



Nokuthula Simelane Building, No. 7 Government Boulevard, Riverside Park Extension 2, Mbombela, 1200
Private Bag X 11205, Mbombela, 1200

Tel: 013 766 4572, Fax: 013 766 4604, Int: +27 (13) 7664572, Int: +27 (13) 766 4604

SigcinaMafa SesiFundza

UmNyango weeMali ZesiFunda

Provinsiale Tesourie

Enquiries : Mr IDP Strauss x 8682

Ref : MPT 12/1/1

PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2018/19 FINANCIAL YEAR: 1ST QUARTER ENDED 30 SEPTEMBER 2018

1. Section 71 (1) of the Municipal Finance Management Act, No 56 of 2003 (MFMA) requires the Accounting Officer of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10th working day of each month, a consolidated statement on the state of municipal budget.
2. The Provincial Treasury must within 30 days after the end of each quarter, publish a consolidated statement on the municipal budgets per municipality in the Province.
3. All information in this publication is based on the Section 71 MFMA reports that each Municipal Manager and Chief Financial Officer is required to sign and submit to the National Treasury. Therefore, any queries on the budget, revenue and expenditure reflected in the statement must be referred to the relevant municipality.
4. NB: Not all municipalities in the Province have submitted the required returns on time as per the table below. It should also be noted that the report contains preliminary figures as at the end of the first quarter ended 30 September 2018 as municipalities are still verifying the information.

**PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2018/19 FINANCIAL YEAR: 1ST
QUARTER ENDED 30 SEPTEMBER 2018**

STATUS OF SECTION 71 SUBMISSION FOR THE MONTH ENDING 30 SEPTEMBER 2018

Municipality	Operating Revenue & Expenditure		Capital Revenue & Expenditure		Cash Flow Statement		Debtors		Creditors		mSCOA Data Strings M03	
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N
Ehlanzeni District	Y		Y		Y		Y		Y		Y	
Thaba Chweu	Y		Y		Y		Y		Y		Y	
Nkomazi	Y		Y		Y		Y		Y		Y	
City of Mbombela	Y		Y		Y		Y		Y		Y	
Bushbuckridge	Y		Y		Y		Y		Y		Y	
Nkangala District	Y		Y		Y		Y		Y		Y	
Steve Tshwete	Y		Y		Y		Y		Y		Y	
Thembisile Hani		N		N		N		N		N		N
Emakhazeni	Y		Y		Y		Y		Y		Y	
Emalahleni	Y		Y		Y		Y		Y		Y	
Victor Khanye		N		N		N		N		N		N
Dr JS Moroka	Y		Y		Y		Y		Y		Y	
Gert Sibande District	Y		Y		Y		Y		Y		Y	
Govan Mbeki	Y		Y		Y		Y		Y		Y	
Mkhondo	Y		Y		Y		Y		Y		Y	
Lekwa	Y		Y		Y		Y		Y		Y	
Msukaligwa	Y		Y		Y		Y		Y		Y	
Dipaleseng	Y		Y		Y		Y		Y			N
Dr Pixley Ka Isaka Seme	Y		Y		Y		Y		Y		Y	
Chief Albert Luthuli	Y		Y		Y		Y		Y			N
Total	18	2	18	2	18	2	18	2	18	2	16	4

Source: LG Data base

Legend: Green: Return form submitted and uploaded correctly.

Legend: Red: Return form /Data String not submitted and uploaded correctly.

Legend: Yellow: Return form/Data strings submitted with errors.


MR IDP STRAUSS

ACTING PROGRAMME COORDINATOR: MUNICIPAL FINANCE

DATE: 05/11 /2018


MS J-BEZUIDENHOUT

QUALITY ASSURER

CHIEF DIRECTORATE: FINANCIAL GOVERNANCE

DATE: 6/11 /2018

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

	2018/19						2017/18		
R thousands	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Total Actual Expenditure	Total Expenditure as % of main appropriation		First Quarter Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
Capital Revenue and Expenditure									
Source of Finance	134 986	53 027	39.3%	53 027	39.3%		60 908	45.7%	(12.9%)
National Government	124 025	53 027	42.8%	53 027	42.8%		60 908	48.3%	(12.9%)
Provincial Government	-	-	-	-	-		-	-	-
District Municipality	-	-	-	-	-		-	-	-
Other transfers and grants	-	-	-	-	-		-	-	-
Transfers recognised - capital	124 025	53 027	42.8%	53 027	42.8%		60 908	48.3%	(12.9%)
Borrowing	-	-	-	-	-		-	-	-
Internally generated funds	10 961	-	-	-	-		-	-	-
Public contributions and donations	-	-	-	-	-		-	-	-
Capital Expenditure Standard Classification	134 986	53 027	39.3%	53 027	39.3%		60 908	45.7%	(12.9%)
Governance and Administration	7 197	-	-	-	-		-	-	-
Executive & Council	22	-	-	-	-		-	-	-
Budget & Treasury Office	7 174	-	-	-	-		-	-	-
Corporate Services	-	-	-	-	-		-	-	-
Community and Public Safety	21 142	-	-	-	-		-	-	-
Community & Social Services	-	-	-	-	-		-	-	-
Sport And Recreation	-	-	-	-	-		-	-	-
Public Safety	21 142	-	-	-	-		-	-	-
Housing	-	-	-	-	-		-	-	-
Health	-	-	-	-	-		-	-	-
Economic and Environmental Services	28 059	-	-	-	-		16 386	38.1%	(100.0%)
Planning and Development	-	-	-	-	-		-	-	-
Road Transport	28 059	-	-	-	-		16 386	38.1%	(100.0%)
Environmental Protection	-	-	-	-	-		-	-	-
Trading Services	78 588	53 027	67.5%	53 027	67.5%		44 522	64.5%	19.1%
Electricity	9 650	6 626	68.7%	6 626	68.7%		20 278	289.7%	(67.3%)
Water	39 674	46 401	117.0%	46 401	117.0%		24 244	51.6%	91.4%
Waste Water Management	27 158	-	-	-	-		-	-	-
Waste Management	2 106	-	-	-	-		-	-	-
Other	-	-	-	-	-		-	-	-

Part 3: Cash Receipts and Payments

Part C: Cash Receipts and Payments	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	537 542	165 850	30.9%	165 850	30.9%	139 619	28.3%	18.8%
Property rates, penalties and collection charges	60 741	25 225	41.5%	25 225	41.5%	11 946	21.7%	111.2%
Service charges	35 567	13 728	38.6%	13 728	38.6%	9 993	29.6%	37.4%
Other revenue	17 508	8 329	47.6%	8 329	47.6%	11 164	135.4%	(25.4%)
Government - operating	274 068	118 569	43.3%	118 569	43.3%	106 515	40.6%	11.3%
Government - capital	128 289	-	-	-	-	-	-	-
Interest	21 330	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(360 594)	(127 238)	35.3%	(127 238)	35.3%	(93 367)	30.1%	36.3%
Suppliers and employees	(369 054)	(127 238)	35.4%	(127 238)	36.4%	(93 367)	30.2%	36.3%
Finance charges	(523)	-	-	-	-	-	-	-
Transfers and grants	(1 018)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	176 948	38 612	21.8%	38 612	21.8%	46 252	25.1%	(16.5%)
Cash Flow from Investing Activities								
Receipts	-	39 818	-	39 818	-	38 919	249.3%	2.3%
Proceeds on disposal of PPE	-	39 818	-	39 818	-	38 919	6 370.0%	2.3%
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(134 986)	(44 708)	33.1%	(44 708)	33.1%	(60 919)	45.7%	(26.6%)
Capital assets	(134 986)	(44 708)	33.1%	(44 708)	33.1%	(60 919)	45.7%	(26.6%)
Net Cash from/(used) Investing Activities	(134 986)	(4 890)	3.6%	(4 890)	3.6%	(22 000)	18.7%	(77.8%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	41 962	33 722	80.4%	33 722	80.4%	24 253	36.5%	39.0%
Cash/cash equivalents at the year begin	48 630	11 637	23.9%	11 637	23.9%	1 961	163.4%	493.4%
Cash/cash equivalents at the year end	90 592	45 359	50.1%	45 359	50.1%	26 214	38.8%	73.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	568	5.5%	394	3.7%	225	2.1%	9 573	88.8%	10 780	2.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 899	21.2%	1 517	11.1%	683	5.0%	8 558	62.7%	13 657	2.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 345	2.9%	61 358	15.6%	20 962	5.3%	299 294	76.2%	392 960	71.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 120	2.1%	966	1.9%	925	1.8%	49 217	94.2%	52 231	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 176	2.7%	1 084	2.5%	1 049	2.4%	39 947	92.4%	43 255	7.8%	-	-	-	-
Interest on Anear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	643	1.6%	706	1.8%	593	1.5%	37 268	95.0%	39 209	7.1%	-	-	-	-
Total By Income Source	17 772	3.2%	66 028	12.0%	24 437	4.4%	443 855	80.4%	552 092	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 497	9.1%	4 055	10.5%	3 514	9.1%	27 513	71.3%	38 579	7.0%	-	-	-	-
Commercial	2 862	4.3%	2 618	3.9%	2 404	3.6%	56 935	86.2%	66 820	12.1%	-	-	-	-
Households	7 249	3.6%	38 819	19.1%	14 439	7.1%	143 200	70.3%	203 706	36.9%	-	-	-	-
Other	4 164	1.7%	20 536	8.5%	4 080	1.7%	214 207	88.2%	242 987	44.0%	-	-	-	-
Total By Customer Group	17 772	3.2%	66 028	12.0%	24 437	4.4%	443 855	80.4%	552 092	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18 954	71.3%	3 299	12.4%	4 349	16.3%	-	-	26 601	70.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	11 296	100.0%	-	-	-	-	-	-	11 296	29.8%
Total	30 250	79.8%	3 299	8.7%	4 349	11.5%	-	-	37 896	100.0%

Contact Details

Municipal Manager	Mr. Dlamini M.	017 843 4038
Financial Manager	Mr. G. Mhosi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited

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

Part1: Operating Revenue and Expenditure

R thousands	2018/19						2017/18		Q1 of 2017/18 to Q1 of 2018/19
	First Quarter			Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure									
Operating Revenue	1 267 402	370 245	28.2%	370 245	28.2%	438 160	41.4%	(15.5%)	
Property rates	210 292	50 233	23.9%	50 233	23.9%	142 670	73.3%	(64.6%)	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	
Service charges - water revenue	63 338	6 680	10.5%	6 680	10.5%	2 368	4.6%	182.0%	
Service charges - sanitation revenue	4 684	1 342	27.4%	1 342	27.4%	327	7.9%	310.7%	
Service charges - refuse revenue	8 933	2 014	22.5%	2 014	22.5%	-	-	(100.0%)	
Service charges - other	-	-	-	-	-	1 401	-	(100.0%)	
Rental of facilities and equipment	2 237	16	7%	15	7%	24	2.0%	(40.2%)	
Interest earned - external investments	20 911	3 373	16.1%	3 373	16.1%	1 779	11.9%	89.6%	
Interest earned - outstanding debtors	116 500	1 072	9%	1 072	9%	9 347	17.0%	(88.5%)	
Dividends received	-	-	-	-	-	-	-	-	
Fines	15 010	-	-	-	-	1	-	(100.0%)	
Licences and permits	17 976	863	4.8%	863	4.8%	5 304	43.4%	(83.7%)	
Agency services	11 500	1 147	10.0%	1 147	10.0%	-	-	(100.0%)	
Transfers recognised - operational	786 354	302 313	38.3%	302 313	38.3%	272 463	39.1%	11.0%	
Other own revenue	7 457	1 193	16.0%	1 193	16.0%	2 206	24.4%	(45.9%)	
Gains on disposal of PPE	-	-	-	-	-	70	-	(100.0%)	
Operating Expenditure	1 224 121	186 796	15.3%	186 796	15.3%	108 669	10.7%	71.9%	
Employee related costs	457 649	99 558	21.7%	99 558	21.7%	57 646	15.1%	72.7%	
Remuneration of councillors	29 501	7 340	24.9%	7 340	24.9%	2 170	6.6%	236.2%	
Debt impairment	17 055	-	-	-	-	-	-	-	
Depreciation and asset impairment	56 333	-	-	-	-	-	-	-	
Finance charges	-	-	-	-	-	-	-	-	
Bulk purchases	317 762	55 096	17.3%	55 096	17.3%	25 332	10.9%	117.5%	
Other Materials	21 519	1 304	6.1%	1 304	6.1%	5 863	23.0%	(77.8%)	
Contracted services	54 602	16 000	29.3%	16 000	29.3%	7 860	14.9%	103.6%	
Transfers and grants	11 093	-	-	-	-	3 214	27.5%	(100.0%)	
Other expenditure	255 387	7 497	2.9%	7 497	2.9%	6 582	8.0%	13.9%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	43 281	183 450		183 450		329 491			
Transfers recognised - capital	426 721	143 626	33.5%	143 626	33.5%	100 002	19.7%	43.8%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	472 002	327 279		327 279		429 493			
Taxation	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	472 002	327 279		327 279		429 493			
Attributable to minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	472 002	327 279		327 279		429 493			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	472 002	327 279		327 279		429 493			

Part 2: Capital Revenue and Expenditure

R thousands	2018/19						2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure									
Source of Finance	559 596	79 114	14.1%	79 114	14.1%	181 822	32.9%	(56.5%)	
National Government	559 596	79 114	14.1%	79 114	14.1%	181 822	32.9%	(56.5%)	
Provincial Government	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	
Transfers recognised - capital	559 596	79 114	14.1%	79 114	14.1%	181 822	32.9%	(56.5%)	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	
Public contributions and donations	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	559 596	79 114	14.1%	79 114	14.1%	181 822	32.9%	(56.5%)	
Governance and Administration	3 566	-	-	-	-	-	-	-	
Executive & Council	2 400	-	-	-	-	-	-	-	
Budget & Treasury Office	1 166	-	-	-	-	-	-	-	
Corporate Services	-	-	-	-	-	-	-	-	
Community and Public Safety	35 478	-	-	-	-	-	-	-	
Community & Social Services	26 478	-	-	-	-	-	-	-	
Sport and Recreation	6 000	-	-	-	-	-	-	-	
Public Safety	4 000	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
Economic and Environmental Services	139 641	12 084	8.7%	12 084	8.7%	55 225	71.2%	(78.1%)	
Planning and Development	37 200	1 642	4.4%	1 642	4.4%	-	-	(100.0%)	
Road Transport	102 441	10 443	10.2%	10 443	10.2%	55 225	110.7%	(81.1%)	
Environmental Protection	-	-	-	-	-	-	-	-	
Trading Services	326 294	67 030	20.5%	67 030	20.5%	126 597	28.7%	(47.1%)	
Electricity	6 000	123	2.1%	123	2.1%	7 211	901.4%	(98.3%)	
Water	290 294	62 949	21.7%	62 949	21.7%	119 254	28.5%	(47.2%)	
Waste Water Management	30 000	3 958	13.2%	3 958	13.2%	132	7%	2 809.1%	
Waste Management	-	-	-	-	-	-	-	-	
Other	54 617	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2018/19						2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities									
Receipts	1 696 123	462 299	27.3%	462 299	27.3%	398 580	30.1%	16.0%	
Property rates, penalties and collection charges	210 292	1 846	9%	1 846	9%	6 367	14.9%	(71.0%)	
Service charges	77 165	1 387	1.8%	1 387	1.8%	1 088	7.9%	27.5%	
Other revenue	54 180	3 217	5.9%	3 217	5.9%	7 534	21.3%	(57.3%)	
Government - operating	786 354	302 313	38.3%	302 313	38.3%	272 463	38.9%	11.0%	
Government - capital	428 721	143 829	33.5%	143 829	33.5%	100 002	19.7%	43.8%	
Interest	137 411	9 708	7.1%	9 708	7.1%	11 126	41.0%	(12.7%)	
Dividends	-	-	-	-	-	-	-	-	
Payments	(1 147 733)	(186 796)	16.3%	(186 796)	16.3%	(207 127)	25.3%	(9.6%)	
Suppliers and employees	(1 136 640)	(186 796)	16.4%	(186 796)	16.4%	(207 127)	26.7%	(9.6%)	
Finance charges	-	-	-	-	-	-	-	-	
Transfers and grants	(11 093)	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	548 390	275 504	50.2%	275 504	50.2%	191 453	37.8%	43.9%	
Cash Flow from Investing Activities									
Receipts	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(559 596)	(78 980)	14.1%	(78 980)	14.1%	(68 011)	12.3%	16.1%	
Capital assets	(559 596)	(78 980)	14.1%	(78 980)	14.1%	(68 011)	12.3%	16.1%	
Net Cash from/(used) Investing Activities	(559 596)	(78 980)	14.1%	(78 980)	14.1%	(68 011)	12.3%	16.1%	
Cash Flow from Financing Activities									
Receipts	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(11 206)	196 524	(1 753.7%)	196 524	(1 753.7%)	123 442	(272.7%)	59.2%	
Cash/cash equivalents at the year begin	135 487	109 647	80.9%	109 647	80.9%	142 729	113.5%	(23.2%)	
Cash/cash equivalents at the year end	124 281	306 171	246.4%	306 171	246.4%	266 171	330.7%	15.0%	

