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Provinsiale Tesourie

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MPT 12/1/1 Ref

PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2017/18 FINANCIAL YEAR: 2ND QUARTER ENDED 31 DECEMBER 2017

- 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 second quarter ended 31 December 2017 as municipalities are still verifying the information.



STATUS OF SECTION	1 71 SU	BMISS	ION FO	R TH	QUAP	RTER E	NDED	31 DEC	EMBE	R 2017		
Municipality	Operat Revenu Expend	1e &	Capital Revenu Expend	1e &	Cash F		Debtor	ŝ	Credi	itors	mSC Data Strin M03	ıgs
	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			N
Nkomazi	Y		Y		Y		Y		Y			N
City of Mbombela	Y		Y		Y		Y		Y		Y	
Bushbuckridge	Y		Y		Y		Y		Y			N
Nkangala District	Y		Y		Y		Y		Y		Y	
Steve Tshwete	Y		Y		Y		Y		Y		Y	
Thembisile Hani	Y		Y		Y		Y		Y		Y	
Emakhazeni	Y		Y		Y		Y		Y			N
Emalahleni	Y		Y		Y		Y		Y			N
Victor Khanye		N	Y			N	Y		Y			N
Dr JS Moroka	Y		Y		Y		Y		Y		Y	
Gert Sibande District	Y		Y		Y		Y		Y		Y	
Govan Mbeki		N		N		N		N		N		N
Mkhondo	Y		Y		Y		Y		Y			N
Lekwa	Y		Y		Y		Y		Y		Y	
Msukaligwa	Y		Y		Y		Y		Y		Y	
Dipaleseng	Y		Y		Y		Y		Y		Y	
Dr Pixley Ka Isaka Seme	Y		Y		Y		Y		Ý		Y	
Chief Albert Luthuli	Y		Y		Y		Y			N		N
Total	18	2	19	1	18	2	19	1	18	2	11	9

Source: LG Data base

Legend: Green: Return form submitted and uploaded correctly.

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

Legend: Purple: Data strings submitted with errors.

MS NZ NKAMBA

HEAD: PROVINCIAL TREASURY DATE: A A / O \ /2018



MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				20	16/17	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousands	Maîn appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Operating Revenue and Expenditure							1			
Operating Revenue	425,035	27,804	6.5%	149,939	35.3%	177,743	41.8%	170.564	76.5%	(12.1%
Property rales	84,731	2,979	3.5%	12.577	14.8%	15.556	18,4%	65,210	143.5%	(80,79
Property rates - penalties and collection charges		2,0.0		,	.,,,,,,,	10,000	10.77	00,210	140.070	(00.77
Service charges - electricity revenue	28,408	5,762	20.3%	6,482	22.8%	12.244	43.1%	7.370	35.9%	(12.19
Service charges - water revenue	7,408	1,425	19.2%	927	12.5%	2.352	31,7%	1,209	32.5%	(23.49
Service charges - sanitation revenue	8,214	1,297	15.8%	1.673	20.4%	2,970	36.2%	1,932	36.7%	(13.49
Service charges - refuse revenue	7,883	1,228	15.6%	3,620	45,9%	4.847	61.5%	1,827	37.5%	98.1
Service charges - other		. 0	100	619		619	15	1		88,015.6
Rental of facilities and equipment	1,977	620	31.4%	302	15.3%	922	46.6%	433	46,6%	(30.39
Interest earned - external investments	2,636	858	32.6%			858	32.6%	1,716	69.0%	(100.09
Interest earned - outstanding debtors Dividends received	15,299	9,152	59.8%	6,630	43.3%	15,782	103.2%	10,644	64.1%	(37.79
Fines	3,080	606	19.7%	265	9.3%	891	28.9%	825	43.0%	(65,59
Licences and permits		162	197	77	- 1	239	- [(100.09
Agency services							- 1			
Transfers recognised - operational	262,209	2,326	.5%	115,784	44.2%	118,110	45.0%	78,023	73.7%	48.4
Other own revenue	3,191	1,269	39.8%	963	30.2%	2,232	69.9%	1,254	47.0%	(23.29
Gains on disposal of PPE		120		1		121		120		(99.4%
Operating Expenditure	406,048	58,633	14,4%	50,377	12.4%	109,010	26.8%	56,579	25.1%	(11.0%
Employee related costs	145,345	34,821	24.0%	36,308	25,0%	71,129	48.9%	34,450	43.9%	5.49
Renuneration of councillors	17,257	3,814	22.1%	2,427	14.1%	6,241	36.2%	3.844	39.6%	(36.9%
Debt impairment	49,707	1.0					1.0			(00.01
Depreciation and asset impairment	39,146	19	- 8	- 5	12	2	- 2			
Finance charges	1,087	- 5	8				- 1			
Bulk purchases	61,570	3,988	6.5%	24		4,012	6.5%	3,829	8.5%	(99.4%
Other Materials	11,725	1,186	10.1%	1,936	16,5%	3,122	26.6%	1,275	41.7%	51,85
Contracted services	27,122	10,454	38.5%	2,993	11,0%	13,448	49.6%	8,659	43.5%	(65.0%
Transfers and grants	- 1	- 1		35	5	36	2	-	2	(100.0%
Other expenditure	53,090	4,370	8.2%	6,653	12.5%	11,023	20,8%	4,622	13.4%	43.95
Loss on disposal of PPE							-	·	-	
Surplus/(Deficit)	18,987	(30,829)		99,562		68,733		113,985		
Transfers recognised - capital		37,219		- 1	-	37,220	- "	+ 1		(100,0%
Contributions recognised - capital	S	-	-	54		2	~	S S	- 1	(
Contributed secate					-					
turplus/(Deficit) after capital transfers and contributions	18,987	6,390	L = 1	99,563		105,953		113,985	9-1-1	
Taxation										
Surplus/(Deficit) after taxation	18,987	6,390		99,563		105,953		113,985		
All burable to minorities							- 1		-	
Surplus/(Deficit) attributable to municipality	18,987	6,390		99,563		105,953		113,985	V 220	
Share of surplus/ (defer) of associate	- 3	51				201	-	-		- 1
Surplus/(Deficit) for the year	18,987	6,390		99,563		105,953		113,985		

				2017/18				20	16/17	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance National Government Provincial Government	133,185 126,185	60,908 60,908	45.7% 48.3%	33,854 33,854	25.4% 26.8%	94,762 94,762	71.2% 75.1%	22,923 9,705	43.7% 32.7%	47.7 9 248.89
District Municipality Other transfers and grants		h ŝ			3		- 3		5	-
Transfers recognised - capital Borrowing	126,185	60,908	48.3%	33,854	26.8%	94,762	75.1%	9,705	32.7%	248.89
Internally generated funds Public contributions and donations	7,000	. 3			1	10 27	1	13,218	- 5	(100.0%
Capital Expenditure Standard Classification Governance and Administration	133,185	60,908	45.7%	33,854	25.4%	94,762	71.2%	22,923	43.7%	47.79
Executive & Council Budget & Treasury Office	- 1	31	3		:	-	4.7	-	- 1	
Corporate Services			1			1				
Community and Public Safety	21,185					_				1.0
Community & Social Services	7,000	-							-	
Sport And Recreation	4,185	=	3.						- 0	-
Public Safety	10,000	2					-			
Housing Health	1 3	- 3	:			60	:			
Economic and Environmental Services Planning and Development	43,000	16,386	38.1%	18,915	44.0%	35,301	82.1%	4,767	29.8%	296,89
Road Transport Environmental Protection	43,000	16,386	38.1%	18,915	44.0%	35,301	82.1%	4,767	29.8%	296.8
Trading Services	69,000	44,522	64.5%	14,939	21.7%	59,461	86.2%	18,155	64.4%	(17.7%
Electricity	7,000	20,278	289.7%	4,557	66.1%	24,835	354.8%	3,280	1,048.4%	38.9
Water	47,000	24,244	51.6%	10,382	22.1%	34,627	73.7%	14,262	53.3%	(27.29
Waste Water Management	15,000	-	0.0	0		-		613	45.9%	(100.01
Waste Management		- 1	8.1		- 1			-		
Other	-			× .		- 60	E.	1 F	140	120

Part 3:	Cash	Receipts and	Paymente
rait J.	CdSII	Receipts and	Payments

				2017/18				20	16/17	
	Budget	First 6	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Cash Flow from Operating Activities										
Receipts	494,215	139,619	28.3%	174,466	35.3%	314,085	63.6%	143,252	70.9%	21.89
Property rates, penalties and collection charges Service charges	55,075 33,743	11,946 9,993	21.7% 29.6%	4,374 7,673	7.9% 22.7%	16,320 17,667	29.6% 52.4%	6,663 5,818	35.6% 26.4%	(34.49
Other revenue	8,248	11,164	135,4%	10,252	124.3%	21,416	259.7%	13,393	308.8%	
Government - operating	262,209	106,515	40.6%	86,747	33.8%	195,262	74.5%	77,915	31.9%	(23.49 13.9
Government - capital	126,185	-		60,887	48.3%	50,887	48.3%	36,877	172.2%	65.1
interest	8,755	-	-	2,533	28.9%	2.533	28.9%	2,587	104.5%	(2.19
Dividends			2	2		-		2,007	104.0%	\Z.13
Payments	(310,196)	(93,367)	30.1%	(98,408)	31.7%	(191,775)	61.8%	(102,470)	45.9%	(4.09
Suppliers and employees	(309,109)	(93,367)	30.2%	(98,408)	31.8%	(191,775)	62.0%	(102,470)	74.2%	(4.09
Finance charges	(1,087)	-	(2)	2		-	-			(4.0.
Transfers and grants	-			-	-		E - E	- 8		- 1
Net Cash from/(used) Operating Activities	184,020	46,252	25.1%	76,057	41.3%	122,310	66.5%	40,782	145.1%	86.59
Cash Flow from Investing Activities										
Receipts	15,611	38,919	249.3%		- 20	38,919	249.3%	3.1	320	
Proceeds on disposal of PPE	611	38,919	6.370.0%	- 11	- 1	38.919	6,370.0%			
Decrease in non-current debtors	15,000	0.1	F.	27	231	**	10	- 5	31	
Decrease in other non-current receivables	- 1	-	-		53					
Decrease (Increase) in non-current investments		2.5	**		20	+17	- 53	50	- 5	
Payments	(133,185)	(60,919)	45.7%	(33,853)	25.4%	(94,771)	71.2%	(22,955)	111.9%	47.59
Cicital assets	133,185	60,919	45.7%	33,853	25.4%	94,771)	71.2%	22,955	111.9%	47.59
let Cash from/jused) Investing Activities	(117,574)	(22,000)	18.7%	(33,853)	28.8%	(55.852)	47.5%	(22,955)	111.8%	47.59
ash Flow from Financing Activities			0)							
Receipts		-	-	-	-	- 1				
Short term loans		.	- 1		-	-			-	_
Borrowing long term/refinancing	· I	- 1	- 1	2.7	11	.		-		-
Increase (decrease) in consumer deposits Payments				-	-	-		.		-
Fayments of borrowing			- 1		- 1	-				
et Cash from/(used) Financing Activities		- :	- :	- :	- :	- :			-	
et increase/(Decrease) in cash held										· ·
Cast/cash equivalents at the year begin:	66,445	24,253	36.5%	42,205	63.5%	66,457	100.0%	17,827	1,367.9%	136,7%
	1,200	1,961	163.4%	26,214	2,184.5%	1,961	163.4%	20,609	10.1%	27.2%
Cash/cash equivalents at the year end:	67,845	26,214	38.8%	68,418	101.1%	68,418	101.1%	38,438	572.5%	78.0%

Part 4: Debtor Age Analysis

	0 - 30 1	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Debt		Impairment -B Council	
R thousands	Amount	- %	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	e.
Debtors Age Analysis By Income Source											Fallound		Autount	
Trade and Other Receivables from Exchange Transactions - Water	2,668	23.0%	376	3.2%	354	3.1%	8.188	70.7%	11,586	2.4%	1			
Trade and Other Receivables from Exchange Transactions - Electric	3,448	29,8%	824	7.1%	470	4.1%	6,836	59.0%	11,500	2.4%		50.0		-
Receivables from Non-exchange Transactions - Property Rates	10,609	3.0%	8,116	2.3%	7,959	2.2%	327,968	92.5%	354,672	73.0%	-	-	*	-
Receivables from Exchange Transactions - Waste Water Managem	3.071	6.3%	729	1.5%	686	1.4%	44,458	90.8%	48,945	10.1%		- 5	•	-
Receivables from Exchange Transactions - Waste Management	6,063	14.9%	770	1.9%	738	1.8%	33,252	81.5%	40,822	8.4%		-		-
Receivables from Exchange Transactions - Property Rental Debt In	0.0		12.1			1.02	00,202	01.5%	40,022	0.476			- 11	-
Interest on Arrear Debtor Accounts		1.4				- 6			8	- 5		5.		-
Recoverable unauthorised, irregular or truitless and wasteful Expen	174		59.7		100	- 5	- 5	111				-	- 1	-
Other	496	2.7%	441	2.4%	416	2.3%	17.051	92.7%	18,404	3.8%	13.1		- 1	-
Total By Income Source	26,354	5.4%	11,255	2.3%	10,622	2.2%	437,775	90.1%	486,006	100,0%		-	-	
Debtors Age Analysis By Customer Group							- COLDING	50.176	100,000	100.076				
Organs of State	7,856	13.0%	2,207	3.7%	2,200	3.6%	48,189	79.7%	00.450					
Commercial	6.283	11.9%	1,614	3.1%	1.547	2.9%	43.379	82.1%	60,453	12.4%		- 1		-
Households	8,371	2.5%	5,790	1.7%	5.243	1.5%	319,693	94.3%	52,823	10.9%	- 1		50	-
Other	3,845	11.4%	1,644	4.9%	1.632	4.9%	26.513	78.8%	339,097 33.633	69.8%	- 1	- 1	- 6	
Total By Customer Group	26,354	5.4%	11,255	2.3%	10,622	2.2%					-		-	
	-0,004	0.470	11,200	2.3%	10,022	2.2%	437,775	90.1%	486,006	100.0%		0.00		53

Part 5: Creditor Age Analysis

	0 - 30 0	Days	31 - 60 Days		61 - 90 E	Days	Over 90	Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity				- 1				5.1		
Bulk Water		-		.			- 3	- 01	-	
PAYE deductions			- 1	.	_	- 1		63.	- 2	
VAT (output less input)		-				- 1	91	- 31	- 31	
Pensions / Retirement				.		-01		111	- 1	
Loan repayments		-		.	- 0	8		27		
Trade Creditors						81	21		11	
Auditor-General	- 1					- 1			- 1	
Other		- 3			- 1	20				
Total .			2	- 2			-	-		

Contact Details

Municipal Manager

Financial Manager Mr Diamini M Mr MJ Nhlabath 017 843 4038 017 843 4028

Source Local Government Database 1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				20	16/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Operating Revenue and Expenditure										
Operating Revenue	1,059,346	438,160	41.4%	274,641	25.9%	712,800	67.3%	241,096	70.8%	13.99
Properly rates	194,789	142.870	73.3%	48,014	24.6%	190,884	98.0%	18,450	83.7%	160.25
Property rates - penalties and collection charges										100.2
Service charges - electricity revenue	1 23		13	- 14	5 1	-			81	2
Service charges - water revenue	51,104	2,369	4.6%	2,440	4.8%	4,809	9.4%	15,773	43.2%	(84.5%
Service charges - sanitation revenue	4,114	327	7.9%	776	19.9%	1,103	26.8%	812	33,4%	(4.4%
Service charges - refuse revenue	7,450	127		1,656	22.2%	1,656	22.2%	1,700	34.8%	(2.6%
Service charges - other		1,401				1,401	1.5			,
Rental of facilities and equipment	1,244	24	2.0%	37	3.0%	62	4.9%	221	23.4%	(83.1%
Interest garned - external investments	15,010	1,779	11.9%	1,741	11.6%	3.520	23.5%	2,932	49.1%	(40.6%
Interest earned - outstanding deblors	55,000	9,347	17.0%	1,314	2,4%	10,661	19.4%	.,	68.7%	(100.0%
Dividends received						,			30.7 10	(100.02)
Fines	2,756	1	- 4			- 1		54	2.1%	(100.0%)
Licences and permits	12,208	5,304	43,4%	35	.3%	5,339	43.7%	(612)	39.7%	(105.8%
Agency services	10,027	.,				0,000	10,114	3.525	36.9%	(100.0%
Transfers recognised - operational	696,593	272,463	39.1%	218.260	31.3%	490,723	70,4%	197.467	71.8%	10.59
Other own revenue	9,051	2,205	24.4%	366	4.0%	2.570	28.4%	774	72.5%	(52.7%
Gains on disposal of PPE		70		-		70	20.410	=	13.3%	(52.7%)
Operating Expenditure	1,013,532	108,669	10.7%	199,233	19,7%	307,902	30.4%	290,494	49,4%	(31.4%)
Employee related costs	381,527	57,648	15.1%	113,297	29.7%	170,945	44.8%	103,967	55,9%	9.0%
Remuneration of councillors	32,639	2,170	6.6%	4,069	12.5%	6.239	19.1%	3,986	25.4%	2.19
Debt impairment	122,304	13	-					41,500	50.0%	(100.0%
Depreciation and asset impairment	72,000	2.0		- 3	- 3	16		22,575	50.0%	(100.0%
Finance charges	342	1 4	12	1		22		- 25	00.0%	(100.01)
Bufk purchases	233,000	25,332	10.9%	59.016	25.3%	84,348	36.2%	71,225	52.2%	(17.1%)
Other Materials	26,510	5.863	23.0%	1,929	7.6%	7,792	30.5%	9,862	36,6%	(80.5%)
Contracted services	52.744	7,860	14.9%	15,153	28.7%	23,023	43.7%	13,112	54,3%	15.6%
Transfers and grants	11,568	3,214	27.5%	7.0		3,214	27.5%	4,899	73.0%	(100.0%)
Other expenditure	81,799	6,582	8.0%	5,759	7.0%	12,340	15.1%	19,359	30.0%	(70.3%)
Loss on disposal of PPE		-	-0	25	-	01		-	- 00.010	(10.02)
Surplus/(Deficit)	45,814	329,491		75,408		404,899		(49,398)		
Transfers recognised - capital	507,080	100,002	19.7%	166,320	32.8%	266,322	52,5%	325,416	77.6%	(48.9%)
Contributions recognised - capital	1			201	74	7.7		,		(40.0%)
Contributed assets		22								
Surplus/(Deficit) after capital transfers and contributions	552,894	429,493	E./11	241,728		671,221		276,018	e°b	Dis.
Taxation							-	- 31		
Surplus/(Deficit) after texation	552,894	429,493		241,728		671,221		276,018		
Altribulable to minorities	-			-		-		-		
Surplus/(Deficit) attributable to municipality	552,894	429,493		241,728		671,221		276,018		
Share of surplus/ (selfol) of amouste					-		-	+30		
Surplus/(Deficit) for the year	552.894	429,493		241,728		671,221		276,018		

				2017/18				20	16/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	d Quarter	1
l thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/
Capital Revenue and Expenditure										
Source of Finance National Government Provincial Government	553,041 553,041	181,822 181,822	32.9% 32.9%	83,672 83,672	15.1% 15.1% -	265,494 265,494	48.0% 48.0%	154,827 154,827	45.0% 45.0%	(46.0% (46.0%
District Municipality Other transfers and grants		3	- 前	- 5	- 5	- 5	10	- 3	3	
Transfers recognised - capital Borrowing	553,041	181,822	32.9%	83,672	15.1%	265,494	48.0%	154,827	45.0%	(46.09
Internally generated funds		<u>\$</u>	1	70	3	<u> </u>	3/1	350	Ġ	327
Public contributions and donations		[S	12	2.5	- 2	30		980	- 3	1.0
Capital Expenditure Standard Classification Governance and Administration	553,041 1,761	181,822	32.9%	83,672	15.1%	265,494 -	48,0%	154,827 1,639	45.0% 15.0%	(46.0 (100.0
Executive & Council Budget & Treasury Office	309 1,452		:		- 1	- 1	:		90	2
Corporate Services		-	-		-	-		1,639	15.0%	(100.0
Community and Public Safety Community & Social Services	21,400	: 1	-				-	801	6.2%	(100.0
Sport And Recreation	13,900	1				-	:	801	13.3%	(100.0
Public Safety	- 1	- 1		2.7		-				
Housing Health	7,500	-	-		5.1		-		- 13	
Economic and Environmental Services	77,563	55,225	71.2%	9,382	12.1%	64,607	83.3%	16,631	72.1%	40.0
Planning and Development	27.683	00,220	11.2.0	7.749	28.0%	7.749	28.0%	5,550	37.1%	(43.6
Road Transport	49,880	55,225	110.7%	1,632	3.3%	56,857	114.0%	11,082	83.1%	(85,3
Environmental Protection	440.000	-					5			
Trading Services Electricity	440,370 800	1 26,597 7,211	28.7% 901.4%	74,290 1.894	16.9%	200,887	45.6%	135,756	42.6%	(45.3
Water	418,616		28.5%		236,8%	9,106	1,138.2%	2,521	26.2%	(24.9
Waste Water Management	19,154	119,254 132	28.5%	67,606 4,790	16.1% 25.0%	186,860 4,922	44.6% 25.7%	127,315	46.9%	(46.9
Waste Water Management	1,800	132	./76	4,790	25.0%	4,922	25.7%	5,920	18.6%	(19.1
Other	11,947				13			:		

				2017/18				201	6/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Cash Flow from Operating Activities										
Receipts	1,326,249	398,580	30.1%	390,447	29.4%	789,026	59.5%	464,053	65.7%	(15,9%)
Property rates, penalties and collection charges Service charges	42,854 13,787	6,367 1,088	14.9% 7.9%	1,474	3.4% 6,5%	7,841 1,987	18.3% 14.4%	1,853 493	14.4%	(20.4%)
Other revenue	35,287	7,534	21,3%	438	1.2%	7,972	22.6%	5,286	43.2%	(91.7%
Government - operating	700,132	272.463	38.9%	218.260	31.2%	490,723	70.1%	195.766	71.6%	11.5%
Government - capital	507,080	100,002	19.7%	166,320	32.8%	266,322	52.5%	258,416	67.4%	(36.6%)
Interest	27,110	f1,126	41.0%	3,055	11.3%	14,182	52.3%	2,239	60.7%	36.59
Dividends		V.	51		121		- 1	-		
Payments	(819,228)	(207,127)	25.3%	(188,524)	23.0%	(395,652)	48.3%	(188,020)	51.5%	.3%
Suppliers and employees	(807,218)	(207,127)	25.7%	(188,524)	23.4%	(395,652)	49.0%	(184,727)	51.9%	2.1%
Finance charges	(342)		7.1							
Transfers and grants	11,668		- E	000	1.1	(4.)	6.5	3,293	29.6%	100.0%
Net Cash from/(used) Operating Activities	507,021	191,453	37.8%	201,922	39.8%	393,375	77.6%	276,033	80.9%	(26.8%)
Cash Flow from Investing Activities										
Receipts	750	45	547	- 4	12	17		75	12	
Proceeds on disposal of PPE	750		F-21						I	
Decrease in non-current debtors	* E	-	20	51.0	15		8	14		- 2
Decrease in other non-current receivables				1.40	1.2			-		
Decrease (increase) in non-current investments	1 1	- 20	1.5	1.0	5 1	13				- 6
Payments	(553,041)	(68,011)	12.3%	(87,235)	15.8%	(155,246)	28.1%	(188,110)	38.8%	(53.6%)
C rital assets	553,041	68,011	12.3%	67,236	15.8%	155,246	28.1%	188,110	38.8%	53.6%
Net Cash from/(used) Investing Activities	(552,291)	(68.011)	12.3%	(87,235)	15.8%	(155,246)	28.1%	(188,110)	38.8%	53.6%)
Cash Flow from Financing Activities										
Receipts	•	-		-	-	-				
Short term loans		-	-		100	-			-	
Botrowing long term/refinancing		- 1	-	-) - J		-	
Increase (decrease) in consumer deposits		-	-	-	-	-				
Payments	1 .1	- 1		-				-		+
Repayment of borrowing Vet Cash from/(used) Financing Activities		-1	-	-	-			-		-
iet Cash from (used) Financing Activities			-							
let Increase/(Decrease) in cash held	(45,270)	123,442	(272.7%)	114,687	(253,3%)	238,129	(526.0%)	87,923	(781.3%)	30.4%
Cash/cash equivalents at the year begin:	125,763	142,729	113.5%	266,171	211.6%	142,729	113.5%	336,344	114.2%	(20.9%)
Cash/cash equivalents at the year end:	80,493	266,171	330.7%	380,658	473.2%	380,858	473,2%	424,287	476.9%	(10,2%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to	Impairment -E Council	
R thousands	Amount	%	Amount	e/_	Amount	9/6	Amount	e,	Amount	%	Amount	*	Amount	%
Debtors Age Analysis By Income Source						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							10.700	
Trade and Other Receivables from Exchange Transactions - Water	311	.3%	2,395	2.3%			101,405	97 4%	104,111	8.2%				
Trade and Other Receivables from Exchange Transactions - Electric			'.					15		0.2.0				
Receivables from Non-exchange Transactions - Property Rates	14,763	2.4%	14,695	2.3%			597,536	95.3%	626.994	49.3%				
Receivables from Exchange Transactions - Waste Water Manager	280	1.8%	329	2.1%			14,724	96.0%	15.333	1.2%		3.1		
Receivables from Exchange Transactions - Waste Management	587	1.7%	535	1.5%	14	-	34,146	96.8%	35,268	2.8%	. []			
Receivables from Exchange Transactions - Property Rental Debto	- 11	19.7%	0	.3%	10.1		43	80.0%	53		_			
Interest on Arrear Debtor Accounts	- 0		5 1		- 2		489,665	100.0%	489,685	38.5%		201		
Recoverable unauthorised, irregular or fruitless and wasteful Exper-	- 2	200							,		_			
Other				-		-	17	100.0%	17	27	- 11	20	- 11	
Total By Income Source	15,951	1.3%	17,954	1.4%			1,237,537	97.3%	1,271,441	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	10,105	1.4%	10,357	1.4%			702.742	97.2%	723,205	56.9%			- 1	
Commercial	1,451	1.2%	1,774	1,5%	2		114,732	97.3%	117.956	9.3%				
Households	2,653	.8%	4.072	1.2%			344,463	98 1%	351,188	27.6%			11	
Other	1,742	2.2%	1.751	2.2%	-		75,600	95.6%	79,093	6.2%			11	
Total By Customer Group	15,951	1.3%	17,954	1.4%			1,237,537	97.3%	1,271,441	100.0%	990	24		

Part 5: Creditor Age Analysis

	0 - 30 Da	iys	31 - 60 Days		61 - 90 Da	iys	Over 90 D	ays	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(1,041)	11.8%	(1,563)	17.8%	(2,639)	30.0%	(3,558)	40.4%	(8,802)	2,19
Bulk Water	1	- 3	Ga III		(16,200)	12.4%	(114,534)	87.6%	(130,734)	30.89
PAYE deductions		54		- 1	(1.1,00.1)	-	(,		(100,104)	00.0
VAT (output less input)		34	1	= 1	0.1	72			201	
Pensions / Retirement				- 1	-					
Loan repayments			- 2					2	10	
Trade Creditors	(54,889)	19.4%	(51,858)	18.3%	(41,441)	14.6%	(135,138)	47.7%	(283,325)	56.8
Auditor-General	5.1	5-4	1		(1.7.1.7	-	(983)	100,0%	(983)	20.0
Other				-			(444)		(000)	
Total	(55,930)	13.2%	(53,420)	12.6%	(60,280)	14.2%	(254,213)	60.0%	(423,843)	100,09

Mr C Lisa	013 799 1842	
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 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				20	16/17	
	Budget	First	Quarter	Second	Quarter	Year	to Date	Secon	d Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/
Operating Revenue and Expenditure										
Operating Revenue	2,734,077	714,152	26.1%	687,928	25,2%	1,402,081	51,3%	303,926	20.00	400 0
Property rates	513,667	114,495	22.3%	118,098	23.0%	232.593	45.3%	57,739	36.2%	126.3
Property rates - penalties and collection charges				110,000	23.0%	232,093	40.370	57,739	40.5%	104.6
Service charges - electricity revenue	941,132	233,049	24.8%	211,299	22.5%	444,348	47.2%	128,857	35.1%	64.0
Service charges - water revenue	96,812	24,616	25.4%	24,120	24.9%	48,736	50.3%	14,500		
Service charges - sanitation revenue	29,581	7,106	24.0%	7,256	24.5%	14,362	48.6%	5,214	36.1%	66.3
Service charges - refuse revenue	111,002	25,270	22.8%	25,555	23.0%	50,825	45.8%	15,194	49.9%	39.2
Service charges - other	,	20,270	22.076	23,000	23.070	50,025	40.076	10,194	39.0%	68.2
Rental of facilities and equipment	22,876	1,496	6.5%	1,534	6.7%	3.030	13.2%	(540)		
Interest earned - external investments	8.946	338	3.8%	345	3.9%	682		(518)	10.5%	(395.99
Interest eamed - outstanding debtors	26,235	9,347	35.6%	9.781	37.3%		7.6%	154	5.8%	123.4
Dividends received	20,200	0,047	30.0%	5,701	31.376	19,128	72.9%	1,484	63.0%	659.0
Fines	29,944	324	1.1%	1.299	4.3%	4 000	5.00	-		12
Licences and permits	4,925	024	1.174	47,975	974.1%	1,623 47,975	5.4% 974.1%	559	4.8%	132.5
Agency services	189,601	38,474	20.3%	47,870	9/4.1%			10.040	1,72	4,409,356.4
Transfers recognised - operational	695,668	253.926	36.5%	235,622	33.9%	38,474	20.3%	13,846	30.0%	(100.09
Other own revenue	63,689	5,714	9.0%	5.045	7.9%	489,547	70.4%	66,677	40.9%	253.4
Gains on disposal of PPE	- 1	0,714	3.0%	5,045	7.57%	10,759	16.9%	219	12.8%	2,202.59
Operating Expenditure	2,682,858	403,683	15.0%	585,255	21.8%	988,938	36.9%	466,915	37,6%	25.39
Employee related costs	731,161	181,717	24.9%	190,576	26.1%	372,293	50.9%	105,126	41,8%	81.39
Remuneration of councillors	39,598	2,918	7.4%	11,632	29.4%	14,550	36.7%	5.295	35.9%	119.7
Debt impairment	57,987		==	21,796	37.6%	21,786	37.6%	18,788	35,2%	16.09
Depreciation and asset impairment	260,361	9	1.0	166	.1%	175	.1%	44,014	38.7%	(99,69
Finance charges	25,770	- [33	.1%	33	.1%	715	22.8%	(95.59
Bulk purchases	640,935	122,896	19.2%	182,785	28.5%	305,681	47.7%	44,595	24.9%	309,99
Other Materials	54,844	4,857	8.9%	13,244	24.1%	18,102	33.0%	8,012	28.5%	65.39
Contracted services	442,303	27,128	6.1%	108,509	24.5%	135,637	30.7%	108,852	47.6%	(,3%
Transfers and grants	37,196	3,251	8.7%	6,273	16.9%	9,523	25.6%	7,723	5.8%	(18.89)
Other expenditure	392,703	60,907	15.5%	50,251	12.8%	111,158	28.3%	123,796	67.1%	(59.4%
Loss on disposal of PPE		53	-		- 25	9	188			100.14
Surplus/(Deficit)	51,219	310,470		102,673		413,143		(162,989)		
Transfers recognised - capital	597,302	1,546	.3%	52,956	8.9%	54,502	9.1%	42,940	8.8%	23.39
Contributions recognised - capital		P		- 0		100		176	4.0.0	20.01
Contributed assets										
Surplus/(Deficit) after capital transfers and contributions	648,521	312,015		155,629		467,645		(120,049)		1 709
Taxation		12.0	-	- 5	-			- X		
Surplus/(Deficit) after taxation	648,521	312,015		155,629		467,645		(120,049)		
Appropriation to corporates		- 14			2.1	-				
Surplus/(Deficit) attributable to municipality	648,521	312,015		155,629	11	467,645		(120,049)	0.00	
Share of surplus/ (deficit) of associate								(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Surplusi(Deficit) for the year	648.521	312,015		155,629		467,645		(120,049)		

