency services Transfers and subsidies | 384 710 | 158 082 | 41.1% | 58 | - | 158 140 | 41.1% | (697) | (.2%) | (108.3% |
| Other revenue | 13 165 | 2 719 | 20.7% | 1 948 | 14.8% | 4 666 | 35.4% | 2 148 | 10.6% | (9.3% |
| Gains | 13 100 | 2719 | 20.7% | 1 948 | 14.8% | 4 000 | 35.4% | 2 148 | 10.076 | (9.37) |
| Gains | - | | | - | | - | | - | - | - |
| Operating Expenditure | 628 829 | 14 450 | 2.3% | 1 836 | .3% | 16 286 | 2.6% | 107 597 | 22.2% | (98.3%) |
| Employee related costs | 250 001 | (8) | - | 1 | - | (7) | - | 48 049 | 24.4% | (100.0% |
| Remuneration of councillors | 25 600 | - | - | - | - | - | - | 5 744 | 26.0% | (100.09) |
| Debt impairment | 50 000 | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 60 000 | - | - | - | - | - | - | - | - | - |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | | - | | - | 7 677 | 52.9% | (100.09) |
| Other Materials | 9 040 | 44 | .5% | 127 | 1.4% | 171 | 1.9% | 1 068 | (77.7%) | (88.19 |
| Contracted services | 158 061 | 5 999 | 3.8% | 133 | .1% | 6 131 | 3.9% | 29 971 | 39.3% | (99.69 |
| Transfers and subsidies | 5 313 | - | - | - | - | - | - | 1 823 | 23.6% | (100.09 |
| Other expenditure | 70 813 | 8 415 | 11.9% | 1 576 | 2.2% | 9 991 | 14.1% | 13 265 | 26.1% | (88.19 |
| Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (199 118) | 184 815 | | 33 264 | | 218 079 | | (58 328) | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) | 128 611 | | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE | - | 1 | | 4 | _ | 5 | _ | _ | _ | (100.09 |
| | | | | | | _ | | | | (122121 |
| Surplus/(Deficit) after capital transfers and contributions | (70 507) | 184 816 | | 33 268 | | 218 084 | | (58 328) | | |
| Taxation | - | - | | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (70 507) | 184 816 | | 33 268 | | 218 084 | | (58 328) | | |
| Attributable to minorities | - 1 | - | | - | - | - | - | - ' | - | - |
| Surplus/(Deficit) attributable to municipality | (70 507) | 184 816 | | 33 268 | | 218 084 | | (58 328) | | |
| Share of surplus/ (deficit) of associate | - ' | - | | - | - | - | - | | - | - |
| Surplus/(Deficit) for the year | (70 507) | 184 816 | | 33 268 | | 218 084 | | (58 328) | | |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year | o Date | Second | l Quarter | 1 |
| R thousands | 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 | Q2 of 2018/19 t Q2 of 2019/20 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 119 000 | | | | | | _ | 491 | | (100.0% |
| National Government | 119 000 | | | | - | _ | - | 491 | - | (100.0% |
| Provincial Government | 119 000 | | | | - | - | - | 491 | | (100.0% |
| District Municipality | | | | | - | - | - | | | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | | | | | - | - | - | | | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, PH). Transfers recognised - capital | 119 000 | | | - | | | - | 491 | - | (100.0% |
| Borrowing | 119 000 | | | | - | - | - | 491 | | (100.0% |
| Internally generated funds | | | | | | | - | | | |
| memany generated idinus | | | | | | | | | | |
| Capital Expenditure Functional | 119 000 | (302) | (.3%) | 6 | | (296) | (.2%) | 18 309 | (13.6%) | (100.0% |
| Municipal governance and administration | | () | (-2.5) | 6 | _ | 6 | (=, | | 2.0% | (100.0% |
| Executive and Council | - | | | | | | | | 2.070 | (100.07 |
| Finance and administration | | | | 6 | _ | 6 | _ | | 2.0% | (100.0% |
| Internal audit | | | | | _ | | | _ | 2.070 | (100.07. |
| Community and Public Safety | | _ | _ | | _ | | _ | | _ | _ |
| Community and Fubile Salicty Community and Social Services | - | - | | - | | | | | | _ |
| Sport And Recreation | | | | | _ | _ | _ | _ | _ | _ |
| Public Safety | | | | | _ | _ | _ | _ | _ | |
| Housing | | | | | _ | _ | _ | _ | _ | |
| Health | | | | | _ | _ | _ | _ | _ | _ |
| Economic and Environmental Services | 108 400 | _ | | | _ | | | 9 099 | 40.5% | (100.0% |
| Planning and Development | | _ | _ | - | - | _ | _ | 2 379 | | (100.09 |
| Road Transport | 108 400 | | | | - | - | - | 6 719 | 36.0% | (100.09 |
| Environmental Protection | | | | | - | - | - | | - | |
| Trading Services | 10 600 | (302) | (2.8%) | - | - | (302) | (2.8%) | 9 210 | (44.0%) | (100.0% |
| Energy sources | - | | | - | - | | | - | | |
| Water Management | - | (302) | - | - | - | (302) | - | 9 182 | (61.1%) | (100.09 |
| Waste Water Management | 10 600 | | - | - | - | - 1 | - | 28 | 12.9% | (100.09 |
| Waste Management | - | - | - | - | - | - | - | - | - | - |
| Other | | | | - | - | - | - | | - | - |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|----------------------------------|
| | 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 | Actual Expenditure | Total Expenditure as % of main | Q2 of 2018/19 t Q2 of 2019/20 |
| R thousands | | | | | | | appropriation | | appropriation | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 2 169 609 | 165 355 | 7.6% | 56 584 | 2.6% | 221 939 | 10.2% | 186 235 | 20.3% | (69.6% |
| Property rates | | 2 638 | - | 7 319 | - | 9 957 | - | 823 | - | 789.59 |
| Service charges | - | 1 244 | - | 9 771 | - | 11 015 | - | 12 549 | - | (22.19 |
| Other revenue | | 2 783 | _ | 38 797 | | 41 580 | - | 57 491 | 7 807.9% | (32.5% |
| Transfers and Subsidies - Operational | 2 169 609 | 158 082 | 7.3% | | | 158 082 | 7.3% | 114 407 | 12.7% | (100.0% |
| Transfers and Subsidies - Capital | - | - | - | | - | - | - | 550 | - | (100.0% |
| Interest | - | 608 | - | 697 | - | 1 305 | - | 416 | - | 67.59 |
| Dividends | - | - | - | | - | - | - | - | - | - |
| Payments | (518 829) | (14 450) | 2.8% | (1 836) | .4% | (16 286) | | (107 763) | 31.0% | (98.3% |
| Suppliers and employees | (513 516) | (14 450) | 2.8% | (1 836) | .4% | (16 286) | 3.2% | (105 941) | 31.2% | (98.3% |
| Finance charges | | - | - | - | - | - | - | | - | |
| Transfers and grants | (5 313) | | - | | | | | (1 823) | 23.6% | (100.0% |
| Net Cash from/(used) Operating Activities | 1 650 780 | 150 905 | 9.1% | 54 748 | 3.3% | 205 653 | 12.5% | 78 472 | 17.0% | (30.2% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 1 050 | - | - | - | - | | - | | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | 1 050 | - | - | | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | (1 919 375) | (27.4) | | | - | (200) | - | (20.204) | 2.8% | (100.00) |
| Payments | (1 919 375) | (274) | - | (6) | - | (280) | - | (20 294) (20 294) | 2.8% | (100.0% |
| Capital assets Net Cash from/(used) Investing Activities | (1 918 325) | (274) | | (6) (6) | - | (280) | | (20 294) | 2.8% | (100.0% |
| · , , , , , , , , , , , , , , , , , , , | (1710 323) | (2/4) | | (0) | - | (200) | - | (20 274) | 2.070 | (100.076 |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | (183) | (42) | 22.8% | | - | (42) | 22.8% | (4) | 2 105.7% | (100.0% |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | (183) | - (40) | - | | - | - (40) | - | - | 0.405.707 | - (400.00 |
| Increase (decrease) in consumer deposits | (183) | (42) | 22.8% | - | - | (42) | 22.8% | (4) | 2 105.7% | (100.09) |
| Payments Repayment of borrowing | | | - | | - | | - | - | - | - |
| Net Cash from/(used) Financing Activities | (183) | (42) | 22.8% | | | (42) | 22.8% | (4) | 2 105.7% | (100.09 |
| · , , , | , , , | | | | | | | | | |
| Net Increase/(Decrease) in cash held | (267 728) | 150 589 | (56.2%) | 54 741 | (20.4%) | 205 331 | (76.7%) | 58 174 | (48.3%) | (5.9% |
| Cash/cash equivalents at the year begin: | - | 31 829 | - | 182 748 | - | 31 829 | - | 152 637 | - | 19.79 |
| Cash/cash equivalents at the year end: | (267 728) | 182 748 | (68.3%) | 237 490 | (88.7%) | 237 490 | (88.7%) | 210 811 | (48.4%) | 12.79 |

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

| Contact | Details |
|---------|---------|
| | |

| Financial Manager | Mr M.T Letsoalo | 013 973 1101 |
|-------------------|-----------------|--------------|