Part 4: Debtor Age Analysis

Part 4: Debtor Age Analysis														
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 120	1.8%	3 407	2.0%	501	3%	166 633	96.0%	173 652	11.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 479	2.1%	16 173	2.0%	(45)	-	767 888	95.9%	800 495	53.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	379	1.7%	362	1.7%	(23)	(1%)	22 096	96.8%	22 835	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	474	1.2%	670	1.6%	(2)	-	40 046	97.2%	41 191	2.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	4.1%	21	4.0%	-	-	485	91.9%	528	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 927	2.3%	(3 649)	(.9%)	10 124	2.4%	408 465	96.1%	424 866	28.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1 725	8.0%	0	-	19 796	92.0%	21 481	1.4%	-	-	-	-
Total By Income Source	30 401	2.0%	18 730	1.3%	10 556	7%	1 425 372	96.0%	1 485 058	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 058	2.1%	7 738	1.0%	5 718	7%	751 463	96.2%	780 978	52.6%	-	-	-	-
Commercial	3 562	2.3%	2 378	1.5%	1 054	7%	146 666	95.4%	153 660	10.3%	-	-	-	-
Households	6 296	1.8%	5 189	1.1%	3 047	7%	435 511	96.3%	452 043	30.4%	-	-	-	-
Other	2 485	2.5%	3 423	3.5%	737	7%	91 731	93.2%	96 376	6.6%	-	-	-	-
Total By Customer Group	30 401	2.0%	18 730	1.3%	10 556	7%	1 425 372	96.0%	1 485 058	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(1 570)	(128.0%)	(569)	(46.4%)	143	11.6%	3 222	262.7%	1 227	3%
Bulk Water	-	-	-	-	-	-	231 824	100.0%	231 824	60.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 603	14.2%	(15 607)	(10.4%)	8 134	5.4%	138 051	90.8%	151 991	39.4%
Auditor-General	-	-	-	-	-	-	249	100.0%	249	1%
Other	-	-	-	-	-	-	-	-	-	-
Total	20 033	5.2%	(16 375)	(4.3%)	8 276	2.1%	373 346	96.9%	385 281	100.0%

Contact Details

Municipal Manager	Mr C Liso	013 799 1842
Financial Manager	Mrs C Nkuna	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited

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

Part1: Operating Revenue and Expenditure

R thousands	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	First Quarter			Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	2 800 491	814 244	29.1%	814 244	29.1%	714 152	26.1%	14.0%
Property rates	502 531	159 434	26.5%	159 434	26.5%	114 495	22.3%	39.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	944 852	268 257	28.4%	268 257	26.4%	233 049	24.8%	15.1%
Service charges - water revenue	97 758	26 189	26.8%	26 189	26.8%	24 616	25.4%	6.4%
Service charges - sanitation revenue	26 675	5 555	19.4%	5 555	15.4%	7 106	24.0%	(21.8%)
Service charges - refuse revenue	107 241	26 876	26.9%	26 876	26.9%	25 270	22.8%	14.3%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 694	(95)	(8%)	(95)	(8%)	1 496	6.5%	(106.4%)
Interest earned - external investments	1 740	2 683	154.2%	2 683	154.2%	338	3.8%	694.3%
Interest earned - outstanding debtors	28 858	3 621	12.5%	3 621	12.5%	9 347	35.6%	(61.3%)
Dividends received	-	-	-	-	-	-	-	-
Fines	8 363	1 399	16.7%	1 399	16.7%	324	1.1%	331.9%
Licences and permits	-	43 613	-	43 613	-	-	-	(100.0%)
Agency services	198 143	-	-	-	-	38 474	20.3%	(100.0%)
Transfers recognised - operational	741 061	257 129	34.7%	257 129	34.7%	253 925	36.5%	1.3%
Other own revenue	28 575	17 584	61.5%	17 584	61.5%	5 714	9.0%	207.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	3 210 279	562 855	17.5%	562 855	17.5%	403 683	15.0%	39.4%
Employee related costs	887 762	228 634	25.8%	228 634	25.8%	181 717	24.9%	25.9%
Remuneration of councillors	41 696	9 538	22.9%	9 538	22.9%	2 916	7.4%	225.9%
Debt impairment	143 664	-	-	-	-	-	-	-
Depreciation and asset impairment	540 557	-	-	-	-	9	-	(100.0%)
Finance charges	40 039	16 561	41.4%	16 561	41.4%	-	-	(100.0%)
Bulk purchases	736 187	166 077	22.6%	166 077	22.6%	122 896	19.2%	35.1%
Other Materials	56 567	7 310	13.2%	7 310	13.2%	4 857	8.9%	50.5%
Contracted services	473 762	75 026	15.8%	75 026	15.8%	27 128	6.1%	176.6%
Transfers and grants	35 310	6 716	19.0%	6 716	19.0%	3 251	8.7%	106.6%
Other expenditure	255 735	52 793	20.6%	52 793	20.6%	60 907	15.5%	(13.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(409 788)	251 390		251 390		310 470		
Transfers recognised - capital	536 992	80 737	15.0%	80 737	15.0%	1 546	3%	5 123.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	127 204	332 127		332 127		312 015		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	127 204	332 127		332 127		312 015		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	127 204	332 127		332 127		312 015		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	127 204	332 127		332 127		312 015		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	630 592	87 390	13.9%	87 390	13.9%	13 093	2.2%	567.5%
National Government	536 992	68 255	12.7%	68 255	12.7%	11 446	2.2%	496.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	536 992	68 255	12.7%	68 255	12.7%	11 446	2.2%	496.3%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	93 600	19 135	20.4%	19 135	20.4%	1 648	2.0%	1 061.5%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	630 592	87 390	13.9%	87 390	13.9%	13 093	2.2%	567.5%
Governance and Administration	-	8 415	-	8 415	-	1 648	4.2%	410.8%
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	71	-	71	-	1 648	5.7%	(56.7%)
Corporate Services	-	8 344	-	8 344	-	-	-	(100.0%)
Community and Public Safety	39 410	3 507	8.9%	3 507	8.9%	(425)	(1.2%)	(924.2%)
Community & Social Services	23 850	2 333	9.8%	2 333	9.8%	-	-	(100.0%)
Sport And Recreation	15 560	1 174	7.5%	1 174	7.5%	(425)	(4.7%)	(375.9%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	330 578	45 184	13.7%	45 184	13.7%	10 410	3.2%	334.1%
Planning and Development	70 056	16 104	23.0%	16 104	23.0%	548	1.4%	2 840.6%
Road Transport	260 480	29 080	11.2%	29 080	11.2%	9 862	3.4%	194.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	252 999	29 763	11.8%	29 763	11.8%	786	.4%	3 686.5%
Electricity	33 045	3 807	11.5%	3 807	11.5%	-	-	(100.0%)
Water	150 075	14 135	9.4%	14 135	9.4%	-	-	(100.0%)
Waste Water Management	69 879	11 821	16.9%	11 821	16.9%	786	2.9%	1 403.9%
Waste Management	-	-	-	-	-	-	-	-
Other	7 605	520	6.8%	520	6.8%	675	-	(23.0%)

Part 3: Cash Receipts and Payments

		2018/19				2017/18		Q1 of 2017/18 to Q1 of 2018/19	
		Budget	First Quarter		Year to Date		First Quarter		
R thousands		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Cash Flow from Operating Activities									
Receipts		3 175 251	646 654	20.4%	646 654	20.4%	878 666	26.8%	(26.4%)
Property rates, penalties and collection charges		554 329	125 705	22.7%	125 705	22.7%	103 685	21.0%	21.2%
Service charges		1 084 243	224 244	20.7%	224 244	20.7%	228 390	19.7%	(1.8%)
Other revenue		245 530	56 485	23.0%	56 485	23.0%	43 267	14.6%	30.5%
Government - operating		741 061	234 975	31.7%	234 975	31.7%	239 345	34.4%	(1.6%)
Government - capital		521 937	2 796	5%	2 796	5%	263 979	44.2%	(96.9%)
Interest		28 151	2 448	8.7%	2 448	8.7%	-	-	(100.0%)
Dividends		-	-	-	-	-	-	-	-
Payments		(2 590 407)	(474 362)	18.3%	(474 362)	18.3%	(699 804)	24.1%	(32.2%)
Suppliers and employees		(2 517 972)	(467 831)	18.6%	(467 831)	18.6%	(699 222)	24.6%	(3.1%)
Finance charges		(37 166)	(1)	-	(1)	-	-	-	(100.0%)
Transfers and grants		(35 270)	(6 530)	18.5%	(6 530)	18.5%	(582)	1.6%	1 022.6%
Net Cash from/(used) Operating Activities		584 844	172 292	29.5%	172 292	29.5%	178 862	48.3%	(3.7%)
Cash Flow from Investing Activities									
Receipts		15 000	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-
Decrease in non-current debtors		15 000	-	-	-	-	-	-	-
Decrease in other non-current receivables		-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-
Payments		(599 891)	(88 001)	14.7%	(88 001)	14.7%	-	-	(100.0%)
Capital assets		(599 891)	(88 001)	14.7%	(88 001)	14.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities		(584 891)	(88 001)	15.0%	(88 001)	15.0%	-	-	(100.0%)
Cash Flow from Financing Activities									
Receipts		-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-
Payments		(27 247)	(49 638)	182.2%	(49 638)	182.2%	-	-	(100.0%)
Repayment of borrowing		(27 247)	(49 638)	182.2%	(49 638)	182.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities		(27 247)	(49 638)	182.2%	(49 638)	182.2%	-	-	(100.0%)
Net Increase/(Decrease) in cash held		(27 293)	34 653	(127.0%)	34 653	(127.0%)	178 862	216.6%	(80.6%)
Cash/bank equivalents at the year begin		147 420	(125 880)	(85.4%)	(125 880)	(85.4%)	23 864	16.7%	(627.5%)
Cash/bank equivalents at the year end		120 127	(91 226)	(75.9%)	(91 226)	(75.9%)	202 726	96.6%	(145.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 049	24.3%	167	6%	6 537	19.7%	18 338	55.4%	33 110	8.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	79 263	62.9%	140	1%	14 350	11.4%	32 197	25.6%	125 951	30.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 536	25.7%	100	1%	21 582	13.7%	95 349	60.5%	157 569	38.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 635	18.2%	3	-	961	10.7%	6 367	71.0%	8 966	2.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 536	26.5%	14	-	4 579	14.5%	18 957	58.9%	32 186	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 402	54.5%	-	-	185	4.2%	1 817	41.3%	4 404	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 827	6.2%	2	-	1 352	4.7%	26 245	89.1%	29 456	7.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 941	24.8%	125	8%	1 125	7.1%	10 731	67.4%	15 922	3.9%	-	-	-	-
Total By Income Source	146 190	35.9%	571	1%	50 811	12.5%	210 002	51.5%	407 574	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	23 703	18.7%	70	1%	15 228	12.0%	86 008	69.3%	127 009	31.2%	-	-	-	-
Commercial	36 993	46.3%	24	-	6 623	10.2%	36 552	43.4%	84 232	20.7%	-	-	-	-
Households	82 896	42.8%	473	2%	26 566	13.7%	83 796	43.3%	193 735	47.5%	-	-	-	-
Other	557	23.0%	4	1%	394	15.2%	1 604	61.7%	2 558	6%	-	-	-	-
Total By Customer Group	146 190	35.9%	571	1%	50 811	12.5%	210 002	51.5%	407 574	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	56 808	23.6%	95 508	39.4%	76 640	30.9%	17 712	7.1%	248 967	31.8%
Bulk Water	-	-	146	2%	287	4%	72 822	99.4%	73 254	9.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	194	8%	-	-	22 779	99.2%	22 973	2.9%
Trade Creditors	14 363	5.6%	26 446	10.2%	9 125	3.6%	206 609	80.7%	258 542	33.0%
Auditor-General	1 024	42.2%	773	31.9%	-	-	628	25.9%	2 424	3%
Other	5 773	3.3%	8 276	4.7%	13 062	7.4%	149 097	84.6%	176 208	22.5%
Total	79 967	10.2%	131 343	16.8%	99 414	12.7%	471 646	60.3%	782 370	100.0%

Contact Details

Municipal Manager	Mr Neil Diamond (acting)	013 759 2041
Financial Manager	Mr Wiseman Khumalo	013 759 9050

Source Local Government Database

1. All figures in this report are unaudited

Part 3: Cash Receipts and Payments

Part C: Cash Receipts and Payments	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	202 335	-	-	-	-	67 423	34.3%	(100.0%)
Property rates, penalties and collection charges	12 275	-	-	-	-	1 763	15.9%	(100.0%)
Service charges	63 543	-	-	-	-	11 597	17.3%	(100.0%)
Other revenue	8 132	-	-	-	-	5 597	58.3%	(100.0%)
Government - operating	69 695	-	-	-	-	26 656	41.4%	(100.0%)
Government - capital	44 191	-	-	-	-	21 577	53.6%	(100.0%)
Interest	4 500	-	-	-	-	233	5.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(157 362)	-	-	-	-	(43 017)	27.6%	(100.0%)
Suppliers and employees	(154 141)	-	-	-	-	(43 017)	28.2%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(3 221)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	44 974	-	-	-	-	24 406	60.7%	(100.0%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(44 191)	-	-	-	-	(15 422)	38.4%	(100.0%)
Capital assets	(44 191)	-	-	-	-	(15 422)	38.4%	(100.0%)
Net Cash from/(used) Investing Activities	(44 191)	-	-	-	-	(15 422)	38.4%	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net increase/(Decrease) in cash held	783	-	-	-	-	8 984	10 417.9%	(100.0%)
Cash/cash equivalents at the year begin	232	-	-	-	-	145	4%	(100.0%)
Cash/cash equivalents at the year end	1 015	-	-	-	-	9 129	27.0%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 665	2.6%	921	1.6%	850	1.4%	55 915	94.2%	59 352	16.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 216	11.7%	833	3.0%	962	3.1%	22 590	82.1%	27 502	7.6%	-	-	-	-
Receivables from Non-Exchange Transactions - Property Rates	931	2.3%	719	1.8%	3 369	8.4%	35 173	87.5%	40 192	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 515	2.3%	1 686	2.5%	911	1.4%	62 954	93.9%	67 069	18.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	546	1.5%	517	1.4%	509	1.4%	34 840	95.7%	36 412	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13	1.6%	11	1.6%	11	1.5%	681	95.2%	716	2%	-	-	-	-
Interest on Arrear Debtor Accounts	2 095	2.7%	2 077	2.6%	2 019	2.6%	72 601	92.1%	76 791	21.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	51 249	97.4%	52 599	14.5%	-	-	-	-
Other	450	9%	493	9%	406	6%	-	-	-	-	-	-	-	-
Total By Income Source	10 431	2.9%	7 262	2.0%	8 938	2.5%	336 002	92.7%	362 632	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(40)	(6%)	217	3.1%	2 343	33.8%	4 410	63.6%	6 931	1.9%	-	-	-	-
Commercial	5 868	5.4%	2 721	3.0%	1 749	1.9%	81 281	88.7%	91 619	25.3%	-	-	-	-
Households	4 261	1.7%	3 896	1.6%	4 425	1.8%	231 637	94.8%	244 220	67.3%	-	-	-	-
Other	341	1.7%	427	2.2%	420	2.1%	18 675	94.0%	19 863	5.5%	-	-	-	-
Total By Customer Group	10 431	2.9%	7 262	2.0%	8 938	2.5%	336 002	92.7%	362 632	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 155	19.0%	10 540	32.6%	539	1.7%	15 140	46.8%	32 375	61.5%
Bulk Water	-	-	-	-	162	4.8%	3 209	95.2%	3 371	6.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 439	14.4%	2 373	14.0%	219	1.3%	11 867	70.2%	16 898	32.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 595	16.3%	12 913	24.5%	920	1.7%	30 216	57.4%	52 644	100.0%

Contact Details

Municipal Manager	Mr SL Ntshahle	017 773 2031
Financial Manager	Ms Alina Ngema	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited

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

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	474 067	50 798	10.7%	50 798	10.7%	179 768	32.7%	(71.7%)
Property rates	13 250	8 889	67.1%	8 889	67.1%	8 709	47.1%	2.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	34 150	25 489	74.6%	25 489	74.6%	15 902	58.9%	60.3%
Service charges - sanitation revenue	9 200	1 818	19.8%	1 818	19.8%	1 788	17.9%	1.7%
Service charges - refuse revenue	1 825	1 704	93.3%	1 704	93.3%	1 683	67.3%	1.2%
Service charges - other	475	-	-	-	-	7	1.4%	(100.0%)
Rental of facilities and equipment	325	150	46.2%	150	46.2%	-	-	(100.0%)
Interest earned - external investments	3 750	240	6.4%	240	6.4%	482	8.8%	(50.2%)
Interest earned - outstanding debtors	10 000	6 989	69.9%	6 989	69.9%	6 063	242.5%	15.3%
Dividends received	-	-	-	-	-	-	-	-
Fines	500	60	12.0%	60	12.0%	37	14.9%	60.8%
Licences and permits	2 500	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	351 967	2 510	7%	2 510	7%	141 899	30.5%	(98.2%)
Other own revenue	46 125	2 950	6.4%	2 950	6.4%	3 197	26.1%	(7.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	663 617	93 994	14.2%	93 994	14.2%	102 159	16.5%	(8.0%)
Employee related costs	197 639	48 248	24.4%	48 248	24.4%	45 654	25.4%	5.7%
Remuneration of councillors	22 200	5 628	26.3%	5 628	26.3%	5 084	25.4%	14.6%
Debt impairment	39 456	-	-	-	-	-	-	-
Depreciation and asset impairment	150 000	-	-	-	-	-	-	-
Finance charges	300	33	11.1%	33	11.1%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	45 410	2 867	6.3%	2 867	6.3%	4 679	9.0%	(38.7%)
Contracted services	53 921	5 639	10.5%	5 639	10.5%	18 164	39.7%	(69.0%)
Transfers and grants	15 000	668	4.5%	668	4.5%	1 858	-	(54.0%)
Other expenditure	139 852	30 711	22.0%	30 711	22.0%	26 720	20.4%	14.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(189 550)	(43 197)		(43 197)		77 609		
Transfers recognised - capital	122 451	-	-	-	-	46 565	38.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(67 059)	(43 197)		(43 197)		124 174		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(67 059)	(43 197)		(43 197)		124 174		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(67 059)	(43 197)		(43 197)		124 174		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(67 059)	(43 197)		(43 197)		124 174		

Part 2: Capital Revenue and Expenditure

R thousands		2018/19				2017/18		Q1 of 2017/18 to Q1 of 2018/19	
		Budget	First Quarter		Year to Date		First Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Capital Revenue and Expenditure									
Source of Finance		126 091	33 778	26.8%	33 778	26.8%	50 690	41.9%	(33.4%)
National Government		118 391	33 778	28.5%	33 778	28.5%	50 690	41.9%	(33.4%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-
Transfers recognised - capital		118 391	33 778	28.5%	33 778	28.5%	50 690	41.9%	(33.4%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		7 700	-	-	-	-	-	-	-
Public contributions and donations		-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification		126 091	33 778	26.8%	33 778	26.8%	50 690	41.9%	(33.4%)
Governance and Administration		-	-	-	-	-	-	-	-
Executive & Council		-	-	-	-	-	-	-	-
Budget & Treasury Office		-	-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-	-
Community and Public Safety		10 700	-	-	-	-	-	-	-
Community & Social Services		10 700	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		-	4 583	-	4 583	-	-	-	(100.0%)
Planning and Development		-	-	-	-	-	-	-	-
Road Transport		-	4 583	-	4 583	-	-	-	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		115 391	29 195	25.3%	29 195	25.3%	50 690	69.8%	(42.4%)
Electricity		-	-	-	-	-	-	-	-
Water		50 417	21 502	42.6%	21 502	42.6%	34 075	60.2%	(36.9%)
Waste Water Management		64 974	7 693	11.8%	7 693	11.8%	16 614	103.6%	(53.7%)
Waste Management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part 9: Cash Receipts and Payments		2018/19				2017/18		Q1 of 2017/18 to Q1 of 2018/19	
		First Quarter		Year to Date		First Quarter			
		Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands									
Cash Flow from Operating Activities									
Receipts		596 558	82 200	13.8%	82 200	13.8%	216 968	39.4%	(62.1%)
Property rates, penalties and collection charges		13 250	13 611	102.7%	13 611	102.7%	10 366	56.0%	31.3%
Service charges		62 075	12 203	19.7%	12 203	19.7%	12 699	32.2%	(5.4%)
Other revenue		33 025	2 174	6.6%	2 174	6.6%	3 242	18.0%	(33.0%)
Government - operating		351 967	2 510	7%	2 510	7%	141 899	41.9%	(98.2%)
Government - capital		122 491	48 500	39.6%	48 500	39.6%	46 565	36.6%	4.2%
Interest		13 750	3 202	23.3%	3 202	23.3%	1 997	25.0%	60.4%
Dividends		-	-	-	-	-	-	-	-
Payments		(474 122)	(93 994)	19.8%	(93 994)	19.8%	(102 158)	23.8%	(8.0%)
Suppliers and employees		(458 822)	(93 293)	20.3%	(93 293)	20.3%	(102 158)	23.8%	(8.7%)
Finance charges		(300)	(33)	11.1%	(33)	11.1%	-	-	(100.0%)
Transfers and grants		(15 000)	(668)	4.5%	(668)	4.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities		122 436	(11 794)	(9.6%)	(11 794)	(9.6%)	114 810	94.5%	(110.3%)
Cash Flow from Investing Activities									
Receipts		-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-
Decrease in non-current debtors		-	-	-	-	-	-	-	-
Decrease in other non-current receivables		-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-
Payments		(126 091)	(25 480)	20.2%	(25 480)	20.2%	(50 690)	41.9%	(49.7%)
Capital assets		(126 091)	(25 480)	20.2%	(25 480)	20.2%	(50 690)	41.9%	(49.7%)
Net Cash from/(used) Investing Activities		(126 091)	(25 480)	20.2%	(25 480)	20.2%	(50 690)	41.9%	(49.7%)
Cash Flow from Financing Activities									
Receipts		-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-
Payments		-	-	-	-	-	-	-	-
Repayment of borrowing		-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities		-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held		(3 655)	(37 274)	1 019.8%	(37 274)	1 019.8%	64 120	11 985.2%	(158.1%)
Cash/cash equivalents at the year begin		25 762	829	3.2%	829	3.2%	2 561	85.4%	(67.6%)
Cash/cash equivalents at the year end		22 107	(36 446)	(164.9%)	(36 446)	(164.9%)	66 880	1 886.3%	(154.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts (to Council Policy)	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 294	18.2%	5 172	5.2%	3 145	3.1%	73 756	73.5%	100 367	27.5%	-	-	71 335	71.1%
Trade and Other Receivables from Exchange Transactions - Electricity	6 934	7.4%	2 764	3.0%	2 663	2.8%	81 105	86.6%	93 467	25.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 485	6.6%	681	3.0%	581	2.6%	19 839	87.6%	22 546	6.2%	-	-	76 259	81.6%
Receivables from Exchange Transactions - Waste Water Management	1 255	5.1%	617	2.5%	604	2.5%	21 919	89.6%	24 396	6.7%	-	-	18 665	82.6%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	20 518	84.1%
Interest on Arrear Debtor Accounts	5 136	5.4%	2 383	2.5%	2 012	2.1%	86 646	90.0%	95 177	26.1%	-	-	77 513	81.4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	2 267	7.8%	863	3.0%	-	-	25 899	89.2%	29 029	8.0%	-	-	24 976	86.0%
Total By Income Source	35 372	9.7%	12 480	3.4%	9 005	2.5%	308 164	84.4%	365 021	100.0%	-	-	289 266	79.2%
Debtors Age Analysis By Customer Group														
Organs of State	20 301	22.0%	5 109	5.5%	3 065	3.3%	63 962	69.2%	92 437	25.3%	-	-	51 560	55.8%
Commercial	1 935	7.8%	891	3.6%	737	3.0%	21 386	85.7%	24 953	6.8%	-	-	21 454	86.0%
Households	13 132	5.3%	6 480	2.6%	5 203	2.1%	222 817	90.0%	247 631	67.8%	-	-	216 252	87.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	35 372	9.7%	12 480	3.4%	9 005	2.5%	308 164	84.4%	365 021	100.0%	-	-	289 266	79.2%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31 759	100.0%	-	-	-	-	-	-	31 759	100.0%
Total	31 759	100.0%	-	-	-	-	-	-	31 759	100.0%

Contact Details

Municipal Manager	Mr M F Monkoe	013 973 1101
Financial Manager	Mr M T Lelisoalo	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

Part II: Operating Revenue and Expenditure

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	474 067	50 798	10.7%	50 798	10.7%	179 768	32.7%	(71.7%)
Property rates	13 250	8 889	67.1%	8 889	67.1%	8 709	47.1%	2.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	34 150	25 489	74.6%	25 489	74.6%	15 902	56.9%	60.3%
Service charges - sanitation revenue	9 200	1 818	19.8%	1 818	19.8%	1 788	17.9%	1.7%
Service charges - refuse revenue	1 825	1 704	93.3%	1 704	93.3%	1 663	67.3%	1.2%
Service charges - other	475	-	-	-	-	7	1.4%	(100.0%)
Rental of facilities and equipment	325	150	46.2%	150	46.2%	-	-	(100.0%)
Interest earned - external investments	3 750	240	6.4%	240	6.4%	482	8.8%	(50.2%)
Interest earned - outstanding debtors	10 000	6 989	69.9%	6 989	69.9%	6 063	24.2%	15.3%
Dividends received	-	-	-	-	-	-	-	-
Fines	500	60	12.0%	60	12.0%	37	14.9%	60.6%
Licences and permits	2 500	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	351 967	2 510	7%	2 510	7%	141 859	30.5%	(98.2%)
Other own revenue	45 125	2 950	6.4%	2 950	6.4%	3 197	25.1%	(7.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	663 617	93 994	14.2%	93 994	14.2%	102 159	16.5%	(8.0%)
Employee related costs	197 639	48 248	24.4%	48 248	24.4%	45 654	25.4%	5.7%
Remuneration of councillors	22 200	5 628	26.3%	5 628	26.3%	5 084	25.4%	14.6%
Debt impairment	39 495	-	-	-	-	-	-	-
Depreciation and asset impairment	150 000	-	-	-	-	-	-	-
Finance charges	300	33	11.1%	33	11.1%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	45 410	2 867	6.3%	2 867	6.3%	4 679	9.0%	(38.7%)
Contracted services	53 921	5 635	10.5%	5 635	10.5%	18 164	39.7%	(69.0%)
Transfers and grants	15 000	668	4.5%	668	4.5%	1 858	-	(64.0%)
Other expenditure	139 652	30 711	22.0%	30 711	22.0%	26 720	20.4%	14.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(189 550)	(43 197)		(43 197)		77 609		
Transfers recognised - capital	122 491	-	-	-	-	46 565	38.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(67 059)	(43 197)		(43 197)		124 174		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(67 059)	(43 197)		(43 197)		124 174		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(67 059)	(43 197)		(43 197)		124 174		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(67 059)	(43 197)		(43 197)		124 174		

Part 2: Capital Revenue and Expenditure

Part 2. Capital Revenue and Expenditure	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	126 091	33 778	26.8%	33 778	26.8%	50 690	41.9%	(33.4%)
National Government	118 361	33 778	28.5%	33 778	28.5%	50 690	41.9%	(33.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	118 391	33 778	28.5%	33 778	28.5%	50 690	41.9%	(33.4%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 700	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	126 091	33 778	26.8%	33 778	26.8%	50 690	41.9%	(33.4%)
Governance and Administration	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	10 700	-	-	-	-	-	-	-
Community & Social Services	10 700	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	4 583	-	4 583	-	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	4 583	-	4 583	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	115 391	29 195	25.3%	29 195	25.3%	50 690	69.8%	(42.4%)
Electricity	-	-	-	-	-	-	-	-
Water	50 417	21 502	42.6%	21 502	42.6%	34 075	80.2%	(36.9%)
Waste Water Management	64 974	7 693	11.8%	7 693	11.8%	16 614	103.6%	(53.7%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19						2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities									
Receipts	596 558	82 200	13.8%	82 200	13.8%	216 988	39.4%	(62.1%)	
Property rates, penalties and collection charges	13 250	13 611	102.7%	13 611	102.7%	10 366	56.0%	31.3%	
Service charges	82 075	12 203	19.7%	12 203	19.7%	12 899	32.2%	(5.4%)	
Other revenue	33 025	2 174	6.6%	2 174	6.6%	3 242	18.0%	(33.0%)	
Government - operating	351 967	2 510	7%	2 510	7%	141 899	41.9%	(96.2%)	
Government - capital	122 491	48 500	39.6%	48 500	39.6%	46 565	36.6%	4.2%	
Interest	13 750	3 202	23.3%	3 202	23.3%	1 997	25.0%	60.4%	
Dividends	-	-	-	-	-	-	-	-	
Payments	(474 122)	(93 994)	19.8%	(93 994)	19.8%	(102 158)	23.8%	(8.0%)	
Suppliers and employees	(458 822)	(93 293)	20.3%	(93 293)	20.3%	(102 158)	23.8%	(8.7%)	
Finance charges	(300)	(33)	11.1%	(33)	11.1%	-	-	(100.0%)	
Transfers and grants	(15 000)	(668)	4.5%	(668)	4.5%	-	-	(100.0%)	
Net Cash from/(used) Operating Activities	122 436	(11 794)	(9.6%)	(11 794)	(9.6%)	114 810	94.5%	(110.3%)	
Cash Flow from Investing Activities									
Receipts	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(126 091)	(25 480)	20.2%	(25 480)	20.2%	(50 690)	41.9%	(49.7%)	
Capital assets	(126 091)	(25 480)	20.2%	(25 480)	20.2%	(50 690)	41.9%	(49.7%)	
Net Cash from/(used) Investing Activities	(126 091)	(25 480)	20.2%	(25 480)	20.2%	(50 690)	41.9%	(49.7%)	
Cash Flow from Financing Activities									
Receipts	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(3 655)	(37 274)	1 019.8%	(37 274)	1 019.8%	64 120	11 985.2%	(158.1%)	
Cash/cash equivalents at the year begin	25 762	829	3.2%	829	3.2%	2 561	85.4%	(67.6%)	
Cash/cash equivalents at the year end	22 107	(36 446)	(164.9%)	(36 446)	(164.9%)	66 880	1 888.3%	(154.7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 294	18.2%	5 172	5.2%	3 145	3.1%	73 756	73.5%	100 367	27.5%	-	-	71 335	71.1%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 934	7.4%	2 764	3.0%	2 663	2.8%	81 105	86.6%	93 467	25.0%	-	-	76 259	81.6%
Receivables from Exchange Transactions - Waste Water Management	1 465	6.6%	681	3.0%	581	2.6%	19 839	87.6%	22 586	6.2%	-	-	18 665	82.6%
Receivables from Exchange Transactions - Waste Water Management	1 255	5.1%	617	2.5%	604	2.5%	21 519	89.8%	24 396	6.7%	-	-	20 518	84.1%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 136	5.4%	2 363	2.5%	2 012	2.1%	85 645	90.0%	95 177	26.1%	-	-	77 513	81.4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 267	7.8%	863	3.0%	-	-	25 899	89.2%	26 029	8.0%	-	-	24 976	86.0%
Total By Income Source	35 372	9.7%	12 480	3.4%	9 005	2.5%	308 164	84.4%	365 021	100.0%	-	-	289 266	79.2%
Debtors Age Analysis By Customer Group														
Organs of State	20 301	22.0%	5 109	5.6%	3 065	3.3%	63 962	69.2%	92 437	25.3%	-	-	51 560	55.8%
Commercial	1 935	7.8%	891	3.6%	737	3.0%	21 396	85.7%	24 963	6.8%	-	-	21 454	86.0%
Households	13 132	5.3%	6 480	2.6%	5 203	2.1%	222 817	90.0%	247 631	67.8%	-	-	216 252	87.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	35 372	9.7%	12 480	3.4%	9 005	2.5%	308 164	84.4%	365 021	100.0%	-	-	289 266	79.2%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31 759	100.0%	-	-	-	-	-	-	31 759	100.0%
Total	31 759	100.0%	-	-	-	-	-	-	31 759	100.0%

Contact Details

Municipal Manager	Mr M F Monke	013 973 1101
Financial Manager	Mr M T Lelsoelo	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited

Part 3: Cash Receipts and Payments

R thousands	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	255 391	104 878	41.1%	104 878	41.1%	101 496	40.7%	3.3%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	950	704	74.1%	704	74.1%	309	25.9%	127.6%
Government - operating	243 449	101 655	41.8%	101 655	41.8%	99 937	42.1%	1.7%
Government - capital	2 352	1 646	70.0%	1 646	70.0%	-	-	(100.0%)
Interest	8 500	873	10.3%	873	10.3%	1 249	14.7%	(30.1%)
Dividends	140	-	-	-	-	-	-	-
Payments	(231 793)	(45 587)	19.7%	(45 587)	19.7%	(48 000)	21.1%	(5.0%)
Suppliers and employees	(216 943)	(45 587)	21.0%	(45 587)	21.0%	(48 000)	22.7%	(5.0%)
Finance charges	(14 850)	-	-	-	-	(0)	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	23 598	59 291	251.3%	59 291	251.3%	53 495	247.2%	10.8%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(29 052)	-	-	-	-	(239)	-5%	(100.0%)
Capital assets	(29 052)	-	-	-	-	(239)	-5%	(100.0%)
Net Cash from/(used) Investing Activities	(29 052)	-	-	-	-	(239)	-5%	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(6 545)	-	-	-	-	-	-	-
Repayment of borrowing	(6 545)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 545)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(11 999)	59 291	(494.1%)	59 291	(494.1%)	53 256	(190.9%)	11.3%
Cash/cash equivalents at the year begin	64 882	64 882	100.0%	64 882	100.0%	-	-	(100.0%)
Cash/cash equivalents at the year end	52 883	124 173	234.8%	124 173	234.8%	53 256	367.1%	133.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 031	35.8%	1 371	24.2%	2 140	37.8%	125	2.2%	5 667	100.0%
Total	2 031	35.8%	1 371	24.2%	2 140	37.8%	125	2.2%	5 667	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited

MPUMALANGA: EMAKHAZENI (MP314)

	2018/19						2017/18		
	Budget	First Quarter		Year to Date		First Quarter			
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19	
Capital Revenue and Expenditure									
Source of Finance	58 529	1 939	3.3%	1 939	3.3%	125	.2%	1 454.5%	
National Government	46 065	1 190	2.6%	1 190	2.6%	-	-	(100.0%)	
Provincial Government	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	
Transfers recognised - capital	46 065	1 190	2.6%	1 190	2.6%	-	-	(100.0%)	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	12 454	749	6.0%	749	6.0%	125	2.4%	500.5%	
Public contributions and donations	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	58 529	1 939	3.3%	1 939	3.3%	125	.2%	1 454.5%	
Governance and Administration	-	1 410	-	1 410	-	26	.1%	5 418.9%	
Executive & Council	-	661	-	661	-	-	-	(100.0%)	
Budget & Treasury Office	-	-	-	-	-	-	-	-	
Corporate Services	-	749	-	749	-	26	-	2 831.5%	
Community and Public Safety	-	-	-	-	-	-	-	-	
Community & Social Services	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
Economic and Environmental Services	4 300	-	-	-	-	-	-	-	
Planning and Development	-	-	-	-	-	-	-	-	
Road Transport	4 300	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	
Trading Services	41 765	529	1.3%	529	1.3%	99	.2%	433.3%	
Electricity	9 014	-	-	-	-	99	1.3%	(100.0%)	
Water	25 200	529	2.1%	529	2.1%	-	-	(100.0%)	
Waste Water Management	2 000	-	-	-	-	-	-	-	
Waste Management	5 551	-	-	-	-	-	-	-	
Other	12 464	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	266 268	63 608	23.9%	63 608	23.9%	97 712	33.9%	(34.9%)
Property rates, penalties and collection charges	46 621	3 599	7.7%	3 599	7.7%	16 943	29.5%	(78.8%)
Service charges	85 403	18 472	21.6%	18 472	21.6%	35 237	41.6%	(47.6%)
Other revenue	21 465	239	1.1%	239	1.1%	5 198	22.8%	(95.4%)
Government - operating	62 317	26 343	42.3%	26 343	42.3%	25 233	41.6%	4.4%
Government - capital	46 063	14 399	31.3%	14 399	31.3%	14 685	27.3%	(3.3%)
Interest	4 399	556	12.6%	556	12.6%	216	2.8%	158.0%
Dividends	0	-	-	-	-	-	-	-
Payments	(221 017)	(43 222)	19.6%	(43 222)	19.6%	(33 378)	10.1%	29.5%
Suppliers and employees	(217 081)	(42 478)	19.6%	(42 478)	19.6%	(31 968)	12.0%	32.9%
Finance charges	(3 937)	(744)	18.9%	(744)	18.9%	(1 409)	2.4%	(47.2%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 250	20 386	45.1%	20 386	45.1%	64 335	(145.8%)	(68.3%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(58 527)	(1 939)	3.3%	(1 939)	3.3%	(125)	2.4%	1 454.5%
Capital assets	(58 527)	(1 939)	3.3%	(1 939)	3.3%	(125)	2.4%	1 454.5%
Net Cash from/(used) Investing Activities	(58 527)	(1 939)	3.3%	(1 939)	3.3%	(125)	2.4%	1 454.5%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/repfinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(13 277)	18 447	(138.9%)	18 447	(138.9%)	64 210	(130.0%)	(71.3%)
Cash/cash equivalents at the year begin	16 800	16 800	100.0%	16 800	100.0%	-	-	(100.0%)
Cash/cash equivalents at the year end	3 523	35 247	1 000.4%	35 247	1 000.4%	64 210	(160.1%)	(45.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 213	3.4%	1 354	3.6%	1 705	4.7%	31 648	66.0%	35 960	15.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 842	6.0%	2 135	5.9%	1 331	4.3%	25 657	82.8%	30 864	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 668	2.9%	3 659	4.2%	13 921	15.1%	71 526	77.8%	91 974	40.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	827	4.0%	807	3.9%	663	3.2%	18 639	69.0%	20 936	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	722	3.0%	789	3.3%	699	2.9%	21 718	90.8%	23 926	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 090	4.7%	796	3.4%	2 969	12.6%	18 266	79.0%	23 121	10.2%	-	-	-	-
Total By Income Source	8 362	3.7%	9 780	4.3%	21 287	9.4%	187 353	82.6%	226 783	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	784	4.7%	2 032	12.3%	10 862	65.8%	2 840	17.2%	16 517	7.3%	-	-	-	-
Commercial	1 546	5.0%	1 201	3.9%	1 206	3.9%	27 127	87.3%	31 079	13.7%	-	-	-	-
Households	3 965	3.2%	4 478	3.6%	4 229	3.4%	112 721	89.9%	125 362	55.3%	-	-	-	-
Other	2 068	3.8%	2 070	3.8%	4 991	9.3%	44 686	83.0%	53 795	23.7%	-	-	-	-
Total By Customer Group	8 362	3.7%	9 780	4.3%	21 287	9.4%	187 353	82.6%	226 783	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 958	16.4%	-	-	4 153	9.8%	31 312	73.8%	42 424	82.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 064	18.1%	17	3%	3 848	65.4%	954	16.2%	5 882	11.5%
Auditor-General	424	100.0%	-	-	-	-	0	-	424	8%
Other	24	1.0%	5	2%	172	6.9%	2 298	91.9%	2 500	4.9%
Total	8 470	16.5%	22	-	8 173	16.0%	34 564	67.5%	51 230	100.0%

Contact Details

Municipal Manager	Mrs Elizabeth K Tshabalala	013 253 7628
Financial Manager	Mr Paul Leshage	013 253 7641

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	3 064 274	736 314	24.0%	736 314	24.0%	6 264 643	214.8%	(88.2%)
Property rates	426 740	119 181	27.9%	119 181	27.9%	171 987	38.2%	(30.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 265 744	261 291	20.6%	261 291	20.6%	5 904 910	482.0%	(95.6%)
Service charges - water revenue	484 876	84 059	17.3%	84 059	17.3%	-	-	(100.0%)
Service charges - sanitation revenue	181 862	28 473	15.7%	28 473	15.7%	37 555	19.6%	(24.2%)
Service charges - refuse revenue	124 940	28 660	22.9%	28 660	22.9%	23 940	19.1%	19.7%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	6 785	1 241	18.3%	1 241	18.3%	1 413	11.5%	(12.2%)
Interest earned - external investments	192	796	414.0%	796	414.0%	-	-	(100.0%)
Interest earned - outstanding debtors	193 869	65 703	33.9%	65 703	33.9%	20 338	22.1%	223.1%
Dividends received	-	-	-	-	-	(73)	-	(100.0%)
Fines	7 589	5 686	74.9%	5 686	74.9%	502	7.6%	1 032.4%
Licences and permits	194	30	15.6%	30	15.6%	(288)	(139.9%)	(110.5%)
Agency services	1 565	981	61.9%	981	61.9%	-	-	(100.0%)
Transfers recognised - operational	339 217	135 724	40.0%	135 724	40.0%	105 557	34.7%	28.6%
Other own revenue	30 681	4 490	14.6%	4 490	14.6%	(1 199)	(3.0%)	(474.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	3 266 197	557 698	17.1%	557 698	17.1%	92 212	3.0%	504.8%
Employee related costs	866 354	210 100	24.2%	210 100	24.2%	56 302	7.5%	273.2%
Remuneration of councillors	30 027	7 138	23.8%	7 138	23.8%	1 400	4.7%	409.7%
Debt impairment	388 001	1	-	1	-	-	-	(100.0%)
Depreciation and asset impairment	306 435	-	-	-	-	8	-	(100.0%)
Finance charges	84 041	1 361	1.6%	1 361	1.6%	3	-	51 258.5%
Buy purchases	1 038 553	262 328	25.3%	262 328	25.3%	(284)	-	(86 323.8%)
Other Materials	61 683	8 140	13.2%	8 140	13.2%	1 010	7%	706.0%
Contracted services	266 130	30 919	11.6%	30 919	11.6%	27 464	51.5%	12.6%
Transfers and grants	30 163	3 090	10.2%	3 090	10.2%	24	1%	12 755.5%
Other expenditure	192 809	34 620	18.0%	34 620	18.0%	6 296	2.3%	449.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(201 923)	178 616		178 616		6 172 431		
Transfers recognised - capital	190 199	539	3%	539	3%	1 882	1.0%	(71.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	23 104	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 380	179 155		179 155		6 174 313		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	11 380	179 155		179 155		6 174 313		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 380	179 155		179 155		6 174 313		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 380	179 155		179 155		6 174 313		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	241 812	35 262	14.6%	35 262	14.6%	-	-	(100.0%)
National Government	190 199	34 895	18.3%	34 895	18.3%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	23 104	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	213 302	34 895	16.4%	34 895	16.4%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	28 510	367	1.3%	367	1.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	241 812	35 262	14.6%	35 262	14.6%	-	-	(100.0%)
Governance and Administration	22 380	360	1.6%	360	1.6%	-	-	(100.0%)
Executive & Council	170	14	8.1%	14	8.1%	-	-	(100.0%)
Budget & Treasury Office	22 210	168	8%	168	8%	-	-	(100.0%)
Corporate Services	-	179	-	179	-	-	-	(100.0%)
Community and Public Safety	650	-	-	-	-	-	-	-
Community & Social Services	650	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	730	4 667	639.3%	4 667	639.3%	-	-	(100.0%)
Planning and Development	150	-	-	-	-	-	-	-
Road Transport	-	4 667	-	4 667	-	-	-	(100.0%)
Environmental Protection	580	-	-	-	-	-	-	-
Trading Services	186 919	30 235	16.2%	30 235	16.2%	-	-	(100.0%)
Electricity	47 250	10 965	23.2%	10 965	23.2%	-	-	(100.0%)
Water	60 693	11 080	18.3%	11 080	18.3%	-	-	(100.0%)
Waste Water Management	75 975	8 190	10.8%	8 190	10.8%	-	-	(100.0%)
Waste Management	3 000	-	-	-	-	-	-	-
Other	31 134	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part C: Cash Receipts and Payments	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	2 757 663	705 719	25.6%	705 719	25.6%	620 033	23.4%	13.8%
Property rates, penalties and collection charges	369 055	88 090	23.9%	88 090	23.9%	68 244	18.3%	29.1%
Service charges	1 665 067	334 805	20.1%	334 805	20.1%	265 752	16.1%	26.0%
Other revenue	35 738	49 576	138.7%	49 576	138.7%	149 593	241.9%	(66.8%)
Government - operating	337 057	141 057	41.8%	141 057	41.8%	109 176	37.3%	29.2%
Government - capital	190 199	87 435	46.0%	87 435	46.0%	-	-	(100.0%)
Interest	160 546	4 756	3.0%	4 756	3.0%	27 267	34.6%	(82.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	(2 524 855)	(655 565)	26.0%	(655 565)	26.0%	(616 350)	26.0%	6.4%
Suppliers and employees	(2 413 666)	(633 795)	26.3%	(633 795)	26.3%	(608 043)	27.0%	4.2%
Finance charges	(64 041)	(18 679)	22.2%	(18 679)	22.2%	(7 748)	9.4%	141.1%
Transfers and grants	(27 147)	(3 090)	11.4%	(3 090)	11.4%	(559)	1.5%	453.3%
Net Cash from/(used) Operating Activities	232 808	50 155	21.5%	50 155	21.5%	3 683	1.3%	1 261.8%
Cash Flow from Investing Activities								
Receipts	-	(14 430)	-	(14 430)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(14 430)	-	(14 430)	-	-	-	(100.0%)
Payments	(218 709)	(35 262)	16.1%	(35 262)	16.1%	(2 368)	1.0%	1 389.1%
Capital assets	(218 709)	(35 262)	16.1%	(35 262)	16.1%	(2 368)	1.0%	1 389.1%
Net Cash from/(used) Investing Activities	(218 709)	(49 692)	22.7%	(49 692)	22.7%	(2 368)	1.0%	1 998.5%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	1 767	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	1 767	-	(100.0%)
Payments	(16 975)	-	-	-	-	(10 979)	59.6%	(100.0%)
Repayment of borrowing	(16 975)	-	-	-	-	(10 979)	59.6%	(100.0%)
Net Cash from/(used) Financing Activities	(16 975)	-	-	-	-	(9 212)	50.0%	(100.0%)
Net Increase/(Decrease) in cash held	(2 875)	463	(16.1%)	463	(16.1%)	(7 897)	(88.3%)	(105.9%)
Cash/cash equivalents at the year begin	4 529	7 863	159.5%	7 863	159.5%	(2 668)	81.2%	(394.7%)
Cash/cash equivalents at the year end	2 054	8 325	405.3%	8 325	405.3%	(10 565)	(186.8%)	(178.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 223	1.4%	24 281	2.9%	23 126	2.7%	787 510	93.0%	647 140	23.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(107 102)	(11.6%)	94 871	10.2%	59 306	6.4%	879 473	94.9%	926 548	25.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 334	6.1%	10 890	3.4%	10 551	3.3%	278 086	87.2%	318 863	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 726	1.5%	9 208	3.0%	8 777	2.8%	287 413	92.7%	310 124	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 709	1.4%	5 174	2.6%	4 999	2.5%	187 499	93.6%	200 380	5.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14 217)	(1.4%)	51 586	5.0%	36 312	3.5%	963 876	92.9%	1 037 556	28.5%	-	-	-	-
Total By Income Source	(82 328)	(2.3%)	196 011	5.4%	143 071	3.9%	3 383 857	92.9%	3 640 611	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(5 455)	(30.1%)	5 426	17.3%	4 624	14.7%	30 793	98.1%	31 388	9%	-	-	-	-
Commercial	(8 696)	(2.2%)	66 741	16.9%	38 341	9.7%	299 104	75.6%	306 490	10.9%	-	-	-	-
Households	(34 970)	(1.2%)	121 504	4.1%	98 131	3.3%	2 797 156	93.8%	2 981 843	81.9%	-	-	-	-
Other	(29 206)	(12.6%)	2 320	1.0%	1 975	0.9%	256 802	110.7%	231 891	6.4%	-	-	-	-
Total By Customer Group	(82 328)	(2.3%)	196 011	5.4%	143 071	3.9%	3 383 857	92.9%	3 640 611	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	110 261	5.0%	145 771	6.6%	156 670	7.1%	1 806 390	81.3%	2 221 092	87.2%
Bulk Water	-	-	-	-	-	-	172 453	100.0%	172 453	6.8%
PAYE deductions	15 305	100.0%	-	-	-	-	-	-	15 305	6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	12 421	100.0%	-	-	-	-	-	-	12 421	5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 789	11.6%	4 061	3.2%	4 901	3.9%	103 468	81.3%	127 218	5.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	152 776	6.0%	149 832	5.9%	163 571	6.4%	2 082 310	81.7%	2 548 489	100.0%

Contact Details

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

Source Local Government Database

1 All figures in this report are unaudited

MPUMALANGA: GERT SIBANDE (DC30)

R thousands
Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

Part 3: Cash Receipts and Payments	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	472 658	122 717	26.0%	122 717	26.0%	119 683	28.4%	2.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	2 756	55	2.0%	55	2.0%	-	-	(100.0%)
Other revenue	371	3 077	829.0%	3 077	829.0%	92	24.7%	3 234.8%
Government - operating	454 585	117 993	26.0%	117 993	26.0%	732	2%	16 025.7%
Government - capital	-	-	-	-	-	117 368	(100.0%)	(100.0%)
Interest	14 846	1 592	10.7%	1 592	10.7%	1 491	21.3%	6.8%
Dividends	-	-	-	-	-	-	-	-
Payments	(449 008)	(73 128)	16.3%	(73 128)	16.3%	(59 166)	12.7%	23.6%
Suppliers and employees	(229 103)	(44 506)	19.4%	(44 506)	19.4%	(59 166)	28.3%	(24.8%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(219 905)	(28 622)	13.0%	(28 622)	13.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	23 650	49 589	209.7%	49 589	209.7%	60 517	(138.2%)	(18.1%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	276 000	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	276 000	(100.0%)	(100.0%)
Payments	(38 157)	(2 066)	5.4%	(2 066)	5.4%	(4 500)	16.0%	(54.1%)
Capital assets	(38 157)	(2 066)	5.4%	(2 066)	5.4%	(4 500)	16.0%	(54.1%)
Net Cash from/(used) Investing Activities	(38 157)	(2 066)	5.4%	(2 066)	5.4%	271 500	(967.9%)	(100.8%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(197)	-	(100.0%)
Short term loans	-	-	-	-	-	(197)	-	(100.0%)
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	(197)	-	(100.0%)
Net Increase/(Decrease) in cash held	(14 507)	47 523	(327.6%)	47 523	(327.6%)	331 820	(461.8%)	(85.7%)
Cash/cash equivalents at the year begin	157 443	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	142 936	47 523	33.2%	47 523	33.2%	331 820	2 802.9%	(85.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18 488	100.0%	-	-	-	-	-	-	18 488	100.0%	-	-	-	-
Total By Income Source	18 488	100.0%	-	-	-	-	-	-	18 488	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18 488	100.0%	-	-	-	-	-	-	18 488	100.0%	-	-	-	-
Total By Customer Group	18 488	100.0%	-	-	-	-	-	-	18 488	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	43 513	100.0%	-	-	-	-	-	-	43 513	100.0%
Total	43 513	100.0%	-	-	-	-	-	-	43 513	100.0%