				2017/18				20	16/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/
Capital Revenue and Expenditure										
Source of Finance	607,134	13,093	2.2%	89,094	14.7%	102,187	16.8%	214,503	38.6%	(58,5%
National Government	515,929	11,446	2.2%	84.683	16.4%	96,129	18.6%	173,808	39.6%	(51.39
Provincial Government	3	,		57,000	10.470	00,120	10.076	5,656	39.076	
District Municipality		절 :	1 1					5,050	0.1	(100.0
Other transfers and grants		2	9.1	3	0.1			20	3.1	
Transfers recognised - capital	515,929	11,445	2.2%	84,683	16.4%	96,129	18.6%	179,464	40.6%	(52,6
Borrowing	,	- 1,1,1		0-1,000	10.470	50,125	10.076	175,404	40.676	(52.6
Internally generaled funds	82,446	1.648	2.0%	4,411	5,4%	6.058	7,3%	34,841	32.6%	/02.00
Public contributions and donations	8,759			-1,771			7.5%	198	1.9%	(87.39 (100.09
Capital Expenditure Standard Classification	607,134	13,093	2.2%	89,094	14.7%	102,187	16,6%	214,503	38.6%	(58.5)
Governance and Administration	39,128	1,648	4.2%	1,373	3.5%	3,021	7.7%	10,515	36.7%	(86.9
Executive & Council	10,347		-	-	W.	.,		10,012	00.770	(00.5
Budget & Treasury Office	28,780	1,648	5,7%	20	- 23	1,648	57%	4,910	41.0%	(100.0
Corporate Services		살	- 1	1,373		1,373		5,605	73.7%	(75.5
Community and Public Safety	34,269	(425)	(1.2%)	1,457	4.3%	1,032	3.0%	9,687	40.1%	(85.09
Community & Social Services	19,288	<u>'=</u> 1	1 1	1,032	5.3%	1.032	5.3%	7.773	85.5%	(86.7
Sport And Recreation	8,971	(425)	(4.7%)	425	4.7%	.,	0.010	1,166	14.0%	(63.5
Public Safety	3,821	`='	1000	2		- 23		749	32.9%	(100.0
Housing	2,190	V V	- 1						J2.5%	1100.0
Health	- 1	2	2	97			- 31			
Economic and Environmental Services	329,303	10,410	3.2%	49,753	15.1%	60,162	18.3%	120,153	49,6%	(58.89
Planning and Development	40,106	548	1.4%	822	2.0%	1.370	3.4%	31,385	297.9%	(97.4)
Road Transport	289,197	9,962	3.4%	48,931	16.9%	58,793	20.3%	88,768	38.7%	(44.99
Environmental Protection						00,,00	20.0%	00,700	30.770	(44.5)
Trading Services	204,434	786	.4%	35,519	17.4%	36,305	17.8%	73,500	27.3%	(51.79
Electricity	35,667	-	10	7.446	20.9%	7,446	20.9%	20,969	83.9%	(64.59
Waler	138,829	0.0	0.1	24,063	17.3%	24,063	17.3%	46,487	22.4%	(48.29
Waste Water Management	27,425	786	2.9%	4.011	14.6%	4.797	17.5%	5,632	15.3%	(48.25
Waste Management	2,512			1,011	14.07	4,151	17.5%	413	10.3%	
Other	1	675	.	992	- 4	1.667	3.5	647	249.0%	(100.09 53.29
						1,003		D41	249.076	53.2

				2017/18				201	6/17	
	Budget		Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousends	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1: to Q2 of 2017/
Cash Flow from Operating Activities										
Receipts	3,273,393	878,666	26.8%	647,050	19,8%	1.525.716	46.6%	726,819	56.6%	(11.09
Property rates, penalties and collection charges	493.120	103,685	21.0%	204.323	41.4%	308.008	62.5%	104,123	57.2%	
Service charges	1,160,748	228,390	19.7%	161,965	14.0%	390,355	33.6%	194,472	32.7%	
Other revenue	296,621	43,267	14.6%	215,898	72.8%	259,162	87,4%	34,762		
Government - operating	695,668	239,345	34.4%	581	.1%	239,926	34.5%	142,399	23.6%	
Government - capital	597,302	263.979	44.2%	63,931	10.7%	327,910	54.9%	250,942	53.3% 112.4%	
interest	29,934	200,070	******	00,001	10.7 %	021,010	04.5%	120	.8%	(74.5) (100.0)
Dividends			-	355		355		120	.0%	(100.0
Payments	(2,903,170)	(697,731)	24.0%	(405,795)	14.0%	(1,103,526)	38.0%	(501,782)	56,9%	(19.19
Suppliers and employees	(2,840,203)	(697,149)	24.5%	(388,817)	13.7%	(1,085,965)	38.2%	(498.701)	62.7%	(22.0
Finance charges	(25,770)		P.7	(15,392)	59.7%	(15,392)	59.7%	(1,399)	6.4%	1.000.0
Transfers and grants	[37,196]	582	1,6%	(1,587)	4.3%	(2,169)	5.8%	1.6621	1.2%	(5.69
let Cash from/(used) Operating Activities	370,223	180,935	48.9%	241,255	65.2%	422,190	114.0%	225,037	55.4%	7.29
ash Flow from Investing Activities										
Receipts	339,892	751	15.1	14.				27	1.0	(100.0%
Proceeds on disposal of PPE			100	- 1	S	- 2		27	(5)	(100.07
Decrease in non-current debtors	220,632			53	2.0	E .	9 1	21		(100.01
Decrease in other non-current receivables	119,260		6.5	100					9	
Decrease (increase) in non-cultrent investments	1 - 1	1.3	- 31	- 2	100				8.1	
Payments	(607,134)		1,4	(82,276)	13.6%	(82,276)	13.6%	(198, 387)	34.7%	(58.5%
Corpiral assets	(507,134)			(82,276)	13.6%	(82.276)	13.6%	(198,387)	34.7%	158.59
et Cash from/(used) investing Activities	(267,242)			(112,276)	30.8%	(82,276)	30.8%	(198,360)	42.0%	(58,59
ash Flow from Financing Activities										
Receipts			12	8	17	1.0				
Short term loans									- 3	
Borrowing long term/refinancing	100		1.0	100	- 3		- 5	1 1	10	
Increase (decrease) in consumer deposits		.			-					
Payments	(20,410)			[7,493]	36.7%	(7,493)	36.7%	(2,014)	18,9%	272.19
Repayment of borrowing	(20,410)	-		(7,493)	36.7%	(7,493)	36.7%	2,014	18.9%	272.19
et Cash from/(used) Financing Activities	(20,410)			(7,493)	36.7%	(7,493)	36.7%	(2,014)	18.9%	272.19
at Increase/(Decrease) in cash held	82,571	180,935	219.1%	151,486	183,5%	332,421	402.6%	24,683	99.7%	514.29
Cash/cash equivalents at the year begin:	127,296	(69,111)	(54.3%)	111,824	87.8%	(69,111)	(54.3%)	107,044	(40.0%)	4.5

Part 4: Debtor Age Analysis

	0 - 30 [Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment -E Council	
R thousands	Amount	%	Amount	ev.	Amount	- %	Amount.	%	Amount	- 5	Amount	%	Amount	%
Debtors Age Analysis By Income Source											T T T T T T T T T T T T T T T T T T T	-	700000	
Trade and Other Receivables from Exchange Transactions - Water	6,690	9.5%	20		5,198	7.4%	58.196	83.0%	70.103	12.1%		21	- 1	
Trade and Other Receivables from Exchange Transactions - Electric	52,644	53.4%	36		11.254	11.4%	34.624	35.1%	98.558	17.0%			.	
Receivables from Non-exchange Transactions - Properly Rates	26,856	14.2%	172	.1%	11,100	5.9%	151,423	79.9%	189.551	32.8%		3	- 1	
Receivables from Exchange Transactions - Waste Water Managemy	2,266	8.5%	2		1.609	5.0%	22.932	85.5%	26.808	4.6%			- 1	
Receivables from Exchange Transactions - Waste Management	7,182	9.4%	16		3,688	4.8%	65.669	85.8%	76.555	13.2%		- 21	- 1	
Receivables from Exchange Transactions - Property Rental Debture	285	3.4%			253	3.1%	7.758	93.5%	8,295	1 4%		1.5	-	
Interest on Arrear Debtor Accounts	3,571	5.5%	13	12	3,250	5.0%	57.865	89.4%	64.699	11.2%			- 1	
Recoverable unauthorised, irregular or fruitless and wasteful Expen-							000,10	00.477	04,068	11.270		2.1	- 3	
Other	1,207	- 27%	114	.3%	1.479	3.4%	41.262	53.6%	44.062	7,6%	- 1			
Total By Income Source	100,701	17.4%	373	.1%	37,830	6.5%	439,729	76.0%	578,632	100.0%	320			-
Debtors Age Analysis By Customer Group								14.574	010,002	100.070				
Organs of State	10,034	13.8%	70	194	7,538	10.4%	54.826	75.7%	72.468	12.5%				
Commercial	26.031	25.8%	2		7,666	7.6%	67,092	66.6%	100.789	17.4%	- 1		.	-
Hauseholds	64,146	16,1%	303	1%	22,293	5.6%	311.341	78.2%	398.082	68.8%	53		-	-
Other	490	6.7%	-		334	4.6%	6.470	88.7%	7.294	1.3%	F-1		-	
Total By Customer Group	100,701	17.4%	373	.1%	37,830	6.5%	439,729	76.0%	578,632	100.0%			- 0	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 90	Days	Total	af
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2,959	3.1%	48,245	50.4%	21,744	22.7%	22,697	23.7%	95,644	23.35
Bulk Water		- A		- 1	2,053	4,4%	44,787	95.6%	46,839	11.49
PAYE deductions	- 11	-	-	91	21				10,000	-
VAT (output less input)		20	9	- 1		-				
Pensions / Retirement	- 1	- 1	-	-	530	100		- 3		
Loan repayments	1,642	100.0%	=		23)	[2]	51		1,642	.49
Trade Creditors	3,372	24.0%	5,663	40.4%	1,631	11.6%	3,358	23.9%	14,026	3.49
Auditor-General		- 1	1,055	38.5%	1,687	61.5%			2,742	.79
Other	11,778	4.7%	15,997	6.4%	28,251	11.4%	192,841	77.5%	248,866	60.79
Total	19,750	4.8%	70,959	17.3%	55,366	13,5%	263,683	64.4%	409,758	100.09

Contact Details

Municipal Manager
Financial Manager

cial Manager	Mr Wiseman Khumalo	013 759 9060	
Source Local Government Database			

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				20	16/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date		Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/
Operating Revenue and Expenditure							377.7		appropriation	
Operating Revenue	199,926	57,449	20.70/	00.400	48.44				l'	
Property rates	15,834	2,642	28.7% 16.7%	26,198	13.1%	83,648	41.8%	26,859	26.5%	(2.5)
Property rates - penalties and collection charges	10,007	2,042	10.776	1,763	11.1%	4,406	27.8%	1,763	23.7%	
Service charges - electricity revenue	50.098	14,763	29.5%	9.228	18.4%	23,992	47.9%			
Service charges - water revenue	17,549	5,757	32.8%	3,377	19.2%	9,134	47.9% 52.0%	9,409	36.3%	(1.5
Service charges - sanitation revenue	16,107	4,613	28.6%	2,600	16.1%	7,213	44.8%	3,398	37.0%	3.)
Service charges - refuse revenue	6,043	1,421	23,5%	969	16.0%	2,390	39,5%	2,600 969	34.5%	
Service charges - other		100			10.0%	2,000	30,5%	909	34.0%	
Rental of facilities and equipment	238	- 1	-	32	13.5%	32	13.5%	34		
Interest earned - external investments	1,100	162	14.7%	13	1.2%	175	15.9%	20	34.0% 2.8%	(4.6
Interest earned - outstanding debtors	22,281	1,861	B.4%	2.997	13.5%	4,859	21.8%	2,997		(35.2
Dividends received				-		4,000	21.070	2,001	36.2%	
Fines	1,697	- 1		2	.1%	2	.1%	8	.6%	-
Licences and permits	42	- 1						°	.070	(75.4
Agency services	3,683	- 1	21	503	13.6%	503	13.6%	886	43.9%	(43.3
Transfers recognised - operational	64,313	26,229	40.8%	4,583	7.1%	30,812	47.9%	4,583	11.3%	(45.5
Other own revenue Gains on disposal of PPE	943		- 1	131	13.9%	131	13.9%	192	34.7%	(31.8)
Operating Expenditure	213,355	51,540	24.2%	33,259	15.6%			51		
Employee related costs	52,745	13,036	24.7%	9,316	17.7%	84,800	39.7%	37,860	30.5%	(12.29
Remuneration of councillors	5,207	408	7.8%	9,316	.1%	22,352	42.4%	9,356	29.0%	(.45
Debt impairment	39,253		7.0%	24	.1%	414	8.0%	15	.3%	(57.7
Depreciation and asset Impairment	18,000	- 81		24	.1%	24	.1%	122	.4%	(80.19
Finance charges	174				- 31			- : -]	199	
Bulk purchases	69,145	10,641	15.4%	12,187	17.6%	22,829	33.0%			
Other Materials	6,523	992	15.2%	2,807	43.0%	3,799	58.2%	12,226	57.3%	(.39
Contracted services	11,717	525	4.5%	2,007	40.00	525	4.5%	4,516		(37.89
Transfers and grants	3,163			1,102	34.9%	1,102	34.9%	4 600	4.5%	
Other expenditure	7,428	25,938	349.2%	7,816	105.2%	33,754	454.4%	1,688 9,937	33,3% 67.0%	(34.79
Loss on disposal of PPE							101.12	3,531	67.0%	(21.39
urplus/(Deficit)	(13,429)	5,909		(7,061)		(1,152)		(11,000)		
Transfers recognised - capital	40,122	857	2.1%			857	2.1%	(7.1,230)		
Contributions recognised - capital	11	- 10				807	2.1%			-
Contributed assets				- 6	- 33	543	- 1	10		
urplus/(Deficit) after capital transfers and contributions	26,693	6,766	THE STATE OF	(7,061)		(295)		(11,000)	G . N N.	11 72 L
Tearion		- 1								
urplus/(Deficit) after taxation	26,693	6,788		(7,061)		(295)		(11,000)		
Attributable to nurcrises		-		17,100.07		(290)		(11,000)		
urplus/(Deficit) attributable to municipality	26,693	6,766		(7,061)		(295)	-	(11,000)		_
Share of surprus (deficit) of associate			-	V.4-5-17		(6.90)		(11,000)		
urplus/(Deficit) for the year	26,693	6,766	-	(7,061)		(295)		(11,000)		-

				2017/18				20	16/17	
	Budget	First	Quarter	Second	Quarter	Year	to Date		Quarter	
R thousands	Main appropriation E	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure									-FFIGHTAUGH	
Source of Finance National Government Provincial Government District Municipality	40,122 40,122	15,381 15,381	38.3% 38.3%	4,124 4,124	10.3% 10.3%	19,505 19,505	48.6% 48.6%	13,141 13,141	66.9% 66.9%	(68,6% (68.6%
Other transfers and grants		. 3	N 81	2	9.0	(3)				
Transfers recognised - capital Borrowing	40,122	15,381	38.3%	4,124	10.3%	19,505	48,6%	13,141	66.9%	(68.6%
Internally generated funds Public contributions and donations		ā	2		â	8	- 5	3	•	
Capital Expenditure Standard Classification Governance and Administration	40,122	15,381	38.3%	4,124	10.3%	19,505	48.6%	13,141	66,9%	(68.6%
Executive & Council	91	1	1		•	•				0.5
Budget & Treasury Office							-	-		
Corporate Services	100	i - 0	- 11	20	20					
Community and Public Safety	-								524	- 1
Community & Social Services Sport And Recreation	3.1	-	- 1	.]	- 1	- 1				
Sport And Recreation Public Safety	2.1	- 1		- 1		- 1			12.4	
Housing	31	- 1	-	- 1	-		- 1		2.1	
Health	34			-	4.1			-	1.9	
Economic and Environmental Services Planning and Development	1,962	7,381	376.2%	2,204	112.3%	9,585	488.5%	2,388	258.0%	(7.7%)
Road Transport Environmental Protection	1,962	7,381	376.2%	2,204	112.3%	9,585	488.5%	2,388	258.0%	(7.7%)
Trading Services	38,160	8,000	21.0%	1,920	5.0%	9.920	26.0%	10,753	57.4%	(82.1%)
Electricity Water	22,000	8,000	36.4%	- 6	- 47	8,000	36.4%	4,260	98,6%	(100.0%)
Waste Water Management		= :	-		.			- ,,,,,,	30.0%	(100.0%)
Waste Management	16,160	= = 1	52	1,920	11.9%	1,920	11.9%	6,343	44.7%	(69.7%)
Other		- 2	.			- 21		150		(100.0%)
			- 1	=1	897	25	-			-

				2017/18				201	8/17	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	i e
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/17 to Q2 of 2017/1
Cash Flow from Operating Activities							EE.J.			
Receipts	196,311	67,423	34.3%	64,025	32.6%	131,448	67.0%	39,030	59.3%	64.0%
Property rates, penalties and collection charges Service charges	11,084 67,090	1,763 11,597	15.9% 17.3%	2,145 16,845	19.4% 25.1%	3,908 28,443	35.3% 42.4%	2,793 15,131	46.3% 48.6%	(23.2%
Other revenue Government - operating Government - capital Interest Dividencis	9,602 64,313 40,122 4,100	5,597 26,656 21,577 233	58.3% 41.4% 53.8% 5.7%	10,895 19,462 14,499 179	113.5% 30.3% 36.1% 4.4%	16,492 46,118 36,076 412	171.8% 71.7% 89.9% 10.0%	6,889 4,530 9,221 466	196.3% 49.1% 103.3% 21.0%	58.29 329.69 57.29 (61.6%
Payments Suppliers and employees Finance charges Transfers and grinds	(156,102) (152,766) (174) (3,163)	(43,017) (43,017)	27.6% 28.2%	(57,036) (57,036)	36,5% 37.3%	(100,053) (100,053)	64.1% 65.5%	(41,831) (41,831)	66.4% 69.3%	36,3% 36.3%
Net Cash from/(used) Operating Activities	40,208	24,406	60,7%	6.989	17.4%	31,395	78.1%	(2.801)	11.2%	349,5%
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in concurrent declore Decrease in concurrent declore Decrease in consument recovables Decrease (morease) in non-current investments Payments Citatal assests Val Cash from/jused) investing Activities	(40,122) (40,122) (40,122)	(15,422) 15,422 15,422	38.4% 36.4% 38.4%	(4,262) 4,262 4,262	10,6% 10.6% 10.6%	(19,684) 19,684 (19,684)	49.1% 49.1% 49.1%	(7,591) (7,591) (7,591)	86,5% 85,6% 86,6%	(43.9%) 43.9% (43.9%)
Zeah Flow from Financing Activities Receipts Stort term loans Borowing long terminelinancing Increases (Socieses) in consumer deposits Payments Repropersal of borowing	-		:	9 - - 9	:	9		18 - - 18	:	(50.4%) (50.4%)
let Cash from/(used) Financing Activities	_	34		9		9		18		(50.4%)
Vet Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	86 33,746 38,832	8,984 145 9,129	10,417.5% .4% 27.0%	2,736 9,129 11,866	3,173.3% 27.1% 35.1%	11,720 145 11,866	13,591.2% .4% 35,1%	(10,374) 20,810 10,436	(379.0%) 67.0% 27.9%	(126.4%) (56.1%) 13.7%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to	Impairment -E Council	
R thousands	Amount	- 5	Amount	%	Amount	%	Amount	56	Amount	%	Amount	%	Amount.	%
Debtors Age Analysis By Income Source													15. full 2. (11)	
Trade and Other Receivables from Exchange Transactions - Water	1,418	2,6%	772	1,4%	759	1.4%	51,039	94,5%	53,987	16.7%			51.039	94.59
Trade and Other Receivables from Exchange Transactions - Electri-	3,285	13.0%	503	2.0%	627	2.5%	20.915	82.6%	25,330	7.8%			20.915	82.69
Receivables from Non-exchange Transactions - Property Rates	895	2.4%	771	2.1%	705	1.9%	34,485	93.6%	36,856	11.4%		31	34.485	93.69
Receivables from Exchange Transactions - Waste Water Managem	1,439	2.4%	859	1.4%	832	1.4%	56,660	94.8%	59,791	18.5%			56,660	94.89
Receivables from Exchange Transactions - Waste Management	487	1.5%	460	1.4%	444	1.4%	31,109	96.7%	32,501	10.1%		91	31.109	95.79
Receivables from Exchange Transactions - Property Rental Debtors	13	2.0%	11	1.7%	9	1.4%	606	94.9%	638	.2%			606	94.99
Interest on Arrear Debtor Accounts	1,623	2.5%	1,600	2.5%	1,480	2.3%	69,447	92.7%	64.150	19.9%			59,447	92.79
Recoverable unauthorised, irregular or fruitless and wasteful Expen-				-		10		-					35,447	32.17
Other	890	1.8%	307	.6%	(165)	(.3%)	48.729	97.9%	49,779	15.4%			48,729	97.99
Total By Income Source	10,050	3.1%	5,283	1.6%	4,710	1.5%	302,990	93.8%	323,033	100.0%			302,990	93.8%
Debtors Age Analysis By Customer Group								-					002,000	83.07
Organs of State	127	1.5%	129	1.5%	53	.6%	8.256	96.4%	8.565	2.7%			8,256	96.49
Commercial	4,652	26.1%	424	2.4%	441	2.5%	12,275	69 0%	17,792	5.5%			12.275	69.0%
Households	5,092	1.7%	4,693	1.6%	4.096	1.4%	280,141	95.3%	293,923	91.0%			280,141	95.3%
Other	179	6.5%	136	5.0%	120	4.3%	2,319	84.2%	2,753	.9%		-	2319	84.2%
Total By Customer Group	10,050	3.1%	5,283	1.6%	4,710	1.5%	302,990	93.8%	323,033	100.0%	520	- 3	302,990	93.8%

Part 5: Creditor Age Analysis

	0 - 30 D	ays	31 - 60 Days		61 - 90 D	ays	Over 90 E	ays	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4,643	37,5%	6,132	49.5%	24	.2%	1,579	12.8%	12,378	42.5%
Bulk Water	610	57.5%	× 1	- 1	- 1	- 1	451	42.5%	1,061	3.6%
PAYE deductions	- 1	1.0	= [= 1			98	100.0%	96	3%
VAT (output less input)			-	-	-		- 1			
Pensions / Retirement	9					201	21	100		
Loan repayments		82				- 1				
Trade Creditors	7,030	55.9%	2,340	18.6%	53	.4%	3,148	25.0%	12.571	43.1%
Auditor-General	2,798	92.3%	4			- 1	232	7.7%	3,030	10.4%
Other		-	- 1			-	-		0,000	10.4%
Total	15,081	51.8%	8,472	29.1%	77	.3%	5,508	18.9%	29,138	100,0%

Contact Details

Municipal Manager

Financial Manager

Mr SL Netshivhale Ms Alina Nijema 017 773 2031 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 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				201	16/17	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	f Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditura	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/
Operating Revenue and Expenditure										
Operating Revenue	550.345	179,768	32.7%	160,424	29,1%	340,192	61.8%	130,208	70.50	
Property rates	18,500	8,709	47.1%	8,872	48.0%	17.581	95.0%	8,291	73.5%	23.2
Properly rates - penalties and collection charges		0,.00	*****	0,072	40.010	17,001	35.0%	0,291	50.4%	7.9
Service charges - electricity revenue	- 1	100			21	3	31	- 8	1 58	
Service charges - water revenue	27,000	15,902	58.9%	21.814	80.6%	37.716	139.7%	11,111	157.6%	96.
Service charges - sanitation revenue	10,000	1,788	17.9%	1,785	17.9%	3,573	35.7%	3,584	2,724.4%	(50.2
Service charges - refuse revenue	2,500	1,683	67.3%	1,661	66.4%	3,345	133.8%	1.639	130.4%	1.4
Service charges - other	500	. 7	1.4%	.,		7	1.4%	19	5.0%	(100.0
Rental of facilities and equipment	500	- 1	4.7	239	47.8%	239	47.8%	67	70.2%	255.0
Interest earned - external investments	5,500	482	8.8%	1,387	25.2%	1.869	34.0%	3,936	45.6%	(64.8
Interest earned - outstanding debtors	2,500	6,063	242.5%	6,209	248.4%	12,272	490.9%	5,367	417,2%	
Dividends received				5,205	2.10,470	. 4,212	700,070	0,307	417.2%	15.7
Fines	250	37	14.9%	33	13.3%	71	28.2%	29	11.2%	13.7
Licences and permits	5,000	-		29	.6%	29	5%	20	5.8%	(100.0
Agency services	II - II	- 1	- 1			-	5~		0.0%	(100,0
Transfers recognised - operational	465,845	141,899	30.5%	110,939	23,8%	252.838	54.3%	94,601	71.3%	17.3
Other own revenue	12,250	3,197	26.1%	7.455	60.9%	10.652	87.0%	1,562	25.1%	377.2
Gains on disposal of PPE	- 1			,	51	70,002	57.5%	1,002	20,176	311.2
Operating Expenditure	618.303	102,159	16.5%	102,360	16.6%	204,519	33.1%	99,662	34.1%	2.79
Employee related costs	179,997	45,654	25.4%	45,181	25.1%	90.836	50.5%	40.169	41.7%	125
Remuneration of councillors	20,000	5.084	25.4%	5.333	26.7%	10,416	52.1%	4.277	40.9%	24.7
Debt impairment	39,495			0,000	20.7 14	10,410	32.170	4,211	40.9%	24.7
Depreciation and asset impairment	150,000							- 3	100	
Finance charges		-	- 5	- 8		- 6	18 1	37	47.7%	(100.09
Bulk purchases	1 . 1							01	47.7%	(100.01
Other Materials	52,210	4.679	9,0%	9,506	18.2%	14.185	27,2%	25,308	92.3%	100.4
Contracted services	45,750	18,164	39.7%	12,825	28.0%	30,989	67.7%	9,976	56.1%	(62.45 28.6
Transfers and grants		1,868		12,025	20.0%	1,858	01.170	76	71.0%	
Other expenditure	130,851	26,720	20.4%	29,515	22.6%	56,235	43.0%	19,819	45.1%	(100.05 48.9
Loss on disposal of PPE			-	-	2.07		40.0%	10,010	40.176	40.95
Surplus/(Deficit)	(67,958)	77,609		58.063		135,673		30,546		
Transfers recognised - capita!	121,002	46,565	38.5%	59,221	48.9%	105,786	87.4%	30,040	31.8%	(100.0%
Contributions recognised - capital					10.01.	100,700	07.740	30	31.0%	(100.0%
Contributed assets	8	- 5	100	- 3		- 2				
urplus/(Deficit) after capital transfers and contributions	53,044	124,174		117,284		241,459		30,546		
Tacilion	-	-	1.7		-			-		
Surplus/(Deficit) after taxation	53,044	124,174		117,284		241,459		30,546		
Attributativis in misochies			- 1	1.0				50,040		
urplus/(Deficit) attributable to municipality	53,044	124,174		117,284		241,459	1 0 00	30,546		
Share of surplus/ (selfct) of associate								- 1		
iurplus/(Deficit) for the year	53,044	124,174		117,284		241,459	00 000	30,548		

				2017/18				20	16/17	
	Budget	First	Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance National Government Provincial Government District Municipality	121,003 121,003	50,690 50,690	41.9% 41.9%	22,438 22,438	18.5% 18.5%	73,128 73,128	60.4% 60.4%	38,728 37,783	41.0% 41.5%	(42.1% (40.6%
Other transfers and grants			·	2	- 51	20		2,1		1 6
Transfers recognised - capital	121,003	50,690	41.9%	22,438	18.5%	73,128	60,4%	37.783	41.5%	(40.6%
Borrowing		500	:*:		- 5		95		41.02	(40.07
Internally generated funds	- II - I	- 8	141	20	× 1	*1	- 20	945	29.0%	(100.0%
Public contributions and donations			× 1	20	52	2.0	2.5	-		
Capital Expenditure Standard Classification Governance and Administration	121,003	50,690	41.9%	22,438	18.5%	73,128	60.4%	38,728	41.0%	(42.1%
Executive & Council		-	1.0					-	29	
Budget & Treasury Office		- 1	-		- 1	-		-	E11	
Corporate Services		-			-	-	2.5			
Community and Public Safety	1,300	-			- 1			1,137	10.1%	(100.09
Community & Social Services Sport And Recreation	1,300	-	-		- 1	-		1,137	10.1%	(100.09
Sport And Recreation Public Safety	111 : 1	-			= ()	- ()		23	- 1	
Housing	- 11 - 3 1	-				-		977		
Health		0	- 1	- 11	50	-	- 1		S	
Economic and Environmental Services	47,079	2				•	-	- 53		
Planning and Development	47,015			. 1	: 1	- 1		50		
Road Transport	47,079	2	8				1 1	-	- 50	
Environmental Protection	110		T1							
Trading Services	72,624	50,690	69.8%	22,438	30.9%	73,128	100.7%	37,591	44.2%	(40.3%
Electricity		-		-,:		70,120	100.174	01,001	104.270	(40.5%
Water	56,624	34,075	60.2%	17,369	30.7%	51,444	90.9%	27.097	43.9%	(35.9%
Waste Water Management	16,000	16,614	103.8%	5,069	31.7%	21,683	135.5%	10,494	44.7%	(51.79
Waste Management		2	- 1	- 1		5.1	-	F.11	11.5 %	(01.7 A
Other				150	3.0	300	(4.1	263		

				2017/18				201	16/17	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	Í
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Cash Flow from Operating Activities									10.00	
Receipts	550,345	216,968	39.4%	200,230	36.4%	417,197	75.8%	119,139	62.6%	68,1%
Property rates, penalties and collection charges Service charges	18,500 40,000	10,366 12,899	56.0% 32.2%	331 18,120	1.8% 45.3%	10,696 31,019	57.8% 77.5%	3,159 13,693	31.7% 184.7%	(89.5%
Other revenue Government - operating Government - capital Interest	18,000 338,474 127,371 8,000	3,242 141,899 46,565 1,997	18,0% 41,9% 36,6% 25,0%	8,768 110,939 59,221 2,852	48.7% 32.8% 46.5% 35.6%	12,010 252,638 105,786 4,849	66.7% 74.7% 63.1% 60.6%	1,685 94,601 -	22.6% 71.3% 31.9% 91.8%	426,59 17.39 (100,0% (52,6%
Dividends Payments Suppliers and employees Finance charges Transfors and intents	(428,808) (428,808)	(102,158) (102,158)	23.8% 23.8%	(102,360) (102,360)	23.9% 23.9%	(204,518) (204,518)	47.7% 47.7%	(101,095) (99,549) (1,470)	49.5% 50.7% 955.4% 2.4%	1.39 2.89 (100.0%
Net Cash from/jused) Operating Activities	121,537	114,810	94.5%	97.869	80.5%	212,679	175.0%	18.045	107.6%	442.4%
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors	:	3	- S-S-S-S-S-S-S-S-S-S-S-S-S-S-S-S-S-S-S	2	200	9)	al V	G-1	(4))#X
Decrease in other non-current receivables Decrease (increase) in non-current investments	- 1	8			8		10		3	
Payments Cucini assets	(121,002) 121,002	(50,690) 50,690	41.9% 41.9%	(22,438) 22,438	18.5% 18.5%	(73,128) (73,128)	60.4% 60.4%	(49,269) 49,269	52.8% 52.8%	(54.5%)
Net Cash from/ used) Inventing Activities	(121,002)	(50,690)	41.9%	(22,438)	18.5%	(73,128)	60.4%	(49,269)	52.8%	(54.5%)
Cash Flow from Financing Activities Receipts Short term loans	:					:	:	1		:
Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments		-	:	:	-	:	:	:		1 1
Net Cash from/(used) Financing Activities		-			-				-	-
let Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	535 3,000	64,120 2,561	11,985.2% 85.4%	75,432 66,680	14,099.6% 2,222.7%	139,552 2,561	26,084.7% 85.4%	(31,225) 100,608	4,846.9%	(341.6%) (33.7%)
Cast/cash equivalents at the year end:	3,585	66,680	1.886.3%	142,112	4,020.2%	142,112	4,020,2%	69.383	1,109,0%	104.8%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt	ts Written Off to	Impairment -B Council I	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source													7 2.10 2.11	
Trade and Other Receivables from Exchange Transactions - Water	6,484	8.3%	9,257	11,9%	3,126	4.0%	59,236	75.8%	78,103	26.2%			59,236	75.85
Trade and Other Receivables from Exchange Transactions - Electri	8-1				-	-	,	54	10,100	20.2%		8	00,200	70.0
Receivables from Non-exchange Transactions - Property Rates	2,863	3.7%	6,686	8,7%	2.958	3.9%	63,935	83.6%	76.441	25.7%	VII.		63,935	83.65
Receivables from Exchange Transactions - Waste Water Manageme	571	3.0%	512	2.7%	453	2.4%	17,407	91.9%	18.942	6.4%		8	17.407	91.95
Receivables from Exchange Transactions - Waste Management	546	2.6%	525	2.5%	507	2.4%	19,287	92.4%	20.865	7.0%	21	91	19.287	92.49
Receivables from Exchange Transactions - Property Rental Debton		-	20	7	-	12						100	15,207	52.41
Interest on Arrear Debtor Accounts	2,109	2.7%	2,034	2.6%	1,903	2.4%	71,942	92.2%	77.987	26.2%	0	201	71.942	92.29
Recoverable unauthorised, irregular or fruitless and wasteful Expen-		-		1.2	1.00	1.5		=		-			11,042	04.21
Other	1,019	4.0%	1,175	4.6%	606	2.4%	22,637	89.0%	25.437	8.5%			22.637	89,09
Total By Income Source	13,590	4.6%	20,189	6.8%	9,553	3.2%	254,444	85,4%	297.776	100.0%			254,444	85.49
Debtors Age Analysis By Customer Group													201,111	00.47
Organs of State	6,183	10.6%	9,888	17,0%	2,626	4.5%	39,505	67.9%	58,202	19.5%			39,505	67.99
Commercial	999	4.5%	859	3.9%	836	3.8%	19,394	87.8%	22.087	7.4%	/ <u>-</u> //		19.394	87.89
Households	6,409	2.9%	9,442	4.3%	6.092	2.8%	195,545	89.9%	217,487	73.0%		- 1	195,545	89.99
Olher									2.7,407	10.0%	1 1		130,040	09.57
Total By Customer Group	13,590	4.6%	20,189	6.8%	9,553	3.2%	254,444	85.4%	297.776	100.0%			254 444	95.49