Source Local Government Database

MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experience | | | | 2019/20 | | | | 201 | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year | to Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 386 980 | 152 784 | 39.5% | 123 292 | 31.9% | 276 075 | 71.3% | 120 186 | 72.3% | 2.6% |
| Property rates | 300 700 | 132 704 | 37.370 | 123 272 | 31.7/0 | 2/00/3 | 71.370 | 120 100 | 12.370 | 2.07 |
| | - | - | - | - | - | - | | - | - | - |
| Service charges - electricity revenue | - | - | - | • | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | • | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | |
| Rental of facilities and equipment | | - | - 47.704 | - | - | | - | - | - | |
| Interest earned - external investments | 25 450 | 4 494 | 17.7% | 3 384 | 13.3% | 7 879 | 31.0% | 4 980 | 36.4% | (32.09 |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - 0.500 | - |
| Fines, penalties and forfeits | 800 | 32 | 4.0% | 62 | 7.8% | 95 | 11.8% | 21 | 3.5% | 199.49 |
| Licences and permits | 960 | 307 | 31.9% | 220 | 23.0% | 527 | 54.9% | 183 | 36.4% | 20.29 |
| Agency services | | | - 04 004 | - | - | - | - 10 501 | 2442 | - | |
| Transfers and subsidies | 26 922 | 8 401 | 31.2% | 7 898 | 29.3% | 16 300 | 60.5% | 7 147 | 69.4% | |
| Other revenue | 332 848 | 139 549 | 41.9% | 111 726 | 33.6% | 251 275 | 75.5% | 107 843 | 75.4% | |
| Gains | - | - | - | • | - | - | - | 12 | - | (100.09) |
| Operating Expenditure | 461 131 | 90 616 | 19.7% | 125 535 | 27.2% | 216 151 | 46.9% | 96 358 | 38.3% | 30.39 |
| Employee related costs | 152 389 | 35 922 | 23.6% | 37 306 | 24.5% | 73 228 | 48.1% | 33 244 | 46.1% | 12.29 |
| Remuneration of councillors | 15 108 | 3 642 | 24.1% | 3 426 | 22.7% | 7 068 | 46.8% | 3 479 | 50.4% | (1.59 |
| Debt impairment | - | | - | | - | | - | | - | |
| Depreciation and asset impairment | 16 139 | | - | 169 | 1.0% | 169 | 1.0% | 7 988 | 85.2% | (97.99 |
| Finance charges | 174 | 121 | 69.6% | (25) | (14.4%) | 96 | 55.2% | 24 | 34.6% | (202.39 |
| Bulk purchases | - | | - | | | | - | | - | |
| Other Materials | 8 022 | 1 302 | 16.2% | 732 | 9.1% | 2 034 | 25.4% | 987 | 20.0% | (25.99) |
| Contracted services | 58 516 | 9 682 | 16.5% | 15 630 | 26.7% | 25 313 | 43.3% | 14 349 | 37.6% | 8.9 |
| Transfers and subsidies | 155 421 | 28 671 | 18.4% | 59 089 | 38.0% | 87 761 | 56.5% | 29 195 | 31.1% | 102.4 |
| Other expenditure | 55 362 | 11 275 | 20.4% | 9 208 | 16.6% | 20 483 | 37.0% | 7 089 | 30.9% | 29.9 |
| Losses | - | - | - | - | - | - | - | 3 | - | (100.09 |
| Surplus/(Deficit) | (74 151) | 62 167 | | (2 243) | | 59 924 | | 23 828 | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist | 2 310 | 02 107 | | (2 243) | 2.4% | 55 | 2.4% | 23 020 | | (100.09 |
| Transfers and subsidies - capital (monetary allocations) (war if not and bisi | 1 | - | | 33 | 2.470 | 55 | 2.470 | | - | (100.07 |
| rransiers and subsidies - capital (indirectary and)/(Departit Agencies,nn,n | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | (71 841) | 62 167 | | (2 189) | | 59 979 | | 23 828 | | |
| Taxation | - | - | | - | - | - | - | - | - | |
| Surplus/(Deficit) after taxation | (71 841) | 62 167 | | (2 189) | | 59 979 | | 23 828 | | |
| Attributable to minorities | | | - | (=, | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (71 841) | 62 167 | | (2 189) | | 59 979 | | 23 828 | | |
| Share of surplus/ (deficit) of associate | (// | | - | (2.07) | - | - | - | - | - | |
| Surplus/(Deficit) for the year | (71 841) | 62 167 | | (2 189) | | 59 979 | | 23 828 | | |

| | | | | 2019/20 | | | | 201 | | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year t | o Date | Second | Quarter | 1 |
| | 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 | Q2 of 2018/19 t Q2 of 2019/20 |
| R thousands | | | | | | | арргорпацоп | | арргорпацоп | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 36 600 | 5 468 | 14.9% | 9 823 | 26.8% | 15 291 | 41.8% | - | - | (100.0% |
| National Government | - | | | | - | - | - | | - | |
| Provincial Government | - | | | | - | - | - | | - | - |
| District Municipality | - | | - | - | - | | - | | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | | | | 427 | - | 427 | - | | - | (100.09 |
| Transfers recognised - capital | | | | 427 | | 427 | - | - | - | (100.09 |
| Borrowing | - | - | - | | - | - | - | - | - | - |
| Internally generated funds | 36 600 | 5 468 | 14.9% | 9 396 | 25.7% | 14 864 | 40.6% | - | - | (100.09 |
| Control Former district Formesticanal | 36 600 | 5 468 | 14.00/ | 9 823 | 2/ 20/ | 15 291 | 41.8% | 2 637 | (29.7%) | 272.5 |
| Capital Expenditure Functional | | | 14.9% | | 26.8% | | | | | |
| Municipal governance and administration Executive and Council | 24 580 | 1 664 | 6.8% | 7 168 499 | 29.2% | 8 832 499 | 35.9% | 2 607 12 | (81.9%) (143.3%) | 175.0 3 936.0 |
| Finance and administration | 24 580 | 1 664 | 6.8% | 6 669 | 27.1% | 8 334 | 33.9% | 2 595 | (81.5%) | 157.0 |
| Internal audit | 24 300 | 1 004 | 0.070 | 0 009 | 27.170 | 0 334 | 33.770 | 2 373 | (01.570) | 137.1 |
| Community and Public Safety | 10 120 | 2 177 | 21.5% | 2 655 | 26.2% | 4 832 | 47.7% | 30 | 9.0% | 8 749.5 |
| Community and Public Sarety Community and Social Services | 3 550 | 21// | 21.370 | 130 | 3.7% | 130 | 3.7% | 30 | 1.9% | 332. |
| Sport And Recreation | 3 330 | | | 130 | 3.770 | 130 | 3.770 | - 30 | 1.770 | 332 |
| Public Safety | 4 850 | 2 177 | 44.9% | 2 525 | 52.1% | 4 702 | 96.9% | | 13.9% | (100.0 |
| Housing | - | | - | | - | - | | - | | (|
| Health | 1 720 | | | | - | | | | (21.4%) | |
| Economic and Environmental Services | 1 900 | 1 627 | 85.6% | | | 1 627 | 85.6% | | 88.1% | |
| Planning and Development | 1 900 | 1 627 | 85.6% | | - | 1 627 | 85.6% | - | 88.1% | |
| Road Transport | - | - | - | - | - | - | - | - | - | |
| Environmental Protection | - | | - | | - | - | - | - | - | |
| Trading Services | - | - | - | - | - | - | - | - | - | - |
| Energy sources | - | - | - | - | - | - | - | - | - | |
| Water Management | - | - | - | - | - | - | - | - | - | |
| Waste Water Management | - | - | - | | - | - | - | - | - | |
| Waste Management | - | - | - | | - | - | - | - | - | · |
| Other | | - | - | | - | | - | - | - | - |

| | Budget | First 0 | Quarter | Second | Quarter | Year | o 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 | Q2 of 2018/19 t Q2 of 2019/20 |
| R thousands | | | | | | | арргорпацоп | | арргорпацоп | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 389 270 | 152 961 | 39.3% | 122 681 | 31.5% | 275 641 | 70.8% | 120 084 | 72.2% | 2.2% |
| Property rates | - | - | - | - | - | | - | | - | - |
| Service charges | - | - | - | - | - | - | - | - | - | - |
| Other revenue | 1 155 | 310 | 26.8% | 198 | 17.2% | 508 | 44.0% | 81 | 21.9% | 144.69 |
| Transfers and Subsidies - Operational | 360 355 | 149 252 | 41.4% | 119 129 | 33.1% | 268 381 | 74.5% | 115 023 | 74.0% | 3.69 |
| Transfers and Subsidies - Capital | 2 310 | - | | | - | - | | | | |
| Interest | 25 450 | 3 399 | 13.4% | 3 354 | 13.2% | 6 753 | 26.5% | 4 980 | 54.2% | (32.79 |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (289 571) | (61 945) | | (66 277) | 22.9% | (128 222) | 44.3% | (59 172) | 41.1% | 12.09 |
| Suppliers and employees | (289 397) | (61 824) | 21.4% | (66 302) | 22.9% | (128 126) | 44.3% | (59 147) | 41.1% | 12.19 |
| Finance charges | (174) | (121) | 69.6% | 25 | (14.4%) | (96) | 55.2% | (24) | 34.6% | (202.3% |
| Transfers and grants | - | - | - | | - | - | - | - | | - |
| Net Cash from/(used) Operating Activities | 99 699 | 91 016 | 91.3% | 56 404 | 56.6% | 147 420 | 147.9% | 60 912 | 150.0% | (7.4% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 54 004 | - | - | - | - | | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | | - | - | - | | | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | 54 004 | - | - | - | - | - | - | - | - | - |
| Payments | (36 600) | (5 712) | | (10 272) | 28.1% | (15 984) | 43.7% | (2 699) | 21.9% | 280.69 |
| Capital assets | (36 600) | (5 712) | 15.6% | (10 272) | 28.1% | (15 984) | 43.7% | (2 699) | 21.9% | 280.69 |
| Net Cash from/(used) Investing Activities | 17 404 | (5 712) | (32.8%) | (10 272) | (59.0%) | (15 984) | (91.8%) | (2 699) | 22.0% | 280.69 |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | (12) | 2 | (16.6%) | (2) | 16.6% | | | | | (100.0% |
| Short term loans | `. ' | - | | | - | - | - | - | - | |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | (12) | 2 | (16.6%) | (2) | 16.6% | | - | - | - | (100.0% |
| Payments | (1 931) | | | 164 | (8.5%) | (344) | 17.8% | 75 | 63.9% | 120.29 |
| Repayment of borrowing | (1 931) | (508) | 26.3% | 164 | (8.5%) | (344) | 17.8% | 75 | 63.9% | 120.29 |
| Net Cash from/(used) Financing Activities | (1 943) | (506) | 26.0% | 162 | (8.4%) | (344) | 17.7% | 75 | 63.7% | 117.69 |
| Net Increase/(Decrease) in cash held | 115 160 | 84 798 | 73.6% | 46 294 | 40.2% | 131 091 | 113.8% | 58 288 | 213.1% | (20.6% |
| Cash/cash equivalents at the year begin: | | 411 709 | - | 496 507 | | 411 709 | | 521 875 | 92.6% | (4.9% |
| Cash/cash equivalents at the year end: | 115 160 | 496 507 | 431.1% | 542 801 | 471.3% | 542 801 | 471.3% | 580 163 | 108.0% | (6.4% |

Part 4: Debtor Age Analysis

| • | 0 - 30 | Days | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | | ots Written Off to otors | | Bad Debts ito il Policy |
|---|--------|------|--------------|-------|--------------|---|--------------|-------|--------|--------|--------|-----------------------------|--------|----------------------------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | - | - | - | - | - | - | - | - | - | | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | - | - | - | - | - | - | - | - | - | | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | | - | | - | | - | - | - | | - | | | - |
| Other | - | | 25 | 33.8% | - | | 48 | 66.2% | 73 | 100.0% | - | | | - |
| Total By Income Source | - | - | 25 | 33.8% | | - | 48 | 66.2% | 73 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | | | - | | - | | | - | | | - | | | - |
| Commercial | - | - | 25 | 33.8% | - | - | 48 | 66.2% | 73 | 100.0% | | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | | - | - |
| Total By Customer Group | | | 25 | 33.8% | _ | | 48 | 66.2% | 73 | 100.0% | | | | |

Part 5: Creditor Age Analysis

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

| Contact | Details |
|---------|---------|
| | |

| Financial Manager | Mrs A L Stander | 013 249 2015 |
|-------------------|-----------------|--------------|