Contact Details

Municipal Manager	Mr CA Habile	017 801 7008
Financial Manager	Mr ZR Buthelezi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2018/19						2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities									
Receipts	1 461 141	436 974	29.9%	436 974	29.9%	424 143	27.4%	3.0%	
Property rates, penalties and collection charges	228 684	54 839	24.0%	54 839	24.0%	35 774	15.4%	53.3%	
Service charges	793 673	186 941	23.6%	186 941	23.6%	126 383	14.3%	47.9%	
Other revenue	39 021	40 580	104.0%	40 580	104.0%	144 785	199.0%	(72.0%)	
Government - operating	289 452	120 440	41.6%	120 440	41.6%	93 670	37.9%	28.6%	
Government - capital	74 651	32 200	43.1%	32 200	43.1%	23 550	36.7%	36.7%	
Interest	36 602	1 975	5.5%	1 975	5.5%	-	-	(100.0%)	
Dividends	58	-	-	-	-	-	-	-	
Payments	(1 663 344)	(453 536)	27.3%	(453 536)	27.3%	(457 916)	33.5%	(1.0%)	
Supplies and employees	(1 627 529)	(425 500)	26.1%	(425 500)	26.1%	(457 916)	33.6%	(7.1%)	
Finance charges	(3 606)	(28 036)	777.1%	(28 036)	777.1%	-	-	(100.0%)	
Transfers and grants	(32 207)	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(202 203)	(16 562)	8.2%	(16 562)	8.2%	(33 773)	(18.6%)	(51.0%)	
Cash Flow from Investing Activities									
Receipts	-	318	-	318	-	-	-	(100.0%)	
Proceeds on disposal of PPE	-	318	-	318	-	-	-	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(153 066)	(13 259)	8.7%	(13 259)	8.7%	(2 711)	2.6%	389.1%	
Capital assets	(153 066)	(13 259)	8.7%	(13 259)	8.7%	(2 711)	2.6%	389.1%	
Net Cash from/(used) Investing Activities	(153 066)	(12 941)	8.5%	(12 941)	8.5%	(2 711)	3.4%	377.4%	
Cash Flow from Financing Activities									
Receipts	-	(78)	-	(78)	-	(26)	-	196.9%	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	(78)	-	(78)	-	(26)	-	196.9%	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	
Payments	(2 225)	(865)	38.9%	(865)	38.9%	-	-	(100.0%)	
Repayment of borrowing	(2 225)	(865)	38.9%	(865)	38.9%	-	-	(100.0%)	
Net Cash from/(used) Financing Activities	(2 225)	(943)	42.4%	(943)	42.4%	(26)	1.2%	3 491.6%	
Net Increase/(Decrease) in cash held	(357 494)	(30 445)	8.5%	(30 445)	8.5%	(36 510)	(36.4%)	(16.6%)	
Cash/cash equivalents at the year begin	51 609	57 082	110.6%	57 082	110.6%	39 367	185.1%	44.9%	
Cash/cash equivalents at the year end	(305 884)	26 638	(8.7%)	26 638	(8.7%)	2 877	2.4%	825.9%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	40 817	8.6%	31 583	6.6%	13 610	2.9%	390 904	82.0%	476 915	33.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	52 457	23.6%	21 713	9.8%	16 840	7.6%	130 825	59.0%	221 836	15.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 209	18.1%	13 597	10.6%	6 717	5.2%	84 647	66.0%	128 170	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 619	6.1%	9 043	4.7%	5 164	2.7%	165 578	86.5%	191 404	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 700	8.2%	7 382	5.2%	6 478	4.5%	117 168	82.1%	142 747	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Annual Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 432	1.7%	634	2%	(451)	(2%)	259 867	98.3%	264 472	18.6%	-	-	-	-
Total By Income Source	144 234	10.1%	83 951	5.0%	48 347	3.4%	1 149 014	80.8%	1 425 547	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 886	19.7%	7 703	19.2%	949	2.4%	23 506	56.7%	40 046	2.8%	-	-	-	-
Commercial	50 309	27.6%	22 311	12.2%	11 678	6.4%	98 214	53.6%	182 513	12.8%	-	-	-	-
Households	84 467	7.2%	53 010	4.5%	35 115	3.0%	996 268	85.7%	1 168 861	82.0%	-	-	-	-
Other	1 571	4.6%	926	2.7%	606	1.8%	30 994	90.9%	34 098	2.4%	-	-	-	-
Total By Customer Group	144 234	10.1%	83 951	5.9%	48 347	3.4%	1 149 014	80.8%	1 425 547	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	87 221	9.7%	109 841	12.2%	112 629	12.6%	587 155	65.5%	896 847	72.8%
Bulk Water	-	-	29 519	21.1%	22 696	16.2%	87 725	62.7%	139 940	11.4%
PAYE deductions	6 289	100.0%	-	-	-	-	-	-	6 289	5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 401	100.0%	-	-	-	-	-	-	7 401	6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 511	3.6%	6 479	3.6%	1 478	8%	164 763	91.9%	179 231	14.6%
Auditor-General	1 135	72.3%	-	-	8	5%	426	27.1%	1 569	1%
Other	-	-	-	-	-	-	-	-	-	-
Total	108 557	8.8%	145 839	11.8%	136 812	11.1%	840 070	68.2%	1 231 278	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	First Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	705 350	275 465	39.1%	275 465	39.1%	277 273	42.6%	(.7%)
Property rates, penalties and collection charges	48 312	9 005	18.6%	9 005	18.6%	11 461	20.8%	(21.4%)
Service charges	416 571	74 765	17.8%	74 765	17.8%	45 441	11.9%	64.5%
Other revenue	58 262	132 897	228.1%	132 897	228.1%	153 078	624.5%	(13.2%)
Government - operating	111 528	46 710	41.9%	46 710	41.9%	57 327	59.0%	(16.5%)
Government - capital	56 034	11 000	19.6%	11 000	19.6%	8 838	13.4%	24.5%
Interest	12 243	1 089	8.9%	1 089	8.9%	1 129	4.5%	(3.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	(660 071)	(256 750)	38.9%	(256 750)	38.9%	(206 380)	35.3%	24.4%
Suppliers and employees	(660 071)	(256 750)	38.9%	(256 750)	38.9%	(203 860)	36.8%	25.9%
Finance charges	-	-	-	-	-	(2 500)	8.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 279	18 715	41.3%	18 715	41.3%	70 893	107.7%	(73.6%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(53 491)	(19 532)	36.5%	(19 532)	36.5%	(5 299)	8.1%	268.6%
Capital assets	(53 491)	(19 532)	36.5%	(19 532)	36.5%	(5 299)	8.1%	268.6%
Net Cash from/(used) Investing Activities	(53 491)	(19 532)	36.5%	(19 532)	36.5%	(5 299)	8.1%	268.6%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 212)	(816)	9.9%	(816)	9.9%	65 593	#####	(101.2%)
Cash/cash equivalents at the year begin	1 160	1 160	100.0%	1 160	100.0%	117	3.2%	891.1%
Cash/cash equivalents at the year end	(7 052)	343	(4.9%)	343	(4.9%)	65 710	1 809.8%	(99.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 007	4.7%	5 367	3.1%	4 255	2.5%	152 833	89.7%	170 462	20.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 330	19.6%	5 620	6.8%	1 849	2.2%	59 364	71.4%	83 163	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 343	3.4%	3 436	2.2%	3 032	1.9%	143 995	92.4%	155 806	18.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 071	4.9%	1 750	2.1%	1 557	1.9%	76 408	91.2%	83 626	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 680	2.9%	1 216	2.1%	1 147	2.0%	54 355	93.1%	56 399	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 947	2.0%	3 800	1.9%	3 697	1.8%	190 494	94.3%	201 937	24.4%	-	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 146	4.3%	1 451	2.0%	1 014	1.4%	66 957	92.3%	72 568	8.6%	-	-	-	-
Total By Income Source	42 525	5.1%	22 680	2.7%	16 550	2.0%	744 407	90.1%	826 162	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	614	16.6%	468	12.7%	396	10.7%	2 217	60.0%	3 696	4%	-	-	-	-
Commercial	25 376	21.1%	7 701	6.4%	3 505	2.9%	83 504	69.5%	120 086	14.5%	-	-	-	-
Households	13 322	2.2%	12 069	2.0%	10 482	1.7%	570 240	94.1%	606 113	73.4%	-	-	-	-
Other	3 212	3.3%	2 441	2.5%	2 168	2.3%	88 446	91.9%	96 267	11.7%	-	-	-	-
Total By Customer Group	42 525	5.1%	22 680	2.7%	16 550	2.0%	744 407	90.1%	826 162	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	51 627	7.5%	-	-	60 505	8.8%	572 405	83.6%	684 537	56.5%
Bulk Water	-	-	-	-	25	-	208 575	100.0%	208 600	17.2%
PAYE deductions	1 081	4.7%	2 957	12.9%	3 355	14.6%	15 517	67.7%	22 909	1.9%
VAT (output less input)	1 880	11.6%	861	5.4%	4 924	30.4%	8 521	52.6%	16 206	1.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	53	2%	6 148	19.9%	2 846	9.2%	21 783	70.7%	30 830	2.5%
Auditor-General	448	22.8%	65	3.3%	65	3.3%	1 391	70.7%	1 969	2%
Other	-	-	1 575	6%	-	-	245 369	99.4%	246 944	20.4%
Total	55 089	4.5%	11 626	1.0%	71 720	5.9%	1 073 560	88.6%	1 211 996	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	533 541	228 372	42.8%	228 372	42.8%	197 421	39.8%	15.7%
Property rates, penalties and collection charges	36 545	15 145	41.4%	15 145	41.4%	15 348	49.4%	(1.3%)
Service charges	133 038	44 135	33.2%	44 135	33.2%	36 933	34.7%	13.4%
Other revenue	26 038	2 469	8.8%	2 469	8.8%	1 134	3.5%	117.8%
Government - operating	219 071	93 126	42.5%	93 126	42.5%	82 121	41.9%	13.4%
Government - capital	115 104	67 075	58.3%	67 075	58.3%	54 206	44.0%	23.7%
Interest	1 745	6 423	368.0%	6 423	368.0%	5 680	1 071.6%	13.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(427 635)	(95 295)	22.3%	(95 295)	22.3%	(76 573)	18.4%	24.4%
Suppliers and employees	(414 668)	(92 062)	22.2%	(92 062)	22.2%	(73 751)	18.5%	24.8%
Finance charges	-	(856)	-	(856)	-	(633)	632.6%	35.3%
Transfers and grants	(12 767)	(2 377)	18.6%	(2 377)	18.6%	(2 190)	12.2%	8.5%
Net Cash from/(used) Operating Activities	105 906	133 078	125.7%	133 078	125.7%	120 848	151.9%	10.1%
Cash Flow from Investing Activities								
Receipts	6 000	5 023	83.7%	5 023	83.7%	155	.3%	3 130.2%
Proceeds on disposal of PPE	6 000	5 023	83.7%	5 023	83.7%	155	3%	3 130.2%
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(115 704)	(35 374)	30.6%	(35 374)	30.6%	(16 147)	12.9%	119.1%
Capital assets	(115 704)	(35 374)	30.6%	(35 374)	30.6%	(16 147)	12.9%	119.1%
Net Cash from/(used) Investing Activities	(109 704)	(30 351)	27.7%	(30 351)	27.7%	(15 992)	19.8%	89.8%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 798)	102 727	(2 704.8%)	102 727	(2 704.8%)	104 856	(6 239.6%)	(2.0%)
Cash/losh equivalents at the year begin	4 100	3 444	84.0%	3 444	84.0%	4 026	238.4%	(14.5%)
Cash/losh equivalents at the year end	302	106 171	35 142.3%	106 171	35 142.3%	108 882	1 297 145.7%	(2.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 714	6.8%	1 806	3.3%	1 251	2.3%	47 652	87.6%	54 463	15.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 737	15.6%	3 847	5.1%	2 645	3.5%	56 781	75.7%	75 010	20.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 767	12.4%	3 241	4.6%	1 861	2.6%	57 069	80.4%	70 929	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 438	5.4%	573	2.1%	490	1.8%	24 270	90.7%	26 771	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	142	9.5%	62	4.1%	743	1.7%	40 474	92.5%	43 776	12.1%	-	-	-	-
Interest on Arrear Debtor Accounts	4 140	7.1%	2 027	3.6%	1 771	3.1%	1 203	60.3%	1 498	4%	-	-	-	-
Recoverable unauthorised irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	50 102	96.3%	58 040	16.0%	-	-	-	-
Other	2 292	7.0%	889	2.7%	632	1.9%	28 640	88.3%	32 654	9.0%	-	-	-	-
Total By Income Source	33 991	9.4%	13 242	3.6%	9 486	2.6%	306 422	84.4%	363 142	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 447	23.7%	783	7.6%	447	4.3%	6 635	64.3%	10 312	2.8%	-	-	-	-
Commercial	7 983	32.2%	1 299	5.2%	1 053	4.2%	14 443	58.3%	24 778	6.8%	-	-	-	-
Households	16 711	7.0%	7 683	3.2%	6 054	2.5%	209 125	87.3%	239 573	66.0%	-	-	-	-
Other	6 850	7.7%	3 478	3.9%	1 933	2.2%	76 216	86.1%	86 479	24.4%	-	-	-	-
Total By Customer Group	33 991	9.4%	13 242	3.6%	9 486	2.6%	306 422	84.4%	363 142	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	16 662	20.6%	16 219	20.0%	11 818	14.6%	36 333	44.8%	81 032	53.5%
Bulk Water	19 975	100.0%	-	-	-	-	-	-	19 975	13.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48 036	100.0%	-	-	-	-	-	-	48 036	31.7%
Auditor-General	2 419	100.0%	-	-	-	-	-	-	2 419	1.6%
Other	0	100.0%	-	-	-	-	-	-	0	-
Total	87 093	57.5%	16 219	10.7%	11 818	7.8%	36 333	24.0%	151 463	100.0%

Contact Details

Municipal Manager	Mr Madhawe Kunene	087 630 8101
Financial Manager	Mr Bheki Masoko	087 630 8157

Source Local Government Database

1. All figures in this report are unaudited

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

Part1: Operating Revenue and Expenditure

R thousands	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	First Quarter			Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	677 378	192 718	28.5%	192 718	28.5%	173 230	26.6%	11.2%
Property rates	109 013	27 406	25.1%	27 406	25.1%	25 906	25.6%	5.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 969	56 387	25.6%	56 387	25.6%	53 551	24.6%	5.3%
Service charges - water revenue	59 338	16 636	28.0%	16 636	28.0%	12 853	23.0%	29.4%
Service charges - sanitation revenue	31 432	7 806	24.8%	7 806	24.8%	6 973	25.9%	11.9%
Service charges - refuse revenue	26 337	6 693	25.4%	6 693	25.4%	5 903	22.7%	13.4%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 132	547	25.7%	547	25.7%	496	20.4%	10.2%
Interest earned - external investments	1 325	499	37.7%	499	37.7%	34	2.9%	1 365.6%
Interest earned - outstanding debtors	26 135	6 620	25.3%	6 620	25.3%	7 072	29.7%	(6.4%)
Dividends received	-	-	-	-	-	-	-	-
Fines	6 688	42	6%	42	6%	1	-	4 243.3%
Licences and permits	4 426	976	22.1%	976	22.1%	19	5%	5 029.2%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	161 319	64 248	39.8%	64 248	39.8%	58 694	41.6%	9.5%
Other own revenue	14 363	4 703	32.7%	4 703	32.7%	1 360	5.9%	245.7%
Gains on disposal of PPE	15 000	153	1.0%	153	1.0%	368	2.5%	(58.5%)
Operating Expenditure	849 147	136 131	16.0%	136 131	16.0%	129 743	16.4%	4.9%
Employee related costs	203 103	45 505	24.4%	45 505	24.4%	47 726	25.6%	3.7%
Remuneration of councillors	15 406	3 546	23.0%	3 546	23.0%	3 363	23.4%	5.4%
Debt impairment	82 502	-	-	-	-	-	-	-
Depreciation and asset impairment	94 303	-	-	-	-	-	-	-
Finance charges	23	-	-	-	-	6	1.2%	(100.0%)
Bulk purchases	260 212	56 724	21.8%	56 724	21.8%	52 153	21.1%	8.6%
Other Materials	49 506	4 336	8.8%	4 336	8.8%	4 000	-	8.4%
Contracted services	79 524	8 906	11.2%	8 906	11.2%	11 638	13.0%	(23.5%)
Transfers and grants	-	-	-	-	-	(5)	-	(100.0%)
Other expenditure	64 565	13 116	20.3%	13 116	20.3%	10 862	11.6%	20.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(171 769)	56 586		56 586		43 487		
Transfers recognised - capital	89 284	-	-	-	-	10 000	13.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(82 485)	56 586		56 586		53 487		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(82 485)	56 586		56 586		53 487		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(82 485)	56 586		56 586		53 487		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(82 485)	56 586		56 586		53 487		