Part 5: Creditor Age Analysis

	0 - 30 D	ays	31 - 60 Days		61 - 90	lays	Over 90	Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		5.4		-	- 1	140		2.00		
Bulk Water	-	S 1	8	. 1			9.1	- 2	211	
PAYE deductions				.						
VAT (output less input)		19		.		12	G 1	- 2	2	
Pensions / Retirement		- 3	12	.		611				
Loan repayments		1.4		2.0			2.0	- 5	811	
Trade Creditors	2,226	100.0%	8				9	100	2.228	100.09
Auditor-General				- 1					2,220	100,07
Other			8	- 5			9	21	- 의	Ŷ.
Total	2,228	100.0%	- 1		- 21				2,228	100.0%

Contact Details

Municipal Manager
Financial Manager

013 973 1101 Mr Mvenselwa J Mahlangu Mr M.T Letsoalo

Source Local Government Database 1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				20	16/17	
	Budget		Quarter	Second	d Quarter	Year	to Date		d Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/
Operating Revenue and Expenditure							eppropriation		appropriation	
Operating Revenue	247,017	195,734	70.00		1		1 1			
Property rates	241,017	185,134	79.2%	82,600	33.4%	278,334	112.7%	75,339	73,3%	9,6
Property rates - penalties and collection charges	1 6 1		9	1 -4	- 1	1.0	- al		-	
Service charges - electricity revenue	1 1		8.		0 = 1		0 30	0 - 20	12.	
Service charges - water revenue	1 1					1.0	1			
Service charges - sanitation revenue					- 65		3 1		100	
Service charges - refuse revenue			1				1 2	-	1 S	
Service charges - other	1 1			7.6					- 1	
Rental of facilities and equipment	240	9	.07	1.5	2.1	9	91		= =	
Interest earned - external investments	340	44	12.9%	51	15.0%	95	27.9%	46	19.8%	11.0
Interest earned - outstanding deblors	8,500	1,119	13.2%	3,816	44.9%	4,935	58.1%	1,289	47.1%	196.19
Dividends received		- 1	- 1		3411		- 1			100.1
Fines	140	4	- 3							
Licences and permits			3.1		-				91	
Agency services	1 501	4	30		20	4	9.	. 1	1)	-
		-				44			- 1	
Transfers recognised - operational	237,182	194,410	82.0%	78,522	33,1%	272,932	115.1%	73,887	74.3%	6.39
Other own revenue Gains on disposel of PPE	856	149	17.4%	211	24.7%	360	42.1%	117	26.3%	80.3%
Operating Expenditure	233,462	44,886	19.2%	76,694	00.00/					
Employee related costs	115,463	36.455	31,6%	38.484	32.9%	121,579	52.1%	52,414	43.2%	46,3%
Remuneration of councillors	16,250	4,383	28.7%		33.3%	74,940	64,9%	23,729	45.0%	62.29
Debt impairment	10,200	4,363	20./%	5,928	38.9%	10,310	67.6%	3,516	44.0%	68.69
Depreciation and asset impairment	10,595	- 1		- 1	-			1.0	- 1	
Finance charges	21,396		59		2:11	1	- 1			
Bulk purchases	2.,380			2-1	- 1	-		10,684		(100,0%)
Other Materials	1 1	-		7.1	3.1	5.7	E.			(
Contracted services	4 500	- 51	- 3	*	- 51	- 0	100			
Transfers and grants	1,500	* 1			201	5.0		1.4		
Other expenditure		. 51	3/1	- 1		- 63	8.1			
Loss on disposal of PPE	69,258	4,048	5.8%	32,281	46.6%	36,329	52.5%	14,485	33.0%	122.9%
urplus/(Deficit)	13,555	150,848		5,906		450 555			- N	
Transfers recognised - capital	2,347	.00,040		3,500		156,755		22,925		
Contributions recognised - capital	2,347		- 1							-
Contributed secole				-		- 1	-	- 1	-	
urplus/(Deficit) after capital transfers and contributions	15,902	150,848		5,906	III I	156,755		22,925		
Taxation		_						12,023		
urplus/(Deficit) after taxation	15,902	150,848		5,906	-	474.54	-	-		
Afrècosie to minorites	10,002	140,940				156,755		22,925		
orplus/(Deficit) attributable to municipality	15,902	150,848		5,906		450.750				
Share of surplus/ (defice) of aspociate	10,000	100,010		0,800		156,755		22,925		
urplus/(Deficit) for the year	15,902	150,848		5,906		156,755		22.925	-	

				2017/18				20	15/17	1
	Budget	First (Quarter	Second	Quarter	Year	to Date		d Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance National Government Provincial Government	44,547 2,347	365	.8%	2,527	5.7%	2,892	8.5%	6,584	27.0%	(61.6%
District Municipality	1		(*)		2	41	25			
Other transfers and grants					m • m	2.5	53		- 8	- 2
Transfers recognised - capital Borrowing	2,347	9	9	-		:		-		5
Internally generated funds	42,200	365	.9%	2.527	6.0%	2.892	6,9%	6,584	27.0%	m
Public contributions and donations	- 1	- 1	- 1	-		2,032	0.876	0,084	27.0%	(61.6%
Capital Expenditure Standard Classification Governance and Administration	44,547 3.547	365 365	.8% 10.3%	2,527 19	5.7% .5%	2,892	6.5%	6,584	27.0%	(61.6%
Executive & Council	2,347		10.5 %	19	.5%	384	10.8%	3,641	32.8%	(99.5%
Budget & Treasury Office Corporate Services	1,200	365	30.4%	19	1.5%	384	32.0%	3,641	38.2%	(99.59
Community and Public Safety		-			: 1	- 5	150	2,489	43.3%	
Community & Social Services		- 1	- 1	= 1	- 1			2,409	36.1%	(100,0%
Sport And Recreation Public Safety	2.1	- 1	- 1	- 1			100	12.1		
Housing Health	10	:	:	43	-	-		2,355	48.1%	(100.09
Economic and Environmental Services Planning and Development	41,000 41,000	0.0	:	2,509 2,509	6.1% 6.1%	2,509 2,509	6.1%	134 45 4	10,7% 17.6%	(100.09 452.59
Road Transport		20	- 5	2,509	0.170	2,509	5.1%	454	17.6%	452.55
Environmental Protection	- 1		- 5	v:1	: 1		- 1			-
Trading Services		2.5	0.00					- 4	- 4	-
Electricity	1 31			E-1	100				1	1 2
Water Water Manager				-	20.7	.	- 0			
Waste Water Management Waste Management		1.5	1.0	- [- 1	- 13	2 (1 1	1.0
Other	1	10.7		-	-	-	- 1	- 4		
					- 1		2		2	

Part 3:	Cash	Receipts	and	Paymer	ıts
---------	------	----------	-----	--------	-----

				2017/18				20	16/17	
	Budget		Quarter	Second	Quarter	Year	to Date		Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/1: to Q2 of 2017/1
Cash Flow from Operating Activities		1							appropriation:	
Receipts	249,364	101,496	40.7%	82,600	33.1%	184,096	73.8%	75,339	73.2%	
Property rates, penalties and collection charges Service charges	-	5	1	5	3	-	10.0%	70,000	13.2%	9.6
Other revenue	1,195	309	25.9%	262	24.04	-	_5)			
Government - operating Government - capitat	237,182	99,937	42.1%	78,522	21.9% 33.1%	571 178,459	47.8% 75.2%	73.887	34.4% 74.3%	60.8
Interest	2,347		11	-		40	- 1	70,007	74.370	6.3
Dividends	8,500 140	1,249	14.7%	3,816	44.9%	5,065	59.6%	1,289	60.9%	196.1
Payments	(227,724)	(48,000)	21,1%	(61,053)	26.8%	(400 OF D			100	-
Suppliers and employees	(211,320)	(48,000)	22,7%	(61,053)	28.9%	(109,054) (109,054)	47.9% 51.6%	(52,414)	64.0%	16.5
Finance charges Transfers and grants	(16,404)	(0)		(0.,000)	20.0%	(0)	21.0%	(41,730) (10,684)	58.0%	46.3
Net Cash from/(used) Operating Activities			- 27	-	3	(4)		(10,004)		(100.09
	21 840	53,495	247.2%	21.547	99.6%	75.042	346.8%	22,925	101.7%	(6.0%
Cash Flow from investing Activities Receipts		1	1							10.0 %
Proceeds on disposal of PPE	100	.		19.7		0.00		- 2		
Decrease in non-current debtors	= 1			35	1.60	F.1	- 1	- 12	- 1	_
Decrease in other non-current receivables			:		- 01	1.0		12		
Decrease (increase) in non-current investments		100				1.50			- 12	-
Payments Carital assets	(44,547)	(239)	.5%	(3,824)	8.6%	(4,063)	9.1%	(6,584)	26.6%	(41.9%
let Cash from/(used) Investing Activities	44,54	239	.5%	3,824	8.6%	14,063	9.1%	6.584	26.6%	41.9%
	(44,547)	(239)	.5%	(3,824)	8.6%	(4,063)	9.1%	(6,584)	26.6%	(41.9%
ash Flow from Financing Activities Receipts										11.10%
Short term loans		-	- [-	-	.	-			
Borrowing long term/refinancing	1 : [: 1		= [.	-	- 1			
Increase (decrease) in consumer deposits	1 81	:	1 1	-	-	-	- 1	97	- 1	-
Payments	(4,992)	-	1	55		: 1	: : : : : :	• 1	- 1	-
Repaired of borrowing at Cash from/(used) Financing Activities	(4:390)	-		(A)						
	(4,992)									
et Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year and:	(27,899) 42,406	53,256	(190.9%)	17,723 53,256	(63.5%) 125.6%	70,979	(254.4%)	16,341 99,745	8,737 <u>.2%</u> 88.1%	8,5% (46.6%)
	14,509	53,258	367,1%	70,979	489.2%	70,979	489.2%	116,086	148.8%	(38.9%)

Part 4: Debtor Age Analysis

R thousands		Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb	ts Written Off to	Impairment -	
	Amount	- %	Amount	%	Amount	%	Amount	94	Amount	Ar .		IUIS	Council	Policy
Debtors Age Analysis By Income Soutne Trade and Other Receivables from Exchange Transactions - Water Trade and Other Receivables from Exchange Transactions - Electri Receivables from Non-exchange Transactions - Property Rates Receivables from Exchange Transactions - Property Rates Receivables from Exchange Transactions - Water Management Receivables from Exchange Transactions - Property Nartal Debters Interest on Areas Debter Accounts Receivables from Exchange Transactions - Property Nartal Debters Interest on Areas Debter Accounts Receivable unauthorised, Irregular or fluit less and wassful Expon- Chief									Allouin		Amount		Amount -	%
Total By Income Source						-		-					2	
Debtors Age Analysis By Customer Group Organs of State Commercial Households Other	:	-			-				:	2	-			
otal By Customer Group						_	-							

Part 5: Creditor Age Analysis

P.4.	0 - 30 Da	iys	31 - 60 Days		61 - 90 D	avs	Over 90 D	lave	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%		
Creditor Age Analysis							Fullouik	76	Amount	%
Bulk Electricity				- 1		- 1	I,			
Bulk Water		- 1			-	13.	- 1	2011	-	
PAYE deductions		. [- 1		. [- 1)	2	7010	
VAT (culput less input)		.					-			
Pensions / Retirement		- 1		- 1	= 1	.	- 1	= 1	201	
Loan repayments		-		- 1		-	- 1	21		
Trade Creditors		-		.			-	2.1	- 20	
Auditor-General		- [- 1	- 1	- [= 1	200	
Other	189	6.5%	1,141	39.3%	197	6.8%		_0.1	- 1	
Total						0.0%	1,374	47.4%	2,902	100.0%
· VIIII	189	6.5%	1,141	39.3%	197	6.8%	1,374	47.4%	2,902	100.0%

CONTECT DETAILS			
Municipal Manager	Mr S Siboza	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) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				20	16/17	
	Budget	First (2uarter	Second	Quarter	Year	to Date	Secon	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/
Operating Revenue and Expenditure										
Operating Revenue	233,420	82,828	35.5%	56,673	24.3%	139,500				
Property rates	57,512	16,943	29.5%	4.274	7.4%	21,217	59.8% 36.9%	53,325	53.4%	6.3
Property rates - penalties and collection charges	01,012	10,040	20.0%	4,2/4	////	21,217	30.9%	10,513	60.7%	(59.3
Service charges - electricity revenue	43,643	24.758	56.7%	18.512	42.4%	43,270	99.1%	11,073	58.4%	67.2
Service charges - water revenue	17,675	4,496	25.4%	4,455	25.2%	8,951	50.6%	4,399	54.6%	
Service charges - sanitation revenue	14,113	3,019	21.4%	3.038	21.5%	6,057	42.9%	2,540	35.8%	1.3
Service charges - refuse revenue	9,370	2,965	31.6%	2,968	31,7%	5,933	63.3%	2,705	57.0%	9.7
Service charges - other	- 1	20	2.1	- 2		4,000	0.00	2,700	Ur.um	9.7
Rental of facilities and equipment	4,713	0	_	19	.4%	19	4%	236	41.7%	(92.0
Interest earned - external investments	4,128	216	5.2%	164	4.0%	380	9.2%	217	127.5%	(24.3)
friterest earned - outstanding debtors	3,522			100	2.1	-			127.0%	(24.0
Dividends received		- 1		2.0			1 1		S .	
Fines	12,713	4,874	38.3%	3,183	25.0%	8.057	63.4%	1,953	38.1%	62.9
Licences and permits	6	0	2.9%	0	1.5%	0	4.4%	1	11.7%	(82.69
Agency services	- 1		6		1.00				7	los:01
Transfers recognised - operational	60,632	25,233	41.6%	18,407	30.4%	43,640	72.0%	19,560	80.8%	(5.99
Other own revenue Gains on disposal of PPE	5,391	323	6.0%	1,653	30.7%	1,976	36.7%	128	5.0%	1,188.7
Operating Expenditure	332,104	33,378	10.1%	78,355	23.6%	111,732	00.00/		1.5	
Employee related costs	100,161	10,791	10.8%	31.055	31.0%		33.6%	51,026	34.9%	53.69
Remuneration of councillors	6,066	687	11.3%	1,930	31.8%	41,846 2.617	41.9% 43.1%	17,789	42.6%	74.6
Debt impairment	59,236	٠.,	11.0%	18,823	31.8%	18.623	31.8%	1,355	46.1%	42.4
Depreciation and asset impairment	44,243	=1	154	10,025	31.070	10,020	31.0%	:		(100.09
Finance charges	3.937	1,409	35.8%	1,375	34.9%	2.784	70.7%	1,929	24.00	
Bulk purchases	49,851	14,027	28,1%	9.221	18.5%	23,248	46.6%	14,147	74.2% 53.1%	(28.79
Other Materials	6.754	845	12.5%	3,284	48.6%	4,129	61,1%	585	14.5%	(34.69
Confracted services	5,560	794	14,3%	1,757	31,6%	2,551	45.9%	908	36.3%	461.59 93.49
Transfers and grants					0.1.0.0	2,001	10.0%	500	30.3%	93.49
Other expenditure	56,297	4,824	8,6%	10,910	19,4%	15,734	27.9%	14,312	39.9%	(23.8%
Loss on disposal of PPE	1	0.1					27.32.0	14,012	33.5%	(20.0%
urplus/(Deficit)	(98,685)	49,450		(21,682)		27,768		2.299		
Transfers recognised - capital	54,560	14,885	27.3%	7,000	12.8%	21.885	40.1%	2,200	29.9%	(100.00)
Contributions recognised - capital		- 5	-	-		21,000	40.7%		29,5%	(100.0%)
Controlled assets	22.033							- 9		-
urplus/(Deficit) after capital transfers and contributions	(22,092)	64,335	1	(14,682)		49,653	- 'V	2,299		11 1250
Pakilition							-			
urplus/(Deficit) after taxation	(22,092)	64,335		(14,682)		49,653		2,299		
Attributable to trimoniles				, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.0,000		2,200		
urplus/(Deficit) attributable to municipality	(22,092)	54,335		(14,682)		49,653		2,299		
Share of surplus! (switch) of associate				- 1	- 3					
urplus/(Deficit) for the year	(22,092)	54,335		(14,682)		49,653		2.299		-

				2017/18				20	16/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance National Government Provincial Government	81,869 54,560	125	.2%	138	.2%	263	.3%	1 2,044 12,036	17.8% 41.8%	(98.99) (100.09)
District Municipality	22,033			20	2.	-	2.3	5	100	-
Other transfers and grants	12,000		m i II							-
Transfers recognised - capital Borrowing	76,593		- 1	5		¥	-1	12,036	21.8%	(100.09
Internally generated funds	5,276	125	2.4%	138	2.6%	263	5.0%	8		
Public contributions and donations	1			-	2.070	-	5.076	ů	4.3%	1,685.0
Capital Expenditure Standard Classification Governance and Administration	81,869 19,335	125 26	.2%	138 14	.2%	263	.3%	12,044	17.8%	(98.9
Executive & Council	18,560	20	.176	14	.1%	40	.2%	11,776	23.5%	(99.99
Budget & Treasury Office	775	8					- 1	11,769	23.6%	(100.0
Corporate Services	""	26	- 1	14	- 23	40	5.1	٠.	1.0	
Community and Public Safety	345	20	. 1	23	6.7%	23	6.7%	8	14.2%	85.3
Community & Social Services	119		: 1	2.0	0.776	23	0.7%	670	-	(100.09
Sport And Recreation	196		1	23	11,8%	23	11.8%	- 5		
Public Safety	30		. [11,070	20	11.0%		8	(100.0
Housing					3.1		- 34	- 59		- 55
Health		- 1			5	- 51				
Economic and Environmental Services	1,106	.			- 1		. 31		15	- 5
Planning and Development	- 1	- 1	-	.	1.5		2.1	6.1		
Road Transport	1,106	-	.						18 1	
Environmental Protection	- 1	- 1	- 1	.	- 1	47	- 31	12.7		- 8
Trading Services	59,883	99	.2%	101	.2%	200	.3%	268	3.6%	(62.4%
Electricity	7,450	99	1.3%	-		99	1.3%	268	9.6%	(100.09
Water	30,200	- 1	100	- 1	17.1	- 1		-	5.5%	(100.03
Waste Water Management	22,233			101	.5%	101	.5%	.		(100.09
Waste Management	- 1		24.1	-	- 1	1.0	F5	.		(100.03
Other	1,200	- 65				- 3				~

Part 3: Cash Receipts and Payment	Part 3	Cash	Receipts	and	Pa	ment
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				2017/18				201	16/17	
	Budget		Quarter	Second	Quarter	Year	to Date	Second	Quarter	i i
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Cash Flow from Operating Activities										
Receipts	287,979	97,712	33.9%	63,673	22.1%	161,385	56.0%	53,225	57.0%	19.69
Property rates, penalties and collection charges Service charges	57,512 84,802	16,943 35,237	29.5% 41.6%	4,274 28.973	7.4% 34.2%	21,217 64,210	36.9% 75.7%	10,413	69.5%	(59,09
Other revenue	22,823	5,198	22.8%	4,854	21,3%	10,053			60.8%	39.9
Government - operating	60,632	25,233	41.6%	18,407	30.4%	43.640	44,0%	2,318	38.4%	109.4
Government - capital	54,560	14.885	27.3%	7,000	12.8%	21,885	72.0% 40.1%	19,560	81.1%	(5.99)
Interest Dividends	7,651	216	2.8%	164	2.1%	380	5.0%	217	21.3% 10.5%	(100.0% (24.3%
Payments	(332,104)	(33,378)	10,1%	(59,532)	17.9%	(92,909)	28.0%	(51,026)	45.7%	
Suppliers and employees	(267,309)	(31,968)	12.0%	(58,157)	21.8%	(90,125)	33.7%	(49,097)		16.79
Finance charges	(59,236)	(1,409)	2.4%	(1,375)	2.3%	(2,784)	4.7%	(1,929)	45.2% 74.2%	18.59
Transfers and trants	(5,560)			,,,,,,,		(2,104)	4.770	(1,929)	74.2%	(28.7%
Net Cash from/(used) Operating Activities	(44,125)	64,335	(145.8%)	4.141	(9,4%)	68,476	(155.2%)	2 199	135.5%	88.3%
Cash Flow from Investing Activities Receipts							199.2.10	2 100	100,076	00.3%
Proceeds on disposal of PPE		8.1		- 1	-	* 1	•	10	+1	
Decrease in non-current debtors	10 0 1	- 2	- 1		1	- 1	- 10	- 11	2.1	5.5
Decrease in other non-current receivables					T #1	81	3		4.1	
Decrease (increase) in non-ourrent investments		- 3	91	120		- 1			571	
Payments	(5,276)	(125)	2.4%	(138)	2.6%	(263)	5.0%	(12,044)	20.40	
Ca, ital assets	5,276	125	2.4%	138	2.6%	(263)	5.0%	12,044)	29.1% 29.1%	(98.9%)
let Cash from/(used) Investing Activities	(5,276)	(125)	2.4%	(138)	2.6%	(263)	5.0%	(12,044)	29.1%	(98.9%
ash Flow from Financing Activities Receipts								(Injerte)	25.176	(99.8%)
Short term loans	-	- 1	-	- 1	- 1	- 1	- 1	- 1	200	
Borrowing long term/refinancing		- 1	5.0	-		- 1	- (]	-	- 3	
Increase (decrease) in consumer deposits	5		-	- 1	-	-	-			
Payments			1 1	201	. [- 1	- 1	- 1		-
Repayment of borrowing		6/1	1		.	- 1		- 1	0.1	
et Cash from/used Financing Activities					- :	- :		-	b."	
et Increase/(Decrease) in cash held	(49,401)	84,210	4470 000	1000						
Cash/cash equivalents at the year begin:	9,306	04,210	(130.0%)	4,003 64,210	(8.1%) 690.0%	68,213	(138.1%)	(9,845) 44,351	(141.8%) 139.7%	(140.7%) 44.8%
Cash/cash equivalents at the year end:	(40,095)	64,210	(160.1%)	68.213	(170.1%)	68,213	(170.1%)	84,507	(309.0%)	97.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 D	ays	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt Debt		Impairment -E	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	Q.		ors	Council	
Debtors Age Analysis By Income Source									Allount		Amount	%	Amount	%
Trade and Other Receivables from Exchange Transactions - Water	1.182	3.8%	1,368	4.4%	1,215	3.9%	27.639							
Trade and Other Receivables from Exchange Transactions - Electric	1,452	4.6%	1,653	5.2%	7.357	23.2%		88.0%	31,404	14.0%	377	- 1	3.1	
Receivables from Non-exchange Transactions - Property Rates	3,130	3,3%	2,799	2.9%	2,616	2,7%	21,190	66.9%	31,651	14.1%	2	- 1	2	
Receivables from Exchange Transactions - Waste Water Manageme	927	4.8%	773	4.0%	683	3,6%	87,282	91.1%	95,826	42.7%			× 1	
Receivables from Exchange Transactions - Waste Management	868	4.0%	740	3.4%	665	3.1%	16,839	87.6%	19,222	8.6%	3.0	201	- 1	
Receivables from Exchange Transactions - Property Rental Debton		4.0.0	140	3.476	600	3.1%	19,437	89.5%	21,710	9.7%	20			
Interest on Arrear Debtor Accounts	. 1				- 1				2.1	-	201	2.1	- 2	
Recoverable unauthorised, irregular or fruitless and wasteful Expension	. 1					: 1		= 1		=	-		21	_
Other	216	.9%	361	1.5%	5,375	(21.7%)	00.000		~ 1		- 1	201	91	
Total By Income Source	7.776	3.5%	7,694			-	29,573	119.4%	24,776	11.0%	-		21	_
Debtors Age Analysis By Customer Group	1,110	3.0%	1,054	3.4%	7,160	3.2%	201,959	89.9%	224,590	100.0%				1.0
Organs of State														
Commercial	394	2.4%	553	3.3%	261	1.6%	15,302	92.7%	16,511	7.4%				
Households	826	3.0%	1,147	4.2%	1,665	6.1%	23,712	86.7%	27,349	12.2%	.	- 1	- 1	-
Other	4,339	4.1%	3,963	3.8%	(2,972)	(2.8%)	100,217	94.9%	105,547	47.0%			.	-
	2,216	2.9%	2,031	2.7%	8,206	10.9%	62,729	83.4%	75,182	33.5%				
Total By Customer Group	7,776	3.5%	7,694	3.4%	7.160	3.2%	201,959	89.9%	224,590	100.0%				

Part 5: Creditor Age Analysis

	0 - 30 Da	ys	31 - 60 Days		61 - 90 Da	ays	Over 90 (Davs	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis									rundant	
Bulk Electricity Bulk Water	3,873	9.3%	430	1.0%		-	37,375	89.7%	41,679	50.7
PAYE deductions		1,2			3.3	361	~	-	21	
VAT (output less input)	1,928	100.0%	1 11	- 1	31	: 1	G.U		الشا	-
Pensions / Retirement	1,230	88.4%	162	11.6%	\$1 ₁	:	2	-	1,928	2.3
Loan repayments Trade Creditors	11				7.0	- 1	201	27	.,	
Auditor-General	2,004	23.1%	475	5.6%	1,393	16.1%	4,800	55.4%	9,671	10.5
Other	332	8.2%	1,870	46.4%	1,831	45.4%	- 1		4,033	4.95
	936	3.8%	184	.7%	28	.1%	23,369	95.3%	24,517	29.89
Total	10,304	12.5%	3,120	3.8%	3,252	4.0%	65,545	79.7%	82,220	100.0%

Contact Details

Municipal Manager	Mrs Elizabeth k Tshabalala	013 253 7628	
Financial Manager	Mr Phumuzi Nhlabathi	013 253 7641	

Source Local Government Database

All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				20	18/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/
Operating Revenue and Expenditure									арукарицаон	
Operating Revenue	2,917,169	251,313	8.6%						1	
Property rates	450,428	113,021	25.1%	6,632	.2%	257,945	8.8%	551,612	43.7%	(98,8)
Property rates - penalties and collection charges	400,420	113,021	20.1%	(53)	1 1	112,968	25.1%	94,985	49.0%	(100.1
Service charges - electricity revenue	1,225,130	90,074	7.4%	0.000	1.0	- 1	-		21	
Service charges - water revenue	456.419	26,301		9,688	.8%	99,763	8.1%	251,498	46.7%	(96.1
Service charges - sanitation revenue	192,035		5.8%	(963)	(.2%)	25,337	5.6%	17,514	9.3%	(105.5
Service charges - refuse revenue		10,860	5.7%	(3,760)	(2.0%)	7,100	3.7%	32,514	39.7%	(111.6
Service charges - other	125,224	8,195	6.5%	13	12.1	8,206	6.6%	- 1	- 1	(100,0
Rental of facilities and equipment				-	911		- 11	21,652	8,096.2%	(100.0
Interest earned - external investments	12,326	23	.2%	244	2.0%	268	2.2%	3,175	53.9%	(92.3
Interest earned - outstanding debtors	601	156	25.9%	-	-	156	25.9%	501	151,9%	(100.0
Dividends received	92,214	218	.2%	0		218	.2%	33,630	69.7%	(100.0
		1,823	12.0	148	- 1	1,971			00.110	(100.0
Fines	6,598	486	7.4%	11	.2%	497	7.5%	1,845	50.5%	(99.49
Licences and permits	206	156	76.0%	6	2.8%	162	78.8%	709	62.4%	(99.29
Agency services	11,693	-	201	234	2.0%	234	2.0%	7,504	35 1%	(96,99
Transfers recognised - operational	304,301	811	1 1	- 1	21	201		72,431	62.1%	
Other own revenue	39,793	-		1.064	2.7%	1,064	2.7%	13,653	85.1%	(100,05
Gains on disposal of PPE		-	21	9.1	2.	-	- 1	10,000	00.176	(92.29
Operating Expenditure	3,077,035	212,125	8.9%	234,323	7.8%	446,447	14.5%	878 888		
Employee related costs	749,153	126,077	16.6%	190,868	25.5%			372,823	23.7%	(37.1%
Remuneration of councillors	29,675	2,110	7.1%	4,884	16.5%	316,945	42.3%	167,770	50,9%	13.89
Debt impairment	480,964	2,110	7.120	4,004	10.0%	6,994	23.6%	6,136	47.7%	(20.49
Depreciation and asset impairment	263.000	13,271	5.0%	20,334	7.7%	33,605		- 51		-
Finance charges	82.529	11	5.5%	20,004	1.170		12.8%			(100.09
Bulk purchases	968,817	."]	- 1	1.096			- 1	4,195	14,9%	(100.09
Other Materials	136,244	2.398	1.8%	11,467	.1%	1,096	.1%	95,173	12.8%	(98.89
Contracted services	53,313	22,442	42.1%		8.4%	13,865	10.2%	40,116	42.7%	(71.49
Transfers and grants	37,284	33,000		2,324	4.4%	24,766	46.5%	14,916	65.2%	(84.49)
Other expenditure	276,056		86.5%			33,000	88.5%	2,613	12.8%	(100.0%
Loss on disposal of PPE	270,000	3,636 9,179	1.3%	3,350	1.2%	6,986	2.5%	41,705	38.9%	(92.0%
			- 50	7.		9,179	-	100		
Surplus/(Deficit) Transfers recognised - capital	(159,866)	39,188		(227,690)		(188,502)		178,988		
	186,032	4,398	2.4%	2.1	-	4,398	2.4%	19,997	9.5%	(100.0%
Contributions recognised - capital Contributed asserti	11		- 1			10.7	- 1			(100.00
	40,976								G.	
turplus/(Deficit) after capital transfers and contributions	67,142	43,586		(227,690)		(184,104)		198,986		11.74
†asanon					-					
Surplus/(Deficit) after taxation	67,142	43,586	7 11 7	(227,690)		(184,104)		198,986		·
Attributable to introdities						(,4)		100,000		
urplus/(Deficit) attributable to municipality	67,142	43,586		(227,890)	0.0	(184,104)		198,986	-	
Share of surprusi (deficit) of associate				1 (44)		(104,104)		140,800		
urplus/(Deficit) for the year	67,142	43,586		(227,690)		(184,104)		198,986	-	

				2017/18				20	16/17	
	Budget	First	Quarter	Second	Quarter	Year	to Date		Quarter	
thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
apital Revenue and Expenditure										
Source of Finance National Government Provincial Government	245,503 197,415	3	:	:		:	:	8,134 7,921	4.0% 4.8%	(100.0% (100.0%
District Municipality	20,238		11 1				Jr • 11	3	11	30
Other transfers and grants		5				-			-	-
Transfers recognised - capital	217,653	2				(- 1	- 1	7.00		5.0
Borrowing	,	2		- 3		•	- 1	7,921	4.4%	(100.0%
Internally generated funds	20,600			- 2				210	50	
Public contributions and donations	7,250			-			1 : 1	213	.7%	(100.0%
Capital Expenditure Standard Classification	245,503						1	8,134	4.0%	400.00
Governance and Administration	12,845	¥.1						207	82.6%	(100.09
Executive & Council	100	147	- 1	100				201	0,0,30	(100.03
Budget & Treasury Office	12,745	=	(a)	20		-		2	.7%	(100.09
Corporate Services	- 1	-		-	S 234			205	.770	(100.09
Community and Public Safety	4,050	8	911	21				420	5.3%	(100.09
Community & Social Services	50	= -	-	-				420	3.3%	
Sport And Recreation	1,100					_	1	420	.	(100.09
Public Safety	2,900		1	27			1 1	-		
Housing	- 1	-	-	-			- 1			
Health	- 1		31	2			1 1		1	
Economic and Environmental Services	4,500							1,974	4.0%	4400 000
Planning and Development	50	- 1	- 1	24.	- 1			139	4.076	(100.0%
Road Transport	- 1	- []	- 1	- 1				1.834	3.7%	
Environmental Protection	4,660	-	-			-	1 1	1,007	3,770	(100.09
Trading Services	183,058	- 11				(20)	100	5,527	3.9%	
Electricity	45,600		- 1				150	2.962	6.7%	(100.0%
Water	40,576	- 1		. 1	2.5	- 31	- 3	2,902	6.7%	(100.09
Waste Water Management	87,082	- (1	- 1					2,565		4400.04
Waste Management	9,800	-			- 1		- 5	2,000	5.5%	(100.0%
Other	40,950		.	- 1	1 63	2.1		7		(100.0%