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experionale | 2019/20 | | | | | | | | 2018/19 | | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|--|
| | Budget | First (| Quarter | Second | Quarter | Year 1 | o Date | Second | Quarter | | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| | F/F 0/0 | 125 524 | 24.00/ | | | 135 534 | 24.00/ | 115 566 | E7 20/ | (100.00/) | |
| Operating Revenue | 565 068 | 135 534 | 24.0% | - | - | | 24.0% | | 57.2% | (100.0%) | |
| Property rates | 107 000 | 15 240 | 14.2% | - | - | 15 240 | 14.2% | (11 960) | 69.3% | (100.0%) | |
| Service charges - electricity revenue | 183 995 | 20 119 | 10.9% | | - | 20 119 | 10.9% | 78 531 | 92.6% | (100.0%) | |
| Service charges - water revenue | 51 285 | 32 164 | 62.7% | - | - | 32 164 | 62.7% | 16 298 | 69.2% | (100.0%) | |
| Service charges - sanitation revenue | 14 826 | 2 631 | 17.7% | - | - | 2 631 | 17.7% | 3 920 | 48.6% | (100.0%) | |
| Service charges - refuse revenue | 17 330 | 3 635 | 21.0% | - | - | 3 635 | 21.0% | 4 176 | 52.5% | (100.0%) | |
| Rental of facilities and equipment | 2 000 | 313 | 15.6% | - | - | 313 | 15.6% | 3 230 | 299.5% | (100.0% | |
| Interest earned - external investments | 5 000 | 372 | 7.4% | - | - | 372 | 7.4% | 11 017 | 246.9% | (100.0% | |
| Interest earned - outstanding debtors | 25 368 | 797 | 3.1% | - | - | 797 | 3.1% | 6 158 | 29.1% | (100.0% | |
| Dividends received | - | | - | | - | - | - | - | - | - | |
| Fines, penalties and forfeits | 2 496 | 135 | 5.4% | | - | 135 | 5.4% | 347 | 69.5% | (100.0%) | |
| Licences and permits | 154 | | - | | - | - | - | - | - | - | |
| Agency services | 2 500 | | - | | - | - | - | - | - | - | |
| Transfers and subsidies | 147 784 | 59 702 | 40.4% | | - | 59 702 | 40.4% | - | - | - | |
| Other revenue | 5 330 | 427 | 8.0% | | - | 427 | 8.0% | 3 850 | 18.9% | (100.0%) | |
| Gains | - | - | - | - | - | - | - | - | - | - | |
| Operating Expenditure | 677 003 | 154 986 | 22.9% | | - | 154 986 | 22.9% | 122 335 | 43.2% | (100.0%) | |
| Employee related costs | 192 793 | 48 991 | 25.4% | | _ | 48 991 | 25.4% | 45 507 | 46.4% | (100.0%) | |
| Remuneration of councillors | 11 787 | 2 702 | 22.9% | | _ | 2 702 | 22.9% | 2 081 | 41.0% | (100.0% | |
| Debt impairment | 32 000 | 448 | 1.4% | | _ | 448 | 1.4% | | | | |
| Depreciation and asset impairment | 62 000 | | | | _ | | | | _ | _ | |
| Finance charges | 28 000 | 13 070 | 46.7% | | _ | 13 070 | 46.7% | 7 425 | 129.3% | (100.0% | |
| Bulk purchases | 194 635 | 47 612 | 24.5% | | _ | 47 612 | 24.5% | 35 509 | 50.3% | (100.0% | |
| Other Materials | 4 380 | 630 | 14.4% | | _ | 630 | 14.4% | 321 | 11.9% | (100.0% | |
| Contracted services | 83 150 | 15 818 | 19.0% | | _ | 15 818 | 19.0% | 20 648 | 37.1% | (100.0% | |
| Transfers and subsidies | 1 000 | | - | | _ | | | | | | |
| Other expenditure | 67 258 | 25 714 | 38.2% | | _ | 25 714 | 38.2% | 10 844 | 39.1% | (100.0% | |
| Losses | | - | - | | _ | - | | - | - | | |
| Surplus/(Deficit) | (111 935) | (19 452) | | | | (19 452) | | (6 769) | | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist | 72 002 | (19 432) | | | _ | (19 432) | _ | (6 769) | _ | | |
| | 72 002 | - | | - | - | - | | | - | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE | - | - | - | - | - | - | - | | - | - | |
| Surplus/(Deficit) after capital transfers and contributions | (39 933) | (19 452) | | - | | (19 452) | | (6 769) | | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after taxation | (39 933) | (19 452) | | - | | (19 452) | | (6 769) | | | |
| Attributable to minorities | | | - | - | - | | - | | - | - | |
| Surplus/(Deficit) attributable to municipality | (39 933) | (19 452) | | - | | (19 452) | | (6 769) | | | |
| Share of surplus/ (deficit) of associate | | ,, | - | - | - | ,, | - | | - | - | |
| Surplus/(Deficit) for the year | (39 933) | (19 452) | | - | | (19 452) | | (6 769) | | | |

| | | | | 2019/20 | | | | 201 | | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year t | o Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 90 002 | 9 149 | 10.2% | - | - | 9 149 | 10.2% | 7 854 | 7.0% | (100.0%) |
| National Government | 79 512 | 8 082 | 10.2% | - | - | 8 082 | 10.2% | 7 631 | 9.3% | (100.0%) |
| Provincial Government | - | - | - | - | - | - | - | | - | - |
| District Municipality | - | - | - | - | - | - | - | | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | | - | - | - | - | - | - | - | | - |
| Transfers recognised - capital | 79 512 | 8 082 | 10.2% | - | - | 8 082 | 10.2% | 7 631 | 9.3% | (100.0%) |
| Borrowing | | | | - | - | | | | 1 | |
| Internally generated funds | 10 490 | 1 067 | 10.2% | - | - | 1 067 | 10.2% | 224 | .7% | (100.0%) |
| | | - | - | - | - | - | - | | - | - |
| Capital Expenditure Functional | 90 002 | 9 149 | 10.2% | - | - | 9 149 | 10.2% | 7 854 | 7.0% | (100.0% |
| Municipal governance and administration | 500 | 4 | .8% | _ | _ | 4 | .8% | | | |
| Executive and Council | - | | - | | | | - | | - | - |
| Finance and administration | 500 | 4 | .8% | - | - | 4 | .8% | - | - | - |
| Internal audit | - | | - | | | | - | | - | - |
| Community and Public Safety | 16 104 | - | | | - | | | 2 286 | 5.2% | (100.0% |
| Community and Social Services | 16 104 | - | - | - | - | - | - | 2 286 | 5.2% | (100.0% |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 44 088 | 6 530 | 14.8% | - | - | 6 530 | 14.8% | 3 484 | 8.9% | (100.0% |
| Planning and Development | - | - | - | - | - | - | - | 3 484 | 8.9% | (100.0% |
| Road Transport | 44 088 | 6 530 | 14.8% | - | - | 6 530 | 14.8% | - | - | |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 29 309 | 2 616 | 8.9% | - | - | 2 616 | 8.9% | 2 085 | 8.3% | (100.0% |
| Energy sources | 12 120 | 1 765 | 14.6% | - | - | 1 765 | 14.6% | | | |
| Water Management | 15 940 | 1. | | - | - | 1 | | 1 138 | 5.6% | (100.0% |
| Waste Water Management | 94 | 31 | 33.5% | - | - | 31 | 33.5% | - | - | |
| Waste Management | 1 156 | 819 | 70.9% | | - | 819 | 70.9% | 947 | 19.9% | (100.0% |
| Other | - | - | - | - | - | - | - | - | | - |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|----------------------------------|
| | Budget | First 0 | 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 | Actual Expenditure | Total Expenditure as % of main | Q2 of 2018/19 t Q2 of 2019/20 |
| R thousands | | | | | | | appropriation | | appropriation | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Property rates | | | | | | | | | | |
| Service charges | - | - | - | - | - | - | - | - | - | - |
| Other revenue | | | | | | | | | | |
| Transfers and Subsidies - Operational | _ | - | _ | - | _ | _ | - | - | _ | - |
| Transfers and Subsidies - Capital | _ | - | _ | - | _ | _ | - | - | _ | - |
| Interest | | | | | | | | | | |
| Dividends | - | - | - | | - | - | - | - | - | - |
| Payments | (583 003) | (154 471) | 26.5% | - | - | (154 471) | 26.5% | (122 335) | 46.5% | (100.09 |
| Suppliers and employees | (554 003) | (141 400) | 25.5% | | - | (141 400) | 25.5% | (114 910) | 44.9% | (100.09 |
| Finance charges | (28 000) | (13 070) | 46.7% | | - | (13 070) | 46.7% | (7 425) | 129.3% | (100.09 |
| Transfers and grants | (1 000) | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | (583 003) | (154 471) | 26.5% | - | - | (154 471) | 26.5% | (122 335) | 46.5% | (100.0% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | | | | | _ | | _ | | _ | |
| Proceeds on disposal of PPE | | | | | | | | | | |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | | - | - | - | | - | - |
| Payments | - | - | | | - | | - | | - | |
| Capital assets | - | - | - | | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | - | - | - | - | - | | - | - | - | - |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 4 000 | (331) | (8.3%) | (3) | (.1%) | (333) | (8.3%) | | | (100.09 |
| Short term loans | | | | - | | | | | | |
| Borrowing long term/refinancing | - | - | - | | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 4 000 | (331) | (8.3%) | (3) | (.1%) | (333) | (8.3%) | | - | (100.09 |
| Payments | - | | - | - | - | | | | - | - |
| Repayment of borrowing | | | - | | - | | - | | - | - |
| Net Cash from/(used) Financing Activities | 4 000 | (331) | (8.3%) | (3) | (.1%) | (333) | (8.3%) | | | (100.0% |
| Net Increase/(Decrease) in cash held | (579 003) | (154 801) | 26.7% | (3) | - | (154 804) | 26.7% | (122 335) | 46.5% | (100.0% |
| Cash/cash equivalents at the year begin: | 25 000 | ,, | | (154 801) | (619.2%) | ,, | - | (87 232) | | 77.5 |
| | | | | | | | | | | |

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

| Einancial Manager | Mr VD Machana | 012 225 7240 | |
|-------------------|---------------|--------------|--|
| | | | |