Part 2: Capital Revenue and Expenditure

R thousands		2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
		Budget Main appropriation	First Quarter		Year to Date		First Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure									
Source of Finance		94 284	10 161	10.8%	10 161	10.8%	19 392	24.5%	(47.6%)
National Government		89 284	10 161	11.4%	10 161	11.4%	19 194	26.6%	(47.1%)
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-
Transfers recognised - capital		89 284	10 161	11.4%	10 161	11.4%	19 194	26.6%	(47.1%)
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		5 000	-	-	-	-	-	-	-
Public contributions and donations		-	-	-	-	-	197	-	(100.0%)
Capital Expenditure Standard Classification		94 284	10 161	10.8%	10 161	10.8%	19 392	24.5%	(47.6%)
Governance and Administration		900	-	-	-	-	197	2.9%	(100.0%)
Executive & Council		500	-	-	-	-	197	-	(100.0%)
Budget & Treasury Office		-	-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	676	-	(100.0%)
Community & Social Services		-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	676	-	(100.0%)
Public Safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and Environmental Services		4 000	1 324	33.1%	1 324	33.1%	8 809	4 404.3%	(85.0%)
Planning and Development		4 000	1 324	33.1%	1 324	33.1%	8 809	-	(85.0%)
Road Transport		-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-
Trading Services		89 384	8 837	9.9%	8 837	9.9%	9 710	13.5%	(9.0%)
Electricity		10 075	193	1.9%	193	1.9%	7 640	36.4%	(97.5%)
Water		45 209	1 163	2.4%	1 163	2.4%	477	9%	144.1%
Waste Water Management		30 000	7 481	24.9%	7 481	24.9%	1 593	-	369.7%
Waste Management		100	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	641 546	235 385	36.7%	235 385	36.7%	210 736	33.8%	11.7%
Property rates, penalties and collection charges	87 945	21 425	24.4%	21 425	24.4%	32 787	36.4%	(34.7%)
Service charges	281 453	84 435	30.0%	84 435	30.0%	68 543	23.7%	23.2%
Other revenue	21 009	15 402	73.3%	15 402	73.3%	16 806	48.7%	(7.3%)
Government - operating	161 319	67 026	41.5%	67 026	41.5%	58 701	41.6%	14.2%
Government - capital	88 284	47 087	53.3%	47 087	53.3%	34 099	47.3%	38.1%
Interest	1 536	10	7%	10	7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(671 761)	(136 735)	20.4%	(136 735)	20.4%	(135 655)	21.6%	8%
Suppliers and employees	(671 738)	(134 927)	20.1%	(134 927)	20.1%	(135 453)	21.6%	(4%)
Finance charges	(23)	-	-	-	-	(6)	1.2%	(100.0%)
Transfers and grants	-	(1 808)	-	(1 808)	-	(196)	-	821.4%
Net Cash from/(used) Operating Activities	(30 216)	98 650	(326.5%)	98 650	(326.5%)	75 081	(1 525.0%)	31.4%
Cash Flow from Investing Activities								
Receipts	16 000	0	-	0	-	-	-	(100.0%)
Proceeds on disposal of PPE	15 000	0	-	0	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 000	-	-	-	-	-	-	-
Payments	(90 284)	(16 824)	18.6%	(16 824)	18.6%	(16 636)	21.0%	1.1%
Capital assets	(90 284)	(16 824)	18.6%	(16 824)	18.6%	(16 636)	21.0%	1.1%
Net Cash from/(used) Investing Activities	(74 284)	(16 824)	22.6%	(16 824)	22.6%	(16 636)	26.0%	1.1%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(324)	-	-	-	-	(77)	2.5%	(100.0%)
Repayment of borrowing	(324)	-	-	-	-	(77)	2.5%	(100.0%)
Net Cash from/(used) Financing Activities	(324)	-	-	-	-	(77)	2.5%	(100.0%)
Net Increase/(Decrease) in cash held	(104 823)	81 825	(78.1%)	81 825	(78.1%)	58 369	(81.0%)	40.2%
Cash/cash equivalents at the year begin	-	2 442	-	2 442	-	2 176	(2.6%)	12.2%
Cash/cash equivalents at the year end	(104 823)	84 268	(80.4%)	84 268	(80.4%)	60 546	(40.2%)	39.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts i/o Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 364	5.8%	4 210	3.8%	7 297	6.6%	92 549	83.8%	110 421	19.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 032	16.3%	4 904	5.6%	1 814	2.1%	64 664	74.0%	87 414	15.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 861	10.1%	3 746	4.8%	2 748	3.5%	63 775	81.6%	78 129	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 689	4.7%	1 433	2.5%	1 135	2.0%	51 616	90.8%	56 873	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 483	4.3%	1 498	2.6%	975	1.7%	52 577	91.4%	57 533	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Areas Debtor Accounts	2 480	1.7%	2 404	1.7%	2 376	1.7%	134 571	94.9%	141 831	24.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 850	4.0%	2 021	4.3%	560	1.2%	42 230	90.5%	46 660	8.1%	-	-	-	-
Total By Income Source	39 759	6.9%	20 216	3.5%	16 926	2.9%	501 980	86.7%	578 881	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 248	25.3%	1 673	18.8%	404	4.5%	4 553	51.3%	8 877	1.6%	-	-	-	-
Commercial	19 717	16.9%	5 444	4.7%	3 436	3.0%	87 735	76.4%	116 334	20.1%	-	-	-	-
Households	17 793	3.9%	13 096	2.9%	13 084	2.9%	409 693	90.3%	453 669	78.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	39 759	6.9%	20 216	3.5%	16 926	2.9%	501 980	86.7%	578 881	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	24 837	19.2%	34 771	26.9%	8 035	6.2%	61 803	47.7%	129 446	16.1%
Bulk Water	2 362	5%	7 598	1.5%	7 089	1.4%	486 461	96.6%	503 511	62.4%
PAYE deductions	2 747	100.0%	-	-	-	-	-	-	2 747	3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 593	100.0%	-	-	-	-	-	-	2 593	3%
Loan repayments	25 161	36.2%	2 958	4.3%	1 928	2.8%	39 533	56.8%	69 580	8.6%
Trade Creditors	426	100.0%	-	-	-	-	-	-	426	1%
Auditor-General	4 193	4.3%	-	-	-	-	93 957	96.7%	98 150	12.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	62 520	7.7%	45 327	5.6%	17 052	2.1%	681 754	84.5%	806 452	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited

Part 3: Cash Receipts and Payments

Part 3: Cash Receipts and Payments	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	375 573	151 624	40.4%	151 624	40.4%	148 045	39.7%	2.4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	2 346	1 702	72.6%	1 702	72.6%	356	30.4%	378.7%
Government - operating	348 586	145 192	41.7%	145 192	41.7%	143 071	41.5%	1.5%
Government - capital	2 180	1 527	70.0%	1 527	70.0%	-	-	(100.0%)
Interest	22 459	3 203	14.3%	3 203	14.3%	4 618	18.1%	(30.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	(340 467)	(65 437)	19.2%	(65 437)	19.2%	(102 426)	28.4%	(36.1%)
Suppliers and employees	(192 345)	(49 821)	25.9%	(49 821)	25.9%	(76 767)	31.1%	(35.1%)
Finance charges	(968)	(310)	32.0%	(310)	32.0%	(3)	3%	9 081.4%
Transfers and grants	(147 154)	(15 306)	10.4%	(15 306)	10.4%	(25 656)	22.9%	(40.3%)
Net Cash from/(used) Operating Activities	35 106	86 187	245.5%	86 187	245.5%	45 619	347.6%	88.9%
Cash Flow from Investing Activities								
Receipts	(4 120)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(4 120)	-	-	-	-	-	-	-
Payments	(33 248)	(4 110)	12.4%	(4 110)	12.4%	(9 218)	31.4%	(55.4%)
Capital assets	(33 248)	(4 110)	12.4%	(4 110)	12.4%	(9 218)	31.4%	(55.4%)
Net Cash from/(used) Investing Activities	(37 368)	(4 110)	11.0%	(4 110)	11.0%	(9 218)	27.6%	(55.4%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(3 085)	(1 634)	53.0%	(1 634)	53.0%	(1 385)	41.9%	18.0%
Repayment of borrowing	(3 085)	(1 634)	53.0%	(1 634)	53.0%	(1 385)	41.9%	18.0%
Net Cash from/(used) Financing Activities	(3 085)	(1 634)	53.0%	(1 634)	53.0%	(1 385)	41.9%	18.0%
Net Increase/(Decrease) in cash held	(5 347)	80 444	(1 504.6%)	80 444	(1 504.6%)	35 016	(148.7%)	129.7%
Cash/cash equivalents at the year begin	377 706	406 446	106.1%	406 446	106.1%	455 442	111.4%	(10.3%)
Cash/cash equivalents at the year end	372 359	486 890	131.3%	488 889	131.3%	490 458	127.3%	(3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	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	(45)	100.0%	-	-	-	-	-	-	(45)	(5%)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 656	99.5%	-	-	-	-	52	5%	9 708	100.5%	-	-	-	-
Total By Income Source	9 611	99.5%	-	-	-	-	52	.5%	9 663	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 750	100.0%	-	-	-	-	-	-	6 750	69.9%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 861	98.2%	-	-	-	-	52	1.8%	2 913	30.1%	-	-	-	-
Total By Customer Group	9 611	99.5%	-	-	-	-	52	.5%	9 663	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	2 046	100.0%	-	-	-	-	-	-	2 046	6.9%
Trade Creditors	27 111	100.0%	-	-	-	-	-	-	27 111	91.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	585	100.0%	-	-	-	-	-	-	585	2.0%
Total	29 742	100.0%	-	-	-	-	-	-	29 742	100.0%