Part 3: Cash Receipts and Payme	ante

				2017/18				20	16/17	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/17 to Q2 of 2017/1
Cash Flow from Operating Activities									11.31	
Receipts	2,646,634	620,033	23,4%	645,588	24,4%	1,265,621	47.8%	789,991	57.9%	(18.3%
Property rates, penalties and collection charges Service charges	372,842 1,654,847	68,244 265,752	18.3% 16.1%	84,355 270,178	22.6% 16.3%	152,598 535,930	40.9% 32.4%	84,356 270,178	47.8% 35.8%	(10.3%
Other revenue Government - operating Government - capital	61,853 292,308 186,032	149,593 109,176 -	241.9% 37.3%	168,225 71,331 17,368	272.0% 24.4% 9.3%	317,818 180,507 17,366	513.8% 61.8% 9.3%	312,628 71,331 17,368	718.2% 61.7% 9.4%	(48,29)
Interest Dividends	78,753	27,267	34.6%	34,132	43.3%	61,399	78.0%	34,132	82.6%	
Payments Suppliers and employees Finance charges Transfers and grants	(2,373,755) (2,253,942) (82,529)	(616,350) (608,043) (7,748)	25.0% 27.0% 9.4%	(620,119) (611,539) (5,967)	26.1% 27.1% 7.2%	(1,236,468) (1,219,581) (13,715)		(763,714) (755,134) (5,967)	61.9% 64.3% 18.9%	(18.8% (19.0%
Nat Cash from/(used) Operating Activities	37,284 272,879	3,683	1.5%	2,613	7.0%	(3,172)	8.5%	(₽,613)	8.8%	
	2/2,0/3	3,003	1.3%	25,470	9.3%	29,153	10.7%	26,278	14.7%	(3.1%
Cash Flow from Investing Activities Receipts							Sam			
Proceeds on disposal of PPE Decrease in non-current debtors	ill an	20	-	5	- 7	-		- 6	3.1	
Decrease in non-current deploits Decrease in other non-current receivables Decrease (increase) in non-current investments	3	-	-	1	5			8	31.1	
Payments C milal assets	(245,503) 45,503	(2,368) 2,368	1.0%	(23,049)	9.4% 9.4%	(25,417)	10.4%	(23,049)	13.7%	
let Cash from/ used) Investing Activities	(245.503)	(2,368)	1.0%	(23,049)	9.4%	(25,417)	10.4%	(23,049)	13.7%	
	10000	(Appro)	1.070	(en/ora)	5.476	\$60,4171	10.476	[23,049]	13.7%	
Cash Flow from Financing Activities Receipts Short term loans		1,767	185	(219)		1,548		(219)	12.9%	
Borrowing long term/refinancing Increase (decrease) in consumer deposits		1.767	20	(219)	5	1,548	9	(219)		:
Payments Figure ent of borrowing	(18,434) 18,434	(10,979)	59.6% 59.6%	(6,457)	35.0% 35.0%	(17,438) (17,436)	94.6% 94.6%	(6,457) (6,457)	12.9% 94.8% 94.8%	
let Cash from/(used) Financing Activities	(18, 434)	(9.212)	50.0%	(6,676)	36.2%	(15.888)	86.2%	(6.676)	248.5%	
let Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	8,942 (3,286)	(7,897) (2,668)	(88.3%) 91.2%	(4,255) (10,565)	(47.6%) 321.5%	(12,152) (2,668)	(135.9%) 81.2%	(3,447) (10,565)	(97.1%) 22.9%	23.4%
Cash/cash equivalents at the year end:	5,656	(10,565)	(186,8%)	(14,820)	(262.0%)	(14,820)	(262.0%)	(14,012)	467.079.033.3%	5.8%

Part 4: Debtor Age Analysis

<u>.</u>	0 - 30 D	ays	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb		Impairment -6	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	- 1	Amount	%	Amount	- unicy
Debtors Age Analysis By Income Source									7 annualla		- Millouini	76	Amount	76
Trade and Other Receivables from Exchange Transactions - Water	12,223	1.4%	24,281	2.9%	23,126	2.7%	787.510	93.0%	847.140	34.3%				
Trade and Other Receivables from Exchange Transactions - Electric	36,144	6.0%	24,818	4.1%	18.059	3.0%	526,297	86.9%	605.318				- 1	
Receivables from Non-exchange Transactions - Property Rates	19,334	6.1%	10,890	3.4%	10,551	3,3%	278.088	87.2%		24.6%	- 1	-	- 1	
Receivables from Exchange Transactions - Waste Water Managemi	4,726	1.5%	9,208	3.0%	8.777	2.8%	287.413	92.7%	318,863 310,124	12.9%	31	- 1	-	
Receivables from Exchange Transactions - Waste Management	2.709	1.4%	5.174	2.6%	4.999	2.5%	187,499	93.6%		12.5%	-		-	
Receivables from Exchange Transactions - Property Rental Debt.	in 11			2.54	4,000	2.5%	107,408	50.076	200,380	8.1%	1) (3)	11	- 31	
Interest on Arrear Debtor Accounts	5.4			- 1		100	3.1	- S/II			- 5			
Recoverable unauthorised, irregular or fruitless and wasteful Expen		- 1		- 3	5.1	- 8		-					- 31	
Other	4,871	2.6%	2 464	1,3%	3,571	1,9%	179,074	94,3%	189,980	7.7%	5.0	9.1		
Total By Income Source	80,007	3.2%	76.836	3.1%	69,083	2.8%	2,245,880	90,9%	2,471,806	100.0%				
Debtors Age Analysis By Customer Group				411.0		20%	2,240,000	80.076	2,471,000	100,0%		-	· ·	
Organs of State	(860)	(3.3%)	7,366	28.3%	751	0.00								
Commercial	30.046	11.2%	9,537	3.5%	9.533	2.9%	18,749	72.1%	26,006	1.1%		-		
Households	52,009	2.5%	58.121	2.8%	9,533 55,860	3.5%	220,123	81.6%	269,239	10.9%	- 53	•	- 1	
Other	1,169	1.0%	1,811	1.5%	2,939	2.7%	1,890,238	91.9%	2,056,228	83.2%	- 1	-		
Total By Customer Group	80,007	3.2%	76,836	3.1%			116,771	97.0%	120,333	4.9%				
	00,007	3.270	1 0,030	3.1%	69,083	2.8%	2,245,880	90.9%	2,471,806	100.0%		100		

Part 5: Creditor Age Analysis

	0 - 30 Da	ys	31 - 60 Days		61 - 90 D	iys	Over 90 I	Days	Tota	1
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	172		84,113	5.7%	61,464	4.2%	1,333,039	90.1%	1,478,789	85.35
Bulk Water	10 - 111	211	2,679	2.4%	2.716	2.4%	107.322	96.2%	112,717	6.59
PAYE deductions	9,787	100.0%	-			- 1	10.,000	50.2 %	9.787	69
VAT (output less input)		141		3.1	9.11	81		- 5	9,101	.07
Pensions / Retirement	9,474	100.0%	31		- 11	- 1			9,474	55
Loan repayments	- 1	- 1		24			21		9,474	.07
Trade Creditors	30,116	25.8%	10,647	9.1%	75,783	65,0%		:	116,547	6.79
Auditor-General	- 1			100	-		5.819	100.0%	5,819	.39
Other		= =			2		0,010	.00.0%	5,619	.39
Total	49,549	2.9%	97,440	5.6%	139,963	8.1%	1,446,180	83.4%	1,733,132	100.0%

Contact Details			
Municipal Manager	Mr H. S. Mayisələ	013 690 6206	
Financial Manaon	Ms J P Halshways	013 690 6241	

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				20	16/17	
	Budget		Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/1 to Q2 of 2017/
Operating Revenue and Expenditure							THE STATE OF THE S			
Operating Revenue	420,885	1,583	.4%	137,626	32.7%	139,209	99.497	400 570		
Property rates	,	.,000	.7/*	757,020	32.170	139,209	33.1%	108,578	58.1%	26.89
Property rates - penalties and collection charges			10 1		8 1		V 0 1		-	-
Service charges - electricity revenue	1 1		8	1 1					- 1	-
Service charges - water revenue				-			3.1			
Service charges - sanitation revenue			3.	19	- 22				- 7	
Service charges - refuse revenue			- 1				JI - 20		30	
Service charges - other	1,900	1.0		109	5.7%	109	5.7%	-	250	
Rental of facilities and equipment		0	0.00	100	0.7 10	109	0.7%	43	5.7%	153.4
Interest earned - external investments	7,000	1,491	21.3%	4,423	63.2%	5,913	0.50		- 1	-
Interest earned - outstanding debtors	1,,,,,,	1,501	21.5%	4,423	03.2%	0,813	84.5%	2,328	64.7%	90.0
Dividends received	1 51						li ali	125	530	(100.09
Fines		9.1	- 31	- 3	2.1	- 3		4.1	* 1	
Licences and permits							-		1.1	-
Agency services				31		17	U 20	9.1		
Transfers recognised - operational	411,612	211	8.4	133,020	32.3%	133.020			-	-
Other own revenue	373	92	24.8%	75	20.2%		32.3%	105,860	58.3%	25.7
Gains on disposal of PPE			24.0%	-3	20.2%	158	45,0%	222	56.7%	(66.1%
Operating Expenditure	482,965	59,875	12.4%	122,279	25.3%	182,154	07.70			
Employee related costs	138,988	34,310	24.7%	28.072	20.2%		37.7%	79,206	31.6%	54.4%
Remuneration of councillors	13,282	01,010	27.7 %	5,810	43.7%	62,382	44.9%	27,018	41.0%	3.99
Debt impairment	10,202			0,610	43.7%	5,810	43.7%	2,893	43.2%	100.89
Depreciation and asset impairment	18,281	요	Ģ.		81		55	1.7	-	-
Finance charges			0.00			- 1	- 1	4,475	43.3%	(100.0%
Bulk purchases				531	5.0		3.1	- 1	1.00	-
Other Materials	1	875		511			-	1.5	-	1.00
Contracted services	1 1	14,964		33,955	- 1	1,386	. 1		- 31	(100.0%)
Transfers and grants	255,407	14,004	- 51	39,584	15.5%	48,939		101	16.4%	33,606.79
Other expenditure	57,007	9,706	17.0%	14,346	25.2%	39,584	15.5%	31,921	20.4%	24.09
Loss on disposal of PPE		- 0,700	17.0%	14,346	20.2%	24,052	42.2%	12,798	46.7%	12.1%
Surplus/(Deficit)	(62,081)	(58,292)		15,347		(42,945)		29,372		
Transfers recognised - capital	-	118,100		-		118,100		23,312		
Contributions recognised - capital	- 27	20	.	- 23		110,100	- 57			
Contributed assets					- :			8		24
urplus/(Deficit) after capital transfers and contributions	(62,081)	59,808		15,347	Suff.	75,155		29,372	10	
Taxanon										
urplus/(Deficit) after taxation	(62,081)	59,808	_	15,347		75,155	-	20.570	-	-
Antibutable to minorities	(02,031)	- anima		10,041		20,100		29,372		
urplus/(Deficit) attributable to municipality	(62,081)	59,808		15,347		75,155		29.372		-
Share of surplus/ (defor) of associate			-	13,047	-	10,155		29,312		
Surplus/(Deficit) for the year	(62,081)	59.808		15,347		75,155		29,372	-	

				2017/18				20	16/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance	28,050	4,500	16.0%	3,847	13.7%	0.040	29.8%			
National Government	20,000	4,000	10.076	3,047	13.1%	8,348	29.8%	1,487	9.6%	158.8
Provincial Government		100	9 1				- 1		7.1	
District Municipatity					9					
Other transfers and grants		100		- 3	3 1		:-:	+	2.1	
Transfers recognised - capital						1 8			50	
Borrowing		- 8	81	- 0	8		- 3	- A	-	
Internally generated funds	28,050	4,500	16.0%	3,847	13.7%	8,348		6.1	5.0	
Public contributions and donations		-,000	10.070	3,041	13.776	6,346	29.8%	1,487	9.6%	158.8
Capital Expenditure Standard Classification	28,050	4,500	16.0%	3,847	40.00					
Governance and Administration	28,050	4,500	16.0%	884	13.7% 3,2%	8,348	29.8%	1,487	9.5%	158.8
Executive & Council	28,060	4,000	10.076	994	3,270	5,384	19.2%	1,487	9.6%	(40.5
Budget & Treasury Office	20,000		1 11	- 1	-	1-9	-	1,487	9.6%	(100.0
Corporate Services		4,500	111	884	2			- 1	5.1	-
Community and Public Safety		4,500		004	5	5,384	- 1	-	-	(100.0
Community & Social Services				1	- 31			•	2.02	-
Sport And Recreation		- 3			- 31	퓠		-	13	
Public Safety			1	- 1	- 1		-		27	
Housing				31	A.	5	87	- 1	1.3	
Health	21	8			¥ 1		- 1			
Economic and Environmental Services	(a)	1		1,733		1,733	10		1.25	
Planning and Development		- 2		1,733	2	1,733	.			{100.09
Road Transport	- 1	2.5		1,733		1,/33		-	32.4	(100.0
Environmental Protection	- 1			5.1	0	SH		- 31	- 2	
Trading Services	- 1			1,230		1,230				1.0
Electricity			111	1,230	: 11	1,230		32.7	. [(100.09
Water	11/1 2/1	-		1.230	: 1	1,230	=	53		
Waste Water Management	1 2	81	- 1	1,230		1,230		- 54		(100.05
Waste Management	-	- 1	- 1	: 1		-	.	1.7		-
Other	111 711		1.6	100						-

Part 3:	Cash	Receipts	and	Pay	ments

	Budget									
			Quarter	Second	Quarter	Year	to Date	Second	d Quarter	†
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Cash Flow from Operating Activities										
Receipts	420,885	119,683	28,4%	168.395	40.0%	288,078	68.4%	108,578	69.7%	55.1%
Property rates, penalties and collection charges Service charges	1,900	5.		= 1	2	51	5	· -	133	
Other revenue	373	92					* 1	43	5.7%	(100.0%
Government - operating Government - capital	411,612	732 117.368	24.7% 2%	1 63 ,790	49.0% 39.8%	275 164,522 117,368	73.7% 40.0%	222 105,860	58.7% 70. 2%	(17.7%) 54.7%
Interest Dividends	7,000	1,491	21.3%	4,423	63.2%	5,913	84.5%	2,453	67.0%	80.3%
Payments Suppliers and employees Finance charges	(464,684) (209,277)	(59,166) (59,166)	12.7% 28.3%	(162,448) (162,448)	35.0% 77.6%	(221,614) (221,614)	47.7% 105.9%	(70,895) (38,974)	26.6% 20.8%	129.1% 316.8%
Transfers and _rants	(755,407)	-	2	- 21	- 5	25	- 3	31,921	35.6%	100.0%
Net Cash from/(used) Operating Activities	(43,799)	60,517	(138.2%)	5,948	(13.6%)	66,464	(151.7%)	37.683	791.3%	(84,2%)
Cash Flow from Investing Activities Receipts Proceeds or disposal of PPE Decrease in non-unrent debtors Decrease in other non-unrent relevables Decrease (increases) in non-current investments Payments	0.00	276,00 0 276,000	10 EE 10	(36,000)	\$1 	240,000 240,000	4.	12,000	10 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to	(400.0%)
Ca la assets	(28,050)	(4,500) 4,500	16.0%	(3,388)	12.1%	(7,889)	28.1%	(1,487)	9.6%	127.9%
Net Cash from/used) Investing Activities	(28,050)	271.500	(967,9%)	(39.388)	12.1%	232,111	(827,5%)	1,487	9,6%	127.9%
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/tofinancing Increase (decrease) in consumer deposits	-	(197) (197)	(817.876)	-	149.4%	(197) (197)	(627.5%)	10 513 - -	858.1%	(474.6%)
Payments Represent of borrowing		- 1	6		- :	16	:		-	
Net Cash from/(used) Financing Activities		(197)				(197)				· ·
let (ncrease/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(71,849) 84,597 12,748	331,820 331,820	(461.8%)	(33,440) 331,820 298,379	48.5% 392.2% 2.340.6%	298,379	(415.3%)	48,197 40,962 89,179	240.8% 139.8%	(169.4%) 709.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 D)ays	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt		Impairment - Counci	Bad Debts ito
	Amount	- %	Amount	%	Amount	%	Amount	%	Amount	%	Amount	96	Amount	W.
Debtors Age Analysis By Income Source											7.811.00.11	~	Allouit	- /0
Trade and Other Receivables from Exchange Transactions - Water					100			and a						
Trade and Other Receivables from Exchange Transactions - Elect fi	0.0		1 12		1 2 1		1111			-		- 1	- 1	
Receivables from Non-exchange Transactions - Property Rates							n Ju				531	• 1	- 1	
Receivables from Exchange Transactions - Waste Water Manageme					N 841		2.1				- 1	- 1		
Receivables from Exchange Transactions - Waste Management		100			11					- 1	3.0	- 1		
Receivables from Exchange Transactions - Property Rental Debtors								84	- 0	*:	51	- 1		
Interest on Arrear Debtor Accounts	- 5	- 5			H 8 H		6	- 1	_	-			- 1	
Recoverable unauthorised, irregular or fruitless and wasteful Expen-								SI.	530	2.5		- 1	-	
Other	12,029	73.9%			91		4.244	26.1%	16.272	100.0%		-	-	
Total By Income Source	12,029	73.9%					4,244	26.1%	16,272	100.0%	-		-	
Debtors Age Analysis By Customer Group							795-77	20,170	10,272	100.0%	(4)	-	-	
Organs of State														
Commercial	.	- 5		-	:	- 1	-	-		-			.	-
Households				• ()			8.	- 1	201			E) [-	
Other	12.029	73.9%		-		-				- 1	100	2.1	.	-
Total By Customer Group						-	4,244	26.1%	16,272	100.0%				
Total by odelonier Group	12,029	73.9%		-	-		4,244	28.1%	16,272	100.0%				

Part 5: Creditor Age Analysis

	0 - 30 D	ays	31 - 60 Days		61 - 90 E	lays	Over 90 I	Davs	Tota	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	94
Creditor Age Analysis										
Bulk Electricity	1 - 1	100		-	27					
Bulk Water	10 - 11	-				11		8.0	2.0	
PAYE deductions	- E		2.1	2.1	331		1	77	- 51	
VAT (output less input)	. III - III		811					.	- 1	
Pensions / Retirement						- 1			- 53	
Loan repayments	- 1			- 1						
Trade Creditors					- 1	.		.	= =	
Auditor-General		21	2	511			.		- 53	
Other	26,012	78.3%	20	- 1	-		7,220	21.7%	33,232	100.09
Fotal	26,012	78.3%					7,220	21.7%	33 232	100.00

Contact Details

Municipal Manager

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

Main appropriation Expenditure Expendi					2017/18				20	16/17	
Main		Budget		40000000	Second	Quarter	Year	to Date			1
Cigerating Revenue and Expenditure				Main		Main		Expenditure as % of main	Actual	Total Expenditure as % of main	Q2 of 2016/1 to Q2 of 2017/
Properly rates Properly rates and collection charges 260,006 119,444 42,056 113,4	Operating Revenue and Expenditure									appropriation.	
Property mine Pr	Operating Revenue	1 697 472	946 920	90 50	_						
Pripoping rates - permistes and collection changings Service changes - selection from your services Service changes - selection selection from your services Service days services Service									403,817	51.2%	(100,09
Service charges	Property rates - penalties and collection charges	200,000		42,6%	•		113,444	42.6%	54,333	47.5%	(100.0
Service charges - satisfact revenue		463.901	-	-			-	- 1	-	-	
Service charges - entained revenue 98,564 25,822 20,09 25,255 22,97 25,256 22,97 25,256 22,97 25,256 22,97 25,256 22,97 25,256 22,997 25,256 22,997 25,256 22,997 25,256 22,997 25,256 23,560 24,376 25,560 27,560			97.005	05 7W	-					45.0%	(100.0
Service charges										48.7%	(100.0
Service charges - Other Rential of Buildise and equipment Rential Re						-		26.0%	22,299	44.7%	(100,0
Rental of buildless and equipment 5,181 786 15.2% 786 15.2% 786 35.9% 11.784 50.1%		112,000		25.2%	- 1	- 1		25.2%	26,507	49.3%	(100.0
Interest earned - external investments 3,403 160 15.2% 786 15.2% 788 55.0% 11.764 50.1% 11.764 5		5 404			0	170			(1,580)		(100,0
Interior earned - outstanding debons			786	15.2%	-	- 1	786	15.2%	788	35.8%	(100.0
Dividends received 55		3,403	5.5	- 1		170					(100.0
Fines		1 :	- 1			-			1,000	00.110	(100.0
Description and psemile September Se						22	0	.7%	13	24 894	(100.09
Agency services Agency ser			48	.2%	1.5		48	2%			(100.01
Transfers necognised - operational 247,125 69,043 36.0% - 68,045 36.0% 67,152 73.7%		36,027				-				10.0%	(100.01
Color own revenue			-		- 0	-			21 384	141.00	1400.00
Gairs on disposal of PPE 30,000 664 21% 66 680 48.0% 680 680 68.0%			89,043	36.0%			89 043	36.0%			(100.09
Committee Comm		52,598	311	.6%		201					(100.09
Contracted controls	Gains on disposal of PPE	30,000	624	2.1%	100	20					(100.09
Striptype related cods 474,860 123,704 25 18 379,099 55,7% 25 18 123,704 25 18 123,704 25 18 123,704 25 18 123,704 26 18 100,005 476%	Operating Expenditure	4 655 907	207 402	40.40					770	40.6%	(100.0%
Refuneration of consolicies 22,616 6,547 37.8% - 6,647 37.8% 4,689 4,385 Det implication and esset impairment 86,071 62,165 95,620 51.4% - 98,620 61.4% 83,842 51.4% 103,023 51.4% 103,0					- 11			16.1%	379,099	56,7%	(100.0%
Dept impairment					- 1	- 1			109,030	47.6%	(100.09)
Depreciation and esset impairment 162,165 99,520 51,46 99,620 61,48 33,42 51,15			6,547	37.8%	-		8,547	37.8%	4,649	43.8%	(100.09
Finence charges 3,430 51,4% 59,620 61,4% 38,342 50.1% 10,313 510,9% 51,4% 51,4% 51,326 51,326 51,4% 51,4% 5					-01		100	- 1	(11,067)		(100,09)
Bulk purchases 670,000 16,386 2.4% 10,313 510.0% Commander services 13,343 10.0% 18 18 18 18 18 19.0% 13,743 10.0% 22.008 70.6% 19.0			99,520	61.4%		- 1	99,620	61.4%	38,342	50.1%	(100.09)
Other Materials 15,000 15,000 24% 16,386 2.4% 138,524 63,6% Contracted services 130,123 13,743 10,5% 13,743 10,6% 22,026 70,5% Tarsfers and gares 39,610 37 1% 37 1% 37 1% 22,24 11,5% Loss on disposal of PPE 67,332 5,105 7,5% 5,106 7,5% 65,048 60,7% Loss on disposal of PPE 72,796 20,056 28,4% 22,573 102,8% Contractions excognised - capital 72,796 20,056 28,4% 22,573 102,8% Contractions excognised - capital 72,796 20,056 28,4% 22,573 102,8% Larginus/(Deficit) after capital transfers and contributions 104,461 99,824 0 99,824 47,291 Tarsfers in contraction processes 104,461 99,824 0 99,824 47,291 After Larginus in princes 104,461 99,824 0 99,820 47,291 Larginus/(Deficit) after transfers in management 104,461 99,820 99,830 47,291 Larginus/(Deficit) attributable to municipality 104,461 99,830 99,830 47,291				- 1		0.7	- 1				(100.0%
18		670,000		2.4%	- 1	-	16,388	2.4%	138.524		(100.0%
Transfers and gares 39,510 1974 10.5% - 13,743 10.6% 22,026 70.6% Chere operature 39,510 77 1% - 37 1,1% 2,234 11,6% Loss on disposal of PPE 5,106 7.6% - 5,106 7.6%				- 1	- 1		18			80.010	(100.030
15					-	- 1	13,743	10.6%	22 028	70.8%	(100.0%
Contraction Recognised Copies Contraction Recognised Copies Contraction Recognised Copies Contraction Recognised Copies Contraction Recognised Copies Contraction Recognised Copies Contraction Recognised Copies Contraction Recognised Copies Contraction Recognised Copies Contraction Recognised Copies Contraction Recognised Copies Contraction Recognised Copies Contraction Recognised Copies Contraction Recognised Copies Contraction Recognised Copies Contraction Recognised Copies Contraction Recognised Copies Copies Recognised Copies Copies Recognised Copies Recognis				.1%	- 1						(100.0%
Surplus Surplus Surplus Surplus		67,332	5,106	7.6%							
Transfers recognised capital 72,786 20,688 28.4% 20,656 28.4% 22,573 102,8% Contributions recognised capital 72,786 20,688 28.4% 20,656 28.4% 22,573 102,8% Contributions recognised capital transfers and contributions 104,461 99,824 0 99,824 47,291 Taylors/(Deficit) after taxation 104,461 99,824 0 99,824 47,291 April 20,000 104,461 99,824 0 99,824 47,291 Complexity of the taxation 104,461 99,826 0 99,820 47,291 Complexity (Deficit) attributable to municipality 104,461 99,830 0 99,830 47,291	Loss on disposal of PPE	-	× 1				E 2	7.010	30,040	00,776	(100.0%
Transfers recognised - capital 72,796 20,688 28.4% 20,555 28.4% 22,573 102,8% 27,796 20,688 28.4% 20,688 28.4% 20,573 102,8% 22,573 102,8% 27,796 20,688 28.4% 20,573 102,8% 27,796 20,688 28.4% 20,573 102,8% 27,796 20,688 28.4% 20,573 102,8% 27,796 20,688 28.4% 20,573 102,8% 27,796 20,688 28.4% 20,573 102,8% 20,573 102,8% 20,573 2		31,665	79.166		D		70 466		74740		
Contributions exceptised - capital Contributions assets		72.796	20.658	28.4%				20.444			
Taryolor 104,461 99,824 0 98,824 47,291			20		3.0		20,000	20.4%	22,5/3	102.8%	(100.0%)
Taylor T	Cortributed assets.							1.7		E-	-
Tasylor Tasy	urplus/(Deficit) after capital transfers and contributions	104,461	99,824		0		99.824	70.00	47 201	15.0	1000
Jumpless/(Deficit) after taxation 104,481 99,824 0 99,824 47,291 Acretization to more see 6 6 6 6 6 urpluss/(Deficit) attributable to municipality 104,461 99,830 0 99,830 47,291	Texation								77,501		
Affection to minorial 6 - 6 - 6 - 6 - 47,291 - 4	urplus/(Deficit) after taxation	104 481	99 524				****	-	-		
urplus/(Deficit) attributable to municipality 104,481 99,830 0 99,830 47,291		.54,401							47,291		
98,630 4/.291		104.461				-		- 0			
	Share of surprise (deficit) of associate	104,401	20,000				99,830		47,291		
urplus/(Deficit) for the year 104,461 99,830 0 99,830 47,291	urplus/(Deficit) for the year		99 830			-	00 000	-			

				2017/18				20	16/17	
	Budget	First	Quarter	Second	d Quarter	Year	to Date		Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/1 to Q2 of 2017/
Capital Revenue and Expenditure									appropriation.	
Source of Finance National Government Provincial Government District Municipativ	104,396 72,796	2,764 2,764	2.6% 3.8%		:	2,764 2,764	2.6% 3.8%	20,217 17,858	27.5% 41.8%	(100.09 (100.09
Other transfers and grants	1 .	15	3 1		- 11			[S]		
Transfers recognised - capital Borrowing	72,796	2,764	3.8%		: 1	2,764	3.8%	181 18,039	33.1%	(100.09 (100.09
Internally generated funds Public contributions and donations	31,600	2	8	-			S .	2,178	9.4%	(100.01
Capital Expenditure Standard Classification Governance and Administration	104,396 1,600	2,764	2.6%	- 1		2,764	2.6%	20,217	27.5%	(100,0
Executive & Council	1,000		9.1		W \$41	-		2,155	22.1%	(100.0
Budget & Treasury Office	1,600	101		1 10		- 1	1	20	731	
Corporate Services	- 1		× 1			- 1	1	201 1,955	4.0% 40.3%	(100,0
Community and Public Safety Community & Social Services Sport And Recreation	-	-	*	:	:	- 1	- 1	1,797	663.2%	(100.0 (100.0
Public Safety		-	81	- 1		- 1	- 1	1,797	-	(100.0
Housing Health		-	-	- 5	:	- :	:		- 2	(100.0
Economic and Environmental Services Planning and Development	18,796						:	- 23	.7%	(100.04
Road Transport Environmental Protection	18,796	2	100		E3	:	:	- 23	.7%	(100.0
Trading Services	84,000	2.764	3.3%	***	- 57	:.		.		(100.0
Electricity Water	44,000	2,764	3.3%	1	- 5	2,764	3.3%	16,242	27.2% 6.1%	(100.09
Waste Water Management Waste Management	15,000 25,000	2,764	11.1%	: 1		2,764	11.1%	727 15,334	25.8%	(100.0
Other		50		1/24	24	-		- 1	-	(100.0
					- 1	-		- 1		-

				2017/18				20	16/17	
	Budget		Quarter	Secon	d Quarter	Year	to Date		d Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Cash Flow from Operating Activities							- specopitation		арргоривиоп	
Receipts	1,550,108	138,885	9.0%			138,885	9.0%	447.004		
Property rates, penalties and collection charges Service charges	232,145 883,532	7,134 15,335	3.1% 1.7%			7,134 15,335	3.1% 1.7%	447,094 55,206 205,504	59.3% 57.6%	(100.0% (100.0%
Other revenue	72,755	257	.4%		'				42.1%	(100.09)
Government - operating	247,125	92,609	37.5%			257 92 609	.4%	86,385	237.0%	(100.0%
Government - capital	72,796	23,560	32.4%	-		23,550	37.5%	77,768	79.2%	(100,0%
Interest	41,700	24	0,2110			23,000	32.4%	22,000	79.4%	(100.0%
Dividends	55							251	3.0%	(100.0%
Payments	(1,368,161)	(167,248)	12.2%			(167,248)	12.2%	(420,434)	65,3%	4400 000
Suppliers and employees	(1,364,731)	(167,248)	12.3%			(167,248)		(416,910)	127.1%	(100.0%
Finance charges	(3,430)					(101,240)	12.5%	(3,524)	1.8%	(100.0%)
Transfers and trants		15		-				(0,024)	1.0%	(100.0%)
Net Cash from/(used) Operating Activities	181,948	(28,363)	(15.6%)			(28,363)	(15.6%)	26,660	17.1%	(100,0%)
Cash Flow from Investing Activities Receipts	25,000									(100,0%)
Proceeds on disposal of PPE	25,000	1 1			11 11		- 1	778	40.7%	(100.0%)
Decrease in non-current debtors	20,000			-	-	-		778	40,7%	(100.0%)
Decrease in other non-current receivables				-		- 4	8	80	- 51	
Decrease (increase) in non-current investments			1 1		81	1			-	
Payments	(104,396)						: 1	(20.247)	-	73
Circlial assets	104,396				3 1	1 11		(20,217)	27.5%	(100.0%)
let Cash from/(used) Investing Activities	(79,396)			+ 1				(19,439)	27.5% 26.0%	100.0%
Cash Flow from Financing Activities								(10,428)	20.0%	(100.0%)
Receipts		(6)		20		400				
Short term loans	11 13	(0)		-	- 1	(6)	: 1	145	21.9%	(100.0%)
Borrowing long term/refinancing	2.1	- 1	5.4	81	1.4		- 5		4.1	
Increase (decrease) in consumer deposits		(6)				- 470	51		2.0	-
Payments	(2,225)	- ` '	2		- 1	(6)		145	21.9%	(100.0%)
Repayment of borrowing	2,225	- 1	MU				- 1		50.0%	2.0
let Cash from/(used) Financing Activities	(2,225)	(6)	.3%		-	(6)	.3%	145	50.0% 67.7%	(400.00)
let Increase/(Decrease) in cash held	100,326	(28,370)	(20.00)							(100.0%)
Cash/cash equivalents at the year begin:	21,274	39,387	(28.3%) 185.1%	14 047	51.00	(28,370)	(28.3%)	7,367	8.4%	(100.0%)
Cash/cash equivalents at the year end:				11,017	51.8%	39,387	185,1%	16,037	39.4%	(31.3%)
	121,601	11,017	9.1%	11,017	9.1%	11,017	9.1%	23,403	16.9%	(52,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb		Impairment - Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	ev.	Amount	(UIS		
Debtors Age Analysis By Income Source									3000000		Millorini	7/0	Amount	%
Trade and Other Receivables from Exchange Transactions - Water					1		L - L				1			
Trade and Other Receivables from Exchange Transactions - Electric								.		-	- 1	× 1	- 1	
Receivables from Non-exchange Transactions - Property Rates					1 51	-	I 5 I	13.	G [1		10 100			
Receivables from Exchange Transactions - Waste Water Managami										-		- 1	-	
Receivables from Exchange Transactions - Waste Management	100					-		- 05				21	2	
Receivables from Exchange Transactions - Property Rental Debro						-	n - 1)	- 7	- 10	-				
Interest on Arrear Debtor Accounts	2.4					-				-	-		561	
Recoverable unauthorised, irregular or fruitless and wasteful Expension			-		1 2 1		- 1				13	9	81	
Other			1 51		2 1						10 20		- 1	
Total By Income Source		-	-	- 10	-		-				-	2.0	1	
Debtors Age Analysis By Customer Group					· ·						4			
Organs of State														
Commercial				-	- 1	-	2	3	- 1					
Households	.		- 1			- 0	- 1				-		- 1	-
Other	. [6.0			. 1	- 1	
			-		- 11								.	-
Total By Customer Group											-		-	

Part 5: Creditor Age Analysis

	0 - 30 [lays	31 - 60 Days		61 - 90 D	Days	Over 90	Davs	Tota	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis							- unaum	- "	Allouit	70
Bulk Electricity	1/ 4/1/		h k			- 1	- 1	- 1		
Bulk Water		•	1	.	5 5 5		2.0	8/1	*	
PAYE deductions	2			- 1	3.4	- 5	- 1	- 1	-	
VAT (output less input)	h enn	- 3		.	-				- 1	-
Pensions / Retirement				- [67		-		
Loan repayments					- 1		-		5.1	
Trade Creditors			10 110	.11	90	- 1	.	-	311	-
Auditor-General	2.0		1 1	- 1	2.1			- 1	4	-
Other						: 11		31	-	-
Total				-			_			
				-		11.651	7.40.7	Ce.(41	

Contact Details

Municipal Manager		
	Mr BM Mhlanga	017 620 6279
Financial Manager	Mr.B.B. Sithole	017 620 6275
7	IN. D.D. CHION	U17 620 6270

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

	_			2017/18				20	16/17	
	Budget		Juarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/
Operating Revenue and Expenditure							- SEE SEE SEE SEE		арру орницион	
Operating Revenue	679,949	166,387	24.5%	95,976						
Property rates	69,656	22,665	32.5%		14.1%	282,363	38.6%	90,948	43.4%	5.6
Property rates - penalties and collection charges	00,000	22,000	32.0%	16,170	23.2%	38,834	55.8%	10,279	38.0%	57.
Service charges - electricity revenue	321,526	61,884	19.2%	44.000		-		-		
Service charges - water revenue	70,984	16,183		41,899	13.0%	103,782	32.3%	40,229	36.4%	4.
Service charges - sanitation revenue	39,300	8,061	22.8%	13,634	19.2%	29,818	42.0%	8,889	49.1%	53.
Service charges - refuse revenue	23,124	4,852		7,139	18.2%	15,201	38.7%	4,245	45.9%	68.
Service charges - other	20,124	4,002	21.0%	4,170	18.0%	9,022	39.0%	2,637	45.7%	58.
Rental of facilities and equipment	682	446			-	-	- 1		-	
Interest earned - external investments	70	440	65.4%	485	71.1%	931	136.4%	99	17.5%	387.
Interest earned - outstanding debtors	33,666					-	1	23	26.5%	(100.0
Dividends received	33,666	11,020	32.7%	12,054	35.8%	23,074	68.5%	6,873	32.1%	75.4
Fines	463	1.		-		1.0		2		
Licences and permits	403	61	13.1%	140	30.3%	201	43.3%	18	15.6%	684.6
Agency services	40.00	- 1	12	17		- 1		-		001
Transfers recognised - operational	18,470				1 1			13,298	171.2%	(100.0
Other own revenue	97,113	40,845	42.1%	1.5	1.0	40,845	42.1%	253	39.3%	(100.0
Gains on disposal of PPE	4,895	371	7.6%	284	5.8%	656	13.4%	4,105	121.6%	(93.1
Operating Expenditure	921,119	111,757	12.1%	147,567	40.00					-
Employee related costs	174,061	111,107	12.170	191,301	16.0%	259,325	28.2%	141,248	33.3%	4.5
Remuneration of councillors	13,866	- 87	811	-		-	7.1	29,744	50.4%	(100.05
Debt impairment	67,948				100	- 1	83	1,776	45.8%	(100,0
Depreciation and asset impairment	87,223	2.1	0.11	157	.2%	157	.2%			(100.0
Finance charges	30,000	4,776	15.9%			- 1			- 53	
Bulk purchases	360,820	79,623		12,346	41.2%	17,122	57.1%			(100.09
Other Materials	11,995	857	22.1% 7.1%	93,788	26.0%	173,411	48.1%	76,385	45.3%	22.8
Contracted services	87,779	17,493	19.9%	918	7.7%	1,776	14.8%	3,275	94.9%	(72.09
Transfers and grants	51,718	17,493	19.9%	28,150	32.1%	45,653	52.0%	16,142	60.8%	74.5
Other expenditure	87,427	9,008	40.00	125		125	5.1	72	.6%	73.6
Loss on disposal of PPE	01,427	3,008	10.3%	12,073	13.8%	21,081	24.1%	13,854	44.7%	(12.99
urplus/(Deficit)	(241,170)	54,630		(51,592)		0.000	- 2.			
Transfers recognised - capital	(2.1,1.0)	. ,,,,,,,		(01,002)		3,038		(50,300)		
Contributions recognised - capital			: 1	51	.	-		2,000		(100.0%
Contributed assets			- :		- 1	- 31	4 F	3		
urplus/(Deficit) after capital transfers and contributions	(241,170)	54,630		(51,592)	-11131	3,038		(48,300)	1000	20
Tabation								(,/		
urplus/(Deficit) after taxation	(241,170)	54,630	0.00	(51,592)		0.000				
Abibutable to metorities	(84.1,17.9)	04,000		(31,332)		3,038		(48,300)	100	
urplus/(Deficit) attributable to municipality	(241,170)	54,630		(51,592)	-	3,038	-		-	
Share of susplus (statist) of associate	12/4(14)	2,400	-	(57,382)		3,038	- 1	(48,300)		
urplus/(Deficit) for the year	(241,170)	54,630	-	(51,592)	-			-		

				2017/18				20	16/17	
	Budget		Quarter	Second	Quarter	Year	to Date		1 Quarter	1
l thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total	Q2 of 2016/1 to Q2 of 2017/
Capital Revenue and Expenditure							-		appropriation	
Source of Finance	68,341	5,299	7.8%	7.040						
National Government	66,841	5,299	7.9%	7,319	10.7%	12,618	18.5%	19,945	45.7%	(63.3
Provincial Government	00,041	0,200	7.876	3,095	4.6%	8,394	12.6%	19,945	45.7%	(84.5
District Municipality		, a			7		- 1	F 1		
Other transfers and grants		0.0	0 201			121	27			
Transfers recognised - capital	66,841	5,299	7.00				11 - 11	£3)		
Borrowing	00,041	3,299	7.9%	3,095	4.6%	8,394	12.6%	19,945	45.7%	(84.5
Internally generated funds	1,500		-			8.1		- 1		,
Public contributions and donations	1,000	81	3	4,224	281.6%	4,224	281.6%	F.	- 1	(100.0
Capital Expenditure Standard Classification				- 1		-	80	-	- 1	
Governance and Administration	68,341	5,299	7.8%	7,319	10.7%	12,618	18.5%	19,945	45.7%	(63.3
Executive & Council	1,500	1 • 1	• []	3,084	205.6%	3,084	205.6%	725	40.775	(100.0
Budget & Treasury Office		- 1	-	14	9	1			-	(100.0
Corporate Services	1,500	-	- 1	- 1	- 1			20		
Community and Public Safety	• 1	- 1	- 1	3,084	- 1	3,084	- 1			(100.0
Community & Social Services	• 1	•	- 1	-	-			6,354	57.8%	(100.0
Sport And Recreation	• 1	-	- 1	• []	-				37.076	(100.0
Public Safety	- 1	- 1	-	- 1	4.1			6,354	57.8%	(100.0
Housing		- 1	- 1		201	27	- 3	0,004	07.036	
Health	[1] Yil	- 1	- 1	- 1		201	- 1			
Economic and Environmental Services	-	-		- 1		- 1			12	
Planning and Development	1,013		- 1	• 1	-			0.1		
	- 1	-		- 1	- 1	- 1		.		
Road Transport	1,013	-				- 1		- 61		
Environmental Protection Trading Services	- 1	- 0	- 1	- 1	- 11	- 21				
	65,628	5,299	8.1%	4,235	6.4%	9,534	14.5%	13,590	41.7%	(00.00
Electricity	8,000		62	4,235	52.9%	4,235	52.9%	4,037	41.7% 57.7%	(68.89
Water	27,828	1,651	5.9%			1,651	6.9%	8,573	99.5%	4.9
Waste Water Management	30,000	3,648	12.2%	-	- 1	3,648	12.2%	6,573 981		(100,09
Waste Management	1 .1		0.621	E-1	2.5	0,010	12.24	100	5.8%	(100.05
Other	9.7				244		:			

Part 3: Cash Receipts and Paymer	ents	Paym	and F	Receipts	Cash	Part 3:
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	_			2017/18				20	16/17	
	Budget		t Quarter		d Quarter	Year	to Date	Second	d Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/
Cash Flow from Operating Activities							фрторнации		appropriation	
Receipts	650,319	277,273	42.6%	272,972	42.0%	550.045	24.00			
Property rates, penalties and collection charges	55.028	44,216				550,245	84.6%	185,937	75.1%	46.8
Service charges	382,519	12.688		98,316	178.7%	142,532	259.0%	9,541	37.1%	930.4
Other revenue			-10.0	13,356	3.5%	26,043	6.8%	73,335	53.3%	(81.6
Government - operating	24,510 97,113	153,076 57.327		84,744	345.7%	237,820	970.3%	95,579	686,1%	(11.3
Government - capital	66,828			31,316	32.2%	88,643	91.3%		39.1%	(100.0
Interest	25.320	8,838 1,129		41,668	63.3%	50,526	76.8%	5,000	42.8%	733
Dividends	25,320	1,123	4.5%	3,551	14.0%	4,680	18.5%	2,482	16.5%	43
Payments	(584,490)	(206,380	35.3%		1.51	-	-	1.0		
Suppliers and employees	(554,490)	(203,880		(265,140)	45.4%	(471,520)		(206,644)	66.5%	28.3
Finance charges	(30,000)	(2,500		(265,140)	47.8%	(469,020)		(201,296)	67.1%	31,3
Transfers and trants	(50,000)	(2,500	8,3%			(2,500)	8.3%	(4,183)		(100.0
let Cash from/(used) Operating Activities	65.828	70,893	107.7%	7,832	11,9%		-	1,164	9.1%	100.0
ash Flow from Investing Activities		10,000	107.770	1,032	11,9%	78,724	119,6%	(20,707)	37.2%	(137.89
Receipts	1 1		1 1							
Proceeds on disposal of PPE				- 1						
Decrease in non-current debtors	1 (3)			1.0		- 27	1.0	- 3	- 1	
Decrease in other non-current receivables			5 1		1.0		5. 5.	- 1	2	
Decrease (increase) in non-current investments	1 31	8					- 1	1	-	
Payments	(65,828)	(5,299)	8.1%	(7,319)	44.49				9-1	
Carital assets	(65,828)	(5,299)	8.1%	(7,319)	11.1%	(12,618)	19.2%	(8,622)	19.7%	(15.1%
et Cash from/(used) Investing Activities	(65,828)	(5,299)	8.1%	(7,319)	11.1%	12,618	19.2%	8,622	19.7%	15.19
ash Flow from Financing Activities				1,1018/	11.170	(14,010)	19.2%	(8,622)	19.7%	15.1%
Receipts							0	- 1	- 1	
Short ferm Joans					- 1		- 1			
Borrowing long term/refinancing			111	- 1	- 1	- 1			100	-
Increase (decrease) in consumer deposits			II ÜI	\$1)	- 1		·	- [-	-
Payments		-			-	•		- 1	-	
Repayment of borrowing							- 1	. 1	0.00	7.6
et Cash from/(used) Financing Activities				-					-	_
et Increase/(Decrease) in cash held	0	65,593	*****	513	2,332,527,3%	65,106	*********	(50.000)		(9)
Cash/cash equivalents at the year begin:	3,631	117	3.2%	85,710	1,809,6%	117	3.2%	(29,329)	33.0%	(101.7%)
Cash/cash equivalents at the year end;	3,631	65,710	1,809.6%	66,223	1,823.7%			(25,636)	15.7%	(356.3%)
		,.10	.,000.010	00,223	1,023.1%	66,223	1,823.7%	(54,965)	38.9%	(220.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 D	ays	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt			-Bad Debts ito
Debtors Age Analysis By Income Source	Periodik	76	Amount	%	Amount:	%	Amount	%	Amount	%	Amount I	%	Amount	%
Trade and Other Receivables from Exchange Transactions - Water											1201100111	_ ~	Anount	70
Trade and Other Receivables from Exchange Transactions - Electric	5,225	3.4%	4,639	3.0%	3,724	2.4%	141,788	91.3%	155,375	19.8%				(
Receivables from Non-exchange Transactions - Property Rates	17,293	16,1%	13,219	12.3%	5,502	5.1%	71.232	66.4%	107,245	13.7%	-	- 1		1
Receivables from Exchange Transactions - Property Rates	4,977	3.5%	3,325	2.3%	7,282	5.1%	128,143	89.2%	143.727	18.3%		- 1		(II
Receivables from Exchange Transactions - waste water Managemi Receivables from Exchange Transactions - Waste Management	2,441	3.1%	2,171	2.8%	1,617	2.1%	72,434	92.1%	78.663	10.0%	1.0	-	- 9	
Receivables from Exchange Transactions - Waste Management	1,473	2.9%	1,104	2.1%	1.015	2.0%	47,868	93.0%	51,460		- 1	- 1	1.0	(-
Receivables from Exchange Transactions - Property Rental Debio		- 1			- 1		**,000	30.02	51,460	6.6%	12			(-
Interest on Arrear Debtor Accounts	4,167	2.4%	4,103	2.3%	3,452	2.0%	165,116	93.4%	470 007		- 1			-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	50	- 1	- 1	13.	1 1		100,110	33.470	176,837	22.5%		- 1	-	-
Other	2,890	4.0%	2,205	3.1%	1.362	1,9%	65,393	91.0%	71.851	- 1	2.	12	~	-
Total By Income Source	38,466	4.9%	30,766	3.9%	23,953	3.1%	691,975			9.2%	-		-	-
Debtors Age Analysis By Customer Group				5.576	20,000	3.1%	091,975	88.1%	785,159	100.0%	-			
Organs of State	1,425	17.6%	652											
Commercial	22.067	14,0%	18,639	8.1%	(1,116)	(13.8%)	7,128	88.1%	8,090	1.0%				
Households	12,445	2.3%	9.567	11.8%	14,289	9.0%	102,971	65.2%	157,966	20 1%				
Other	2.529	3.2%		1.8%	8,895	1.7%	508,004	94.3%	538,911	68.6%		- 1		
otal By Customer Group	38,466		1,907	2.4%	1,885	2.4%	73,872	92.1%	80,193	10.2%				
,	JO,400	4.9%	30,766	3.9%	23,953	3.1%	691,975	88,1%	785,159	100.0%			-	

Part 5: Creditor Age Analysis

	0 - 30 Da	iys	31 - 60 Daysi		61 - 90 D	lavs	Over 90 E	Prise	Tel	
R thousands	Amount	%	Amount	%	Amount	%	Amount	Q.	Tota	
Creditor Age Analysis Bulk Electricity Bulk Water	9,409	2.0%	41,361	8.7%	, one and	~	423,613	89.3%	Amount 474,583	50.6
PAYE deductions		:11	1,079 1,121	.5% 24.9%	22 2,589	57.4%	197,280 801	99.4% 17.8%	199,381	21.2
VAT (output less input) Pensions / Retirement	· .	-	1,312	100.0%		-	-	17.0%	4,512 1,312	.1
Loan repayments Trade Creditors	7,828	52.7%	2,241	15.1%	569		2.1	- 81	2	
Auditor-General Other	258	6.1%	1,814	42.9%	1,106	3.6% 26.2%	4,213 1,050	28.4% 24.8%	14,851 4,229	1.6
otal	17,496	1.9%	48,928	5.2%	4,286	.5%	239,729 866,886	100.0% 92.5%	239,729 937,597	25.6

Contact Details

Municipal Manager

Tea 11 104			
Municipal Manager Financial Manager	Ms G P Mhlongo-Ntshangase Mr Attie Morris	017 712 9613	
	Mr Athe Mortis	017 712 9610	

Source Local Government Database

All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				20	16/17	
	Budget		Quarter	Second	Quarter	Year	to Date		Quarter	+
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/
Operating Revenue and Expenditure							-pyroprianen		appropriation	
Operating Revenue Property rates Property rates - pehalties and collection charges	431,499 41,452	143,371 15,348	33.2% 37.0%	124,605 13,148	28.9% 31.7%	267,976 28,495	82.1% 68.7%	119,450 10,136	62.0% 46.7%	4.3 29.7
Sarvice charges - electricity revenue Service charges - waler revenue Service charges - sanitation revenue	113,401 16,945	28,581 5,330	25.2% 31.5%	25,943 5,078	22.9% 30.0%	54,524 10,408	48.1% 61.4%	48,193 8,241	67.5% 80.5%	(46.2
Service charges - refuse revenue Service charges - other	9,354 9,962	2,339 2,683	25.0% 26.9%	2,372 2,678	25.4% 26.9%	4,711 5,361	50.4% 53.8%	2,506 2,599	55.7% 54.6%	(38.4 (5.3 3.1
Rental of facilities and equipment Interest earned - external investments Interest earned - outstanding debtors	3,840 530	232 686	6.0% 129.3%	218 202	5.7% 38.1%	450 887	11.7%	164 119	44.4%	32.5
Dividends received Fines	10,800	4,994 - 227	46.2%	3,201	29.6%	8,196	75.9%	4,075	37.4% 75.2%	69.7 (21.49
Licences and permits Agency services	52	44	55.6% 84.1%	319	78.1% 21.4%	546 55	133.7% 105.5%	104	30.6% 89.1%	208.2
Transfers recognised - operational Other own revenue Gains on disposal of PPE	196,057 28,697	62,121 631 155	41.9% 2.2%	62,333 9,102	31.8% 31.7%	144,454 9,733	73.7% 33.9%	56,704 (13,389)	73.8% 6.2%	9.9
Operating Expenditure Employee related costs	550,840 155,528	76,468 39,228	13.9%	102,853	18.7%	155 179,322	32.6%	114,784	46.7%	(10.4%
Remuneration of councillors Debt Impairment	13,745 48,132	3,716	25.2% 27.0%	38,822 3,735	25.0% 27.2%	78,051 7,451	50.2% 54.2%	38,251 3,027	58.3% 41.4%	1.5
Depreciation and asset impairment Finance charges Bulk purchases	78,651 100	633	632.5%	1,313	1,313.5%	1,946	1,946.0%	3,250	1.223.9%	(50 00
Other Materials Contracted services	113,606 22,004 37,908	16,244 436 6.611	14.3% 2.0% 17.4%	24,728 4,312 13,284	21.8%	40,971 4,748	36.1% 21.6%	35,147	66.8%	(59.6% (29.6% (100.0%
Transfers and grants Other expanditure Loss on disposal of PPE	17,877 63,289	2,085 7,516	11.7% 11.9%	3,530 13,128	35.0% 19.7% 20.7%	19,895 5,616 20,645	52.5% 31.4% 32.6%	14,330 2,315 18,463	91.2% 28.7% 59.7%	(7,3% 52,5% (28,9%
urplus/(Deficit)	(119,340)	66,902	-	A1 880	-			53	-	
Transfers recognised - capital Contributions recognised - capital	123,104	54,206	44.0%	21,752 29,872	24.3%	88,654 84,078	68.3%	4,666		(100.0%)
Contributed annata	47,269	2						(40)		
urplus/(Deficit) after capital transfers and contributions	51,033	121,108		51,624	11 11 11	172,732		4,666		- SI - A
urplus/(Deficit) after taxation										
Altributable to minorities	51,033	121,108		51,624	10	172,732		4,666		
urplus/(Deficit) attributable to municipality	51,033	134 100					-			
Share of surplus! (deficit) of associate:	31,033	121,108		51,624		172,732		4,666		
urplus/(Deficit) for the year	51.033	121,108		51,624	-	172,732		4,686		

				2017/18				20	16/17	
	Budget		Quarter	Second	d Quarter	Year	to Date		Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/11 to Q2 of 2017/1
Capital Revenue and Expenditure									appropriation	
Source of Finance National Government Provincial Government District Municipality	125,604 123,104	16,147 15,934	12.9% 12.9%	54,436 54,227	43.3% 44.0%	70,583 70,161	56.2% 57.0%	37,342 26,897	68.2% 55.7%	45.85 101.69
Other transfers and grants		9			* 1	41	- 1	-		
Transfers recognised - capital Borrowing	123,104	15,934	12.9%	54,227	44.0%	70,161	57.0%	26,897	55.7%	101.69
Internally generated funds Public contributions and donations	2,500	213	8.5%	209	8.4%	422	16.9%	10,445	515.0%	(98.0%
Capital Expenditure Standard Classification Governance and Administration	125,604	16,147 38	12.9%	54,436 209	43,3%	70,583 247	56.2%	37,342	68.2%	45.89
Executive & Council Budget & Treasury Office	=	- 1	- 1	88	000	88	.	1,464	87.3%	(85.7%
Corporate Services		38	- 1	83		122	- 3	1,238	76.6%	(100.09)
Community and Public Safety	40.000	: 11	- 1	38		38	57	226	70.0%	(93.3% (83.2%
Community & Social Services	10,867 4,867		- 1	9,357	86.1%	9,357	86.1%		- 5	(100.0%
Sport And Recreation	6,000	- 11	- 1	7,732	158.9%	7,732	158.9%		=	(100.09
Public Safety	0,000	31	: 1	1,625	27.1%	1,625	27.1%		-	(100.0%
Housing		- 1	1	100	= 1		- 1	1	12.	
Health			3	12.1		-		14		
Economic and Environmental Services Planning and Development Road Transport	37,020	5,399	14.6%	18,027	48.7%	23,426	63,3%	12,904	66.5%	39,7%
Environmental Protection	37,020	5,399	14.6%	18,027	48.7%	23,426	63.3%	12,904	66.5%	00.70
Trading Services	77,717		202		- 1	= 1		12,00	00.5%	39.79
Electricity	11.500	10,710	13.8%	26,843	34.5%	37,553	48.3%	22,974	68,5%	16.8%
Water	31,217	175 10,635	1.5%		12	175	1.5%	7,157	222.8%	(100.0%)
Waste Water Management	35,000	10,035	33.7%	17,669	56.6%	28,204	90.3%	13,790	34.0%	28.19
Waste Management	00,000	- 1	: [9,174	26.2%	9,174	26.2%	2,027	- 1	352.69
Other			:	4.1	in the		- 1	- 1	- 1	
						(2)		(2)		- 60

				2017/18				201	16/17	
	Budget		Quarter	Second	Quarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Cash Flow from Operating Activities										
Receipts	495,820	197,421	39.8%	149,477	30,1%	346,898	70.0%	190,858	75.4%	(21.7%
Property rates, penalties and collection charges	31,089	15,348	49,4%	13,148	42.3%	28,495	91.7%	10,136	68.2%	
Service charges	112,247	38.933	34.7%	36,072	32.1%	75,004	66.8%	61,591	83,3%	29.79
Other revenue	32,793	1,134	3,5%	9,649	29.4%	10,784				(41.4%
Government - operating	196,057	82.121	41,9%	62,333	31.8%	144,454	32.9% 73.7%	(13,121)	8.3%	(173.5%)
Government - capital	123,104	54,206	44.0%	24,872	20.2%	79,078	64.2%	56,704 71,354	73.8%	9.9%
(nterest	530	5,680	1,071,6%	3,403	642.1%	9,083	1,713.8%	4,194	94.9% 465.6%	(65.1%)
Dividends		-,	1,071.07	0,400	042.170	3,000	1,710.079	4,134	460.0%	(18.9%)
Payments	(416,280)	(76,573)	18.4%	(102,853)	24.7%	(179,426)	43.1%	(114,784)	60.9%	(10.4%)
Suppliers and employees	(398,303)	(73,751)	18.5%	(98,009)	24.6%	(171,760)	43.1%	(109,219)	61.2%	(10.4%)
Finance charges	(100)	(633)	632.6%	(1,313)	1,313.5%	(1,946)	1,946,1%	(3,250)	1,223,9%	(59.6%)
Transfers and grants	(17,877)	2,190	12.2%	530	19,7%	5,720	32.0%	7,315	28.7%	52.5%
Net Cash from/used Operating Activities	79,540	120,848	151.9%	46,624	58.6%	167,472	210.5%	76,075	175.8%	(38.7%)
Cash Flow from Investing Activities										1000
Receipts	44,769	155	.3%		2.5	155	.3%		1.67	2.45
Proceeds on disposal of PPE	44,769	155	.3%	8.1	15.0	155	.3%	- 1		
Decrease in non-current debtors	a. (2		-						
Decrease in other non-current receivables		80		- 631		100		- 51		
Decrease (increase) in non-current investments	81		-	2.0	- 27	14.	100			
Payments	(125,604)	(16,147)	12.9%	(54,366)	43.3%	(70,513)	56.1%	(37,342)	68.2%	45.6%
Cricital assets	(125,604)	(16,147)	12.9%	54,366	43.3%	(70,513)	56.1%	□7,342	68.2%	45.6%
Net Cash from/used Investing Activities	(80,835)	(15,992)	19.8%	(54,366)	67.3%	(70,358)	87.0%	(37,342)	71.4%	45.6%
Cash Flow from Financing Activities		1		- 1						
Receipts		.	-		-			-	- 1	
Short term loans		-	¥2	- 1	-			1.0		
Borrowing long term/refinancing Increase (decrease) in consumer deposits				•				- 1		
Payments	1	- 1	- 1	- 1	- 1	-	.	- 2	1.0	
Fugurrent of borrowing	(386)		-	-	.	-		.	- 1	-
let Cash from/(used) Financing Activities	(386)					-	-	-		
	-			-	-			-	-	
let Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(1,681)	104,856	(6,239.6%)	(7,742)	460.7%	97,114	(5,778.9%)	38,733	(186.9%)	(120,0%)
,	1,689	4,026	238.4%	108,862	6,446.9%	4,026	238.4%	5,758	118.1%	1,790.9%
Cash/cash equivalents at the year end:	8	108,882	1,297,145.7%	101,140	1,204,909.0%	101,140	1,204,909,0%	44,491	(244.0%)	127,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 D	ays	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			bts Written Off to		Bad Debts ito
	Amount	- 5	Amount	%	Amount	76	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source													Periodin.	- 10
Trade and Other Receivables from Exchange Transactions - Water	1,329	23.3%	1,158	20.3%	1,102	19.3%	2.114	37.1%	5.701	1.9%		1		
Trade and Other Receivables from Exchange Transactions - Electric	3,497	44.7%	1,450	19.5%	1,369	17.5%	1,516	19.4%	7.832	2.7%			- 1	1
Receivables from Non-exchange Transactions - Property Rates	3,022	28.0%	2,246	20.8%	1,965	18.2%	3.560	33.0%	10.794	3.7%			- 1	
Receivables from Exchange Transactions - Waste Water Managem	631	24.9%	559	22.1%	462	18.3%	879	34.7%	2.531			- 1	-	
Receivables from Exchange Transactions - Waste Management	893	23.0%	790	20.4%	750	19.3%	1 447	37.3%	3,880	.9%	S.		-	
Receivables from Exchange Transactions - Property Rental Debtorn			-		,	10,030	1,000	37.376	3,000	7.376	***		-	
Interest on Arrear Debtor Accounts	3,173	39.3%	0	- 5	1.649	20.4%	3.261	40.3%	8,084	2.8%	5.1	1 1	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expen-				- 8	1,010	20.470	0,201	40,070	0,004	2.6%		* 1	-	
Other	2,336	.9%	4.503	1.8%	(2,635)	(1.0%)	249.598	98.3%	253.802	86.7%	-	-	- 1	
Total By Income Source	14,882	5.1%	10,704	3.7%	4,663	1.6%	262,375	89.7%	292,623	100.0%		-	-	_
Debtors Age Analysis By Customer Group		*****		01.10	1,000	1.070	202,010	00.1 /6	232,023	100,0%			-	-
Organs of State	1,144	19.6%	569	9.8%	232	4.0%	0.004			- 1				
Commercial	3,708	22.6%	997	5.0%	(1,824)	(11.1%)	3,881	66.6%	5,826	2.0%	111			
Households	8,236	3.7%	7,995	3.6%			13,535	82.5%	16,416	5.6%	- 1		-	
Other	1,793	3.7%	1,143	2.4%	5,200 1,055	2.3%	200,746	90.4%	222,177	75.9%		57		
Total By Customer Group	14,882	5.1%	10,704				44,212	91.7%	48,204	16.5%			-	
Tan by Gustanici Group	14,002	J. 176	10,709	3.7%	4,663	1.6%	262.375	89.7%	292,623	100.0%	4.0			

Part 5: Creditor Age Analysis

	0 - 30 Da	rys	31 - 60 Days		61 - 90 D	ays	Over 90 D	ays	Tota	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18,333	26.0%	10,287	14.6%	1.859	2.6%	40,088	56.8%	70,569	52.59
Bulk Water	276	1.3%	1,378	6.4%	.,	2.07	19,783	92.3%	21,437	15,99
PAYE deductions	11 - 1	- 8	100		2.1	951	10,700	52.014	21,407	10.37
VAT (output less input)								왕내	6.0	-
Pensions / Retirement	2	- 32			8	30	5.1	59	ā-lii	
Loan repayments		- 0								
Trade Creditors	8,176	20.4%	2,918	7.3%	1,749	4.4%	27,326	68.0%	40,169	2.2
Auditor-General	528	100.0%	2,010	7.5%	1,745	4.470	27,020	00.078		29.9%
Other	1,710	100.0%		1-0			-	Ş.	528 1,710	.4% 1.3%
Total	29,024	21.6%	14,583	10.8%	3,608	2.7%	87,197	64.9%	134,412	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mr Maghawe Kunene	017 826 8101	
Financial Manner	Mr Bheki Maseko	017 826 8168	

Source Local Government Database

All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				20	16/17	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/
Operating Revenue and Expenditure										
Operating Revenue	651.738	173,230	26.6%	161,423	24.8%	334,654	51,3%	141,700	52.2%	13.9
Property rates	100,343	25,906	25.8%	25,565	25.5%	51,471	61.3%	23,399	50.9%	
Property rates - penalties and collection charges				,	20.010	01,411	01,577	20,000	30,3%	9.
Service charges - electricity revenue	217,377	53,551	24.6%	49,164	22.6%	102.715	47,3%	45,019	43.0%	
Service charges - water revenue	55,943	12.853	23.0%	17.427	31.2%	30,279	54.1%	14,060	55.7%	
Service charges - sanitation revenue	26,876	6,973	25.9%	6,951	25.9%	13,924	51.8%	6,034	50.8%	15.
Service charges - refuse revenue	26,033	5,903	22.7%	5.943	22.8%	11,845	45.5%	5,218	52.8%	13.
Service charges - other	2		- 21	46	2.315.1%	46	2,315.1%	1,976	119.6%	(97.7
Rental of facilities and equipment	2,431	496	20.4%	495	20.4%	991	40.8%	689	51.3%	
Interest earned - external investments	1,170	34	2.9%	469	40.1%	503	43.0%	000	01.376	(28.2
Interest earned - outstanding debtors	23,823	7,072	29.7%	4,996	21.0%	12,067	50.7%	5,663	48.7%	(100.0
Dividends received	20,020	7,072	25.770	4,000	21.0%	12,007	50.7%	0,003	48.7%	(11.8
Fines	6.932	- 1	534	2	5.5	3		1.		
Licences and permits	4,020	19	.5%	967	23.8%	976	24.3%	1	.1%	56.3
Agency services	7,700	15	.5%	501	23.6%	3/6	24.3%	131	7.1%	(100.0
Transfers recognised - operational	141,212	58,694	41.6%	44,928	31.8%	103.622	73.4%	40.000	8.0%	
Other own revenue	22,876	1,360	5.9%	4,093	17.9%	5,454	23.8%	40,890	72.6%	9.9
Gains on disposal of PPE	15,000	368	2.5%	387	2.6%	756	5.0%	(1,686) 436	1.3% 103.3%	(342.89
Operating Expenditure	791,767	129,743	16.4%	207,825	26.2%	337,568	42.6%	193,756	39.4%	7.39
Employee related costs	185.168	47,726	25.8%	44,690	24.1%	92,416	49.9%	39.172	46.0%	14.1
Remuneration of councillors	14,400	3.363	23.4%	3,363	23.4%	5,726	46.7%	3,287	47.3%	2.3
Debt impairment	73,828	-		0,000	20.42	0,720	40,770	34,254	50.0%	(100.0
Depreciation and asset impairment	87,200		-	76.335	87.5%	76,335	87.5%	42,991	50.0%	77.6
Finance charges	500	6	1.2%	3	.7%	9	1.9%	42,391	30.0%	(100.0
Bulk purchases	247,000	52,153	21.1%	46,586	18.9%	98,739	40.0%	40,212	27.0%	15.9
Other Materials		4,000	-	7,433	10.0%	11,433	40,010	8,417	41.6%	(11,79
Contracted services	89,867	11,638	13.0%	17,284	19.2%	28,923	32.2%	15,915	39.7%	8.6
Transfers and grants		(5)		5	10.2.7	20,020	UE.Z.N	10,510	35.7%	(100,09
Other expenditure	93,803	10,862	11.6%	12,127	12.9%	22,988	24.5%	9,509	42.5%	27.5
Loss on disposal of PPE	-	1.50	-		12.010	22,000	24.07	3,000	42.070	21.0
Surplus/(Deficit)	(140,029)	43,487		(46,402)		(2,914)	33	(52,056)		A U L
Transfers recognised - capital	72,066	10,000	13.9%			10,000	13.9%	-		-
Contributions recognised - capital	1 - 1		1.5	- 3	54	11	=	100	1 1	
Contributed assets								-		
Surplus/(Deficit) after capital transfers and contributions	(67,974)	53,487		(46,402)		7,086		(52,056)		
Tabalier	7.	- 1	72					-		
Surplus/(Deficit) after taxation	(67,974)	53,487		(46,402)		7,086		(52,056)		
Attributable to minorities					-	- 2		-		-
Surplus/(Deficit) attributable to municipality	(67,974)	53,487		(46,402)		7,086		(52,056)		
Share of surprise (deficil) of autocrate	1			-		-	(#)			
Surplus/(Deficit) for the year	(67,974)	53,487		(46,402)		7,086		(52,056)		

				2017/18				20	6/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance	79,055	19,392	24.5%	12,939	16.4%	32.331	40.9%	6,551	14.7%	97.59
National Government	72,065	19,194	26.6%	12.894	17.9%	32,088	44.5%	6,521	15.8%	97.79
Provincial Government	1.414	10,157	20.075	12,004	11.070	32,000	44.5 76	0,321	10.6%	97.73
District Municipality						3	3	20		8
Other transfers and grants			8 1	2		1 21	- 0	- 3	**	-
Transfers recognised - capital	72,055	19,194	26.6%	12,894	17.9%	32,088	44.5%	6,521	15.8%	97.79
Borrowing	6,000	,	20.070	12,054	17.570	32,000	44.576	0,021	13.0%	97.7
Internally cenerated funds	1,000			20				29	3.1%	(100.0%
Public contributions and donations		197		45	9	243		20	3.176	(100.0%
Capital Expenditure Standard Classification	79,055	19,392	24.5%	12,939	16,4%	32,331	40.9%	6,551	14.7%	97.5
Governance and Administration	6,800	197	2.9%	45	.7%	243	3.6%	29	3.2%	56.19
Executive & Council		197		45	9	243		29	3.2%	56.1
Budget & Treasury Office	6,800	= 1		- 44		-	- 1	-	V.2.1	00.1
Corporate Services			- 1							
Community and Public Safety	- 1	676	- 1	1,300	F .	1,977		804	- 3	61.8
Community & Social Services		-	- 1			-			- 3	
Sport And Recreation		676		1,300	-	1,977		804	10	61.89
Public Safety			- 1	_	1					-
Housing			- 1	- 32	9					_
Health	- III			-	. 2		E4			_
Economic and Environmental Services	200	8,809	4,404.3%	8,721	4,360.7%	17,530	8,765.1%	2,716	3,313,0%	221,19
Planning and Development	- 11	8,809	8	8,721	-	17,530	- 3			(100.09
Road Transport	200	-	2	-				2,716	3.313.0%	(100,09
Environmental Protection			- 1	= =	2	- 2	E)	-	23	
Trading Services	72,055	9,710	13.5%	2,872	4.0%	12,582	17.5%	3,002	8.7%	(4.3%
Electricity	21,000	7,640	36.4%	2,524	12.0%	10,165	48.4%	2,720	47.9%	(7.2%
Water	51,055	477	.9%	(1,341)	(2.6%)	(864)	(1.7%)	E3	20	(100.0%
Waste Water Management	- 1	1,593	-	1,688	- 1	3,281		282	-:	499.35
Waste Management	31	-	- 1		- 1	-	. 51		- 3	-
Other				-			(20)	(2)		

				2017/18				20	16/17	
	Budget		Quarter	Second	(Quarter	Year	to Date		d Quarter	f
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main	Q2 of 2016/1 to Q2 of 2017/
Cash Flow from Operating Activities										
Receipts	622,771	210,736	33.8%	180,481	29.0%	391,217	62.8%	118,471	44.2%	52.3
Property rates, penalties and collection charges Service charges	83,284 289,249	32,787 68,543	39.4% 23.7%	18,049 70,410	21.7% 24.3%	50,836 138,963	61.0% 48.0%	19,038 49,689	46.3% 36.7%	(5.24
Other revenue Government - operating Government - capital Infarest Dividends	33,419 141,211 72,056 3,563	16,606 58,701 34,099	49.7% 41.6% 47.3%	14,034 45,607 31,877 503	42.0% 32.3% 44.2% 14.2%	30,841 104,308 65,976 503	91.7% 73.9% 91.6% 14.2%	1,948 40,890 6,000 708	27.5% 71.5% 28.4% 47.9%	621.3 11.5 431.3 (28.9)
Payments Suppliers and employees Finance charges Transfers and grants	(627,694) (627,194) (500)	(135,655) (135,453) (6)	21.6% 21.6% 1.2%	(131,490) (131,482) (3)	20.9% 21.0% .7%	(267,145) (266,935) (9)	42.6% 42.6% 1.9%	(197,461) (197,450) (11)	45.5% 45.6% 4.2%	(33.49 (33.49 (68.79
let Cash from/(used) Operating Activities	(4,923)	75,081	11.525.0%	48,990	(995.1%)	124,072				(100.09
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors	15,000 15,000	-		1		1	(2,520.1%)	(20) (20)	75.4% 75.4%	(103.0% (103.0%
Decrease in other non-current receivables Decrease (increase) in non-current investments Payments	(79,055)	(16,636)	21.0%	(18.461)	23,4%			8		
C a al assets	(79,055)	(16,636)	21.0%	18,461	23.4%	(35,097)	44.4%	(4,487)	8.1%	311.59
et Cash from/(used) Investing Activities	(64,055)	(16,636)	26.0%	(18,461)	28.8%	(35,096)	54.8%	(4.507)	8.1% 7.0%	311.5
ash Flow from Financing Activities Receipts Shot term loans Bottowing long term/refinancing Increase (decrease) in consumer deposits Payments	- - - (3,045)	. (77)	2.5%	(78)	2.6%	(155)	24.5	1		309.69
Figure ent of borrowing	(3,045)	(77)	2.5%	(78)	2.6%	155	5.1% 5.1%	(142)	7.6%	(44.8%)
et Cash from/(used) Financing Activities	(3,045)	(77)	2.5%	(78)	2.6%	(155)	5.1%	(142)	7.6%	44.8%
at Increase/(Decrease) in cash held Cashtcash equivalents at the year begin: Cashtcash equivalents at the year end;	(72,023) (78,474) (150,497)	58,369 2,176 60,546	(81.0%) (2.8%) (40.2%)	30,451 60,546	(42.3%) (77.2%)	88,820 2,176	(123.3%) (2.8%)	(83,639) 66,992	32.9% 123.9%	(138.4%) (9.6%)
	(130,487)	00,340	(40.2%)	90,997	(60.5%)	90,997	(60.5%)	(16,647)	17.8%	(648.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Da	1y3 %	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Debts		Impairment -	
Debtors Age Analysis By Income Source	Amount	70	Amount	%	Amount	%	Amount	46	Amount	%	Amount	%	Amount	D.
													Parioditi	- 70
Trade and Other Receivables from Exchange Transactions - Water	12,269	12.8%	2,151	2.2%	1,992	2.1%	79,217	82.8%	95,629	18.5%		11		
Trade and Other Receivables from Exchange Transactions - Electric	15,577	19.5%	1,723	2.2%	1,249	1.6%	61.181	76.7%	79,731		511	: 11		
Receivables from Non-exchange Transactions - Property Rates	10,967	14.7%	2.714	3.6%	2.480	3.3%	58,700	78.4%		15.4%	-	-	- 1	
Receivables from Exchange Transactions - Waste Water Management	3,536	7.0%	1,004	2.0%	929	1.8%	45,230		74,842	14.5%	- 1			
Receivables from Exchange Transactions - Waste Management	3.304	6 4%	862	1.7%	793	1.5%		89.2%	50,698	9.8%	3	21	- 31	
Receivables from Exchange Transactions - Property Rental Debton	.,	5.1.0	302	1.770	/93	1.5%	46,705	90.4%	51,665	10.0%	21			
Interest on Arrear Debtor Accounts	4,489	3.6%	2,141	1.7%			0	100.0%	0	-		20	- 1	
Recoverable unauthorised, irregular or fruitless and wasteful Expen-	7,700	3.0%	2,141	1.7%	2,067	1.7%	116,467	93.1%	125,164	24.2%	-			
Other	2,537	6.5%	1,677	4.3%	1,413	3.6%	-	-		- 3			-	
Total By Income Source	52,680	10.2%	12,272				33,480	85.6%	39,107	7.6%			1.0	
Debtors Age Analysis By Customer Group	32,000	10.276	12,212	2.4%	10,904	2.1%	440,979	85.3%	516,835	100.0%				
Organs of State														
Commercia!	2,215	22.4%	1,746	17.7%	641	6.5%	5.284	53.6%	9,886	1.9%				
	21,189	16.9%	2,563	2.0%	2,668	2.1%	89.277	79.0%	125.697	24.3%				
Households	27,265	7.6%	7,291	2.0%	7,052	2.0%	317.016	86 4%	358.623		- 1	*		
Other	2,012	8.9%	672	3,0%	543	2.4%	19,402	85,7%	22,630	69.4%	- 1			
Total By Customer Group	52.680	10.2%	12,272	2.4%	10,904	2.1%	440,979	85.3%	516,836	100.0%				

Part 5: Creditor Age Analysis

	0 - 30 Da	iys	31 - 60 Days		61 - 90 Da	iys	Ovar 90 D	lavs	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis							741104111	~	Miloniti	
Bulk Electricity Bulk Water	12,060	12.2%	21	- 1	- 1		87,104	87.6%	99,164	16.
PAYE deductions	11,915 1,961	3.1% 100.0%	18,840	5.0%	8,444	2.2%	340,666	89.7%	379,865	62.
VAT (output less input)	1 - 11			: 1	- 1		27)	- 11	1,961	
Pensions / Retirement Loan repayments	2,428	100.0%	**	100	- (1	9	-		2,428	
Trade Creditors Auditor-General	15,081	16.7%	2,040	2.3%	3,371	3.7%	69,757	77.3%	90,250	14
Other	18,545	54.1%	159 11,236	100,0% 32,8%	-	-	-		159	
otei	61,989	10.2%	32,276	5.3%	999	2.9%	3,499	10.2%	34,278	5.
	01,000	10.270	34,270	3.3%	12,815	2.1%	501,025	82,4%	608,105	100.0

Contact Details

Municipel Manager

Financial Manager

Mr D.I. Matuleke (Acting from 17 October Ms M.M.P. Matsheka 017 801 3749 017 801 3502

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				20	16/17	
	Budget	First	Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousends	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/
Operating Revenue and Expenditure		1								
Operating Revenue	371,108	148,045	39.9%	123,527	33.3%	271.572	73.2%	119,715	74.00	
Property rates	07 1,100	140,040	55.674	123,521	33,376	271,972	13.276	118,115	74.6%	3.2
Property rates - penalties and collection charges			1.0		0.1		- 3	- 3	8	
Service charges - electricity revenue	III = II		21	- 3	E 10					
Service charges - water revenue										
Service charges - sanitation revenue	110 - 11			- 3	F 31					
Service charges - refuse revenue										
Service charges - other	9	- 3	23		5		1 31		100	
Rental of facilities and equipment	10		1 1	- 31	- 57			62	69.2%	(100.0
Interest earned - external investments	25,450	4,618	18,1%	(2,066)	(8.1%)	2.552	10.0%	6.421	66.2%	(132.2
Interest earned - outstanding debtors			- 1	14,340	-	14,340		0,121	00.279	(100.01
Dividends received	W - 1					11,010			150	(100.0
Fines	500	9	1.8%	(15)	(2.9%)	(6)	(1,1%)	581	338.4%	(102.5
Licences and permits	400	197	49.3%	(18)	(4.5%)	179	44.8%	18	300.4%	(203.79
Agency services		-		1	` - 1		-		1 5	(200.1
Transfers recognised - operational	344,488	143,071	41,5%	111,112	32.3%	254,183	73.8%	112,352	74.8%	(1.19
Other own revenue	260	149	57.4%	175	67.1%	324	124.5%	282	119.4%	(38.19
Gains on disposal of PPE		+1		1.60	RC	18	100	: 4		100.17
Operating Expenditure	371,606	81,864	22.0%	107,536	28.9%	189,400	51.0%	116,246	38.6%	(7.5%
Employee related costs	136,885	27,652	20.2%	29,051	21.2%	56,703	41.4%	25,602	42.3%	13.5
Remoneration of councillors Debt impairment	12,795	3,201	25.0%	3,279	25.6%	6,481	50.7%	3,375	44.1%	(2.85
Depreciation and asset impairment	10,912	2,579	23.6%	2,520	23.1%	5,099	46.7%	2,425	50.5%	3.9
Finance charges	1,296	461	35.6%	3	.2%	464	35,8%	10	21.6%	(70.79
Bulk purchases	1 1		54.1		1.4	190				(1.50)
Other Malerials		-	. 4			-				
Contracted services	45,410	7,017	15.5%	12,251	27.0%	19,268	42.4%	10,271	36.5%	19.3
Transfers and grants	112,095	34,587	30.9%	52,085	46.5%	86,672	77.3%	56,624	37.6%	(21.85
Other expenditure	52,214	6,366	12.2%	8,347	16.0%	14,713	28.2%	7,935	31.8%	5.25
Loss on disposal of PPE	18		-		-	-		3		(100.0%
Surplus/(Deficit)	(498)	66,181		15,991		82,172		3,470		
Transfers recognised - capital	2,175	9		9	.4%	9	.4%		-	(100.09)
Contributions recognised - capital		1.1	- 0	144	- 1	- 5		12	U - () [(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Contracted assets	-			_					-	7
Surplus/(Deficit) after capital transfers and contributions	1,877	66,181	The LE	16,000	10 50	82,180		3,470		
Taxation		-4-1								
Surplus/(Deficit) after taxation	1,677	66,181		16,000		82,180		3,470		
Ambutable to minorities			-						-	
Surplus/(Deficit) attributable to municipality	1,677	66,181		16,000	27	82,180		3,470	- 8	
Share of surplus/ (deficit) of associate	1200	-						12	-	7-1
Surplus/(Deficit) for the year	1,677	66,181		16,000		82,180		3,470		

				2017/18				201	16/17	
	Budget	First 0	Quarter	Second	(Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/
Capital Revenue and Expenditure										
Source of Finance	29,385	10,121	34,4%	608	2.1%	10.729	36.5%	15.318	252.7%	(96.0
National Government		14,12,		000	2.170	10,725	30.575	13,316	232.170	(30.0
Provincial Government		12		3	3	1			***	1
District Municipality					Q	9	8		5	
Other transfers and grants		1 3	811		21		2	11		
Transfers recognised - capital										
Borrowing .	_	- 2	3.1	- 3				9.		
Internally generated funds	29,385	10,121	34.4%	608	2.1%	10,729	36.5%	15,318	252.7%	(96.0
Public contributions and donations				-		-		10,010	202.770	(80.0
Capital Expenditure Standard Classification	29,385	10,121	34.4%	608	2.1%	10,729	36.5%	15,318	252.7%	(96.
Governance and Administration	18,493	5,264	28.5%	331	1.8%	5.595	30.3%	5,420	125.8%	(93.
Executive & Council	1,800	3	.1%	16	.9%	18	1,0%		120.070	(100.
Budget & Treasury Office	16,673	(a)		8	20	8		6	1.6%	30
Corporate Services	20	5,261	26,304.8%	307	1.536.9%	5,568	27.841.6%	5,414	134.2%	(94)
Community and Public Safety	9,320	4,857	52.1%	277	3.0%	5,134	55.1%	9.897	1,337.9%	(97.2
Community & Social Services	840		-			-		0,00.	1,001.070	(81.1
Sport And Recreation			27		: : : : : : : : : : : : : : : : : : :		1 1	- 3		
Public Safety	5,880	4,855	82.6%	277	4.7%	5,132	87.3%	9.895	11.369.7%	(97.
Housing		-			- 1			-,	11,000.11	(01.2
Health	2,600	2	.1%	- 1	- 1	2	.1%	2	.3%	(100.
Economic and Environmental Services	1,572		- 1	- 1	- 1			-7	390	1,00.
Planning and Development	1,542	31	100	- 1	-	-			100	
Road Transport			23							
Environmental Protection	30	-		- 1	47	-	- 1		- 27	
Trading Services	140	2		- 1				.	14	
Electricity						-	- 1		100	
Water	2.1	2		- 1					142	
Waste Water Management	12	2		-						
Waste Management	3.1	× 1	-	- 1		-	- 1		1.23	
Other				85	8	-		2.57		

				2017/18				201	16/17	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	I Quarter	1
R thousands	Main appropriation	Actual Expenditure	fst Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Cash Flow from Operating Activities									-	
Receipts	373,283	148,045	39.7%	120,083	32.2%	268,128	71.8%	119,482	74.4%	.5%
Property rates, penalties and collection charges Service charges		72 14	10	8	3		3	3	5	
Other revenue	1,170	356	30,4%	621	53.1%	977	83.5%	817	144,7%	.69
Government - operating	344,488	143,071	41.5%	115,216	33.4%	258,287	75.0%	112,206	75.0%	2.79
Government - capital	2,175		_	(9)	(.4%)	(9)	(.4%)			(100.0%
Interest	25,450	4,618	18.1%	4,255	16.7%	8,873	34.9%	6,658	67.5%	(36.1%)
Dividends		=			_0		, ¥1,			` . '
Payments	(360,157)	(102,426)	28.4%	(101,919)	28.3%	(204, 345)	56.7%	(122,401)	54.7%	(16.7%)
Suppliers and employees	(246,766)	(76,767)	31.1%	(49,832)	20.2%	(126,699)	51.3%	(101,780)	109.7%	(51.0%)
Finance charges	(1,296)	(3)	.3%	(2)	.1%	(5)	.4%	(4)		(53.8%)
Transfers and grants Net Cash from/ (used) Operating Activities	(112,095)	(25,666)	22.9%	(52,086)	46,5%	(77,741)	69.4%	(20,617)	15,2%	152.6%
Net Cash from Used) Operating Activities	13,126	45,619	347.6%	18,164	138.4%	63,783	485.9%	(2,919)	1,478.7%	(722.3%)
Cash Flow from Investing Activities										
Receipts	(3,984)		- 2	- 1	81	47	17	9,411	(1.378.6%)	(100.0%)
Proceeds on disposal of PPE	- II - I	1.5	27.1							
Decrease in non-current debtors			E	- 1	30	3.7	[e]]	9,411	\$ C	(100.0%)
Decrease in other non-current receivables		- 6	(2)	-				51		-
Decrease (increase) in non-current investments	(3,984)		146		*	- 2	- 30		× 1	
Payments	(29,385)	(9,218)	31.4%	973	(3.3%)	(8,245)	28.1%	(15,318)	252.7%	(106.4%)
Carifal assets	29,385	9,218	31.4%	973	3.3%	8,245	28.1%	15,318	252,7%	106.4%
Net Cash from/(used) Investing Activities	(33,369)	(9.218)	27.8%	973	(2.9%)	(8,245)	24.7%	(5,907)	(45.4%)	(116.5%)
Cash Flow from Financing Activities										
Receipts					41	*	91	40	- 2:	
Short term loans	-		9		.	21	2:		-	
Borrowing long term/refinancing	- III - I	10.1			**	86	41		201	
Increase (decrease) in consumer deposits		181	. 3	2	- 2	4.	-	- 1	27	
Payments	(3,303)	(1,385)	41.9%	(54)	1.6%	(1,439)	43.6%	(44)	113.1%	23.0%
Repayment of borrowing	(3,303	(1,385)	41.9%	54	1.6%	(1,439)	43.6%	(44)	113.1%	23.0%
Net Cash from/used Financing Activities	(3,303)	(1,385)	41.9%	(54)	1.6%	(1,439)	43.6%	(44)	113.1%	23.0%
Net Increase/(Decrease) in cash held	(23,546)	35,016	(148.7%)	19,083	(81.0%)	54,099	(229.8%)	(8,870)	(1,146.7%)	(315.1%)
Cash/cash equivalents at the year begin:	408,811	455,442	111.4%	490,469	120.0%	455,442	111.4%	546,947	106.9%	(10.3%)
Cash/cash equivalents at the year end:	385,268	490,459	127.3%	509.542	132.3%	509,542	132.3%	538,077	128.4%	(5.3%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt		Impairment - Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	5.	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4.1													
Trade and Other Receivables from Exchange Transactions - Electric			20			-			- 5		i : i :			
Receivables from Non-exchange Transactions - Property Rales	=											1 1		
Receivables from Exchange Transactions - Waste Water Manageme			0.1			-		- 1	8					
Receivables from Exchange Transactions - Waste Management	-		2										- 1	
Receivables from Exchange Transactions - Property Rental Decorp	- 1		- 1							_			16	
Interest on Arrear Debter Accounts	-							.	- 8	_				
Recoverable unauthorised, irregular or fruitless and wasteful Excen-					8.									
Other	3,929	97.8%					90	2.2%	4,019	100.0%		: 1		W .
Total By Income Source	3,929	97.8%					90	2.2%	4.019	100.0%				
Debtors Age Analysis By Customer Group										1001011				
Organs of State	3,684	100.0%							3.684	91,7%				
Commercial	0,001	100.010	4.1				31	- 3	3,004	91,7%	611	- 1		
Hauseholds												- 1	.	
Other	245	73.0%		-			90	27.0%	335	8.3%	3.4	1	.	
Total By Customer Group	3,929	97.8%	- 1				90	2.2%	4,019	100.0%			-	_

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 D	lays	Over 90	Days	Tota	1
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity				-	0.0			100		
Bulk Water			-		725	1.65	1.1			
PAYE deductions	0.1			-	14	54	1.0	- 2		
VAT (output less input)	1 81	-		- 1	100	77			8.0	_
Pensions / Retirement			-							
Loan repayments	1,851	100.0%		- 6		1.0	100	- 2	1,851	6.59
Trade Creditors	26,380	100.0%		- 3	100	1.0			26,380	92.09
Auditor-General	- 1	9.7	- 1	- 0			100	100		-
Other	449	100.0%		- 23		- 1		7.1	449	1.69
Total	28,680	100,0%	San,						28,680	100.0%

Contact Details			
Municipal Manager	Ms Margarel 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.

MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				201	16/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Operating Revenue and Expenditure										
Operating Revenue	831,198	261.913	31,5%	137,207	16.5%	399,120	48.0%	212,202	62.7%	(35,3%
Property rates	132,765	24,583	18.5%	(32,958)	(24.8%)	(8,375)	(6.3%)	26,704	45.6%	(223.49
Property rates - penalties and collection charges	100,100	24,000	10.0%	(02,000)	(84.010)	(0,5/0)	(0.5%)	1.798	40.0%	(100,09
Service charges - electricity revenue	76,454	18.509	24.2%	25,028	32.7%	43.537	56.9%	23,385	49.8%	7.0
Service charges - water revenue	20,638	5.171	25.1%	6.135	29.7%	11,305	54,8%	4.603	53.7%	33.3
Service charges - sanitation revenue	5,018	1.227	24.5%	(4,628)	(92.2%)	(3,401)	(67.8%)	1,122	49.7%	(512.45
Service charges - refuse revenue	7,240	1,669	23.1%	7.699	106.3%	9,369	129.4%	1,701	46.6%	352.7
Service charges - other	· ·			1,000	1 53	-,		(94)	40.0%	(100.09
Rental of facilities and equipment	2,656	119	4,7%	359	14.1%	478	18.7%	2,202	30.0%	(83.79
Interest earned - external investments	4,616	1,157	25,1%	588	12.7%	1,744	37.8%	1,610	54.2%	(63.59
Interest earned - outstanding debtors	1,280	5,494	429.3%	2,381	196,1%	7.875	615.4%	,	8.0%	(100.09)
Dividends received						.,			0.0%	(100.03
Fines	6,368	242	3.8%	189	3.0%	431	6.8%	2,198	78.4%	(91.49
Licences and permits	26	3	11.8%	7	27.4%	10	39.1%	1	7.9%	642.6
Agency services	14,919	1,672	11.2%	2,874	19.3%	4,546	30.5%		14.4%	(100.09
Transfers recognised - operational	549,405	201,310	36.6%	128,811	23.4%	330,121	60.1%	147,554	72.6%	(12.79
Other own revenue	9,913	757	7.6%	722	7.3%	1,479	14,9%	(583)	47.8%	(223.8%
Gains on disposal of PPE		1			19			- 1		-
Operating Expenditure	823,194	154,526	18.8%	186,284	22.6%	340,810	41,4%	159,724	42.2%	16.69
Employee related costs	317,538	76,903	24.2%	94,253	29.7%	171,155	53.9%	85,749	54.5%	9.99
Remuneration of councillors	22,176	7,780	35.1%	6,717	30,3%	14,497	65.4%	4,791	48.4%	40.25
Debt impairment	18,536	1.0		2,767	14.9%	2,767	14.9%	-	.7%	(100.0%
Depreciation and asset Impairment	66,412	1.0		-	-	-)		- 2	19
Finance charges	684	278	40.7%	218	32.0%	497	72.7%	119	89.6%	63.79
Bulk purchases	63,576	16,771	26.4%	16,677	26.2%	33,447	52.6%	23,567	52.7%	(29,2%
Other Materials	40,758	3,894	9,6%	4,996	12.3%	8,889	21.6%	173	31.4%	2,793.89
Contracted services	142,046	19,993	14.1%	25,138	17.7%	45,131	31.6%	5,088	39.0%	394.09
Transfers and grants	1,200	-		1,757	146.4%	1,757	146.4%	- ×	2	(100.0%
Other expenditure	150,268	28,908	19.2%	33,762	22.5%	62,669	41.7%	40,237	37.7%	(16.1%
Loss on disposal of PPE	1		-		1			•		
Surplue/(Deficit)	8,004	107,387	S IX	(49,077)		58,310		52,478		
Transfers recognised - capital	230,970	- 3	-	(7.	= 1	=	-			
Contributions recognised - capital Contributed assets	1 2		-		~ .	-	2	~	-	
Continbuted assets	-	_					-		-	
Surplus/(Deficit) after capital transfers and contributions	238,975	107,387		(49,077)		58,310	1000	52,478	10 7	
Taration			-	- 3	100					
Surplus/(Deficit) after taxation	238,975	107,387		(49,077)		58,310		52,478		
Attributable to minorities			-	-	- 1					-
Surplus/(Deficit) attributable to municipality	238,975	107,387	W_III	(49,077)		58,310		52,478		
Share of surplusi (defat) of associate	400.000	100 100	-		-			-	-	E
Surplus/(Deficit) for the year	238,975	107,387		(49,077)		58,310		52,478		

				2017/18				20	16/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance National Government Provincial Government	259,174 230,970	30,830 29,656	11.9% 12.8%	23,657 21,276	9.1% 9.2%	54,487 50,932	21.0% 22.1%	36,682 33,452	36.8% 37.9%	(35.59 (36.49
District Municipality Other transfers and grants	- 8	8		\$	- 33	- 5		- 5		
Transfers recognised - capital Borrowing	230,970	29,656	12.8%	21,276	9.2%	50,932	22.1%	33,452	37.9%	(36.49
Internally generated funds Public contributions and donations	28,203	1,174	4.2%	2,381	8.4%	3,555	12.6%	3,230	24.0%	(26.39
Capital Expenditure Standard Classification Governance and Administration Executive & Council	259,174 4,103	30,830 11	11.9% .3%	23,657 19	9.1% .5%	54,487 30	21.0% .7%	35,682 1,655	36.8% 57.7%	(35.59
Executive & Council Budget & Treasury Office Corporate Services	443 3,660	11	.3%	19	.5%	30	.6%	15 58	93.0% 72.2%	(100.0° (67.3°
Community and Public Safety	29,128	5,752	19.7%	87	.3%	5,838	20.0%	1,582	46.5% 76.9%	(100.09
Community & Social Services Sport And Recreation	20,038 9,090	3,910 1,842	19.5% 20.3%	87	.4%	3,996 1,842	19.9% 20.3%	-		(100.0
Public Safety Housing		-		-	Y:	18	- 5	- 5	76.9%	
Health Economic and Environmental Services	47,344	2,713	5.7%	349	.7%	3,062	6.5%	6,317		
Planning and Development	=			H	-		- 1	3,328	52.5% 42.5%	(94.5° (100.0
Road Transport Environmental Protection	45,344 1,000	2,713	5.9%	349	.8%	3,062	6.6%	2,990	59.6%	(88.3)
Trading Services Electricity	178,598	22,354	12.5%	23,203	13.0%	45,556	25.5%	28,711	30.8%	(19.25
Water	4,400 151,921	582 20,829	13.2% 13.7%	1,167 19,468	26.5% 12.8%	1,749 40,297	39.7% 26.5%	1,774 25,226	11.1% 36.5%	(34.2)
Waste Water Management		1.0	20					1,710	8.0%	(100.0
Waste Management Other	22,277	943	4.2%	2,568	11.5%	3,511	15.8%	3	14.7%	(100.0

				2017/18				201	15/17	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Cash Flow from Operating Activities									0.1-1.11/2	
Receipts	1,015,662	424,111	41.8%	354,945	34.9%	779,055	76.7%	421,675	87.0%	(15.8%
Property rates, penalties and collection charges Service charges	95,081 105,545	31,744 27,047	33.4% 25.6%	33,297 32,512	35.0% 30.8%	65,041 59,660	68.4% 56.4%	13,946 30,111	51.2% 49.3%	138.89
Other revenue Government - operating Government - capital Interest Dividends	29,711 549,405 230,970 4,950	46,461 204,804 113,543 512	158.4% 37.3% 49.2% 10.3%	29,716 159,913 93,850 5,657	100.0% 29.1% 40.6% 114.3%	76,177 364,717 207,393 6,168	258.4% 66.4% 89.8% 124.6%	120,616 149,816 107,186	750.0% 73.8% 65.3% 13.0%	(75.49 6.7 (12.49 (100.09
Payments Suppliers and employees Finance charges	(738,246) (736,362) (684)	(242,493) (242,401) (93)	32.8% 32.9% 13.5%	(222,557) (222,202) (201)	30.1% 30.2% 29.3%	(465,050) (464,603) (293)	63.0% 63.1% 42.9%	(296,052) (295,934) (119)	95.0% 95.0% 88.6%	68.6
Transfers and rants	[1,200]			(155)	12,9%	(155)	12.9%			100.0%
Net Cash from/(used) Operating Activities	277,417	181,618	65.5%	132,387	47.7%	314,005	113.2%	125,622	73.9%	5.49
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current deblors Decrease in other non-current receivables Decrease (increase) in non-current investments Payments	- - - - (259,174)	(20,868)	8.1%	(47,620)	18.4%	(68,488)	26.4%	(51,428)	42.0%	(7.4%
Cural assets	(259.174)	20,868	6.1% 8.1%	47,620	18.4%	68,488	26.4%	51,42	42.0%	(7.49)
Net Cash From/fused investing Activities Cash Flow from Financing Activities Receipts Short term ionns Borrowing long term/refinancing Increase (deceases) in consumer deposits Payments Payments Payments Payments Vet Cash from/fused Financing Activities	(619) H19	(20,868)	8.1%	(47,620)	18.4%	(68,458)	26.4%	(51,428) - - - -	42.0%	(7.4%
		-		-						-
let Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	17,624 85,000	160,749 118,558	912.1% 139,5%	84,768 279,308	481.0% 326.6%	245,517 118,558	1,393.1% 139.5%	74,194 111,919	636.2% 106,1%	14.37 149.69
Cash/cash equivalents at the year end:	102,824	279,308	272.2%	364,075	354.8%	384,075	354.8%	186,113	248.2%	95.69

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Debts		Impairment -Ba	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By income Source														
Trade and Other Receivables from Exchange Transactions - Water	2,320	36,6%	759	12.0%	321	5.1%	2,933	46.3%	6,333	8.7%				
Trade and Other Receivables from Exchange Transactions - Electric	5,465	57.4%	1,151	12.1%	460	4.8%	2,440	25,6%	9.517	13.0%			- E I	
Receivables from Non-exchange Transactions - Property Raies	5,277	11.8%	2,876	6.4%	2,412	5.4%	34,138	76.4%	44.702	61.2%	2.767	6.2%	61.966	138.69
Receivables from Exchange Transactions - Waste Water Managirm	322	26.2%	133	10,8%	94	7,6%	678	55.3%	1,227	1.7%		0.2.11	01,025	100.01
Receivables from Exchange Transactions - Waste Management	386	30,3%	140	11.0%	92	7.2%	655	51,4%	1.273	1.7%	10			
Receivables from Exchange Transactions - Property Rental Debt				-								24.1		
Interest on Arrear Debtor Accounts	352	5.9%	347	5.8%	353	5.9%	4,962	82.5%	6.014	8.2%		3.1		
Recoverable unauthorised, irregular or fruitless and wasteful Expension	(2)	20		살		2.1								
Other	954	24,3%	156	4.0%	197	5,0%	2,613	66.7%	3.920	5.4%	- 23			
Total By Income Source	15,077	20.7%	5,561	7.6%	3,929	5.4%	48,419	66.3%	72,986	100.0%	2,767	3.8%	61,966	84.9%
Debtors Age Analysis By Customer Group													14,111	
Organs of State	1,916	7.9%	1,665	6.8%	1,277	5.3%	19,455	80.0%	24.313	33.3%	2.767	11.4%		
Commercial	7.103	28.3%	1.991	7.9%	1,218	4.8%	14,804	58.9%	25,117	34.4%	2,707	11.4%	61,966	246.79
Households	4,940	23.0%	1,856	6.6%	1,386	6.4%	13,326	62.0%	21,508	29.5%			0.,500	240.77
Other	1,117	54.5%	49	2.4%	48	2.4%	834	40.7%	2.048	2.8%	31	8.1	5.1	-
Total By Customer Group	15,077	20.7%	5,561	7.6%	3,929	5.4%	48,419	66.3%	72,986	100.0%	2,767	3.8%	61,966	84.9%

Part 5: Creditor Age Analysis

	0 - 30 Da	iys	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	24	88.9%	0.1	100	3	11.1%	- 1	2.1	27	.15
Bulk Water			2	23	-		292	100,0%	292	.95
PAYE deductions	3,796	100.0%	w.		-		2.1		3,796	11.89
VAT (output less input)		41	60	5.1	¥2			23-	100	-
Pensions / Retirement	3,682	100.0%							3,682	11.59
Loan repayments			100	23				100		
Trade Creditors	5,927	24.4%	6,137	25.2%	623	2.6%	11,621	47.8%	24,308	75.79
Auditor-General				361	-		F-1	. 1		
Other	3-1			-			- R	563	220	-
Total	13,430	41.8%	6,137	19.1%	826	2.0%	11,913	37.1%	32,106	100.09

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

Source Local Government Database 1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

	T .			2017/18				201	16/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/
Operating Revenue and Expenditure									-11/1/2	
Operating Revenue	296,750	98,462	33,2%	69,847	23.5%	168,309	56.7%	64,206	55.5%	8.8
Property rates	45,081	16,755	37.2%	7.708	17.1%	24,463	54.3%	7,320	54.7%	5.5
Property rates - penalties and collection charges				.,		21,140		1,020	01.710	l ".
Service charges - electricity revenue	63,703	13,712	25.5%	14.970	27.9%	28.682	53.4%	11,307	49.9%	32.
Service charges - water revenue	31,072	7,095	22.8%	7,474	24.1%	14,570	46.9%	6,461	40.9%	15.
Service charges - sanitation revenue	14,420	3,710	25.7%	3,724	25.8%	7,434	51,6%	3,394	50.0%	9,
Service charges - refuse revenue	8,460	2,215	26.2%	2,204	26.0%	4,419	52.2%	2,152	52.5%	2.
Service charges - other	1,000	(1)		-,0		(0)	02.270	2,102	02.07	(100.0
Rental of facilities and equipment	1,038	482	46.4%	464	44.7%	946	91.1%	6	44.6%	7,749.
Interest earned - external investments	4,241	3,359	79.2%			3.359	79,2%	1,614	56.1%	(100.0
Interest earned - outstanding deblors	25,421	6,085	23.9%	924	3.6%	7,009	27.6%	8,122	65.2%	(88.6
Dividends received		0,000	20.570	021	0.0%	1,000	27.0%	0,122	00.210	[00.0
Fines	53	26	49.6%	68	129.1%	94	178,7%	14	67,7%	393.8
Licences and permits	"	7	45.5%	24	120.10	30	170.7%	1,041	40.6%	(97.7
Agency services	10,142	1.545	15.2%	1.174	11.6%	2,720	26.8%	1,041	40.076	(100.0
Transfers recognised - operational	101,168	42,270	41.8%	31,022	30.7%	73,292	72.4%	22,436	54.6%	
Other own revenue	1,951	1,201	61.6%	70	3,6%	1.272	65.2%	339	29.6%	38.0
Gains on disposat of PPE	1,001	- 1,201	01.0%	20	3,0%	20	00.270	339	29.0%	(79.3 (100.0
Operating Expenditure	307,123	43,768	14.3%	43,036	14.0%	86,804	28.3%	51,625	32.9%	(16.69
Employee related costs	88,299	18,459	20.9%	18,373	20.8%	36.831	41.7%	17.617	46.6%	4.3
Remuneration of councillors	8,193	1.931	23.6%	1,899	23.2%	3,830	46.8%	1,779	46,4%	6.7
Debt impairment	44,187	1,764	4.0%	(8,665)	(19.6%)	(6,901)	(15.6%)	259	-	(3,440.5
Depreciation and asset impairment	37,214	197			9	, ,	1 = 1		23	(0)
Finance charges			1 20	20	2			- 11		
Bulk purchases	61,219	11,965	19.5%	12.292	20.1%	24,258	39.6%	15,935	53.3%	(22.9
Other Materials	17,592	1,310	7.4%	3.101	17.6%	4,411	25,1%	3,706	59.0%	(16.3
Contracted services	15,110	2,400	15.9%	3.064	20.3%	5.464	36.2%	3.632	65.2%	(15.6
Transfers and grants	6,334	1,533	24.2%	3.310	52.3%	4,843	76.5%	2.093	38.6%	58.1
Other expenditure	28,975	4,407	15.2%	9,662	33.3%	14,068	48.6%	6,602	45.7%	46.3
Loss on disposal of PPE				181	- 80	1				10.0
Surplus/(Deficit)	(10,373)	54,694		26,810		81,505		12,581		
Transfers recognised - capital	44,930	17,592	39.2%	-	-	17,592	39.2%	+:()		-
Contributions recognised - capital		- 1	- 1	-	×1	9		23	- 8	-
Contributari accele	-					-				
Surplus/(Deficit) after capital transfers and contributions	34,557	72,286		26,810		99,097		12,581		
* BXBHO**			-		- 2					
Surplus/(Deficit) after taxation All thurston to contains	34,557	72,286		25,810		99,097		12,581		
Surplus/(Deficit) attributable to municipality	34,557	72,286		26,810		99,097		12,581	-	
Share of sugrant (order) of sesociale		12,200		20,010		34,031		12,301		-
Surplus/(Deficit) for the year	34,557	72,286		26.810		99.097		12,581		

				2017/18				20	16/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	1 Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance	48,930	1,945	4.0%	18,042	36.9%	19,988	40.8%	10,128	48.1%	78,19
National Government	44.930	1,945	4.3%	18,042	40.2%	19,988	44.5%	10.128	48.1%	
Provincial Government		100	150			10,000	11.0.0	10,120	40.770	70.1
District Municipality		4.3	F 2					- 3		
Other transfers and grants		- 33	- 3	- 2	- 20	1	- 2	9]
Transfers recognised - capital	44,930	1,945	4.3%	18.042	40.2%	19.988	44.5%	10,128	48.1%	78.19
Borrowing		*1	10.0	Fc			1.07	10,140		
Internally generated funds	4,000		- 31	31	21	- 3				
Public contributions and donations		- 10		10	6	-	6	ā	-	196
Capital Expenditure Standard Classification	48,930	1,945	4.0%	18,042	36.9%	19,988	40.8%	10,128	48.1%	78.1
Governance and Administration	- 1		-	-			•			-
Executive & Council	· 11		8.1		30		- 5			
Budgel & Treasury Office	-		=4	2.1	22	23			-	
Corporate Services	111 31	8.1	5		91		C .		-	
Community and Public Safety	2,500	15	.6%	108	4.3%	123	4.9%	- 3		(100.09
Community & Social Services	- 1	-	- 1		-		5.1			
Sport And Recreation	2,500	15	.6%	108	4.3%	123	4.9%		-	(100.0
Public Safety				-	27		6.7		-	-
Housing	3.0	-	- 51	100			2.1		-	
Health			-1				E.		-	-
Economic and Environmental Services	5,000	-	- 1	973	19.5%	973	19.5%	1.5		(100.09
Planning and Development	2,500					-	6.7		-	
Roed Transport	2,500	21	-	973	38.9%	973	38.9%		-	(100.01
Environmental Protection	1111	-		-					-	166
Trading Services	41,430	1,931	4.7%	16,961	40.9%	18,892	45.6%	10,128	48.9%	67.5
Electricity	18,130	536	3.0%	5,271	29.1%	5,807	32.0%	3,336	40.8%	58.0
Walor	11,900	- 1	-	3,527	29.6%	3,527	29.6%	1,936	45.2%	82.2
Waste Water Management	11,400	1,395	12.2%	8,163	71.6%	9,558	83.8%	4,855	58.3%	68.1
Waste Menagement	30	* 1						-	-	-
Other			0.		191	(F)	34			- 2

				2017/18				201	16/17	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Cash Flow from Operating Activities										
Receipts	270,807	80,757	29.8%	66,954	24.7%	147,710	54.5%	58,532	55,8%	14.4%
Property rates, penalties and collection charges	24,794	5,007	20.2%	4,488	18,1%	9.495	38.3%	4,758	49.2%	(5.7%
Service charges	68,509	12,388	18,1%	12,398	18.1%	24,787	36.2%	13,910	39.9%	(10.9%
Other revenue	13,184	3,069	23.3%	1,800	13.7%	4,869	38,9%	1,475	38.6%	22.05
Government - operating	99,771	42.270	42.4%	31,954	32.0%	74,224	74.4%	23,201	65.8%	37.79
Government - capital	46,327	17,592	38.0%	14,058	30.3%	31,650	68.3%	13,150	75.8%	6,99
Interest	18,222	430	2.4%	2,255	12.4%	2.686	14.7%	2,037	37.0%	10.79
Dividends	1	1.0	- 5	12			5			
Payments	(225,722)	(42,066)	18.6%	(51,701)	22.9%	(93,767)	41.5%	(51,366)	49.5%	.7%
Suppliers and employees	(219,388)	(41,353)	18.8%	(48,391)	22.1%	(89,743)	40,9%	(49,272)	50.1%	(1.8%
Finance charges		22.1	1.4		17	12	1.0		200	
Transfers and _ ants	(6,334)	(713)	11.3%	(310)	52.3%	4,024	63,6%	2,093	38.6%	58.19
Net Cash from/(used) Operating Activities	45,085	38,691	85.8%	15,253	33,8%	53,943	119.6%	7,166	92.5%	112.6%
Cash Flow from Investing Activities										
Receipts		125		20		145	0			(100,0%)
Proceeds on disposal of PPE		125		20		145			2	(100.0%)
Decrease in non-current debtors	100	- 0		16	2		1.5	- 1		(100.015,
Decrease in other non-current receivables	7.4	14		2.5					-	
Decrease (increase) in non-current investments	- 1	- 6		- 3		· ×	12	201	20	()
Payments	(44,930)	(1,945)	4.3%	(18,043)	40.2%	(19,988)	44.5%	(10,128)	45.2%	78.1%
Cresital assets	44,930	1,945	4.3%	18,043	40.2%	19,988	44,5%	10,128	45.2%	78.1%
Net Cash from/(used) Investing Activities	(44,930)	(1,820)	4.1%	(18,023)	40.1%	(19.843)	44.2%	(10,128)	45.2%	78.0%
Cash Flow from Financing Activities										
Receipts		-					1	- 0		
Short term loans	. 24			2					1	
Borrowing long term/refinancing			1.0		× 1		- 5			
Increase (decrease) in consumer deposits	3 1		100		= 1	(1)	2	3		-
Payments			-			100				
Rupowinent of borrowing	- 3			9	-	2	- 2	2		
Net Cash from/(used) Financing Activities			-	-	-			-		
Net Increase/(Decrease) in cash held	155	36,870	23,782.3%	(2,770)	(1,786,7%)	34,100	21,995.6%	(2,962)	457.5%	(6.5%)
Cash/cash equivalents at the year begin:	82,887	84,728	102.2%	121,598	146.7%	84,728	102.2%	58.962	100.0%	106.2%
Cash/cash equivalents at the year end:	83.042	121,588	146.4%	118,828	143.1%	118,828	143.1%	56,000	134.4%	112.2%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source													7 2110 1011	
Trade and Other Receivables from Exchange Transactions - Water	2,085	2.2%	1,753	1,9%	1,565	1.7%	87.432	94.2%	92,834	21.7%				
Trade and Other Receivables from Exchange Transactions - Electivity	2,515	10.0%	1,400	5.6%	1,627	6.5%	19.532	77.9%	25.074	5.9%	100	31	- 31	
Receivables from Non-exchange Transactions - Property Rates	2,252	3.3%	1,730	2.5%	1,259	1.8%	63.264	92.3%	58.505	16.0%			- 1	
Receivables from Exchange Transactions - Waste Water Managumi	1,167	2.5%	984	2.1%	911	2.0%	43,099	93.4%	46,162	10.8%	, E9	3	- 31	
Receivables from Exchange Transactions - Waste Management	700	2.8%	569	2.3%	519	2.1%	23.375	92.9%	25.163	5.9%				
Receivables from Exchange Transactions - Property Rental Debtor					- 1	-		-	20,100	0.04	100	- 31	- 31	
Interest on Arrear Debtor Accounts	432	.4%	389	.3%	112	.1%	111,606	99.2%	112.539	26.3%		8	1.5	
Recoverable unauthorised, irregular or fruitless and wasteful Expen-			- 1	20	-				112,000	2.0.07				
Other	3,920	6.7%	3,609	6.2%	3,751	6,4%	47,044	80,7%	58,324	13.6%	5.	3		
Total By Income Source	13,071	3.0%	10,433	2.4%	9,745	2.3%	395,352	92.2%	428,601	100.0%				
Debtors Age Analysis By Customer Group										100,070				
Organs of Siale	710	2.8%	360	1.4%	298	1.2%	24.049	94.6%	25.418	5.9%			- 1	
Commercial	881	4.4%	474	2.3%	355	1.8%	18,508	91.5%	20,218	4.7%			: 1	
Households	9,933	2.8%	8,749	2.5%	8.410	2.4%	323,449	92.3%	350,542	81.8%		1.77		
Other	1,547	4.8%	849	2.6%	682	2.1%	29,345	90.5%	32,423	7.6%		[]	- 1	
Total By Customer Group	13.071	3.0%	10,433	2,4%	9,745	2.3%	395,352	92.2%	428,601	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 90 D	lays	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	- 1		41	- 1	27	- 1	- 3	
Bulk Water	31		2			.		. [
PAYE deductions	-	~					20			
VAT (cutput less input)	2	40	-			. 1	291		- 11	
Pensions / Retirement	- 1	-							- 21	
Loan repayments									5.0	
Trade Creditors	139	3.5%	1,663	41.5%			2.208	56.1%	4,010	100.09
Auditor-General	- 1 - 1					. 1	2,200		4,0.0	100.07
Other	_ -			====			22	-		
Total	139	3,5%	1,683	41.5%			2,208	55.1%	4,010	100.09

Contact Details

Municipal Manager

Financial Manager

Mr P Thwala Ms MM Phella 017 734 6101 017 734 6142 Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				201	6/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/1
Operating Revenue and Expenditure										
Operating Revenue	1,357,202	451,048	33.2%	348,331	25,7%	799,379	58.9%	335,587	51,5%	3.8
Property rates	322,145	83.002	25.8%	83,063	25.8%	166,055	51.5%	78.240	51.2%	6.
Property rates - penalties and collection charges	522,140	00,002	20.0%	00,000	20.010	100,000	51.5%	70,240	31.28	0.
Service charges - electricity revenue	535,221	101.823	19.0%	125,069	23.4%	226.892	42.4%	133,440	50.7%	(6.3
Service charges - water revenue	83,231	22.148	26.6%	21,695	26.1%	43.843	52.7%	21,915	49.2%	(1.0
Service charges - sanitation revenue	59.178	16,996	28.7%	17.040	28.8%	34,036	57.5%	13,972	50.1%	22.
Service charges - refuse revenue	66,849	19,669	29.4%	17,317	25.9%	36,986	55.3%	15,512	51.8%	11.
Service charges - other	612	53,438	8.733.2%	167	27.4%	53,605	8,760,6%	10,010	01.036	(100.0
Rental of facilities and equipment	13.975	1,538	11.0%	615	4.4%	2.153	15.4%	3.374	44 5%	(81.8
Interest earned - external investments	30,871	4,752	15.4%	7.011	22.7%	11,763	38.1%	9.428	82.7%	(25.6
Interest earned - outstanding debtors	3,153	4,987	158.2%	6,900	218.8%	11.887	377.0%	807	68.5%	755.
Dividends received	5,100	4,007	100.2.0	0,000	E10.0%	11,007	ur. o.	007	00.030	/50.
Fines	11,698	1,481	12.7%	1,921	16.4%	3,402	29.1%	1,691	53.8%	13.
Licences and permits	8,637	1,958	22.7%	1.850	21.4%	3,808	44.1%	2,147	46.8%	(13.8
Agency services	0,001	1,000	22.7.0	1,000	21.77	2,000	44.17	4,995	53.6%	(100.0
Transfers recognised - operational	162,865	130,870	80.4%	53,316	32.7%	184,186	113.1%	45.884	74.4%	16.
Other own revenue	58,617	8,387	14.3%	12,308	21.0%	20,694	35.3%	4,180	10.5%	194.
Gains on disposal of PPE	150	-	=	68	45.6%	68	45.6%	4,100	-	(100.0
Operating Expenditure	1,421,172	289,482	20.4%	309,047	21.7%	598,529	42.1%	311,419	43.7%	(.81
Employee related costs	486,043	113,613	23.4%	112,794	23.2%	226,407	46.6%	100,431	48.4%	12
Remuneration of councitors	21,292	4,915	23.1%	4,914	23.1%	9,829	46.2%	4,773	44.3%	3.
Debt impairment	16,188	=	-			-	= 1	2,493	50.0%	(100.0
Depreciation and asset impairment	163,244	40,974	25.1%	40,359	24.7%	81,333	49.8%	38,706	50.0%	4.3
Finance charges	19,309	3		3,217	16,7%	3,217	16.7%	3,767	10.5%	(14.6
Bulk purchases	426,940	98,002	23.0%	91,040	21.3%	189,041	44.3%	92,007	45,3%	(1.1
Other Materials	11	407		3,116		3,522	= 1	E-1		(100,0
Contracted services	152,749	16,116	10.6%	33,477	21.9%	49,593	32.5%	8,927	37.2%	275.0
Transfers and grants	1,995	180	9.0%	864	43.3%	1,044	52.4%	4,462	375.3%	(80.6
Other expenditure	133,207	15,276	11.5%	19,266	14.5%	34,542	25.9%	55,853	34,5%	(65.5
Loss on disposal of PPE	205	-		-			-		-	-
urplus/(Deficit)	(63,970)	161,566		39,284		200,850		24,167		
Transfers recognised - capital	52,305	14,456	27.6%	14,064	26.9%	28,521	54.5%	16,823	22.4%	(16.4
Contributions recognised - capital	- 1	-		.00				53		
Contributed assets	-		-	-		-	-		-	
urplus/(Deficit) after capital transfers and contributions	(11,865)	176,023		53,348		229,371		40,990		
Taxation			-	-						
Surplus/(Deficit) after taxation	(11,665)	176,023		53,348		229,371		40,990		
Abstutable to minomes Surplus/(Deficit) attributable to municipality	(11,665)	176.023	•	53,348	-	229,371		40.000	- 0	
Share of sustant library in associate	(11,665)	170,023		55,548		229,3/1		40,990		
Surplus/(Deficit) for the year	(11,665)	176,023		53,348		229,371		40,990		

				2017/18				201	16/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	I Quarter	Ť.
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance National Government Provincial Government District Municipality	282,175 52,305	26,136 14,458	9,3% 27.6%	67,774 12,176	24.0% 23.3%	93,910 26,634	33.3% 50.9%	41,974 16,573 1,156	23.1% 36.3% 25.0%	61.5% (26.5% (100.0%
Other transfers and grants						-		24		
Transfers recognised - capital Borrowing Internelly generated funds Public contributions and donations	52,305 134,790 95,080	14,458 5,004 6,665 9	27.6% 3.7% 7.0%	12,176 21,753 33,846	23.3% 16.1% 35.6%	26,634 26,757 40,511 9	50.9% 19.9% 42.6%	17,729 16,387 7,859	26.5% 21.2% 22.4%	(31.3% 32.79 330.79
Capital Expenditure Standard Classification	282,175	26,136	9.3%	67,774	24.0%	93,910	33.3%	41,974	23.1%	61.59
Governance and Administration	20,486	723	3.5%	1,830	8.9%	2,553	12.5%	1,042	11.6%	75.69
Executive & Council	223	47	71		74.1	(4)	22.1	113	31.7%	(100.09
Budget & Treasury Office	19,976	9	15	11	.1%	20	.1%	78	7.2%	(85.79)
Corporate Services	267	714	267.5%	1,819	581.2%	2,533	948.6%	851	8.9%	113.6
Community and Public Safety	31,657	2,695	8.5%	6,924	21.9%	9,619	30.4%	9,168	39.6%	(24.59
Community & Social Services	14,497	2,531	17.5%	1,642	10.6%	4,073	28.1%	1,296	26.2%	19.0
Sport And Recreation	13,668	140	1.0%	4,992	36,5%	5,132	37.5%	2,632	24.9%	89.7
Public Safety	3,127	25	.8%	59	1.9%	84	2.7%	5,240	68.6%	(98.99
Housing Health	365			331	90.5%	331	90.5%	0		1,652,400.05
Economic and Environmental Services	73,625	16,756	22.8%	35,118	47.7%	51,874	70.5%	7,577	10.3%	363.59
Planning and Development	233	41	17.5%	73	31.5%	114	49.0%	74	4.1%	(.49
Road Transport Environmental Protection	73,392	16,715	22.8%	35,044	47.7%	51,760	70.5%	7,503	10,4%	367.1
Trading Services	156,426	5,962	3.8%	23,903	15.3%	29,864	19.1%	24,187	28.6%	(1.2%
Electricity	65,538	67	.1%	13,830	21.1%	13,897	21.2%	8,438	41.2%	63.9
Water	24,440	231	.9%	2,263	9.3%	2,494	10,2%	6,170	34.9%	(63.39
Waste Water Management	53,843	4,139	7.7%	7,412	13.8%	11,550	21.5%	7,841	13.5%	(5.59
Waste Management	12,605	1,525	12.1%	396	3.2%	1,923	15,3%	1,737	64.3%	(77.19
Other		4.7		4.70		-	- 1			

				2017/18				201	16/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Cash Flow from Operating Activities										
Receipts	1,409,357	397,365	28.2%	433,300	30.7%	830,665	58.9%	346,942	51.5%	24.9%
Property rates, penalties and collection charges Service charges	322,145 745,091	83,002 210,944	25.8% 28.3%	83,053 181,288	25.8% 24.3%	166,055 392,232	51.5% 52.6%	57,127 216,494	44.3% 54.7%	45.4% (16.3%
Other revenue	92,927	16,292	17.5%	16,694	18.0%	32,986	35.5%	16,388	25.6%	1.9%
Government - operating	162,865	67,099	41.2%	115,781	71.1%	182,880	112.3%	45,884	74.3%	152.39
Government - capital	62,305	10,415	19.9%	22,573	43.2%	32,988	63.1%	814	32.4%	2,671.69
Interest Dividends	34,024	9,613	28.3%	13,912	40.9%	23,525	69.1%	10,235	81.5%	35.9%
Payments	(1,241,535)	(268,244)	21.4%	(268,789)	21.6%	(535,032)	43.1%	(273,916)	50.2%	(1.9%)
Suppliers and employees	(1,220,231)	(286,064)	21.8%	(264,707)	21.7%	(530,770)	43.5%	(265,687)	50.9%	(.4%)
Finance charges	(19,309)			(3,217)	16.7%	(3,217)	16.7%	(3,767)	10.5%	(14.6%)
Transfers and trants	(1,996)	180	9.0%	864	43.3%	1,044	52.4%	(4,452)	375.3%	80.6%
Net Cash from/(used) Operating Activities	167,823	131,121	78.1%	184,512	98.0%	295,633	176.2%	73,026	60.0%	125.3%
Cash Flow from Investing Activities Receipts	17,945	216,000	1,203.7%	(199,932)	(1,114.2%)	16,058	89.5%	(262,904)	(27.2%)	(24.0%)
Proceeds on disposal of PPE	(55)	2.0,000	1,200.17.0	68	(123.8%)	68	(123.8%)	96	63.8%	(28.6%)
Decrease in non-current debtors	1 100				(120.0.4)		(120.0%)		00.0%	(20.0%)
Decrease in other non-current receivables		- 2	1		- 51		2.1			
Decrease (increase) in non-current investments	18,000	216,000	1,200.0%	(200,000)	(1,111,1%)	16,000	88.9%	(263,000)	(27.1%)	(24.0%)
Payments	(282,175)	(26,136)	9.3%	(67,774)	24.0%	(93,910)	33.3%	(41,974)	23.1%	61.5%
Cari al assets	282,175	26,136	9.3%	67,774	24.0%	93,910	33.3%	41,974	23.1%	61.5%
Net Cash from/(used) Investing Activities	(264,230)	189,864	(71.9%)	(267,706)	101.3%	(77,842)	29.5%	(304,879)	5.1%	(12.2%)
Cash Flow from Financing Activities Receipts	140,556	788	.6%	265	.2%	1,053	.7%	2,300	1.2%	(88.5%)
Short term loans	- 1	14		- 5	- 2		- 21	- 2	20	,
Borrowing long term/refinancing	134,790	~				-				
Increase (decrease) in consumer deposits	5,766	788	13.7%	265	4.6%	1,053	18,3%	2,300	46.9%	(88.5%)
Payments	(11,443)			(5,574)	48.7%	(5,574)	48.7%	(5,024)	30.0%	10.9%
Ream ent of borrowi	11,443			5,574	48.7%	5,574	48.7%	5,024	30.0%	10,9%
Net Cash from/(used) Financing Activities	129 113	788	.6%	(5,309)	(4.1%)	(4.521)	(3.5%)	(2,724)	(1.1%)	94.9%
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	32,708 23,499	321,773 84,129	983,8% 358.0%	(108,503) 405,902	(331.8%) 1,727.3%	213,270 84,129	652.1% 358.0%	(234,577) 405,095	(18,285,9%) 130,6%	(53.7%) .2%
Cash/cash equivalents at the year end:	56,205	405,802	722.2%							
Castacasti equivalente ai tile year end.	30,203	405,802	122.2%	297,399	529.1%	297,399	529.1%	170,518	278.5%	74.4%

Part 4: Debtor Age Analysis

	0 - 30 [Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ls Written Off to tors	Impairment -Bad Debts It Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														- "
Trade and Other Receivables from Exchange Transactions - Water	247	2.1%	5,299	44,6%	1,193	10.0%	5.149	43.3%	11,888	11.0%				
Trade and Other Receivables from Exchange Transactions - Electric	2,771	17.0%	13,860	85.3%	(857)	(5.3%)	483	3.0%	16.256	15.1%	- 2		- 5	
Receivables from Non-exchange Transactions - Property Rates	961	3.3%	15,915	55,1%	(1,967)	(6.8%)	13.993	48.4%	28,902	26.8%	- 23		10.1	
Receivables from Exchange Transactions - Waste Water Manageme	76	1.0%	3,500	46.0%	1,435	18,9%	2,594	34.1%	7.605	7.1%				
Receivables from Exchange Transactions - Waste Management	139	2.2%	3,811	61.2%	(168)	(2.7%)	2,440	39.2%	6.223	5.8%	100			
Receivables from Exchange Transactions - Property Rental Debton	-	- 1	37	83.8%	4	8.3%	3	7.9%	44					
Interest on Arrear Debtor Accounts	-	- 1	304	7.4%	257	6.2%	3,571	86.4%	4.132	3.8%				
Recoverable unauthorised, irregular or fruitless and wasteful Expen-			=	- 1	91	- 1	- 8	- 1			100		- 1	
Other	1,875	5.7%	8,369	25.6%	2,172	6.7%	20,228	62.0%	32,644	30.3%				
Total By Income Source	6,069	5.6%	51,094	47.4%	2,068	1.9%	48,463	45,0%	107,693	100.0%			- 2	
Debtors Age Analysis By Customer Group														
Organs of State	(10)	(.3%)	2,119	53.0%	(2,815)	(70.3%)	4,707	117,6%	4.001	3.7%				
Commercial	4,746	10.0%	26,019	55,1%	2.052	4.3%	14.428	30,5%	47 244	43.9%			21	
Households	(250)	(.6%)	21,246	49.8%	2,231	5.2%	19,463	45.6%	42.691	39.6%				
Other	1,584	11.5%	1,710	12.4%	599	4.4%	9,865	71,7%	13,757	12.8%				
Total By Customer Group	6,069	5.6%	51,094	47.4%	2,068	1.9%	48,463	45.0%	107,693	100.0%				

Part 5: Creditor Age Analysis

	0 - 30 D	ays	31 - 60 Days		61 - 90 [ays	Over 90	Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	32,612	100.0%				- 1			32,612	29.79
Bulk Water		-	-	3.7	40	- 1	E 1	100	- 1	
PAYE deductions	5,730	100.0%		- 1		- 1	-		5.730	5.29
VAT (output less input)			- 1	100		- 1		100		-
Pensions / Retirement	9.1	-		-		70	7 - 1	1.67	15.7	
Loan repayments		- 1			0.1	e-:	- 1			_
Trade Creditors	69,811	100.0%	40	5-1	-	201	- 2	8.1	69,811	63.69
Auditor-General	1,553	100.0%							1,553	1.49
Other	108	100.0%		2	- 21	- 31	1.0	:4	108	.19
Total	109,814	100.0%	165		(*:0		.		109,814	100.0%

013 249 7263 013 249 7106

Mr Bheki Khenisa Ms Elmari Wassermann

Contact Details

Municipal Manager
Financial Manager

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				201	16/17	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	1 Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Operating Revenue and Expenditure							110,000,000		- Indichery fr	
Operating Revenue	543,633	207,988	38.3%	101,243	18.6%	309,229	56.9%	102,327	61.3%	(1.1%
Property rates	98,051	90.913	92.7%	(122)	(.1%)	90,792	92.6%	285	98.3%	(142.69
Property rates - penalties and collection charges		(172)	42.77	(1.22,	1.1.47	(171)	02.0.0	40	30.3%	(99.35
Service charges - electricity revenue	181,436	37,683	20.8%	34,845	19.2%	72.528	40.0%	36,763	46.7%	(5.29
Service charges - water revenue	49,987	9,102	18.2%	10,132	20.3%	19,234	38.5%	9,738	61.9%	4.0
Service charges - sanitation revenue	16,465	3,675	22.3%	3.591	21.8%	7.266	44.1%	3,414	52.2%	5.2
Service charges - refuse revenue	21,912	4,511	20.6%	4,381	20.0%	8,893	40.6%	4,128	48.1%	6.1
Service charges - other	1 15	72		E			1	1,100	1	
Rental of facilities and equipment	1.0	815		742		1,557		768	49.6%	(3.49
Interest earned - external investments	8	250		214		464		547	108.2%	(60.99
Interest earned - outstanding debtors	1 -	3,097		4,682		7,779		3,554	43.5%	31.7
Dividends received	1 13 1	1,530		- 1		1,530		- 21		100
Fines	1 3	340		287		627		596	35.3%	(51.89
Licences and permits		25		14	5	25	-		= 1	
Agency services		18		16		34		15	-	6,4
Transfers recognised - operational	- 1	52,309		1,115	- 1	53,424	-		40.4%	(100.09)
Other own revenue	175,782	3,581	2.0%	41,359	23.5%	44,940	25.6%	42,479	1,452.1%	[2.6%
Gains on disposal of PPE		309	31	95	15	309	-		-	
Operating Expenditure	675,755	158,813	23.5%	119,589	17.7%	278,402	41.2%	105,317	42.8%	13.69
Employee related costs	169,248	45,460	26.9%	41,171	24.3%	86,631	51.2%	39,154	57.8%	5.25
Remuneration of councillors	9,798	2,396	24.5%	2,348	24.0%	4,744	48.4%	2,249	49.9%	4.49
Debt impairment	15		-	160	1,077.5%	160	1,077.5%	- 1	.1%	(100.0%
Depreciation and asset impairment	38,128	103	.3%		-	103	.3%			
Finance charges	7,200	2,585	35.9%	2,613	36.3%	5,199	72.2%	2,438	16.9%	7.29
Bulk purchases	147,955	57,906	39.1%	24,039	16.2%	81,945	55.4%	27,000	38.3%	(11.0%
Other Materials	1	17		12	12	- 1		- 1	+	-
Contracted services	70,191	17,271	24.6%	9,704	13.8%	26,975	38.4%	8,763	43.2%	10.79
Transfers and grants	12,904	9,637	74.7%	5,992	46.4%	15,629	121.1%	949	13.3%	531.49
Other expenditure Loss on disposal of PPE	220,316	23,454	10.6%	33,563	15.2%	57,017	25,9%	24,763	55.8%	35.59
Surplus/(Deficit)	(132,122)	49,173		(18,345)		30.827		(2,989)		77
Transfers recognised - capital	112,178	1,000	.9%	41,137	36.7%	42,137	37.6%	(4,203)		(100,0%
Contributions recognised - capital	,	,,500	.570	41,101	557.770	72,101	57.036			(100.0%
Contributed ansets			9	81	9	8	0			
Surplus/(Deficit) after capital transfers and contributions	(19,944)	50,173		22,791		72,964		(2,989)	1 - 5 - 6	
Taxation	-	+1		-		-				-
Surplus/(Deficit) after taxation	(19,944)	50,173		22,791		72,964	4	(2,989)		
Attributible to minorities		(+)		= =						
Surplus/(Deficit) attributable to municipality	(19,944)	50,173		22,791		72,964		(2,989)		
Share of surplus/ (deficit) of associate						-			-	
Surplus/(Deficit) for the year	(19,944)	50,173		22,791		72,964	r T	(2,989)		

				2017/18				20	16/17	
	Budget	First	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	1
R (housands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance National Government Provincial Government	112,170 109,770	13,462 13,462	12.0% 12.3%	7,955 7,955	7.1% 7.2%	21,417 21,417	19.1% 19.5%	23,621 22,451	52.2% 49.6%	(66.6% (64.6%
District Municipality		47	8	41	40	\$6	20	13.7	811	- 6
Other transfers and grants Transfers recognised - capital	109,770	13,462	12.3%	7,955	7.2%	21,417	19.5%	22,451	49.6%	(64.6%
Borrowing				21	95	7/	5.0	-	- 45.0 10	(04.07
Internally generated funds Public contributions and donations	2,400	8	2		- 4	1	8	973 396	69.4%	(100.09 (100.09
Capital Expenditure Standard Classification Governance and Administration	112,170	13,462	12.0%	7,955	7.1%	21,417	19.1%	23,821 1,369	52.2% 68.5%	(66.69
Executive & Council	111 11				2		1 1	1,369	68,5%	(100.09
Budget & Treasury Office		-	- 1			100		1,000	133	(100.0
Corporate Services	. 3	-	- 1	-	- 1			100	12-1	25
Community and Public Safety Community & Social Services	4,440	-			: 1	-		608	8.4%	(100.09
Sport And Recreation	4,440	io:		-		-	- 1	608	8.4%	(100.0
Public Safety	4,440			- 1				-	12.4	
Housing Health		23				-	•	- 4	8	1 1
Economic and Environmental Services	26,283	3,989	15,2%	4,526	17.2%	8,516	32.4%	14,276	72.9%	(68.35
Planning and Development	2,000	- 27	23	- 2						(
Road Transport Environmental Protection	24,283	3,989	16.4%	4,526	19.6%	8,516	35.1%	14,276	60.0%	(68,3
Trading Services	81,446	9,473	11.6%	3,428	4.2%	12,901	15.8%	7,568	39.0%	(54.79
Electricity	32,443	369	1,1%	663	2.0%	1,032	3.2%	-		(100.0
Water	42,103	9,103	21.6%	2,766	6.6%	11,869	28.2%	7,568	47.9%	(63.5
Waste Water Management	6,900	-	0	-	-		E (,
Waste Management	- 1	-	- 2	-	-	-	27			
Other	- I - I	1.7.1	7.53		53	53	59.1		-	-

				2017/18				201	16/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	1
Properly rates, penalties and collection charges Sands charges Sands charges Chief revenue Government - opening Government - capital Interest Dividends Payments Supplies and employees Finance charges Transfers and grants Cash from/fused1 Deprating Activities Receipts Proceeds on disposal of PPE Declease in non-courset debtors Declease in non-courset investments Payments Casife and Cash Cash Cash Cash Cash Cash Cash Cash	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/18
Cash Flow from Operating Activities									11	
Receipts	655,811	149,387	22.8%	180,987	27.6%	330,374	50.4%	151,891	61.0%	19.2%
Property rates, penalties and collection charges Service charges	96,723 276,355	12,627 47,643	13.1% 17.2%	30,206 55,945	31.2% 20.2%	42,833 103,588	44.3% 37.5%	24,107 53,270	56.2% 50.1%	25.3% 5.0%
Government - operating Government - capital Interest	22,911 126,447 112,179 19,196	9,084 59,454 20,580	39.6% 46.3% 18.3%	8,513 42,323 44,000	37.2% 32.9% 39.2%	17,596 101,777 64,580	76.8% 79.2% 57.6%	6,048 39,108 27,363	35.8% 79.6% 91.3% 3.4%	5,8% 8,2% 60,8%
Payments Suppliars and employees Finance charges	(583,586) (543,482) (7,200)	(155,923) (140,261) (3,293) (12,369)	27.7% 25.8% 45.7% 95.9%	(140,808) (131,413) (1,811)	25.0% 24.2% 25.2% 58.8%	(296,731) (271,674) (5,104) (19,953)	52.7% 50.0% 70.9% 154.6%	(146,387) (122,770) (1,221) (22,396)	63.5% 59.2% 34.3% 346.9%	(3.8%) 7.0% 48.4% (56.1%
Net Cash from/(used) Operating Activities	92.226	(6,535)	(7.1%)	40,179	43.6%	33.644	36,5%	5,503	40.7%	630.1%
Decrease in non-current debtors Decrease in other non-current receivables	:	į	1779	10 101	1000	+34 - D3+	8	£ 5	1997	18
	(112,170)	(491)	.4%	(141)	.1%	(632)	.6%	(1,370)	7.6%	(89.7%)
	112,170	491	.4%	141	.1%	(632)	.6%	1,37	7.6%	89.7%
Net Cash from/used) Investing Activities	(112,170)	(491)	.4%	(141)	.1%	(632)	.6%	(1,370)	7.6%	89.7%
Cash Flow from Financing Activities Receipts										
Short term loans	-	-		3	- 1	-		- 1	- 1	
Borrowing long term/refinancing	.			- 51	-				-	
Increase (decrease) in consumer deposits Payments Heart and of borrowing				÷						9
Net Cash from/used) Financing Activities		-	- 2	23		-				
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(19,944) 44,710	(7,026) 23,303	35.2% 52.1%	40,038 16,277	(200.7%) 36.4%	33,011 23,303	(165.5%) 52.1%	4,133 19,518	(126.8%) 58.3%	868.7% (16.6%)
Cash/cash equivalents at the year end:	24,766	18,277	65.7%	58,315	227.4%	56,315	227.4%	23,651	(428,0%)	138.1%

Part 4: Debtor Age Analysis

	0 - 30 [)ays	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - Counci	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	*6
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4,296	7.5%	2,347	4.1%	1,701	3.0%	48,732	85.4%	57,077	20.9%				
Trade and Other Receivables from Exchange Transactions - Electric	6,896	13.5%	2,507	4,9%	2.077	4.1%	39.457	77.5%	50.938	18.7%			16	
Receivables from Non-exchange Transactions - Property Rates	6,764	6.0%	3,248	2.9%	2,958	2.5%	99,303	88.4%	112,273	41.2%	10	331		
Receivables from Exchange Transactions - Waste Water Managem-	3,179	6.1%	1,783	3,4%	1,618	3.1%	45,895	87.5%	52.476	19.2%				
Receivables from Exchange Transactions - Waste Management	10		91		36	- 1						1 81	7.1	
Receivables from Exchange Transactions - Property Rental Debtors		- 1		-	771	7.7	21	- 31						
Interest on Arrear Debtor Accounts	-		4.0			-			1.0		1	100		
Recoverable unauthorised, irregular or fruitless and wasteful Expen-			100	4.1	- 2		231	- 23	12.1		100	2.3		
Other		-		-										
Total By Income Source	21,136	7.7%	9,885	3.6%	8,355	3,1%	233,388	85,6%	272.763	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	425	9.3%	377	8.2%	288	6.3%	3,481	76.2%	4.571	1.7%				
Commercia)	7,639	7.8%	3.016	3.1%	2.418	2.5%	85,252	86.7%	98.326	36.0%				
Households	11,097	8.9%	5,008	4.0%	4,263	3.4%	104,915	83.7%	125.283	45.9%				
Other	1,974	4.4%	1,484	3.3%	1,385	3.1%	39,740	89.1%	44,583	15.3%			- :	
Total By Customer Group	21,136	7.7%		3.6%	8,355	3.1%	233,388	85.6%	272,763	100.0%				

Part 5: Creditor Age Analysis

	0 - 30 0	Days	31 - 60 Days		61 - 90 8	Days	Over 90 i	Days	Tota	1
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10,452	2.5%	10,470	2.5%	8,471	2.0%	395,525	93.1%	424 918	92.3
Bulk Waler		- []	8.1					100		-
PAYE deductions			-			-	-			
VAT (output less input)	11		2.7		2.0				5	
Pensions / Retirement	1	-					23	1.67	5.1	
Loan repayments							6.7	.	5.1	00
Trade Creditors	2,798	12.8%	5,310	24.4%	605	2.8%	13,091	60,0%	21,603	4.7
Auditor-General			2,823	100,0%					2.823	.6
Other		*		- 6			10,868	100.0%	10,868	2.4
Total	13,250	2.9%	18,603	4.0%	9.075	2.0%	419.485	91.1%	460,413	100.09

013 235 7300 013 235 7349

Contact Details

Municipal Manager
Financial Manager

Source Local Government Database

1. All figures in this report are unaudited,

Mr TMP Kgoale Mr LM Mokwena

MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				20	15/17	
	Budget	First (Quarter	Second	Guarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/1 to Q2 of 2017/
Operating Revenue and Expenditure										
Operating Revenue	610,093	251,517	41.2%	185,233	30.4%	436,750	71.6%	157.673	46.9%	17.5
Property raies	47,663	10,306	21,6%	10,821	22.7%	21,127	44.3%	10,392	49.1%	4.1
Property rates - penalties and collection charges		,	1	.0,52,	22.7	21,121	11.0%	10,002	40.1%	7.1
Service charges - electricity revenue										
Service charges - water revenue	111,923	22,308	19.9%	20,995	18.8%	43,303	38.7%	26,363	114.4%	(20.49
Service charges - sanitation revenue	2,091	621	29,7%	618	29.6%	1.240	59.3%	492	68.9%	25.8
Service charges - refuse revenue	32,346	8,138	25.2%	8,140	25.2%	16,278	50.3%	7,604	32.1%	7.0
Service charges - other		1 1 1 1	- 6		= =	1 -11				
Rental of facilities and equipment	445	107	24.1%	17	3,9%	124	28.0%	65	20.9%	(73.39
Interest earned - external investments	7,153	1,877	26.2%	6,686	93.5%	8,563	119.7%	1,075	43.8%	521.8
Interest earned - outstanding debtors	30,242	28,959	95.8%	11,167	36.9%	40,126	132.7%	7,247	76,4%	54.1
Dividends received		- 9		19		-		-	-	
Fines	2,103	116	5.5%	34	1.6%	151	7.2%	46	32.4%	(25.09
Licences and permits	5,002	7,151	142.9%	5,268	105.3%	12,418	248.2%	17	11,3%	31,576.5
Agency services	1,977	-	- 1	-	9		2	2,299	37.6%	(100.09
Transfers recognised - operational	367,315	160,904	43.8%	112,825	30.7%	273,729	74.5%	95,705	28.6%	17.9
Other own revenue	1,832	11,029	602.2%	8,662	473.0%	19,691	1,076.1%	6,369	553.0%	36,0
Gains on disposal of PPE	1 1	- 22	_	- 4	-		-		¥	3.0
Operating Expenditure	807,704	76,727	9,5%	101.845	12.6%	178,573	22.1%	90,465	27.2%	12.69
Employee related costs	124,541	27,357	22.0%	29,069	23.3%	56,425	45.3%	27,443	48.9%	5.9
Remuneration of councillors	24,256	5,319	21,9%	5.321	21.9%	10,640	43.9%	5,068	46.4%	5.0
Debt impairment	170,762			14	-		-			
Depreciation and asset impairment	171,268		19		=.1		011		~ ~	
Finance charges					-		- 1			
Bulk purchases	132,803	21,245	16.0%	31,956	24.1%	53,201	40.1%	26,269	35.7%	21.6
Other Materials	4,666	287	6.1%	1,535	32.9%	1,822	39.0%	6	.2%	23,662.45
Contracted services	33,668	2,827	8,4%	4,240	12.6%	7,067	21.0%	2,948	51.4%	43.85
Transfers and grants	45,725	1,240	2.7%	1,337	2.9%	2,577	5.6%	8,722	46.8%	(84.79
Other expenditure	100,014	18,454	18,5%	28,387	28,4%	46,841	46.8%	20,007	44.7%	41.9
Loss on disposal of PPE				-		-			-	
Surplus/(Deficit)	(197,611)	174,790		83,388		258,177		67,208		
Transfers recognised - capital	151,964	10		11,842	7.8%	11,842	7.8%	60,237	53.0%	(80.3%
Contributions recognised - capital				(2)		20		20	-	
Contributed assets		-	-						-	
Surplus/(Deficit) after capital transfers and contributions	(45,627)	174,790		95,230		270,019		127,446		
Taxation			5							-
Surplus/(Deficit) after taxation	(45,627)	174,790	V	95,230		270,019		127,446		
Altributable to minorities										-
Surplus/(Deficit) attributable to municipality	(45,627)	174,790		95,230		270,019		127,446		
Share of surplus/ (deficit) of associate	- +		14	-		2.	-	25		
Surplus/(Deficit) for the year	(45,627)	174,790		95,230		270,019		127,446		

				2017/18				20	16/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	d Quarter	i i
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance	153,364	9,241	6.0%	50,598	33.0%	59,839	39.0%	42,688	36.5%	18.5%
National Government	151,984	9,220	6.1%	50,477	33.2%	59,697	39.3%	42,688	36.5%	18.29
Provincial Government		21			155	21	5.	53	582	
District Municipality		8		83	13	10	- 10	100	100	1.0
Other transfers and grants		2	× 1	-		5.	. 0.		1.77	18
Transfers recognised - capital	151,984	9,241	5.1%	50,477	33.2%	59,717	39.3%	42,688	36,5%	18.29
Borrowing		2	-	4.0	100					
Internally generaled funds	1,380		1 2	94	6.8%	94	6.8%			(100.0%
Public contributions and donations	**			28	90	28	1.00	196.1	-	(100.0%
Capital Expenditure Standard Classification	153,364	9,241	6.0%	50,598	33.0%	59,839	39.0%	42,688	38.5%	18.59
Governance and Administration	880			-				-	(0)	196
Executive & Council	-	~	9-1		-	-	F3			
Budget & Treasury Office	880		91	2.5			- 51	-	1.5	
Corporate Services		.2.			F. 1	100		-	P.3	
Community and Public Safety	500	171	34.1%	121	24.3%	292	58.4%		23.	(100.0%
Community & Social Services	- 1	171	-	121	5	292	S .	-	100	(100.0%
Sport And Recreation	500	-	- 1	41	= 1.	E-1	- 41	-	100	
Public Safety	- 1		-	2.1	5.5	5.5	53	-		
Housing	- 1		- 1	-			6.1	-		
Health Economic and Environmental Services	الشد	-	- 1			-57	اشنا		2.73	
	5,904	- 1	•	698	11.8% 11.8%	698 698	11.8%	42,688	37.3%	(98.4%
Planning and Development	5,904	-	- 1	696	11.8%	696	11.8%	42,688	37.3%	(98.4%
Road Transport Environmental Protection		= =		-	- 3		- 31			
Trading Services	139,580	9,070	6.5%	49,778	35.7%	58,848	42.2%			
Electricity	1,000	437	43.7%	49,110	33.176	437	42.2%	25		(100.0%
Water	126,862	8.534	6.7%	42,649	33.6%	51,183	43.7%			4400.00
Waste Water Management	2,500	99	4.0%	42,049	160.5%	4,111	164.5%			(100.0%
Waste Management	9,218	39	4.0%	3,116	33.8%	3,116	33.8%			(100.0%
Other	6,500			3,110	33.0%	3,116	33.6%			(100,0%)
	0,500			150	8 1		8 1	- 5		

				2017/18				201	16/17	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Cash Flow from Operating Activities										
Receipts	566,993	224,807	39.6%	192,795	34.0%	417,602	73.7%	158,378	79.8%	21.7%
Property rates, penalties and collection charges Service charges	1,842 1,349	147 273	8.0% 20.2%	1,526 522	82.8% 38.7%	1,673 795	90.8% 58.9%	653 348	46.5% 23.1%	133.5% 49.89
Other revenue	36,551	18.016	49.3%	16,314	44.6%	34,330	93.9%	11,723	461,2%	39.29
Government - operating	367,315	142,733	38.9%	112,825	30,7%	255,558	69.6%	95,705	69.0%	17.99
Government - capital	151,984	62,596	41.2%	60,195	39.6%	122,791	80.8%	48,850	87.9%	23.29
Interest Dividends	7,953	1,043	13.1%	1,413	17.8%	2,455	30.9%	1,098	18.1%	28.69
Payments	(413,312)	(70,050)	16.9%	(101,845)	24.6%	(171,896)	41.6%	(90,465)	54.3%	12.6%
Suppliers and employees Finance charges	(367,587)	(68,811)	18.7%	(100,509)	27.3%	(169,319)	46,1%	(87,238)	56.8%	15.2%
Transfers and grants	45,725	(1,240	2.7%	1,337)	2.9%	2,577	5,6%	(3,227)	15.4%	58.6%
Net Cash from/(used) Operating Activities	153,681	154,756	100.7%	90,949	59.2%	245,706	159.9%	67,914	151.5%	33.9%
Cash Flow from Investing Activities Receipts										
Proceeds on disposal of PPE		- 3	8	9	31	1 9	131		8	- 8
Decrease in non-current debtors		81	3	- E	일 :					
Decrease in other non-current receivables			100	10.7	-			2.0	3	-
Decrease (increase) in non-current investments	100	1.5	- 5	100	=		91		¥1.	2
Payments	(153,364)	(9,241)	6.0%	(30,188)	19.7%	(39,428)	25.7%	(44,015)	53.6%	(31.4%)
C actival assais	(153,364)	(9,241)	6.0%	(30,188)	19.7%	39,428	25,7%	44,016	53.6%	(31.4%
let Cash from/(used) Investing Activities	(153,364)	(9,241)	6.0%	(30,188)	19.7%	(39,428)	25.7%	(44,016)	53.6%	31.4%
Cash Flow from Financing Activities Receipts				50						
Short term loans							1.1	1		
Borrowing long term/refinancing				- 3		333			· ·	
Increase (decrease) in consumer deposits		_ [
Payments						8				
Repayment of borrowing		-			23	20				-
et Cash from/(used) Financing Activities		-	-			- 6		-	-	-
et increase/(Decrease) in cash held	317	145,516	45,883.6%	60,762	19,150.8%	206,278	85,014.4%	23,897	(1.341.7%)	154.39
Cash/cash equivalents at the year begin:	54,079	69,577	128.7%	215,093	397.7%	69,577	128.7%	161,909	185.4%	32.8%
CastVcash equivalents at the year end:	54,396	215,093	395,4%	275,854	507.1%	275.854	507.1%	185,806	689,4%	48.5%

Part 4: Debtor Age Analysis

	0 - 30 (Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt Debt		Impairment - Council	
R thousands	Amount	%	Amount	- %	Amount		Amount:	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source				1.										
Trade and Other Receivables from Exchange Transactions - Water	7,318	2.5%	2,102	.7%	6,537	2.3%	271,266	94,4%	287,224	32.0%	1.0		12.	
Trade and Other Receivables from Exchange Transactions - Electric			7				11	100.0%	11					
Receivables from Non-exchange Transactions - Property Rates	3,607	2.5%	3,428	2.4%	3,420	2.4%	132,123	92.7%	142,579	15.9%	- 3			
Receivables from Exchange Transactions - Waste Water Managem	182	4.2%	176	4,1%	175	4.0%	3,608	87.7%	4.341	.5%	10	20		
Receivables from Exchange Transactions - Waste Management	2,712	2.5%	2,684	2.5%	2,579	2.5%	100,095	92.5%	108,170	12 1%				
Receivables from Exchange Transactions - Property Rental Debtom		- 1	-	-	100	E1	E	E3		10	8	- 1		
Interest on Arrear Debtor Accounts	3,880	3.0%	3,788	2.9%	3,680	2.9%	117,547	91.2%	128,896	14.4%		- 1		
Recoverable unauthorised, irregular or fruitless and wasteful Expen-		-	-	-			100	. 1			1 1	- 1		
Other	1,438	.6%	1,373	.6%	1,315	.6%	221,000	98.2%	225.127	25.1%	_ 8_		54	
Total By Income Source	19,138	2.1%	13,552	1.5%	17,800	2.0%	845,851	94.4%	896,347	100.0%		.	2:1	
Debtors Age Analysis By Customer Group														
Organs of State	1,204	4.3%	768	2.7%	389	1,3%	25,846	91,7%	28,187	3.1%			011	
Commercial	317	1.7%	309	1.7%	308	1.7%	17,533	94.9%	18,466	2.1%				
Households	8,752	2.4%	8.719	2.4%	8,712	2.4%	334,392	92.7%	360,575	40.2%			3	
Other	8,865	1.8%	3,756	.8%	8,418	1.7%	468,080	95.7%	489,119	54.6%				
Total By Customer Group	19,138	2.1%		1.5%	17,806	2.0%	845,851	94.4%	896,347	100.0%	- 3			

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 90	Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-		25	76.7	957	- 23		_
Bulk Water	9,858	100.0%	- 1		- 1	1 - 1	50	100	9,658	79.7%
PAYE deductions		50	-	-	- 1	1.0	51			-
VAT (output less input)			-							
Pensions / Retirement			-	- 1	E1	100	- 4	200	13.1	-
Loan repayments		21	-	20)	21	157	- 5	100	- 1	_
Trade Creditors	2,504	100.0%	-	-	- 0			1.00	2.504	20.3%
Auditor-General	1 1	20	- 1		- 31		1 3	7.6		-
Other	.		- 1		58	7.5 7	1.5	1.0		0.0
Total	12,362	100,0%	- P		24		1		12,362	100,0%

Financial Mana pr

Source Local Government Database

Contact Details			
Municipal Manager	Mr O Nkosi	013 986 9115	
Financial Mana ir	Mrs Jessica Mahlaniju	013 966 9100	

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

				2017/18				20	16/17	
	Budget	First	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	f
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Operating Revenue and Expenditure							177711		10000	
Operating Revenue	469,710	87.527	18.6%	18,580	4.0%	106,107	22.6%	108,196	80.0%	(82,8%
Property rates	73,029	78,714	107.8%	6,218	8.5%	84,932	116.3%	25.712	381.0%	(75.89
Property rates - penalties and collection charges				5				20,112		(,,,,,
Service charges - electricity revenue	157,960	- 5	- 6	S .	8	2	- 1	49,241	28.0%	(100,09
Service charges - water revenue	44,239	4,206	9.5%	3,662	8.3%	7,869	17.8%	12,913	39.6%	(71,69
Service charges - sanitation revenue	12,704	1,343	10.6%	1,473	11.6%	2,816	22.2%	3,149	42.8%	(53.29)
Service charges - refuse revenue	14,704	1.9	-				-	3,990	43.7%	(100.0%
Service charges - other			1 3	21	14	21	1		2	(100.0%
Rental of facilities and equipment	2,370	202	8.5%	29	1.2%	231	9.7%	617	27.7%	(95.4%
Interest earned - external investments	1,397			-	I		- 1	312	22.5%	(100.0%
interest earned - outstanding debtors	29,336			3,917	13.4%	3,917	13.4%	10,726	83.3%	(63.5%
Dividends received		3,061		0		3,061	-	-	-	(100.0%
Fines	3,002			9	.3%	9	.3%	50	3.3%	(81.4%
Licences and permits	2,658			-	1		- 1	1,302	56.4%	(100.0%
Agency services	11,013			1	E .	1		24	.7%	(95.9%
Transfers recognised - operational	114,006			17				-	13.1%	
Other own revenue Gains on disposal of PPE	3,267 24	0	1	3,249	99.5%	3,249	99.5%	161	(3.7%) (431.1%)	1,914.89
Operating Expenditure	464,982	37,592	8.1%	22,948	4.9%	60,540	13.0%	100.802	37,7%	(77.2%)
Employee related costs	143,450	19,430	13.5%	9,395	6.5%	28,825	20.1%	29,863	35.7%	(68.5%
Remuneration of councillors	8,198	1,632	19.9%	1,028	12.5%	2,660	32.4%	1,613	34.2%	(36.3%
Debt impairment	35,344							13,133	35.4%	(100.0%
Depreciation and asset impairment	25,364	133	.5%	4,372	17.2%	4,505	17.8%	4,630	32.0%	(5.6%
Finance charges	1,599		- 2					732	28.3%	(100.0%
Bulk purchases	145,963	8,953	6.1%	- 9	-	8,953	6.1%	31,147	42.3%	(100,0%)
Other Materials	14,991	67	.4%	508	3.4%	575	3.8%	4,992	71.1%	(89.8%)
Contracted services	10,738	3,326	31.0%	2,611	24.3%	5,937	55.3%	6,827	77.1%	(61.8%)
Transfers and grants	38,565	- 1	-		10.	- 1		385	10,6%	(100.0%)
Other expenditure	40,780	4,051	9.9%	5,034	12.3%	9,085	22.3%	7,479	22.7%	(32.7%)
Loss on disposal of PPE		3	3			-		2).	- 1	
Surplus/(Deficit)	4,728	49,935		(4,368)		45,567		7,394	F	
Transfers recognised - capital		7	: :			11	- 1	- 1		
Contributions recognised - capital	1 - 1	9	× 1	(2)	- 2	걸	·		-	
Contributed assets	-	_	-						4.1	
Surplus/(Deficit) after capital transfers and contributions	4,728	49,935		(4,368)		45,567	2. 7. 74	7,394		
Tereton		- 3	745	-						
Surplus/(Deficit) after taxation	4,728	49,935		(4,368)		45,567		7,394		
Attroutable to minorities	-				- 1			-		-
Surplus/(Deficit) attributable to municipality	4,728	49,935		(4,368)		45,567		7,394		
Share of surplup (defat) of associate					- 1	73000		-	-	
Surplus/(Deficit) for the year	4,728	49,935		(4,368)		45,567		7.394		

				2017/18				201	16/17	
	Budget	First	Quarter	Second	d Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2016/17 to Q2 of 2017/1
Capital Revenue and Expenditure										
Source of Finance	35,001	0				0		272	2.4%	(100.0%
National Government	30,286						12.1	51	2.470	(100.07
Provincial Government		0				n			1 7	1.7
District Municipatity		i o		_		n	4.1	E .	100	(2)
Other transfers and grants							51			- 8
Transfers recognised - capital	30,286	0				0				- 6
Borrowing	- 1	27				. *	22			- 5
Internally generated funds	4.715	0				0		272	34.9%	(100.09
Public contributions and donations	- 1,1.10		- 1				- S		34.5 %	(100.07
Capital Expenditure Standard Classification	35,001	0				0	a	272	2.4%	(100.09
Governance and Administration	475	- 1		-			24	272	34.9%	(100.09
Executive & Council	105	-					5.1	268	50,6%	(100.0)
Budget & Treasury Office	370	2				_		3	3.7%	(100.0
Corporate Services		- 1					1.0		0,	(100.0
Community and Public Safety	1,550			- 1	- 1	1.6			45,5%	
Community & Social Services		-								
Sport And Recreation	1,000				- 1					
Public Safety	550									
Housing		-					1			1.
Health		-	411			- 2				
Economic and Environmental Services	9,500					2+0				
Planning and Development			- 1							
Road Transport	9,500	- /								
Environmental Protection			- 1						100	
Trading Services	23,476	-		- 1		4.1				
Electricity	8,264									
Water	1,022	- 1								
Waste Water Management	10,500	-		-	. 1					
Waste Management	3,690	- 1			-				1.	
Other	- 1	0	p	- 3		0				

				2017/18				20	16/17	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Secon	d Quarter	Ř.
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2018/17 to Q2 of 2017/1:
Cash Flow from Operating Activities										
Receipts	469,685	42,745	9.1%	18,559	4.0%	61,304	13.1%	378,797	54.4%	(95.1%)
Property rates, penalties and collection charges Service charges	73,029 229,607	2,399 5,411	3.3% 2.4%	6,218 5,136	8.5% 2.2%	8,617 10,547	11.8% 4.6%	24,830 253,385	70.4% 48.9%	(75.0% (98.0%
Other revenue Government - operating Government - capital	22,310 114,006	7 34,928	30.6%	3,288	14.7%	3,295 34,928	14.8% 30.6%	13,108 49,370	16.1% 41.1%	(74.9% (100.0%
Interest Dividends	30,733	3		3,917	12.7%	3,917	12.7%	38,107	72.1%	(89.7%
Payments Suppliers and employees Finance charges Transfers and grants	(404,275) (364,112) (1,599) (38,566)	(31,324) (31,324)	7.7% 8.6%	(18,633) (18,633)	4.6% 5.1%	(49,957) (49,957)	12.4% 13.7%	(1 76,262) (1 76,14 5) (732)	103.2% 104.4% 28.3%	(89.4%) (89.4%) (100.0%)
Net Cash from/(used) Operating Activities	65,410	11,421	17.5%	(74)	(.1%)	11,347	17.3%	385 202,535	9.6%	(100.0%)
Cash Flow from Investing Activities Receipts	(4,691)			-			8	2	(477.9%)	(100.0%)
Proceeds on disposal of PPE	(4,691)		3.5						(477.9%)	
Decrease in non-current debtors Decrease in other non-current receivables		:			:		- 0		2	
Decrease (increase) in non-current investments Payments Capital assets		:	-		:	-	:	(145)	3	(100.0%
Net Cash from/(used) Investing Activities	(4,691)		2.1			-	- 1	(145)	11.021.1%	(100.0%
Cash Flow from Financing Activities Receipts	112.00									
Short term loans			51	-	15	1.5				
Borrowing long term/refinancing Increase (decrease) in consumer deposits	1				å		91			-
Payments Security of borrowing	(1,200) 1,200		<u></u>	_ :	-			:		
Net Cash from/(used) Financing Activities	(1,200)		-							
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	59,519 15,000	11,421 15,000	19.2% 100.0%	(74) 26,421	(.1%) 176.1%	11,347 15,000	19.1% 100.0%	202,390 (395,576)	(4,134,608.9%) 117.4%	(100.0%) (106.7%)
Cash/cash equivalents at the year end:	74,519	26,421	35.5%	26,347	35,4%	26,347	35.4%	(193,188)	(771.0%)	(113.6%)

Part 4: Debtor Age Analysis

	0 - 30 [Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi		Impairment - Council	
R thousands	Amount	Q.	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5,399	2.9%	3,755	2.0%	3,533	1.9%	173,714	93.2%	186,400	34.9%				(
Trade and Other Receivables from Exchange Transactions - Electri	4,143	15.0%	7,348	26.7%	3,068	11.1%	12.990	47.2%	27.549	5.2%				(
Receivables from Non-exchange Transactions - Property Rates	5,438	5.1%	4,238	4.0%	3,900	3.7%	93,248	87.3%	106,823	20.0%			554	h .
Receivables from Exchange Transactions - Waste Water Managem	738	3.7%	576	2.9%	464	2.4%	17.936	91.0%	19,714	3.7%				(
Receivables from Exchange Transactions - Waste Management	804	5.0%	560	3.5%	403	2.5%	14,288	89.0%	16.055	3.0%				
Receivables from Exchange Transactions - Property Rental Debt	- 1	-	-		-					0.070			- 3	(
Interest on Arrear Debtor Accounts	-	0	(2)	20	2	2	- 1					. 1		í.
Recoverable unauthorised, irregular or fruitless and wasteful Expen-		-						0.1					100	
Other	3,963	2.2%	3,860	2.2%	3,495	2.0%	166,093	93.8%	177,411	33.2%		- 3		
Total By Income Source	20,485	3.8%	20,337	3.8%	14,862	2.8%	478,288	89.6%	533,953	100.0%	-			
Debtors Age Analysis By Customer Group										1001070				
Organs of State	456	13.0%	328	9.4%	306	8.8%	2.405	68.8%	3,496	7%				
Commercial	7,412	6.1%	7,066	5.8%	6.031	4.9%	101,880	83.2%	122,389	22.9%				
Households	12,616	3.1%	12,941	3.2%	8,522	2.1%	373,900	91.6%	407,979	76.4%		- 23	.	
Other	1	1.6%	2	1.7%	3	2.9%	83	93.6%	89	10,410		- 5		
Total By Customer Group	20,485	3.8%	20,337	3.8%	14,852	2.8%	478,268	89.6%	533,953	100.0%	7.67			

Part 5: Creditor Age Analysis

	0 - 30 D	lays	31 - 60 Dayn		61 - 9	Days	Over 90	Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity				-		12			5.00	
Bulk Water			-				- 1			_
PAYE deductions	1,320	100.0%	57	-		-		- 31	1,320	20.79
VAT (output less input)						- 3		- 2	.,	20.7
Pensions / Retirement	1,090	100.0%		-		50	-	23	1,090	17,19
Loan repayments	603	100.0%		-				E-1	603	9.49
Trade Creditors		5.0		-	- 1			4.3		-
Auditor-General	3,369	100.0%		-	- 1	-		- 2	3,369	52.8%
Other				-	-	2.				-
Total	6,382	100.0%					7.47		6,382	100,0%

Contact Details

Municipal Manager
Financial Manager

ai mailagai	IVII MIVERISEIWA J MAITIATIGU	U13 000 6021	
al Manager	Ms Thokozile Mahlan ju	013 565 6000	
Source Local Government Database			
Common Constitution Demonse			

1. All figures in this report are unaudited.