Source Local Government Database

MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experionale | | | | 201 | | | | | | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year 1 | o Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| | 000 210 | 306 083 | 21.00/ | 86 061 | 0.70/ | 392 145 | 20.70/ | 225 095 | F7 70/ | // 1 00/3 |
| Operating Revenue | 988 218 | | 31.0% | | 8.7% | | 39.7% | | 57.7% | (61.8%) |
| Property rates | 118 389 | 25 962 | 21.9% | 25 097 | 21.2% | 51 059 | 43.1% | 24 044 | 42.0% | 4.49 |
| Service charges - electricity revenue | 125 733 | 25 832 | 20.5% | 29 273 | 23.3% | 55 105 | 43.8% | 26 331 | 48.0% | 11.29 |
| Service charges - water revenue | 26 027 | 6 383 | 24.5% | 6 745 | 25.9% | 13 127 | 50.4% | 6 283 | 54.1% | 7.39 |
| Service charges - sanitation revenue | 6 364 | 1 224 | 19.2% | 1 273 | 20.0% | 2 497 | 39.2% | 1 329 | 50.2% | (4.2% |
| Service charges - refuse revenue | 9 241 | 2 252 | 24.4% | 2 305 | 24.9% | 4 558 | 49.3% | 2 105 | 54.1% | |
| Rental of facilities and equipment | 5 063 | 392 | 7.7% | 3 155 | 62.3% | 3 547 | 70.1% | 469 | 120.0% | 572.19 |
| Interest earned - external investments | 24 590 | 1 817 | 7.4% | 2 033 | 8.3% | 3 850 | 15.7% | 721 | 14.5% | 182.19 |
| Interest earned - outstanding debtors | 8 012 | 1 902 | 23.7% | 1 994 | 24.9% | 3 897 | 48.6% | 1 667 | 25.6% | 19.69 |
| Dividends received | | | | | | | | 1 | | |
| Fines, penalties and forfeits | 30 592 | 266 | .9% | 156 | .5% | 422 | 1.4% | 89 | .6% | 74.79 |
| Licences and permits | 38 | 4 | 9.8% | 2 | 4.5% | 5 | 14.3% | 1 | 6.8% | 56.79 |
| Agency services | 9 425 | 1 697 | 18.0% | 5 | .1% | 1 702 | 18.1% | 2 702 | 41.9% | |
| Transfers and subsidies | 620 518 | 237 410 | 38.3% | 14 148 | 2.3% | 251 558 | 40.5% | 158 512 | 68.2% | (91.1% |
| Other revenue | 4 226 | 941 | 22.3% | (124) | (2.9%) | 817 | 19.3% | 840 | 11.9% | (114.8% |
| Gains | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 913 080 | 188 763 | 20.7% | 263 547 | 28.9% | 452 310 | 49.5% | 199 469 | 42.9% | 32.19 |
| Employee related costs | 391 901 | 96 643 | 24.7% | 140 116 | 35.8% | 236 759 | 60.4% | 105 997 | 53.7% | 32.29 |
| Remuneration of councillors | 25 168 | 5 972 | 23.7% | 7 952 | 31.6% | 13 923 | 55.3% | 7 566 | 61.7% | 5.19 |
| Debt impairment | 22 200 | - | - 1 | 24 | .1% | 24 | .1% | - | - | (100.0% |
| Depreciation and asset impairment | 61 198 | | - | | - | | | | - | |
| Finance charges | 692 | 56 | 8.1% | 195 | 28.1% | 251 | 36.3% | 33 | 15.8% | 491.69 |
| Bulk purchases | 75 033 | 20 448 | 27.3% | 20 825 | 27.8% | 41 272 | 55.0% | 17 841 | 53.9% | 16.79 |
| Other Materials | 42 194 | 4 574 | 10.8% | 9 168 | 21.7% | 13 742 | 32.6% | 6 331 | 24.1% | 44.89 |
| Contracted services | 118 252 | 22 872 | 19.3% | 31 102 | 26.3% | 53 973 | 45.6% | 22 144 | 35.2% | 40.59 |
| Transfers and subsidies | 29 076 | 866 | 3.0% | 7 389 | 25.4% | 8 255 | 28.4% | 5 044 | 32.2% | 46.59 |
| Other expenditure | 147 367 | 37 332 | 25.3% | 46 779 | 31.7% | 84 110 | 57.1% | 34 514 | 45.3% | 35.59 |
| Losses | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 75 138 | 117 320 | | (177 485) | | (60 166) | | 25 625 | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist | 276 626 | 117 320 | | 165 158 | 59.7% | 165 158 | 59.7% | 23 023 | | (100.09 |
| Transfers and subsidies - capital (monetary allocations) (var) 1100 and bisk Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE | 1 | - | | 103 130 | 37.770 | 103 130 | 37.770 | | | (100.07 |
| rransiers and subsidies - capital (indirectary anocytoepartin Agencies, nn, re | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 351 764 | 117 320 | | (12 328) | | 104 992 | | 25 625 | | |
| Taxation | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after taxation | 351 764 | 117 320 | | (12 328) | | 104 992 | | 25 625 | | |
| Attributable to minorities | - | - | - | | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 351 764 | 117 320 | | (12 328) | | 104 992 | | 25 625 | | |
| Share of surplus/ (deficit) of associate | - | - | - | | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 351 764 | 117 320 | | (12 328) | | 104 992 | | 25 625 | | |

| | | | | 2019/20 | | | | 201 | | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year t | o Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 321 610 | 63 110 | 19.6% | 75 356 | 23.4% | 138 467 | 43.1% | 57 658 | 38.6% | 30.7% |
| National Government | 249 511 | 60 205 | 24.1% | 72 008 | 28.9% | 132 213 | 53.0% | 57 658 | 38.6% | 24.99 |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, I | | - | - | - | - | | - | | - | - |
| Transfers recognised - capital | 249 511 | 60 205 | 24.1% | 72 008 | 28.9% | 132 213 | 53.0% | 57 658 | 38.6% | 24.99 |
| Borrowing | - | - | - | - | - | | - | - | - | |
| Internally generated funds | 72 099 | 2 905 | 4.0% | 3 348 | 4.6% | 6 254 | 8.7% | - | | (100.0% |
| | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Functional | 321 610 | 63 110 | 19.6% | 75 356 | 23.4% | 138 467 | 43.1% | 60 985 | 34.0% | 23.69 |
| Municipal governance and administration | 16 620 | 482 | 2.9% | 336 | 2.0% | 818 | 4.9% | 2 246 | 17.8% | (85.0% |
| Executive and Council | 275 | 17 | 6.2% | - | - | 17 | 6.2% | 674 | 56.2% | (100.09 |
| Finance and administration | 16 265 | 448 | 2.8% | 336 | 2.1% | 784 | 4.8% | 1 572 | 13.9% | (78.69 |
| Internal audit | 80 | 17 | 21.3% | - | - | 17 | 21.3% | - | - | - |
| Community and Public Safety | 30 111 | 5 855 | 19.4% | 4 111 | 13.7% | 9 966 | 33.1% | 8 664 | 47.5% | (52.6% |
| Community and Social Services | 29 341 | 5 805 | 19.8% | 3 995 | 13.6% | 9 801 | 33.4% | 7 266 | 35.6% | (45.09 |
| Sport And Recreation | 50 | - | - | - | - | - | - | 1 398 | 87.2% | (100.09 |
| Public Safety | 650 | - | - | 115 | 17.7% | 115 | 17.7% | - | - | (100.09 |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | 70 | 50 | 71.6% | - | - | 50 | 71.6% | - | - | - |
| Economic and Environmental Services | 85 484 | 16 688 | 19.5% | 21 806 | 25.5% | 38 494 | 45.0% | 21 897 | 36.7% | (.4% |
| Planning and Development | 2 460 | - | - | - | - | - | - | - | - | - |
| Road Transport | 83 024 | 16 638 | 20.0% | 21 806 | 26.3% | 38 444 | 46.3% | 21 897 | 37.1% | (.49 |
| Environmental Protection | - | 50 | - | - | - | 50 | - | - | | - |
| Trading Services | 189 395 | 40 084 | 21.2% | 49 104 | 25.9% | 89 188 | 47.1% | 28 179 | 29.6% | 74.39 |
| Energy sources | 8 100 | - | | 1 503 | 18.6% | 1 503 | 18.6% | 156 | 1.9% | 865.5 |
| Water Management | 168 563 | 40 020 | 23.7% | 47 359 | 28.1% | 87 380 | 51.8% | 26 816 | 31.6% | 76.6 |
| Waste Water Management | 2 000 | - | | | | | - | | | |
| Waste Management | 10 732 | 64 | .6% | 242 | 2.3% | 306 | 2.9% | 1 207 | 34.8% | (79.99 |
| Other | - | - | - | - | - | - | - | - | - | - |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First 0 | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| R thousands | | | | | | | арргорпацоп | | арргорпацоп | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Property rates | | - | | | | | - | | - | - |
| Service charges | - | - | - | - | - | - | - | - | - | - |
| Other revenue | _ | _ | | | | - | | _ | _ | |
| Transfers and Subsidies - Operational | | _ | _ | - | _ | _ | - | _ | _ | - |
| Transfers and Subsidies - Capital | | _ | | | _ | | _ | _ | _ | - |
| Interest | | _ | _ | - | _ | _ | _ | _ | _ | - |
| Dividends | | _ | | | _ | | _ | _ | _ | - |
| Payments | (801 624) | (187 897) | 23.4% | (256 135) | 32.0% | (444 031) | 55.4% | (194 469) | 47.9% | 31.79 |
| Suppliers and employees | (799 914) | (187 840) | 23.5% | (255 940) | 32.0% | (443 780) | | (194 392) | 48.0% | 31.79 |
| Finance charges | (692) | (56) | 8.1% | (195) | 28.1% | (251) | 36.3% | (33) | 15.8% | 491.69 |
| Transfers and grants | (1 018) | | _ | | _ | | - | (44) | 3.7% | (100.0% |
| Net Cash from/(used) Operating Activities | (801 624) | (187 897) | 23.4% | (256 135) | 32.0% | (444 031) | 55.4% | (194 469) | 47.9% | 31.79 |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (26) | 3 | (12.1%) | _ | _ | 3 | (12.1%) | _ | _ | _ |
| Proceeds on disposal of PPE | (20) | | (12.170) | | | | (12.170) | | | - |
| Decrease (Increase) in non-current debtors (not used) | | | | | | | _ | | | _ |
| Decrease (increase) in non-current receivables | (26) | 3 | (12.1%) | | | 3 | (12.1%) | | | _ |
| Decrease (increase) in non-current investments | | | (| | _ | | () | _ | _ | - |
| Payments | | | | | | | | | | |
| Capital assets | | | | | | | _ | | | _ |
| Net Cash from/(used) Investing Activities | (26) | 3 | (12.1%) | - | - | 3 | (12.1%) | - | - | - |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | (743) | (227) | 30.5% | (80) | 10.8% | (307) | 41.3% | (111) | (6.8%) | (27.7% |
| Short term loans | (743) | (221) | 30.376 | (00) | 10.676 | (307) | 41.370 | (111) | (0.070) | (21.170 |
| Borrowing long term/refinancing | - | _ | - | - | - | - | - | _ | - | - |
| Increase (decrease) in consumer deposits | (743) | (227) | 30.5% | (80) | 10.8% | (307) | 41.3% | (111) | (6.8%) | (27.7% |
| Payments | (2 246) | (2 194) | 97.7% | (00) | 10.070 | (2 194) | 97.7% | | (0.070) | (27.770 |
| Repayment of borrowing | (2 246) | (2 194) | 97.7% | - | _ | (2 194) | 97.7% | - | _ | |
| Net Cash from/(used) Financing Activities | (2 989) | (2 421) | 81.0% | (80) | 2.7% | (2 501) | 83.7% | (111) | (68.2%) | (27.7% |
| Net Increase/(Decrease) in cash held | (804 640) | (190 315) | 23.7% | (256 215) | 31.8% | (446 529) | 55.5% | (194 580) | 48.4% | 31.79 |
| Cash/cash equivalents at the year begin: | 175 087 | (325 803) | (186.1%) | 15 508 | 8.9% | (325 803) | | | 118.0% | (61.9% |
| , , , | | | | | | | | | | |
| Cash/cash equivalents at the year end: | (629 552) | 15 508 | (2.5%) | (240 707) | 38.2% | (240 707) | 38.2% | (153 842) | 27.0% | 56.59 |