Contact Details

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

Source Local Government Database

1 All figures in this report are unaudited

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19	
	Budget		First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands									
Capital Revenue and Expenditure									
Source of Finance	279 363	34 031	12.2%	34 031	12.2%	30 830	11.9%	10.4%	
National Government	236 451	33 986	14.4%	33 986	14.4%	29 656	12.8%	14.6%	
Provincial Government	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	
Transfers recognised - capital	236 451	33 986	14.4%	33 986	14.4%	29 656	12.8%	14.6%	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	42 912	45	1%	45	1%	1 174	4.2%	(96.2%)	
Public contributions and donations	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	279 363	34 031	12.2%	34 031	12.2%	30 830	11.9%	10.4%	
Governance and Administration	12 860	45	3%	45	3%	11	3%	301.7%	
Executive & Council	1 200	-	-	-	-	-	-	-	
Budget & Treasury Office	11 660	45	4%	45	4%	11	3%	301.7%	
Corporate Services	-	-	-	-	-	-	-	-	
Community and Public Safety	31 424	6 258	19.9%	6 258	19.9%	5 752	19.7%	8.8%	
Community & Social Services	24 069	1 301	5.4%	1 301	5.4%	3 910	19.5%	(66.7%)	
Sport And Recreation	7 290	4 956	68.0%	4 956	68.0%	1 842	20.3%	169.1%	
Public Safety	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	
Health	65	-	-	-	-	-	-	-	
Economic and Environmental Services	116 013	20 689	17.8%	20 689	17.8%	2 713	5.7%	862.5%	
Planning and Development	1 050	-	-	-	-	-	-	-	
Road Transport	114 823	20 689	18.0%	20 689	18.0%	2 713	5.9%	662.5%	
Environmental Protection	140	-	-	-	-	-	-	-	
Trading Services	119 065	7 039	5.9%	7 039	5.9%	22 354	12.5%	(68.5%)	
Electricity	8 400	-	-	-	-	-	-	(100.0%)	
Water	107 195	7 039	6.6%	7 039	6.6%	20 829	13.7%	(66.2%)	
Waste Water Management	-	-	-	-	-	-	-	-	
Waste Management	3 470	-	-	-	-	943	4.2%	(100.0%)	
Other	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	1 096 156	436 185	39.8%	436 185	39.8%	424 111	41.8%	2.8%
Property rates, penalties and collection charges	114 170	17 737	15.5%	17 737	15.5%	31 744	33.4%	(44.1%)
Service charges	134 277	30 404	22.6%	30 404	22.6%	27 047	25.6%	12.4%
Other revenue	37 509	42 850	114.2%	42 850	114.2%	46 461	156.4%	(7.8%)
Government - operating	551 431	218 448	39.6%	218 448	39.6%	204 804	37.3%	6.7%
Government - capital	236 891	126 273	53.3%	126 273	53.3%	113 543	49.2%	11.2%
Interest	21 878	473	2.2%	473	2.2%	512	10.3%	(7.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	(760 111)	(228 144)	30.0%	(228 144)	30.0%	(242 493)	32.8%	(5.9%)
Suppliers and employees	(741 536)	(227 869)	30.7%	(227 869)	30.7%	(242 401)	32.9%	(6.0%)
Finance charges	(1 915)	(61)	3.2%	(61)	3.2%	(93)	13.5%	(33.9%)
Transfers and grants	(16 660)	(214)	1.3%	(214)	1.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	336 045	208 041	61.9%	208 041	61.9%	181 618	65.5%	14.5%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(279 363)	(39 055)	14.0%	(39 055)	14.0%	(20 868)	8.1%	87.2%
Capital assets	(279 363)	(39 055)	14.0%	(39 055)	14.0%	(20 868)	8.1%	87.2%
Net Cash from/(used) Investing Activities	(279 363)	(39 055)	14.0%	(39 055)	14.0%	(20 868)	8.1%	87.2%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	56 682	168 986	298.1%	168 986	298.1%	160 749	912.1%	5.1%
Cash/cash equivalents at the year begin	120 568	227 325	188.4%	227 325	188.4%	118 558	139.5%	91.7%
Cash/cash equivalents at the year end	177 351	396 310	223.5%	396 310	223.5%	279 308	272.2%	41.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 936	25.4%	466	7.1%	267	4.1%	3 923	59.5%	6 592	7.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 865	58.0%	546	8.0%	458	3.9%	3 578	30.2%	11 866	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 038	13.2%	3 666	7.3%	3 218	5.0%	39 085	73.4%	53 238	61.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	408	25.2%	133	8.2%	91	5.6%	965	61.0%	1 620	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	534	32.4%	188	11.4%	125	7.6%	803	48.7%	1 650	1.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	403	5.3%	384	5.0%	363	4.7%	6 505	85.0%	7 655	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	357	8.9%	241	6.0%	207	5.2%	3 216	80.0%	4 021	4.6%	-	-	-	-
Total By Income Source	17 561	20.3%	6 254	7.2%	4 729	5.5%	58 099	67.1%	86 643	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 149	22.7%	3 565	8.0%	2 642	5.9%	28 408	63.5%	44 764	51.7%	-	-	-	-
Commercial	665	5.3%	474	3.8%	426	3.4%	11 086	87.6%	12 651	14.6%	-	-	-	-
Households	1 490	12.6%	868	7.4%	793	6.8%	8 504	73.0%	11 655	13.5%	-	-	-	-
Other	5 256	29.9%	1 347	7.7%	867	4.9%	10 101	57.5%	17 572	20.3%	-	-	-	-
Total By Customer Group	17 561	20.3%	6 254	7.2%	4 729	5.5%	58 099	67.1%	86 643	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 333	100.0%	-	-	-	-	-	-	4 333	13.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 596	100.0%	-	-	-	-	-	-	3 596	11.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 677	76.4%	9	-	5 729	23.5%	16	1%	24 432	75.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	26 605	82.2%	9	-	5 729	17.7%	16	.1%	32 360	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	84 431	12 362	14.6%	12 362	14.6%	1 945	4.0%	535.5%
National Government	68 331	7 297	10.7%	7 297	10.7%	1 945	4.3%	275.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 331	7 297	10.7%	7 297	10.7%	1 945	4.3%	275.1%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	16 100	-	-	-	-	-	-	-
Public contributions and donations	-	5 065	-	5 065	-	-	-	(100.0%)
Capital Expenditure Standard Classification	84 431	12 362	14.6%	12 362	14.6%	1 945	4.0%	535.5%
Governance and Administration	1 000	-	-	-	-	-	-	-
Executive & Council	900	-	-	-	-	-	-	-
Budget & Treasury Office	100	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	9 100	-	-	-	-	15	.6%	(100.0%)
Community & Social Services	9 100	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	15	.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 000	-	-	-	-	-	-	-
Planning and Development	3 000	-	-	-	-	-	-	-
Road Transport	3 000	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	67 033	12 362	18.4%	12 362	18.4%	1 931	4.7%	540.3%
Electricity	12 375	5 065	40.9%	5 065	40.9%	536	3.0%	845.1%
Water	30 000	4 726	15.8%	4 726	15.8%	-	-	(100.0%)
Waste Water Management	24 658	2 569	10.4%	2 569	10.4%	1 395	12.2%	84.2%
Waste Management	-	-	-	-	-	-	-	-
Other	1 298	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	First Quarter Actual Expenditure	First Quarter Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	350 331	189 758	54.2%	189 758	54.2%	80 757	29.8%	135.0%
Property rates, penalties and collection charges	26 356	29 246	111.0%	29 246	111.0%	5 007	20.2%	484.1%
Service charges	114 728	77 344	67.4%	77 344	67.4%	12 388	18.1%	524.3%
Other revenue	14 014	6 165	44.0%	6 165	44.0%	3 069	23.3%	100.9%
Government - operating	107 531	46 384	43.1%	46 384	43.1%	42 270	42.4%	9.7%
Government - capital	68 331	22 799	33.4%	22 799	33.4%	17 592	36.0%	29.6%
Interest	19 370	7 620	40.4%	7 620	40.4%	430	2.4%	1 717.2%
Dividends	-	-	-	-	-	-	-	-
Payments	(201 943)	(62 847)	21.5%	(62 847)	21.5%	(42 066)	18.6%	49.4%
Suppliers and employees	(233 210)	(62 847)	26.9%	(62 847)	26.9%	(41 353)	18.8%	52.0%
Finance charges	(52 000)	-	-	-	-	-	-	-
Transfers and grants	(6 733)	-	-	-	-	(713)	11.3%	(100.0%)
Net Cash from/(used) Operating Activities	58 388	126 912	217.4%	126 912	217.4%	38 691	85.8%	228.0%
Cash Flow from Investing Activities								
Receipts	1 500	-	-	-	-	125	-	(100.0%)
Proceeds on disposal of PPE	1 500	-	-	-	-	125	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(84 331)	(12 362)	14.7%	(12 362)	14.7%	(1 945)	4.3%	535.5%
Capital assets	(84 331)	(12 362)	14.7%	(12 362)	14.7%	(1 945)	4.3%	535.5%
Net Cash from/(used) Investing Activities	(82 831)	(12 362)	14.9%	(12 362)	14.9%	(1 820)	4.1%	579.1%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(24 443)	114 549	(468.6%)	114 549	(468.6%)	36 870	23 782.3%	210.7%
Cash/cash equivalents at the year begin	91 813	-	-	-	-	84 728	102.2%	(100.0%)
Cash/cash equivalents at the year end	67 370	114 549	170.0%	114 549	170.0%	121 598	146.4%	(5.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 541	2.6%	1 862	1.7%	1 624	1.6%	92 798	94.1%	96 625	20.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 703	9.2%	1 151	3.9%	973	3.3%	24 424	83.5%	29 251	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 121	2.6%	1 608	2.0%	11 037	13.5%	67 066	82.0%	81 833	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 228	2.4%	1 058	2.0%	990	1.9%	48 826	93.7%	52 102	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	736	2.6%	611	2.1%	567	2.0%	26 610	93.3%	28 524	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 681	2.2%	2 619	2.1%	2 625	2.1%	115 847	93.6%	123 773	25.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 989	2.5%	2 282	2.9%	1 889	2.4%	73 129	92.2%	79 289	16.1%	-	-	-	-
Total By Income Source	13 999	2.8%	10 992	2.2%	19 706	4.0%	448 700	90.9%	493 397	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	118	4%	924	2.8%	7 391	22.8%	23 983	74.0%	32 415	6.6%	-	-	-	-
Commercial	974	4.0%	561	2.3%	799	3.3%	21 741	90.3%	24 075	4.9%	-	-	-	-
Households	11 420	2.9%	8 713	2.2%	9 209	2.3%	369 761	92.6%	399 102	80.5%	-	-	-	-
Other	1 147	3.9%	794	2.1%	2 308	6.1%	33 215	87.9%	37 804	7.7%	-	-	-	-
Total By Customer Group	13 999	2.8%	10 992	2.2%	19 706	4.0%	448 700	90.9%	493 397	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure												
	2018/19						2017/18					
	Budget		First Quarter		Year to Date		First Quarter		Year to Date		Q1 of 2017/18 to Q1 of 2018/19	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation					
R thousands												
Operating Revenue and Expenditure												
Operating Revenue	1 486 348	418 368	28.1%	418 368	28.1%	451 048	33.2%	7.2%				
Property rates	353 052	89 576	25.4%	89 576	25.4%	83 002	25.6%	7.9%				
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-				
Service charges - electricity revenue	572 991	170 695	29.8%	170 695	29.8%	101 823	19.0%	67.6%				
Service charges - water revenue	89 185	22 229	24.9%	22 229	24.9%	22 148	26.6%	4%				
Service charges - sanitation revenue	64 440	16 866	26.2%	16 866	26.2%	16 996	28.7%	8%				
Service charges - refuse revenue	72 621	18 237	25.1%	18 237	25.1%	19 605	29.4%	7.3%				
Service charges - other	-	56	-	56	-	53 438	8 733.2%	99.9%				
Rental of facilities and equipment	2 011	617	30.7%	617	30.7%	1 558	11.0%	56.1%				
Interest earned - external investments	35 071	914	2.6%	914	2.6%	4 752	15.4%	80.6%				
Interest earned - outstanding debtors	3 414	1 027	30.1%	1 027	30.1%	4 987	158.2%	79.4%				
Dividends received	-	-	-	-	-	-	-	-				
Fines	21 601	1 243	5.8%	1 243	5.8%	1 481	12.7%	16.1%				
Licences and permits	9 046	1 803	19.9%	1 803	19.9%	1 958	22.7%	7.9%				
Agency services	20 332	10 555	51.9%	10 555	51.9%	-	-	100.0%				
Transfers recognised - operational	186 877	75 615	40.5%	75 615	40.5%	130 870	80.4%	42.2%				
Other own revenue	55 706	8 935	16.0%	8 935	16.0%	8 387	14.3%	6.5%				
Gains on disposal of PPE	-	-	-	-	-	-	-	-				
Operating Expenditure	1 556 717	325 626	20.9%	325 626	20.9%	289 482	20.4%	12.5%				
Employee related costs	545 556	123 664	22.7%	123 664	22.7%	113 613	23.4%	8.8%				
Remuneration of councillors	23 153	5 423	23.4%	5 423	23.4%	4 915	23.1%	10.3%				
Debt impairment	20 134	-	-	-	-	-	-	-				
Depreciation and asset impairment	162 802	40 650	25.0%	40 650	25.0%	40 974	25.1%	1.6%				
Fines charges	19 152	2	-	2	-	-	-	100.0%				
Buy purchases	456 548	112 378	24.6%	112 378	24.6%	98 002	23.0%	14.7%				
Other Materials	43 420	-	-	-	-	407	-	100.0%				
Contracted services	193 502	22 691	11.7%	22 691	11.7%	16 116	10.6%	40.8%				
Transfers and grants	1 910	345	18.1%	345	18.1%	180	9.0%	91.7%				
Other expenditure	90 760	20 472	22.6%	20 472	22.6%	15 276	11.5%	34.0%				
Loss on disposal of PPE	-	-	-	-	-	-	-	-				
Surplus/(Deficit)	(70 370)	92 742		92 742		161 566						
Transfers recognised - capital	66 204	17 495	25.7%	17 495	25.7%	14 458	27.6%	21.0%				
Contributions recognised - capital	-	-	-	-	-	-	-	-				
Contributed assets	20 000	-	-	-	-	-	-	-				
Surplus/(Deficit) after capital transfers and contributions	17 834	110 238		110 238		176 023						
Taxation	-	-	-	-	-	-	-	-				
Surplus/(Deficit) after taxation	17 834	110 238		110 238		176 023						
Attributable to minorities	-	-	-	-	-	-	-	-				
Surplus/(Deficit) attributable to municipality	17 834	110 238		110 238		176 023						
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-				
Surplus/(Deficit) for the year	17 834	110 238		110 238		176 023						

Part 2: Capital Revenue and Expenditure

	Budget	2018/19				2017/18		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2017/18 to Q1 of 2018/19
R thousands								
Capital Revenue and Expenditure								
Source of Finance	374 410	30 356	8.1%	30 356	8.1%	26 136	9.3%	16.1%
National Government	65 934	14 732	22.3%	14 732	22.3%	14 458	27.6%	1.9%
Provincial Government	2 270	-	-	-	-	-	-	-
District Municipality	20 000	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	88 204	14 732	16.7%	14 732	16.7%	14 458	27.6%	1.9%
Borrowing	153 224	9 319	6.1%	9 319	6.1%	5 004	3.7%	86.2%
Internally generated funds	132 961	6 306	4.7%	6 306	4.7%	6 685	7.0%	(6.4%)
Public contributions and donations	-	-	-	-	-	9	-	(100.0%)
Capital Expenditure Standard Classification	374 410	30 356	8.1%	30 356	8.1%	26 136	9.3%	16.1%
Governance and Administration	80 870	663	.8%	663	.8%	723	3.5%	(8.2%)
Executive & Council	700	-	-	-	-	-	-	-
Budget & Treasury Office	79 841	-	-	-	-	-	-	(100.0%)
Corporate Services	330	603	201.3%	603	201.3%	714	267.6%	71.1%
Community and Public Safety	37 278	5 572	14.9%	5 572	14.9%	2 695	8.5%	106.7%
Community & Social Services	16 800	3 900	20.7%	3 900	20.7%	2 531	17.5%	54.1%
Sport And Recreation	14 075	1 315	9.3%	1 315	9.3%	140	1.0%	841.6%
Public Safety	2 655	353	13.3%	353	13.3%	25	.8%	1 317.7%
Housing	743	-	-	-	-	-	-	-
Health	1 005	4	.4%	4	.4%	-	-	(100.0%)
Economic and Environmental Services	59 797	13 045	21.8%	13 045	21.8%	16 756	22.8%	(22.1%)
Planning and Development	7	8	113.6%	8	113.6%	41	17.5%	(80.5%)
Road Transport	59 790	13 037	21.8%	13 037	21.8%	16 715	22.8%	(22.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	195 328	11 075	5.7%	11 075	5.7%	5 962	3.8%	85.8%
Electricity	77 322	2 256	2.9%	2 256	2.9%	67	.1%	3 264.6%
Water	44 243	5 513	12.5%	5 513	12.5%	231	.9%	2 262.7%
Waste Water Management	50 027	2 590	5.2%	2 590	5.2%	4 139	7.7%	(37.4%)
Waste Management	23 735	716	3.0%	716	3.0%	1 525	12.1%	(53.0%)
Other	1 137	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	1 543 143	443 413	28.7%	443 413	28.7%	397 365	28.2%	11.6%
Property rates, penalties and collection charges	349 557	148 124	42.4%	148 124	42.4%	83 002	25.8%	78.5%
Service charges	791 324	169 738	21.4%	169 738	21.4%	210 944	28.3%	(19.5%)
Other revenue	112 110	99 098	88.4%	99 098	88.4%	16 292	17.5%	508.3%
Government - operating	186 877	5 384	2.9%	5 384	2.9%	67 099	41.2%	(52.0%)
Government - capital	68 204	21 234	31.1%	21 234	31.1%	10 415	19.9%	103.9%
Interest	35 071	(553)	(1.6%)	(553)	(1.6%)	9 613	28.3%	(105.8%)
Dividends	-	388	-	388	-	-	-	(100.0%)
Payments	(1 373 982)	(370 341)	27.0%	(370 341)	27.0%	(266 244)	21.4%	39.1%
Suppliers and employees	(1 352 939)	(365 667)	27.0%	(365 667)	27.0%	(266 064)	21.6%	37.4%
Finance charges	(19 132)	(27)	1%	(27)	1%	-	-	(100.0%)
Transfers and grants	(1 910)	(4 646)	243.3%	(4 646)	243.3%	(180)	9.0%	2 481.4%
Net Cash from/(used) Operating Activities	169 161	73 072	43.2%	73 072	43.2%	131 121	78.1%	(44.3%)
Cash Flow from Investing Activities								
Receipts	54 000	-	-	-	-	216 000	1 203.7%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	54 000	-	-	-	-	216 000	1 200.0%	(100.0%)
Payments	(374 410)	(30 356)	8.1%	(30 356)	8.1%	(26 136)	9.3%	16.1%
Capital assets	(374 410)	(30 356)	8.1%	(30 356)	8.1%	(26 136)	9.3%	16.1%
Net Cash from/(used) Investing Activities	(320 410)	(30 356)	9.5%	(30 356)	9.5%	189 864	(71.9%)	(116.0%)
Cash Flow from Financing Activities								
Receipts	160 746	261	.2%	261	.2%	788	.6%	(66.9%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	153 224	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7 522	261	3.5%	261	3.5%	788	13.7%	(66.9%)
Payments	(16 428)	-	-	-	-	-	-	-
Repayment of borrowing	(16 428)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	144 318	261	.2%	261	.2%	788	.6%	(66.9%)
Net Increase/(Decrease) in cash held	(6 930)	42 977	(620.2%)	42 977	(620.2%)	321 773	983.8%	(86.6%)
Cash/cash equivalents at the year begin	83 902	65 952	78.7%	65 952	78.7%	84 129	356.0%	(21.6%)
Cash/cash equivalents at the year end	76 972	108 969	141.6%	108 969	141.6%	405 902	722.2%	(73.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	230	2.0%	5 395	46.3%	662	5.7%	5 353	46.0%	11 640	13.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(304)	(1.2%)	22 780	91.2%	1 323	5.3%	1 171	4.7%	24 969	28.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	636	1.6%	18 736	48.0%	2 690	6.9%	16 961	43.5%	39 022	44.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	107	1.5%	3 547	51.0%	364	5.7%	2 913	41.8%	6 962	7.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(78)	(1.1%)	3 842	56.2%	493	7.2%	2 584	37.8%	6 840	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	4.6%	30	69.8%	3	7.4%	8	18.2%	43	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	347	6.0%	303	5.3%	5 096	88.7%	5 748	6.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	2 127	(26.5%)	3 320	(44.5%)	(15 642)	209.8%	2 741	(36.8%)	(7 454)	(8.5%)	-	-	-	-
Total By Income Source	2 720	3.1%	57 996	66.1%	(9 774)	(11.1%)	36 828	42.0%	87 771	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(0)	-	1 434	17.6%	1 372	16.6%	5 365	65.7%	6 172	9.3%	-	-	-	-
Commercial	1 941	4.2%	33 066	70.8%	1 525	3.3%	10 152	21.7%	46 583	53.2%	-	-	-	-
Households	(1 028)	(3.8%)	22 142	81.8%	(14 159)	(52.2%)	20 086	74.2%	27 061	30.8%	-	-	-	-
Other	1 808	30.9%	1 353	23.1%	1 468	25.1%	1 226	20.9%	5 855	6.7%	-	-	-	-
Total By Customer Group	2 720	3.1%	57 996	66.1%	(9 774)	(11.1%)	36 828	42.0%	87 770	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	59 789	100.0%	-	-	-	-	-	-	59 789	37.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7 610	100.0%	-	-	-	-	-	-	7 610	4.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	91 303	100.0%	-	-	-	-	-	-	91 303	57.4%
Auditor-General	316	100.0%	-	-	-	-	-	-	316	2%
Other	109	100.0%	-	-	-	-	-	-	109	1%
Total	159 126	100.0%	-	-	-	-	-	-	159 126	100.0%

Contact Details

Municipal Manager	Mr Bhaki Khensha	013 249 7263
Financial Manager	Ms Elmar Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	First Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	614 939	184 885	30.1%	184 885	30.1%	207 986	38.3%	(11.1%)
Property rates	135 595	51 606	38.1%	51 606	38.1%	90 913	92.7%	(43.2%)
Property rates - penalties and collection charges	-	-	-	-	-	(172)	-	(100.0%)
Service charges - electricity revenue	190 757	35 360	18.5%	35 360	18.5%	37 683	20.6%	(6.2%)
Service charges - water revenue	42 065	15 530	36.9%	15 530	36.9%	9 102	18.2%	70.6%
Service charges - sanitation revenue	18 411	6 758	36.7%	6 758	36.7%	3 675	22.3%	83.9%
Service charges - refuse revenue	18 411	7 516	40.8%	7 516	40.8%	4 511	20.6%	66.6%
Service charges - other	42	877	2 087.6%	877	2 087.6%	-	-	(100.0%)
Rental of facilities and equipment	1 719	669	38.9%	669	38.9%	815	-	(17.9%)
Interest earned - external investments	4 706	601	12.8%	601	12.8%	250	-	140.4%
Interest earned - outstanding debtors	19 281	5 547	28.8%	5 547	28.8%	3 097	-	79.1%
Dividends received	-	-	-	-	-	1 530	-	(100.0%)
Fines	1 770	199	11.2%	199	11.2%	340	-	(41.5%)
Licences and permits	-	-	-	-	-	25	-	(100.0%)
Agency services	-	-	-	-	-	18	-	(100.0%)
Transfers recognised - operational	136 773	57 960	42.4%	57 960	42.4%	52 309	-	10.8%
Other own revenue	45 410	2 262	5.0%	2 262	5.0%	3 581	2.0%	(36.8%)
Gains on disposal of PPE	-	-	-	-	-	309	-	(100.0%)
Operating Expenditure	586 075	128 814	22.0%	128 814	22.0%	158 813	23.5%	(18.9%)
Employee related costs	193 636	45 820	23.7%	45 820	23.7%	45 460	26.9%	8%
Remuneration of councillors	10 801	2 567	23.8%	2 567	23.8%	2 396	24.5%	7.1%
Debt impairment	3 500	291	8.3%	291	8.3%	-	-	(100.0%)
Depreciation and asset impairment	37 211	-	-	-	-	103	3%	(100.0%)
Finance charges	10 200	5 768	56.5%	5 768	56.5%	2 585	35.9%	123.1%
Bulk purchases	172 243	42 133	24.5%	42 133	24.5%	57 906	39.1%	(27.2%)
Other Materials	-	-	-	-	-	-	-	-
Contracted services	78 409	10 469	13.4%	10 469	13.4%	17 271	24.6%	(39.4%)
Transfers and grants	14 232	3 525	24.8%	3 525	24.8%	5 637	74.7%	(63.4%)
Other expenditure	65 843	18 242	27.7%	18 242	27.7%	23 454	10.6%	(22.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	28 864	56 071		56 071		49 173		
Transfers recognised - capital	84 392	-	-	-	-	1 000	9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	113 256	56 071		56 071		50 173		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	113 256	56 071		56 071		50 173		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	113 256	56 071		56 071		50 173		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	113 256	56 071		56 071		50 173		