Part 4: Debtor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Deb Deb | ts Written Off to tors | Impairment - Counci | Bad Debts ito I Policy |
|---|--------|-------|--------------|-------|--------------|------|--------------|-------|--------|--------|-----------------------|---------------------------|------------------------|---------------------------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1 685 | 21.5% | 672 | 8.6% | 516 | 6.6% | 4 958 | 63.3% | 7 832 | 8.0% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 6 388 | 49.7% | 1 207 | 9.4% | 619 | 4.8% | 4 645 | 36.1% | 12 859 | 13.1% | - | - | | - |
| Receivables from Non-exchange Transactions - Property Rates | 6 547 | 10.9% | 3 810 | 6.4% | 3 415 | 5.7% | 46 031 | 77.0% | 59 803 | 60.7% | - | - | | - |
| Receivables from Exchange Transactions - Waste Water Management | 329 | 18.1% | 101 | 5.6% | 58 | 3.2% | 1 329 | 73.1% | 1 817 | 1.8% | - | - | | - |
| Receivables from Exchange Transactions - Waste Management | 500 | 25.9% | 162 | 8.4% | 111 | 5.7% | 1 157 | 59.9% | 1 929 | 2.0% | - | - | | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | | - | | - | | - | - | | - | - | - | | - |
| Interest on Arrear Debtor Accounts | 471 | 4.4% | 441 | 4.1% | 439 | 4.1% | 9 395 | 87.4% | 10 746 | 10.9% | - | - | | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 275 | 7.8% | 163 | 4.6% | 131 | 3.7% | 2 941 | 83.8% | 3 509 | 3.6% | - | - | - | - |
| Total By Income Source | 16 195 | 16.4% | 6 556 | 6.7% | 5 289 | 5.4% | 70 455 | 71.5% | 98 496 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 8 146 | 25.0% | 2 059 | 6.3% | 1 477 | 4.5% | 20 862 | 64.1% | 32 545 | 33.0% | - | - | - | - |
| Commercial | 6 370 | 13.3% | 3 127 | 6.5% | 2 669 | 5.6% | 35 802 | 74.6% | 47 967 | 48.7% | - | - | | - |
| Households | 339 | 12.0% | 370 | 13.0% | 215 | 7.6% | 1 911 | 67.4% | 2 836 | 2.9% | - | - | | - |
| Other | 1 340 | 8.8% | 1 000 | 6.6% | 928 | 6.1% | 11 880 | 78.4% | 15 148 | 15.4% | - | - | - | - |
| Total By Customer Group | 16 195 | 16.4% | 6 556 | 6.7% | 5 289 | 5.4% | 70 455 | 71.5% | 98 496 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 9 | 0 Days | Over 9 | 00 Days | To | tal |
|-------------------------|--------|--------|--------------|-----|--------|--------|--------|---------|--------|--------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | | - | - | - | - | | - | - | - | - |
| Bulk Water | | - | - | - | - | - | - | - | - | |
| PAYE deductions | 5 638 | 100.0% | - | - | - | - | - | - | 5 638 | 38.89 |
| VAT (output less input) | | - | - | - | - | - | - | - | - | |
| Pensions / Retirement | 7 505 | 100.0% | - | - | - | - | - | - | 7 505 | 51.79 |
| Loan repayments | | - | - | - | - | - | - | - | - | |
| Trade Creditors | 1 349 | 97.2% | 6 | .4% | 5 | .4% | 28 | 2.0% | 1 388 | 9.59 |
| Auditor-General | | - | - | - | | - | | - | | |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 14 492 | 99.7% | 6 | | 5 | | 28 | .2% | 14 531 | 100.09 |

| Contact | Details |
|---------|---------|
| | |

| Einancial Manager | 012 700 0296 | |
|-------------------|--------------|--|
| | | |

Source Local Government Database

MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experience | | | | 2019/20 | | | | 201 | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year 1 | o Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 1 365 534 | 379 867 | 27.8% | 71 176 | 5.2% | 451 043 | 33.0% | 58 288 | 33.5% | 22.1% |
| | 273 458 | 40 861 | | 61 306 | | | 37.4% | | 47.4% | |
| Property rates | 2/3 458 | 40 861 | 14.9% | 61 306 | 22.4% | 102 167 | | 49 860 | 47.4% | 23.09 |
| Service charges - electricity revenue | | | - | | - | - | - | | - | |
| Service charges - water revenue | 66 505 | 2 829 | 4.3% | 5 275 | 7.9% | 8 104 | 12.2% | 4 164 | 18.3% | 26.79 |
| Service charges - sanitation revenue | 5 139 | 581 | 11.3% | 859 | 16.7% | 1 440 | 28.0% | 877 | 38.4% | (2.19 |
| Service charges - refuse revenue | 9 380 | 1 278 | 13.6% | 1 921 | 20.5% | 3 199 | 34.1% | 1 803 | 40.2% | 6.59 |
| Rental of facilities and equipment | 1 000 | 79 | 7.9% | 81 | 8.1% | 160 | 16.0% | 35 | 3.7% | 128.59 |
| Interest earned - external investments | 27 526 | 3 611 | 13.1% | 902 | 3.3% | 4 513 | 16.4% | - | 16.1% | (100.09 |
| Interest earned - outstanding debtors | 140 180 | (158) | (.1%) | | - | (158) | (.1%) | (0) | 8.8% | (100.09 |
| Dividends received | | | - | | - | - | - | - | - | |
| Fines, penalties and forfeits | 3 068 | (1) | - | 0 | - | (0) | | | | (100.09 |
| Licences and permits | 10 000 | 320 | 3.2% | 22 | .2% | 341 | 3.4% | 296 | 5.0% | (92.79 |
| Agency services | 11 160 | 570 | 5.1% | | - | 570 | 5.1% | 536 | 14.8% | (100.09 |
| Transfers and subsidies | 799 738 | 329 122 | 41.2% | 410 | .1% | 329 533 | 41.2% | - | 36.5% | (100.09 |
| Other revenue | 17 903 | 774 | 4.3% | 401 | 2.2% | 1 175 | 6.6% | 717 | 30.4% | (44.19 |
| Gains | 478 | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 1 284 133 | 38 216 | 3.0% | 44 179 | 3.4% | 82 395 | 6.4% | 37 990 | 6.5% | 16.39 |
| Employee related costs | 516 459 | 62 | - | 86 | - | 148 | - | 1 | - | 11 608.49 |
| Remuneration of councillors | 31 000 | 3 | - | | - | 3 | | | - | - |
| Debt impairment | 191 180 | | - | | - | | | | - | - |
| Depreciation and asset impairment | 109 000 | | - | | - | | | | - | - |
| Finance charges | 20 000 | 43 | .2% | 94 | .5% | 137 | .7% | 16 | - | 483.0 |
| Bulk purchases | 40 000 | | - | | - | | | | - | - |
| Other Materials | 25 567 | 750 | 2.9% | 581 | 2.3% | 1 331 | 5.2% | 335 | 3.1% | 73.4 |
| Contracted services | 191 412 | 26 707 | 14.0% | 18 892 | 9.9% | 45 599 | 23.8% | 23 471 | 27.1% | (19.59 |
| Transfers and subsidies | 15 919 | | - | 1 272 | 8.0% | 1 272 | 8.0% | 29 | 1.1% | 4 324.5 |
| Other expenditure | 143 596 | 12 058 | 8.4% | 23 520 | 16.4% | 35 577 | 24.8% | 14 161 | 17.1% | 66.1 |
| Losses | - | (1 407) | - | (266) | - | (1 672) | - | (22) | - | 1 095.19 |
| Surplus/(Deficit) | 81 401 | 341 652 | | 26 996 | | 368 648 | | 20 298 | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist | 515 048 | | - | 1 150 | .2% | 1 150 | .2% | | 31.7% | (100.09 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE | 1 | _ | _ | | - | - 100 | - | _ | - | (100.07 |
| Transiers and subsides copius (moretar) anos/proparitir generos/im/i | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers and contributions | 596 449 | 341 652 | | 28 146 | | 369 798 | | 20 298 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 596 449 | 341 652 | | 28 146 | | 369 798 | | 20 298 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 596 449 | 341 652 | | 28 146 | | 369 798 | | 20 298 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | 596 449 | 341 652 | | 28 146 | | 369 798 | | 20 298 | | |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year | to Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 589 751 | 18 102 | 3.1% | 12 784 | 2.2% | 30 886 | 5.2% | 8 203 | 11.3% | 55.9% |
| National Government | 395 284 | 12 265 | 3.1% | 9 626 | 2.4% | 21 891 | 5.5% | 7 974 | 12.0% | 20.79 |
| Provincial Government | 373 204 | 12 203 | 3.170 | 7 020 | 2.470 | 21071 | 5.570 | , ,,, | 12.070 | 20.77 |
| District Municipality | | | | | | | | | | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | | | | | | | | | | |
| Transfers recognised - capital | 395 284 | 12 265 | 3.1% | 9 626 | 2.4% | 21 891 | 5.5% | 7 974 | 12.0% | 20.79 |
| Borrowing | | | | | | | - | | | |
| Internally generated funds | 194 467 | 5 837 | 3.0% | 3 158 | 1.6% | 8 995 | 4.6% | 229 | 3.0% | 1 281.89 |
| , , | - | - | - | - | - | - | - | - | - | |
| Capital Expenditure Functional | 616 292 | 18 497 | 3.0% | 13 595 | 2.2% | 32 092 | 5.2% | 9 119 | 10.7% | 49.19 |
| Municipal governance and administration | 67 955 | 769 | 1.1% | 1 165 | 1.7% | 1 933 | 2.8% | 143 | 5.4% | 714.19 |
| Executive and Council | 789 | 1 | .1% | - | - | 1 | .1% | - | 3.6% | - |
| Finance and administration | 66 962 | 768 | 1.1% | 1 165 | 1.7% | 1 933 | 2.9% | 143 | 5.6% | 714.19 |
| Internal audit | 204 | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 22 760 | 2 608 | 11.5% | 622 | 2.7% | 3 230 | 14.2% | 1 | 3.3% | 65 466.79 |
| Community and Social Services | 1 403 | - | - | - | - | - | - | 1 | - | (100.09 |
| Sport And Recreation | 15 357 | - | - | 622 | 4.1% | 622 | 4.1% | - | - | (100.09 |
| Public Safety | - | 2 608 | - | - | - | 2 608 | - | - | - | - |
| Housing | 6 000 | - | - | - | - | - | - | - | | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 169 948 | 2 828 | 1.7% | 178 | .1% | 3 006 | 1.8% | 567 | 7.7% | (68.7% |
| Planning and Development | 39 476 | 2 160 | 5.5% | 30 | .1% | 2 190 | 5.5% | 228 | 6.7% | (87.09) |
| Road Transport | 130 472 | 668 | .5% | 148 | .1% | 816 | .6% | 339 | 7.9% | (56.4% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 355 629 | 12 292 | 3.5% | 11 631 | 3.3% | 23 923 | 6.7% | 8 408 | 13.7% | 38.39 |
| Energy sources | 20 000 | | | 5 | | 5 | | 4 | .2% | 27.79 |
| Water Management | 244 569 | 9 005 | 3.7% | 9 004 | 3.7% | 18 009 | 7.4% | 7 342 | 18.7% | 22.6 |
| Waste Water Management | 63 000 | 3 136 | 5.0% | 2 623 | 4.2% | 5 759 | 9.1% | | | (100.09 |
| Waste Management | 28 060 | 150 | .5% | - | - | 150 | .5% | 1 063 | 11.6% | (100.09 |
| Other | | - | - | - | - | - | - | - | - | - |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|--|------------------------------------|---------------------------------|--|-----------------------------------|--|-----------------------------------|---|----------------------------------|---|-----------------------------------|
| | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| R thousands | | | | | | | арргорпацоп | | арргорпацоп | |
| Cash Flow from Operating Activities Receipts | - | (21 278) | - | - | - | (21 278) | - | (736) | - | (100.0%) |
| Property rates Service charges | | - | | | | | - | | | |
| Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest | | (21 278) | | | - - - | (21 278) | | (736) | - | (100.0% |
| Dividends Payments Suppliers and employees Finance charges | (983 803) (948 034) (20 000) | (39 622) (39 579) (43) | 4.0% 4.2% .2% | (43 181) (43 079) (94) | 4.4% 4.5% .5% | (82 804) (82 658) (137) | 8.4% 8.7% .7% | (37 997) (37 967) (16) | 7.0% 7.0% | 13.6% 13.5% 483.0% |
| Transfers and grants Net Cash from/(used) Operating Activities | (15 769) (983 803) | (60 900) | 6.2% | (43 181) | .1% | (104 082) | .1% | (14) | 1.0% 7.0% | (38.9% |
| Cash Flow from Investing Activities | (703 003) | (00 700) | 0.270 | (43 101) | 4.470 | (104 002) | 10.070 | (30 733) | 7.070 | 11.5% |
| Receipts Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) | | | - | | - | | | | - | |
| Decrease (increase) in non-current receivables Decrease (increase) in non-current investments | - | | - | : | - | - | | | - | |
| Payments Capital assets Net Cash from/(used) Investing Activities | | : | : | | : | | | | : | |
| | | - | - | | | | - | - | - | |
| Cash Flow from Financing Activities Receipts Short term loans | (2 477) | - | - | | - | | - | | - | |
| Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments | (2 477) | | - | | - | | | | | |
| Repayment of borrowing Net Cash from/(used) Financing Activities | (2 477) | - | - | - | - | - | - | - | - | |
| Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end: | (986 280) (986 280) | (60 900) (1 907) (69 552) | 6.2% - 7.1% | (43 181) (73 435) (116 175) | 4.4% 11.8% | (104 082) (1 907) (116 175) | - | (38 733) (32 523) (69 384) | 6.8% | 11.59 125.89 67.49 |

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

| | 0 - 30 |) Days | 31 - 60 Days | | 61 - 9 | 0 Days | Over 9 | 90 Days | To | tal |
|-------------------------|--------|--------|--------------|---|--------|--------|--------|---------|--------|-----|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | |
| Trade Creditors | - | - | - | - | - | - | - | - | - | |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | |
| Total | - | - | - | | | | - | - | - | |

Contact Details

| Einancial Manager | Mr Mattala | 012 700 1942 | |
|-------------------|------------|--------------|--|
| | | | |

Source Local Government Database

MPUMALANGA: CITY OF MBOMBELA (MP326) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Tarri. Operating Revenue and Experionale | | | | 2019/20 | | | | 201 | 8/19 | |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year 1 | to Date | Second | l Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| | 2 864 567 | 855 380 | 29.9% | 754 356 | 26.3% | 1 609 736 | 56.2% | 814 566 | 58.2% | (7.40/) |
| Operating Revenue | | | | | | | | | | (7.4%) |
| Property rates | 642 360 | 163 998 | 25.5% | 165 972 | 25.8% | 329 970 | 51.4% | 180 460 | 56.4% | |
| Service charges - electricity revenue | 1 119 104 | 289 750 | 25.9% | 270 057 | 24.1% | 559 807 | 50.0% | 274 556 | 57.5% | (1.6%) |
| Service charges - water revenue | 111 491 | 26 191 | 23.5% | 26 850 | 24.1% | 53 041 | 47.6% | 29 690 | 57.1% | (9.6%) |
| Service charges - sanitation revenue | 23 826 | 5 830 | 24.5% | 6 028 | 25.3% | 11 858 | 49.8% | 6 623 | 42.5% | (9.0%) |
| Service charges - refuse revenue | 130 556 | 31 989 | 24.5% | 33 017 | 25.3% | 65 007 | 49.8% | 37 122 | 61.5% | |
| Rental of facilities and equipment | 8 464 | 2 065 | 24.4% | 1 330 | 15.7% | 3 395 | 40.1% | 1 277 | 9.3% | 4.1% |
| Interest earned - external investments | 6 329 | 2 634 | 41.6% | 714 | 11.3% | 3 348 | 52.9% | 1 998 | 269.0% | |
| Interest earned - outstanding debtors | 27 345 | 6 822 | 24.9% | 9 404 | 34.4% | 16 227 | 59.3% | 6 687 | 35.7% | 40.6% |
| Dividends received | | - | - | - | - | 4.450 | - | | - | (5.4.40) |
| Fines, penalties and forfeits | 8 099 | 895 3.092 | 11.1% | 758 5 | 9.4% | 1 653 3 097 | 20.4% | 1 662 | 36.6% | (54.4%) |
| Licences and permits | - | 3 092 | - | 5 | - | 3 097 | - | 44 662 | - | (100.0%) |
| Agency services | 733 561 | 305 145 | - | 225 426 | | 530 571 | 72.3% | | - | 3.5% |
| Transfers and subsidies Other revenue | 733 561 53 432 | | 41.6% | 225 426 14 794 | 30.7% | | 72.3% 59.4% | 217 770 | 64.1% | |
| | 53 432 | 16 969 | 31.8% | 14 /94 | 27.7% | 31 763 | | 12 058 | 103.7% | 22.7% |
| Gains | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 3 249 926 | 789 334 | 24.3% | 800 916 | 24.6% | 1 590 250 | 48.9% | 703 423 | 39.4% | 13.9% |
| Employee related costs | 1 010 483 | 266 241 | 26.3% | 252 956 | 25.0% | 519 196 | 51.4% | 218 296 | 50.4% | 15.9% |
| Remuneration of councillors | 43 865 | 9 757 | 22.2% | 9 768 | 22.3% | 19 525 | 44.5% | 9 433 | 45.5% | 3.6% |
| Debt impairment | 106 974 | 26 369 | 24.6% | 26 369 | 24.6% | 52 737 | 49.3% | - | - | (100.0%) |
| Depreciation and asset impairment | 545 585 | 126 962 | 23.3% | 126 962 | 23.3% | 253 925 | 46.5% | 57 | - | 224 310.3% |
| Finance charges | 45 677 | 13 871 | 30.4% | 16 | - | 13 887 | 30.4% | 5 236 | 54.4% | (99.7%) |
| Bulk purchases | 839 462 | 222 979 | 26.6% | 184 679 | 22.0% | 407 658 | 48.6% | 217 922 | 52.2% | (15.3%) |
| Other Materials | 54 212 | 6 047 | 11.2% | 11 804 | 21.8% | 17 851 | 32.9% | 13 130 | 36.8% | (10.1%) |
| Contracted services | 406 824 | 81 980 | 20.2% | 129 683 | 31.9% | 211 663 | 52.0% | 149 502 | 47.4% | (13.3% |
| Transfers and subsidies | 32 670 | 1 286 | 3.9% | 1 534 | 4.7% | 2 820 | 8.6% | 10 793 | 49.6% | (85.8% |
| Other expenditure | 164 175 | 33 841 | 20.6% | 57 145 | 34.8% | 90 987 | 55.4% | 79 054 | 51.6% | (27.7%) |
| Losses | - | - | - | | - | - | - | - | - | - |
| Surplus/(Deficit) | (385 360) | 66 046 | | (46 560) | | 19 486 | | 111 142 | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist | 582 682 | 113 320 | 19.4% | 205 492 | 35.3% | 318 812 | 54.7% | 104 063 | 33.9% | 97.59 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE | 502 502 | 110 020 | 17.170 | 200 172 | | 510 012 | 54.770 | 101000 | 55.770 | 77.57 |
| Transfers and subsidies - capital (monetary alloc) (Departm Agencies, 111), i | _ | - | | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 197 322 | 179 553 | | 158 932 | | 338 485 | | 217 796 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 197 322 | 179 553 | | 158 932 | | 338 485 | | 217 796 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 197 322 | 179 553 | | 158 932 | | 338 485 | | 217 796 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 197 322 | 179 553 | | 158 932 | | 338 485 | | 217 796 | | |

| | | | | 2019/20 | | | | 201 | 8/19 | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|--------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year | to Date | Second | l 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 | Q2 of 2018/19 Q2 of 2019/20 |
| R thousands | | | | | | | appropriation | | appropriation | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 682 362 | 99 906 | 14.6% | 197 917 | 29.0% | 297 823 | 43.6% | 123 951 | 33.3% | 59.79 |
| National Government | 572 682 | 96 296 | 16.8% | 184 859 | 32.3% | 281 155 | 49.1% | 97 243 | 30.8% | 90.19 |
| Provincial Government | - | | - | - | - | | - | | - | |
| District Municipality | | - | | - | - | | - | - | - | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | 8 000 | 2 243 | 28.0% | 2 858 | 35.7% | 5 102 | 63.8% | - | - | (100.0% |
| Transfers recognised - capital | 580 682 | 98 539 | 17.0% | 187 717 | 32.3% | 286 256 | 49.3% | 97 243 | 30.8% | 93.09 |
| Borrowing | - | - | - | - | - | | - | - | - | - |
| Internally generated funds | 101 680 | 1 367 | 1.3% | 10 200 | 10.0% | 11 567 | 11.4% | 26 708 | 47.9% | (61.89 |
| | | | | | | | | | | |
| Capital Expenditure Functional | 682 362 | 99 906 | 14.6% | 197 917 | 29.0% | 297 823 | 43.6% | 124 583 | 33.6% | 58.9 |
| Municipal governance and administration | 39 580 | 662 | 1.7% | 778 | 2.0% | 1 439 | 3.6% | 6 336 | - | (87.79 |
| Executive and Council | 280 | | | - | | | | | - | |
| Finance and administration | 39 300 | 662 | 1.7% | 778 | 2.0% | 1 439 | 3.7% | 6 336 | - | (87.79 |
| Internal audit | | | | | | | | | | |
| Community and Public Safety | 56 100 | 3 640 | 6.5% | 8 876 | 15.8% | 12 517 | 22.3% | 1 522 | 12.8% | 483.3° 291.0 |
| Community and Social Services Sport And Recreation | 38 200 17 900 | 2 541 1 099 | 6.7% | 5 950 2 926 | 15.6% 16.3% | 8 492 4 025 | 22.2% 22.5% | 1 522 | 16.2% 7.5% | (100.0 |
| Public Safety | 17 900 | 1 099 | 0.176 | 2 920 | 10.376 | 4 025 | 22.5% | | 7.576 | (100.0 |
| Housing | | - | | | | | | | | |
| Health | | - | | | | - | | | - | |
| Economic and Environmental Services | 386 069 | 46 986 | 12.2% | 122 721 | 31.8% | 169 707 | 44.0% | 73 288 | 35.8% | 67.4 |
| Planning and Development | 90 518 | 3 088 | 3.4% | 21 362 | 23.6% | 24 451 | 27.0% | 13 462 | 42.2% | 58.7 |
| Road Transport | 295 551 | 43 898 | 14.9% | 101 358 | 34.3% | 145 256 | 49.1% | 59 826 | 34.1% | 69.4 |
| Environmental Protection | | | - | | | - | - | - | - | |
| Trading Services | 200 613 | 48 618 | 24.2% | 65 542 | 32.7% | 114 160 | 56.9% | 43 212 | 28.8% | 51.7 |
| Energy sources | 51 510 | 7 367 | 14.3% | 9 926 | 19.3% | 17 293 | 33.6% | 7 588 | 34.5% | 30.8 |
| Water Management | 112 174 | 35 612 | 31.7% | 41 248 | 36.8% | 76 860 | 68.5% | 24 640 | 25.8% | 67.4 |
| Waste Water Management | 32 229 | 5 639 | 17.5% | 13 666 | 42.4% | 19 305 | 59.9% | 10 227 | 31.6% | 33.6 |
| Waste Management | 4 700 | - | - | 702 | 14.9% | 702 | 14.9% | 757 | - | (7.2 |
| Other | | - | | - | - | | - | 226 | 9.8% | (100.09 |

| • | | | | 2019/20 | | | | 201 | | |
|--|--|---|--|---|--|---|---|--|---|--|
| | Budget | First 0 | Quarter | Second | Quarter | Year | to Date | Second | l Quarter | 1 |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Property rates Service charges | | | - | | - | | | | | - |
| Other revenue Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest Dividends | - - - | - | - | | - | - | | | | |
| Payments Suppliers and employees Finance charges Transfers and grants | (2 593 707) (2 519 021) (45 677) (29 009) | (635 017) (620 846) (13 871) (300) | 24.5% 24.6% 30.4% 1.0% | (646 521) (646 035) (16) (470) | 24.9% 25.6% - 1.6% | (1 281 538) (1 266 881) (13 887) (770) | 49.4% 50.3% 30.4% 2.7% | (698 232) (683 073) (5 236) (9 923) | 50.2% 50.1% 54.4% 50.8% | (7.4%) (5.4%) (99.7%) (95.3%) |
| Net Cash from/(used) Operating Activities | (2 593 707) | (635 017) | 24.5% | (646 521) | 24.9% | (1 281 538) | 49.4% | (698 232) | 50.2% | (7.4%) |
| Cash Flow from Investing Activities Receipts | 2 532 | (15) | (.6%) | (0) | | (15) | (.6%) | (18) | (8.5%) | (97.3%) |
| Proceeds on disposal of PPE Decrease (Increase) in non-current debtors (not used) | - | = | - | - | - | = | - | - | - | - |
| Decrease (increase) in non-current receivables Decrease (increase) in non-current investments | 2 532 0 | (15) | (.6%) | (0) | - | (15) | (.6%) | (18) | (9.4%) (8.5%) | (97.3%) |
| Payments Capital assets Net Cash from/(used) Investing Activities | 2 532 | (15) | (.6%) | - (0) | | (15) | (.6%) | (18) | (8.5%) | (97.3% |
| Cash Flow from Financing Activities | 2 332 | (13) | (.070) | (0) | | (13) | (.070) | (10) | (0.370) | (77.570) |
| Receipts Short term loans Borrowing long term/refinancing | (2 034) | (2 961) | 145.6% | (130) | 6.4% | (3 090) | 152.0% | (548) | (9.0%) | (76.3%) |
| Increase (decrease) in consumer deposits Payments Repayment of borrowing | (2 034) (29 971) (29 971) | (2 961) (56 019) (56 019) | 145.6% 186.9% 186.9% | (130) 15 000 15 000 | 6.4% (50.0%) (50.0%) | (3 090) (41 019) (41 019) | 136.9% | (548) | (9.0%) 214.9% 214.9% | (76.3% (100.0% (100.0% |
| Net Cash from/(used) Financing Activities | (32 005) | (58 980) | 184.3% | 14 870 | (46.5%) | (44 109) | 137.8% | (548) | (1 376.1%) | (2 813.7% |
| Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: | (2 623 180) | (694 012) 126 058 | 26.5% | (631 651) (567 961) | 24.1% | (1 325 663) 126 058 | 50.5% | (698 798) (525 568) | 51.4% | (9.6%) 8.19 |
| Cash/cash equivalents at the year end: | (2 623 180) | (567 961) | 21.7% | (1 199 612) | 45.7% | (1 199 612) | 45.7% | (1 224 366) | 47.8% | (2.0% |

Part 4: Debtor Age Analysis

| - | 0 - 30 | Days | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | | Bad Debts ito il Policy |
|---|---------|-------|--------------|-----|--------------|-------|--------------|-------|---------|--------|--|---|--------|----------------------------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 8 891 | 16.4% | 10 | - | 6 038 | 11.2% | 39 176 | 72.4% | 54 116 | 8.0% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 68 784 | 37.0% | 90 | - | 18 568 | 10.0% | 98 504 | 53.0% | 185 947 | 27.5% | - | - | | - |
| Receivables from Non-exchange Transactions - Property Rates | 40 713 | 16.4% | 110 | - | 18 009 | 7.2% | 189 765 | 76.3% | 248 596 | 36.8% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1 739 | 14.7% | 1 | | 966 | 8.2% | 9 138 | 77.2% | 11 844 | 1.8% | - | - | | - |
| Receivables from Exchange Transactions - Waste Management | 9 388 | 16.5% | 21 | | 4 981 | 8.8% | 42 413 | 74.7% | 56 803 | 8.4% | - | - | | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 378 | 10.2% | | - | 186 | 5.1% | 3 125 | 84.7% | 3 689 | .5% | - | - | | - |
| Interest on Arrear Debtor Accounts | 3 732 | 6.8% | 3 | - | 2 858 | 5.2% | 48 000 | 87.9% | 54 593 | 8.1% | - | - | | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | | - | - | | - | - | - | | - | - | | - |
| Other | 2 592 | 4.3% | 305 | .5% | 1 667 | 2.8% | 55 381 | 92.4% | 59 945 | 8.9% | - | - | | - |
| Total By Income Source | 136 217 | 20.2% | 539 | .1% | 53 274 | 7.9% | 485 502 | 71.9% | 675 532 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 18 401 | 12.6% | 70 | | 12 403 | 8.5% | 115 109 | 78.9% | 145 983 | 21.6% | | | | - |
| Commercial | 35 460 | 18.2% | 94 | - | 8 919 | 4.6% | 150 374 | 77.2% | 194 847 | 28.8% | - | - | - | - |
| Households | 81 576 | 24.7% | 373 | .1% | 31 545 | 9.6% | 216 216 | 65.6% | 329 711 | 48.8% | - | - | - | - |
| Other | 780 | 15.6% | 2 | - | 407 | 8.2% | 3 803 | 76.2% | 4 991 | .7% | - | - | - | - |
| Total By Customer Group | 136 217 | 20.2% | 539 | .1% | 53 274 | 7.9% | 485 502 | 71.9% | 675 532 | 100.0% | | - | | |

Part 5: Creditor Age Analysis

| | 0 - 30 | 0 - 30 Days | | 31 - 60 Days | | 0 Days | Over 90 Days | | To | tal |
|-------------------------|--------|-------------|--------|--------------|--------|--------|--------------|--------|-----------|--------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 67 465 | 19.3% | 73 778 | 21.2% | 75 712 | 21.7% | 131 794 | 37.8% | 348 748 | 29.39 |
| Bulk Water | - | - | - | - | - | - | 140 010 | 100.0% | 140 010 | 11.79 |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | | - | - | | - | | - |
| Loan repayments | - | - | - | | - | - | 20 488 | 100.0% | 20 488 | 1.79 |
| Trade Creditors | 7 979 | 2.3% | 22 423 | 6.5% | 19 971 | 5.8% | 296 903 | 85.5% | 347 276 | 29.19 |
| Auditor-General | - | - | - | | - | - | 4 717 | 100.0% | 4 717 | .49 |
| Other | 2 293 | .7% | 4 | - | 675 | .2% | 327 373 | 99.1% | 330 344 | 27.79 |
| Total | 77 737 | 6.5% | 96 205 | 8.1% | 96 358 | 8.1% | 921 284 | 77.3% | 1 191 584 | 100.0% |

| Contact Details | | |
|-------------------|---------------------|--------------|
| Einancial Manager | Mr. Micoman Khumala | 012 350 0040 |

Source Local Government Database

MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Part1: Operating Revenue and Expenditure

| Tarri operating revenue and Experience | | | | 201 | | | | | | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year 1 | o Date | Second | I Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 265 949 | 108 928 | 41.0% | 88 025 | 33.1% | 196 953 | 74.1% | 82 235 | 73.3% | 7.0% |
| | 203 949 | 100 920 | 41.076 | 00 023 | 33.170 | 190 933 | 74.176 | 02 233 | 13.376 | 7.0% |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | 16.7% | - | 50.9% | - (400.00 |
| Rental of facilities and equipment | 262 | 44 | 16.7% | - | - | 44 | | 22 | | (100.09 |
| Interest earned - external investments | 6 500 | 951 | 14.6% | 1 601 | 24.6% | 2 552 | 39.3% | 529 | 21.6% | 202.6 |
| Interest earned - outstanding debtors | 140 | - | - | | - | - | | 11 | - | (100.09 |
| Dividends received | 140 | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits Licences and permits | 600 | 140 | 23.4% | 196 | 32.7% | 336 | 56.1% | 370 | 432.3% | (46.99 |
| Agency services | 600 | 140 | 23.476 | 190 | 32.176 | 330 | 30.1% | 370 | 432.376 | (40.97 |
| Agency services Transfers and subsidies | 88 353 | 37 013 | 41.9% | 29 403 | 33.3% | 66 417 | 75.2% | 26 250 | 75.2% | 12.0 |
| Other revenue | 170 094 | 70 780 | 41.6% | 29 403 56 829 | 33.4% | 127 609 | 75.2% | 26 250 55 054 | 74.9% | 3.2 |
| Gains | 170 094 | 70 780 | 41.076 | 30 829 | 33.4% | 127 009 | /5.0% | 33 U34 (0) | 74.976 | 3.2 |
| | | - | - | | | | | | - | |
| Operating Expenditure | 267 197 | 53 543 | 20.0% | 70 670 | 26.4% | 124 212 | 46.5% | 63 270 | 43.5% | 11.79 |
| Employee related costs | 140 829 | 33 087 | 23.5% | 33 043 | 23.5% | 66 130 | 47.0% | 30 728 | 46.0% | 7.5 |
| Remuneration of councillors | 16 969 | 4 052 | 23.9% | 4 040 | 23.8% | 8 092 | 47.7% | 3 884 | 48.3% | 4.0 |
| Debt impairment | - | - | - | | - | | - | - | - | - |
| Depreciation and asset impairment | 11 847 | - | - | 5 128 | 43.3% | 5 128 | 43.3% | - | - | (100.09 |
| Finance charges | 21 396 | - | - | 10 708 | 50.0% | 10 708 | 50.0% | 10 691 | 50.0% | .2 |
| Bulk purchases | - | - | - | | - | | - | - | - | - |
| Other Materials | 3 286 | 200 | 6.1% | 550 | 16.7% | 750 | 22.8% | 1 271 | 31.1% | (56.79 |
| Contracted services | 25 648 | 6 597 | 25.7% | 5 785 | 22.6% | 12 382 | 48.3% | 4 411 | 29.7% | 31.1 |
| Transfers and subsidies | - | | - | | - | | - | | - | - |
| Other expenditure | 47 222 | 9 606 | 20.3% | 11 409 | 24.2% | 21 015 | 44.5% | 12 284 | 51.6% | (7.19 |
| Losses | - | - | - | 6 | - | 6 | - | 0 | - | 26 612.59 |
| Surplus/(Deficit) | (1 247) | 55 385 | | 17 355 | | 72 740 | | 18 966 | | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist) | 2 491 | | | | | | | | 70.0% | |
| Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE | | | _ | | | | | | | _ |
| Transies and substaces capital (monetar) anos/to-partitivity and | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers and contributions | 1 244 | 55 385 | | 17 355 | | 72 740 | | 18 966 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 1 244 | 55 385 | | 17 355 | | 72 740 | | 18 966 | | |
| Attributable to minorities | - | - | - | - | - | - | | - | - | - |
| Surplus/(Deficit) attributable to municipality | 1 244 | 55 385 | | 17 355 | | 72 740 | | 18 966 | | |
| Share of surplus/ (deficit) of associate | 1 244 | 33 303 | | 17 333 | | 72 740 | | 10 700 | | |
| | 1011 | - | - | 17.055 | - | 70.740 | - | 10.011 | - | - |
| Surplus/(Deficit) for the year | 1 244 | 55 385 | | 17 355 | | 72 740 | | 18 966 | | |

| | | | | 2019/20 | | | | 201 | | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First 0 | Quarter | Second | Quarter | Year t | to Date | Second | d Quarter | |
| R thousands | 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 | Q2 of 2018/19 to Q2 of 2019/20 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 17 591 | 3 398 | 19.3% | 5 219 | 29.7% | 8 617 | 49.0% | _ | | (100.0%) |
| National Government | 17 371 | 3 370 | 17.370 | 3 2 1 7 | 27.170 | 0017 | 47.070 | | | (100.070) |
| Provincial Government | | | | | | | | | | |
| District Municipality | | | | | | | | | | |
| Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, | | | | | | | | | | |
| Transfers and subsidies - capital (monetary anocyclepanin Agencies, rin, | | | | | | | | | | |
| Borrowing | | | | | | | | | | |
| Internally generated funds | 17 591 | 3 398 | 19.3% | 5 219 | 29.7% | 8 617 | 49.0% | | | (100.0% |
| memany generated famos | | - | 17.570 | 3217 | 27.770 | - | 47.070 | | | (100.070) |
| Capital Expenditure Functional | 17 591 | 3 398 | 19.3% | 5 219 | 29.7% | 8 617 | 49.0% | 2 779 | 31.8% | 87.89 |
| Municipal governance and administration | 3 950 | 19 | .5% | 1 325 | 33.5% | 1 344 | 34.0% | 554 | 50.2% | 139.19 |
| Executive and Council | | - | | | - | | - | | | |
| Finance and administration | 3 950 | 19 | .5% | 1 325 | 33.5% | 1 344 | 34.0% | 554 | 50.2% | 139.19 |
| Internal audit | _ | _ | - | | _ | _ | _ | _ | - | _ |
| Community and Public Safety | 750 | _ | | | _ | | _ | | | _ |
| Community and Social Services | | | | | | | | | | - |
| Sport And Recreation | - | | | | - | | - | | | - |
| Public Safety | - | | | | - | | - | | | - |
| Housing | - | | | | - | | - | | | - |
| Health | 750 | - | - | | - | - | - | - | - | - |
| Economic and Environmental Services | 5 891 | - | - | 721 | 12.2% | 721 | 12.2% | 1 147 | 22.6% | (37.1% |
| Planning and Development | 2 800 | - | - | 721 | 25.8% | 721 | 25.8% | - | - | (100.0% |
| Road Transport | 3 091 | - | - | - | - | - | - | 1 147 | 34.3% | (100.0% |
| Environmental Protection | - | - | - | | - | - | - | | - | - |
| Trading Services | 7 000 | 3 379 | 48.3% | 3 172 | 45.3% | 6 551 | 93.6% | 1 078 | 31.9% | 194.49 |
| Energy sources | - | | - | | - | - | - | - | - | - |
| Water Management | 7 000 | 970 | 13.9% | 71 | 1.0% | 1 041 | 14.9% | 1 060 | - | (93.3% |
| Waste Water Management | - | 2 409 | - | 3 102 | - | 5 511 | - | 18 | 10.4% | 17 451.49 |
| Waste Management | - | - | - | - | - | - | - | - | - | - |
| Other | | - | | | - | - | - | | - | - |

| | | | | 2019/20 | | | | 201 | | |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|--------------------------------------|-----------------------|--------------------------------------|----------------------------------|
| | Budget | First (| Quarter | Second | Quarter | Year t | to Date | Second | l 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 | Actual Expenditure | Total Expenditure as % of main | Q2 of 2018/19 t Q2 of 2019/20 |
| R thousands | | | | | | | appropriation | | appropriation | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Property rates | | | - | | - | | | | - | - |
| Service charges | | - | - | | - | - | - | - | - | - |
| Other revenue | | | | | | | | - | | |
| Transfers and Subsidies - Operational | | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies - Capital | | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (255 349) | (53 543) | 21.0% | (65 535) | 25.7% | (119 078) | | (63 270) | | 3.69 |
| Suppliers and employees | (233 953) | (53 543) | 22.9% | (54 827) | 23.4% | (108 369) | 46.3% | (52 579) | 45.2% | 4.39 |
| Finance charges | (21 396) | - | - | (10 708) | 50.0% | (10 708) | 50.0% | (10 691) | 50.0% | .29 |
| Transfers and grants Net Cash from/(used) Operating Activities | (255 349) | (53 543) | 21.0% | (65 535) | 25.7% | (119 078) | 46.6% | (63 270) | 45.7% | 3.69 |
| , , , | (255 349) | (33 343) | 21.0% | (00 000) | 23.176 | (119 076) | 40.0% | (03 270) | 43.7% | 3.07 |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 214 | 355 | 166.4% | - | - | 355 | 166.4% | - | (9.0%) | - |
| Proceeds on disposal of PPE | - | - | - | | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - | | - |
| Decrease (increase) in non-current receivables Decrease (increase) in non-current investments | (0) 214 | 355 | 166.4% | - | - | 355 | 166.4% | - | (9.0%) | - |
| Payments | 214 | 300 | 100.476 | | | 300 | 100.4% | - | (9.0%) | - |
| Capital assets | | | | | | | | | | |
| Net Cash from/(used) Investing Activities | 214 | 355 | 166.4% | · | | 355 | 166.4% | | (9.0%) | |
| , , , | 2.1 | 000 | 100.170 | | | 000 | 100.170 | | (7.070) | |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts Short term loans | | - | - | | - | | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | | | | - | | | - |
| Payments | | (7 475) | | | | (7 475) | | | | |
| Repayment of borrowing | | (7 475) | - | - | - | (7 475) | - | | | |
| Net Cash from/(used) Financing Activities | | (7 475) | | | - | (7 475) | - | - | - | |
| Net Increase/(Decrease) in cash held | (255 136) | (60 662) | 23.8% | (65 535) | 25.7% | (126 197) | 49.5% | (63 270) | 47.4% | 3.69 |
| Cash/cash equivalents at the year begin: | 73 108 | 90 056 | 123.2% | 29 394 | 40.2% | 90 056 | 123.2% | 33 549 | 131.1% | (12.4% |
| Cash/cash equivalents at the year begin. Cash/cash equivalents at the year end: | (182 027) | 29 394 | (16.1%) | (36 141) | | (36 141) | | (29 721) | | 21.69 |
| Castiviasti equivalents at the year enti: | (182 027) | 29 394 | (10.176) | (30 141) | 19.9% | (30 141) | 19.9% | (29 /21) | 10.8% | 21.0 |

Part 4: Debtor Age Analysis

| | 0 - 30 | Days | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Deb Deb | ts Written Off to | Impairment - Counci | Bad Debts ito I Policy |
|---|--------|------|--------------|---|--------------|---|--------------|---|--------|---|-----------------------|-------------------|------------------------|---------------------------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | ı |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Trade and Other Receivables from Exchange Transactions - Electricity | | | - | - | - | - | - | - | | - | - | - | - | |
| Receivables from Non-exchange Transactions - Property Rates | | | - | - | - | - | - | - | | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | | | - | - | - | - | - | - | | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | | | | - | - | - | - | - | - | - | - | - | - | |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | · · |
| Total By Income Source | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | ı |
| Organs of State | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 - |
| Other | | | | - | - | - | - | - | - | - | - | - | - | i - |
| Total By Customer Group | - | - | - | - | - | - | - | - | - | - | - | - | - | |

Part 5: Creditor Age Analysis

| | 0 - 30 | 0 - 30 Days | | 31 - 60 Days | | 0 Days | Over 9 | 90 Days | Total | |
|-------------------------|--------|-------------|--------|--------------|--------|--------|--------|---------|--------|--------|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | |
| Pensions / Retirement | - | - | - | | - | - | | - | - | |
| Loan repayments | - | - | - | | - | - | | - | - | |
| Trade Creditors | - | - | - | | - | - | | - | - | |
| Auditor-General | - | - | - | | - | - | | - | - | - |
| Other | 658 | 13.8% | 1 172 | 24.5% | 393 | 8.2% | 2 553 | 53.4% | 4 777 | 100.0 |
| Total | 658 | 13.8% | 1 172 | 24.5% | 393 | 8.2% | 2 553 | 53.4% | 4 777 | 100.09 |

013 759 8512

| Contact Details | |
|-------------------|-----------|
| | |
| Financial Manager | Ms G Dube |

Source Local Government Database