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	First Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	112 153	9 504	8.5%	9 504	8.5%	13 462	12.0%	(29.4%)
National Government	81 619	2 550	3.1%	2 550	3.1%	13 462	12.3%	(81.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 619	2 550	3.1%	2 550	3.1%	13 462	12.3%	(81.1%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	30 534	6 955	22.8%	6 955	22.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	112 153	9 504	8.5%	9 504	8.5%	13 462	12.0%	(29.4%)
Governance and Administration	4 429	6 955	157.0%	6 955	157.0%	-	-	(100.0%)
Executive & Council	-	6 955	-	6 955	-	-	-	(100.0%)
Budget & Treasury Office	4 429	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	28 451	-	-	-	-	-	-	-
Community & Social Services	6 951	-	-	-	-	-	-	-
Sport And Recreation	19 276	-	-	-	-	-	-	-
Public Safety	2 224	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 320	-	-	-	-	3 989	15.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	49 320	-	-	-	-	3 989	16.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	29 954	2 550	8.5%	2 550	8.5%	9 473	11.6%	(73.1%)
Electricity	4 935	1 612	32.7%	1 612	32.7%	369	1.1%	336.4%
Water	16 000	411	2.6%	411	2.6%	9 103	21.6%	(95.5%)
Waste Water Management	4 260	-	-	-	-	-	-	-
Waste Management	7 759	527	11.1%	527	11.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part 3: Cash Receipts and Payments	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	639 802	82 712	12.9%	82 712	12.9%	149 387	22.8%	(44.6%)
Property rates, penalties and collection charges	103 051	18 070	17.5%	18 070	17.5%	12 627	13.1%	43.1%
Service charges	232 711	53 353	22.9%	53 353	22.9%	47 643	17.2%	12.0%
Other revenue	58 887	6 290	10.7%	6 290	10.7%	9 084	38.6%	(30.8%)
Government - operating	136 773	2 699	2.0%	2 699	2.0%	58 454	46.3%	(95.5%)
Government - capital	84 392	-	-	-	-	20 560	18.3%	(100.0%)
Interest	23 987	2 300	9.6%	2 300	9.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(567 964)	(137 182)	24.2%	(137 182)	24.2%	(155 923)	27.7%	(12.0%)
Suppliers and employees	(546 552)	(123 686)	22.6%	(123 686)	22.6%	(140 261)	25.8%	(11.8%)
Finance charges	(10 200)	(1 645)	16.1%	(1 645)	16.1%	(3 293)	45.7%	(50.0%)
Transfers and grants	(11 232)	(11 851)	105.5%	(11 851)	105.5%	(12 369)	95.9%	(4.2%)
Net Cash from/(used) Operating Activities	71 818	(54 471)	(75.8%)	(54 471)	(75.8%)	(6 535)	(7.1%)	733.5%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(112 132)	(13 427)	12.0%	(13 427)	12.0%	(491)	4%	2 635.7%
Capital assets	(112 132)	(13 427)	12.0%	(13 427)	12.0%	(491)	4%	2 635.7%
Net Cash from/(used) Investing Activities	(112 132)	(13 427)	12.0%	(13 427)	12.0%	(491)	4%	2 635.7%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(40 314)	(67 898)	168.4%	(67 898)	168.4%	(7 026)	35.2%	866.4%
Cash/cash equivalents at the year begin	42 799	68 586	160.3%	68 586	160.3%	23 303	52.1%	194.3%
Cash/cash equivalents at the year end	2 485	688	27.7%	688	27.7%	16 277	65.7%	(95.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	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														
Organ of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 378	1.8%	20 764	4.0%	22 311	4.3%	461 809	89.8%	514 262	94.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	3 896	21.4%	6 869	37.9%	838	4.6%	6 568	36.1%	18 200	3.4%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	115	1.1%	-	-	-	-	10 160	96.9%	10 275	1.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	13 388	2.9%	27 663	5.1%	23 150	4.3%	478 537	88.2%	542 738	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited

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

Part1: Operating Revenue and Expenditure

R thousands	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	702 226	176 463	25.1%	176 463	25.1%	251 517	41.2%	(28.8%)
Property rates	44 492	-	-	-	-	10 306	21.6%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	118 011	2 252	1.9%	2 252	1.9%	22 308	19.9%	(89.9%)
Service charges - sanitation revenue	2 813	3 939	140.0%	3 939	140.0%	621	29.7%	533.8%
Service charges - refuse revenue	34 280	2 161	6.3%	2 161	6.3%	6 138	25.2%	(73.4%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	498	12	2.5%	12	2.5%	107	24.1%	(88.4%)
Interest earned - external investments	10 948	-	-	-	-	1 877	26.2%	(100.0%)
Interest earned - outstanding debtors	31 845	3 585	11.3%	3 585	11.3%	28 959	95.6%	(87.6%)
Dividends received	-	-	-	-	-	-	-	-
Fines	79 700	63	1%	63	1%	116	5.5%	(46.0%)
Licences and permits	3 151	2 722	86.4%	2 722	86.4%	7 151	142.9%	(61.9%)
Agency services	1 158	-	-	-	-	-	-	-
Transfers recognised - operational	373 949	151 730	40.6%	151 730	40.6%	160 904	43.8%	(5.7%)
Other own revenue	1 380	9 999	724.7%	9 999	724.7%	11 025	602.2%	(9.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	926 344	4 641	.5%	4 641	.5%	76 727	9.5%	(94.0%)
Employee related costs	137 248	-	-	-	-	27 357	22.0%	(100.0%)
Remuneration of councillors	26 242	-	-	-	-	5 319	21.9%	(100.0%)
Debt impairment	225 569	-	-	-	-	-	-	-
Depreciation and asset impairment	180 345	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	127 673	-	-	-	-	21 245	16.0%	(100.0%)
Other Materials	12 240	-	-	-	-	287	6.1%	(100.0%)
Contracted services	100 061	6	-	6	-	2 827	6.4%	(99.8%)
Transfers and grants	46 744	525	1.1%	525	1.1%	1 240	2.7%	(57.6%)
Other expenditure	70 202	4 110	5.9%	4 110	5.9%	18 454	18.5%	(77.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(224 118)	171 822		171 822		174 790		
Transfers recognised - capital	164 803	52 567	31.9%	52 567	31.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(59 316)	224 389		224 389		174 790		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(59 316)	224 389		224 389		174 790		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(59 316)	224 389		224 389		174 790		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(59 316)	224 389		224 389		174 790		

Part 2: Capital Revenue and Expenditure

Part 2. Capital Revenue and Expenditure	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	153 983	9 236	6.0%	9 236	6.0%	9 241	6.0%	
National Government	144 803	9 236	6.4%	9 236	6.4%	9 220	6.1%	2%
Provincial Government	-	-	-	-	-	21	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	144 803	9 236	6.4%	9 236	6.4%	9 241	6.1%	
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	9 180	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	153 983	9 236	6.0%	9 236	6.0%	9 241	6.0%	
Governance and Administration	8 580	1 385	16.1%	1 385	16.1%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	8 580	-	-	-	-	-	-	-
Corporate Services	-	1 385	-	1 385	-	-	-	(100.0%)
Community and Public Safety	5 576	310	5.6%	310	5.6%	171	34.1%	82.1%
Community & Social Services	5 576	310	5.6%	310	5.6%	171	-	82.1%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 205	1 080	17.4%	1 080	17.4%	-	-	(100.0%)
Planning and Development	-	1 080	-	1 080	-	-	-	(100.0%)
Road Transport	6 205	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	133 622	6 460	4.8%	6 460	4.8%	9 070	6.5%	(28.8%)
Electricity	12 271	73	0%	73	0%	437	43.7%	(83.3%)
Water	93 994	2 567	2.7%	2 567	2.7%	6 534	6.7%	(89.9%)
Waste Water Management	5 000	935	18.7%	935	18.7%	99	4.0%	846.1%
Waste Management	22 356	2 885	12.9%	2 885	12.9%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	608 970	217 383	35.7%	217 383	35.7%	224 807	39.6%	(3.3%)
Property rates, penalties and collection charges	3 523	80	2.3%	80	2.3%	147	8.0%	(45.3%)
Service charges	48 791	119	2%	119	2%	273	20.2%	(56.2%)
Other revenue	6 796	12 863	189.3%	12 863	189.3%	18 016	40.3%	(28.6%)
Government - operating	367 907	151 730	41.2%	151 730	41.2%	142 733	38.9%	6.3%
Government - capital	170 845	52 567	30.8%	52 567	30.8%	62 596	41.2%	(16.0%)
Interest	11 109	23	2%	23	2%	1 043	13.1%	(97.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	(461 152)	(4 641)	1.0%	(4 641)	1.0%	(70 050)	16.9%	(93.4%)
Suppliers and employees	(417 362)	(4 641)	1.1%	(4 641)	1.1%	(68 811)	18.7%	(93.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(43 763)	-	-	-	-	(1 240)	2.7%	(100.0%)
Net Cash from/(used) Operating Activities	147 818	212 742	143.9%	212 742	143.9%	154 756	100.7%	37.5%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(153 983)	(9 236)	6.0%	(9 236)	6.0%	(9 241)	6.0%	-
Capital assets	(153 983)	(9 236)	6.0%	(9 236)	6.0%	(9 241)	6.0%	-
Net Cash from/(used) Investing Activities	(153 983)	(9 236)	6.0%	(9 236)	6.0%	(9 241)	6.0%	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 165)	203 506	(3 301.2%)	203 506	(3 301.2%)	145 516	45 863.6%	39.9%
Cash/cash equivalents at the year begin	66 000	56 622	85.6%	56 622	85.6%	69 577	128.7%	(18.6%)
Cash/cash equivalents at the year end	59 835	260 127	434.7%	260 127	434.7%	215 093	395.4%	20.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited

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

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2018/19					2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	451 576	108 892	24.1%	108 892	24.1%	87 527	18.6%	24.4%
Property rates	96 766	11 385	11.6%	11 385	11.6%	78 714	107.6%	(85.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	159 714	22 165	13.9%	22 165	13.9%	-	-	(100.0%)
Service charges - water revenue	37 206	9 211	24.6%	9 211	24.6%	4 206	9.5%	119.0%
Service charges - sanitation revenue	13 452	2 362	17.5%	2 362	17.5%	1 343	10.6%	75.9%
Service charges - refuse revenue	15 469	1 491	9.6%	1 491	9.6%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 899	5	2%	5	2%	202	8.5%	(97.5%)
Interest earned - external investments	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	32 267	11 420	35.4%	11 420	35.4%	-	-	(100.0%)
Dividends received	-	-	-	-	-	3 061	-	(100.0%)
Fines	2 011	-	-	-	-	-	-	-
Licences and permits	1 833	1	-	1	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	87 187	44 884	51.5%	44 884	51.5%	-	-	(100.0%)
Other own revenue	2 731	5 969	218.5%	5 969	218.5%	0	-	7 368 869.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	443 138	38 153	8.6%	38 153	8.6%	37 592	8.1%	1.5%
Employee related costs	153 660	136	1%	136	1%	19 430	13.5%	(99.3%)
Remuneration of councillors	2 040	1	1%	1	1%	1 632	19.9%	(99.9%)
Debt impairment	35 126	849	2.4%	849	2.4%	-	-	(100.0%)
Depreciation and asset impairment	25 000	-	-	-	-	133	5%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	143 000	24 065	16.8%	24 065	16.8%	8 953	6.1%	168.8%
Other Materials	2 345	266	11.4%	266	11.4%	67	4%	299.9%
Contracted services	27 438	7 115	25.9%	7 115	25.9%	3 326	31.0%	113.9%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	54 529	5 720	10.5%	5 720	10.5%	4 061	9.9%	41.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 438	70 740		70 740		49 935		
Transfers recognised - capital	20 054	5 864	29.2%	5 864	29.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 492	76 604		76 604		49 935		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 492	76 604		76 604		49 935		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 492	76 604		76 604		49 935		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 492	76 604		76 604		49 935		

Part 2: Capital Revenue and Expenditure

	2018/19					2017/18			Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands									
Capital Revenue and Expenditure									
Source of Finance	35 362	3 438	9.7%	3 438	9.7%	0	-	#####	
National Government	32 609	3 438	10.5%	3 438	10.5%	-	-	(100.0%)	
Provincial Government	-	-	-	-	-	0	-	(100.0%)	
District Municipality	-	-	-	-	-	0	-	(100.0%)	
Other transfers and grants	-	-	-	-	-	-	-	-	
Transfers recognised - capital	32 609	3 438	10.5%	3 438	10.5%	0	-	171 900 150.0%	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	2 753	-	-	-	-	0	-	(100.0%)	
Public contributions and donations	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	35 362	3 438	9.7%	3 438	9.7%	0	-	114 600 066.7%	
Governance and Administration	197	-	-	-	-	-	-	-	
Executive & Council	118	-	-	-	-	-	-	-	
Budget & Treasury Office	79	-	-	-	-	-	-	-	
Corporate Services	-	-	-	-	-	-	-	-	
Community and Public Safety	-	360	-	360	-	-	-	(100.0%)	
Community & Social Services	-	-	-	-	-	-	-	-	
Sport And Recreation	-	360	-	360	-	-	-	(100.0%)	
Public Safety	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
Economic and Environmental Services	26 991	276	1.0%	276	1.0%	-	-	(100.0%)	
Planning and Development	-	-	-	-	-	-	-	-	
Road Transport	26 991	276	1.0%	276	1.0%	-	-	(100.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	
Trading Services	8 174	2 801	34.3%	2 801	34.3%	-	-	(100.0%)	
Electricity	5 618	-	-	-	-	-	-	-	
Water	-	-	-	-	-	-	-	-	
Waste Water Management	-	2 801	-	2 801	-	-	-	(100.0%)	
Waste Management	2 556	-	-	-	-	-	-	-	
Other	-	-	-	-	-	0	-	(100.0%)	

Part 3: Cash Receipts and Payments

Part B: Cash Receipts and Payments	2018/19						2017/18		Q1 of 2017/18 to Q1 of 2018/19
	Budget	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands									
Cash Flow from Operating Activities									
Receipts	477 842	107 217	22.4%	107 217	22.4%	42 745	9.1%	150.8%	
Property rates, penalties and collection charges	77 411	11 385	14.7%	11 385	14.7%	2 399	3.3%	374.6%	
Service charges	223 810	33 738	15.1%	33 738	15.1%	5 411	2.4%	523.5%	
Other revenue	23 198	5 951	25.7%	5 951	25.7%	7	-	88 229.9%	
Government - operating	90 063	38 571	42.8%	38 571	42.8%	34 928	30.6%	10.4%	
Government - capital	30 763	6 152	20.0%	6 152	20.0%	-	-	(100.0%)	
Interest	32 577	11 420	35.1%	11 420	35.1%	-	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	
Payments	(432 877)	(39 127)	9.0%	(39 127)	9.0%	(31 324)	7.7%	24.9%	
Suppliers and employees	(431 182)	(39 127)	9.1%	(39 127)	9.1%	(31 324)	8.6%	24.9%	
Finance charges	(1 695)	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	44 965	68 090	151.4%	68 090	151.4%	11 421	17.5%	496.2%	
Cash Flow from Investing Activities									
Receipts	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(31 772)	(1 188)	3.7%	(1 188)	3.7%	-	-	(100.0%)	
Capital assets	(31 772)	(1 188)	3.7%	(1 188)	3.7%	-	-	(100.0%)	
Net Cash from/(used) Investing Activities	(31 772)	(1 188)	3.7%	(1 188)	3.7%	-	-	(100.0%)	
Cash Flow from Financing Activities									
Receipts	-	1	-	1	-	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	1	-	1	-	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	1	-	1	-	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	13 193	66 904	507.1%	66 904	507.1%	11 421	19.2%	485.8%	
Cash/cash equivalents at the year begin	15	-	-	-	-	15 000	100.0%	(100.0%)	
Cash/cash equivalents at the year end	13 208	66 904	506.5%	66 904	506.5%	26 421	35.5%	153.2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

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

Contact Details

Municipal Manager	Mr Mvetselwa J Mahlangu	013 665 6021
Financial Manager	Ms Thokozie Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited