provincial treasury
MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

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PUBLICATION OF MPUMALANGA MUNICIPAL BUDGET STATEMENTS 2019/20 FINANCIAL YEAR: 3RD QUARTER ENDED 31 MARCH 2020

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. The information in this publication is based on the 2019/20 adopted budgets and 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. Furthermore, it should be noted that this is the first municipal financial year that the report is published using the figures from the mSCOA data strings. The Municipal Standard Chart of Account Regulation requires municipalities to upload budgets and financial information in a data string format to the Local Government portal across the six mSCOA segments. Therefore the credibility of the information contained in the mSCOA data strings is a concern as some municipalities are not budgeting, transacting and reporting directly from the core financial system.

5. The mSCOA financial data strings were submitted by all municipalities except for Lekwa, Mkhondo and Steve Tshwete local municipalities while the following 7 municipalities did not submit the non-financial data strings: Emakhazeni, Gert Sibande District, Govan Mbeki, Lekwa, Mkhondo, Thembisile Hani and Victor Khanye local municipalities.

6. It should also be noted that the report contains preliminary figures as at the end of the third quarter ended 31 March 2020 pending verifications by municipalities.

7. The Section 71 reports facilitates transparency, better in-year management as well as the oversight of budgets. This makes these reports management tools and early warning mechanisms for Councils, Provincial Legislature and officials in order to monitor and improve municipal performance hence credibility of the data strings is important.

MS GUGU MASHITENG
HEAD: PROVINCIAL TREASURY
DATE: 06 / 05 /2020

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2020

Part1: Operating Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2018/19 to Q3 of 2019/20
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**334 510**	**333 990**	**126 585**	**37,8%**	**105 154**	**31,4%**	**81 361**	**24,4%**	**313 099**	**93,7%**	**79 507**	**98,5%**	**2,3%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2 472	2 472	14	,6%	35	1,4%	29	1,2%	79	3,2%	2 612	112,0%	(98,9%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	19 888	19 888	2 379	12,0%	3 020	15,2%	1 895	9,5%	7 294	36,7%	4 133	61,9%	(54,1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	307 869	305 220	124 082	40,3%	101 539	33,0%	77 383	25,4%	303 004	99,3%	72 481	99,3%	6,8%
Other revenue	4 281	6 410	109	2,5%	561	13,1%	2 053	32,0%	2 722	42,5%	282	671,7%	627,8%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**357 882**	**361 109**	**19 027**	**5,3%**	**96 274**	**26,9%**	**87 481**	**24,2%**	**202 782**	**56,2%**	**74 597**	**56,2%**	**17,3%**
Employee related costs	178 248	178 248	(183)	(,1%)	53 386	30,0%	42 430	23,8%	95 633	53,7%	(433)	47,9%	(9 898,4%)
Remuneration of councillors	14 274	14 274	(145)	(1,0%)	6 425	45,0%	3 047	21,3%	9 327	65,3%	(264)	72,0%	(1 256,3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 492	22 492	-	-	-	-	10 809	48,1%	10 809	48,1%	6 688	31,5%	61,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	7 859	7 563	945	12,0%	1 375	17,5%	734	9,7%	3 054	40,4%	1 044	51,9%	(29,7%)
Contracted services	47 276	51 342	5 051	10,7%	16 127	34,1%	8 756	17,1%	29 934	58,3%	55 946	59,7%	(84,3%)
Transfers and subsidies	22 900	22 290	1 034	4,5%	1 327	5,8%	7 650	34,3%	10 012	44,9%	-	-	(100,0%)
Other expenditure	64 833	64 900	12 324	19,0%	17 635	27,2%	14 055	21,7%	44 014	67,8%	11 616	70,9%	21,0%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 372)**	**(27 119)**	**107 558**		**8 880**		**(6 121)**		**110 317**		**4 910**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 451	2 451	4	,2%	118	4,8%	1 079	44,0%	1 201	49,0%	47 370	63,8%	(97,7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(20 921)**	**(24 668)**	**107 562**		**8 998**		**(5 042)**		**111 518**		**52 280**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(20 921)**	**(24 668)**	**107 562**		**8 998**		**(5 042)**		**111 518**		**52 280**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(20 921)**	**(24 668)**	**107 562**		**8 998**		**(5 042)**		**111 518**		**52 280**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(20 921)**	**(24 668)**	**107 562**		**8 998**		**(5 042)**		**111 518**		**52 280**		

Part 2: Capital Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2018/19 to Q3 of 2019/20
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**19 017**	**15 270**	**3 202**	**16,8%**	**8 157**	**42,9%**	**169**	**1,1%**	**11 527**	**75,5%**	**9 729**	**55,0%**	**(98,3%)**
Municipal governance and administration	**13 517**	**14 348**	**3 202**	**23,7%**	**4 997**	**37,0%**	**3 270**	**22,8%**	**11 469**	**79,9%**	**205**	**34,2%**	**1 498,3%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	13 517	14 348	3 202	23,7%	4 997	37,0%	3 270	22,8%	11 469	79,9%	205	34,2%	1 498,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 500**	**922**	**-**	**-**	**3 160**	**57,5%**	**(3 160)**	**(342,7%)**	**-**	**-**	**523**	**43,6%**	**(703,8%)**
Community and Social Services	5 500	922	-	-	3 160	57,5%	(3 160)	(342,7%)	-	-	523	43,6%	(703,8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**42**	**-**	**42**	**-**	**9 001**	**71,5%**	**(99,5%)**
Planning and Development	-	-	-	-	-	-	42	-	42	-	9 001	71,5%	(99,5%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**17**	**-**	**17**	**-**	**-**	**-**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	17	-	17	-	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2018/19 to Q3 of 2019/20
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**336 961**	**336 441**	**132 737**	**39,4%**	**102 534**	**30,4%**	**81 490**	**24,2%**	**316 761**	**94,2%**	**155 314**	**108,3%**	**(47,5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	2 472	2 472	17	,7%	40	1,6%	33	1,3%	90	3,6%	3 004	128,8%	(98,9%)
Other revenue	113	113	7	5,9%	33	29,2%	11	9,6%	50	44,7%	12	22,3%	(9,6%)
Transfers and Subsidies - Operational	312 038	311 518	128 618	41,2%	99 441	31,9%	78 816	25,3%	306 875	98,5%	75 032	101,1%	5,0%
Transfers and Subsidies - Capital	2 451	2 451	1 716	70,0%	-	-	735	30,0%	2 451	100,0%	73 134	125,3%	(99,0%)
Interest	19 888	19 888	2 379	12,0%	3 020	15,2%	1 895	9,5%	7 294	36,7%	4 133	61,9%	(54,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(335 390)**	**(338 617)**	**(19 027)**	**5,7%**	**(96 274)**	**28,7%**	**(76 672)**	**22,6%**	**(191 973)**	**56,7%**	**(67 909)**	**57,4%**	**12,9%**
Suppliers and employees	(312 490)	(316 327)	(17 992)	5,8%	(94 947)	30,4%	(69 022)	21,8%	(181 961)	57,5%	(67 909)	57,4%	1,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(22 900)	(22 290)	(1 034)	4,5%	(1 327)	5,8%	(7 650)	34,3%	(10 012)	44,9%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**1 571**	**(2 176)**	**113 710**	**7 236,7%**	**6 260**	**398,4%**	**4 817**	**(221,4%)**	**124 788**	**(5 735,4%)**	**87 406**	**1 074,1%**	**(94,5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(19 017)**	**(15 270)**	**(3 657)**	**19,2%**	**(9 219)**	**48,5%**	**(4 175)**	**27,3%**	**(17 050)**	**111,7%**	**(11 338)**	**64,9%**	**(63,2%)**
Capital assets	(19 017)	(15 270)	(3 657)	19,2%	(9 219)	48,5%	(4 175)	27,3%	(17 050)	111,7%	(11 338)	64,9%	(63,2%)
Net Cash from/(used) Investing Activities	**(19 017)**	**(15 270)**	**(3 657)**	**19,2%**	**(9 219)**	**48,5%**	**(4 175)**	**27,3%**	**(17 050)**	**111,7%**	**(11 338)**	**64,9%**	**(63,2%)**
Cash Flow from Financing Activities													
Receipts	**(21)**	**-**	**2**	**(11,1%)**	**(0)**	**,9%**	**(2)**	**-**	**-**	**-**	**(9)**	**-**	**(75,9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(21)	-	2	(11,1%)	(0)	,9%	(2)	-	-	-	(9)	-	(75,9%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(21)**	**-**	**2**	**(11,1%)**	**(0)**	**,9%**	**(2)**	**-**	**-**	**-**	**(9)**	**-**	**(75,9%)**
Net Increase/(Decrease) in cash held	**(17 467)**	**(17 446)**	**110 056**	**(630,1%)**	**(2 959)**	**16,9%**	**641**	**(3,7%)**	**107 738**	**(617,6%)**	**76 058**	**(1 580,3%)**	**(99,2%)**
Cash/cash equivalents at the year begin:	147 667	147 667	186 214	126,1%	296 273	200,6%	293 314	198,6%	186 214	126,1%	301 346	-	(2,7%)
Cash/cash equivalents at the year end:	**130 200**	**130 222**	**296 273**	**227,6%**	**293 314**	**225,3%**	**293 955**	**225,7%**	**293 955**	**225,7%**	**377 535**	**(2 602,4%)**	**(22,1%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2020

Part1: Operating Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Operating Revenue and Expenditure													
Operating Revenue	**2 000 926**	**2 241 409**	**540 868**	**27,0%**	**419 124**	**20,9%**	**434 677**	**19,4%**	**1 394 669**	**62,2%**	**387 662**	**83,3%**	**12,1%**
Property rates	311 420	323 863	81 651	26,2%	80 462	25,8%	79 522	24,6%	241 635	74,6%	74 683	72,4%	6,5%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	527 439	574 313	133 097	25,2%	118 896	22,5%	111 697	19,4%	363 690	63,3%	100 923	66,9%	10,7%
Service charges - water revenue	443 635	512 132	105 011	23,7%	118 081	26,6%	123 256	24,1%	346 348	67,6%	95 831	82,6%	28,6%
Service charges - sanitation revenue	113 908	131 034	28 575	25,1%	30 337	26,6%	29 861	22,8%	88 773	67,7%	25 652	78,2%	16,4%
Service charges - refuse revenue	123 791	140 148	30 622	24,7%	31 028	25,1%	30 375	21,7%	92 025	65,7%	29 540	81,6%	2,8%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 507	4 507	1 633	36,2%	1 150	25,5%	1 748	38,8%	4 530	100,5%	1 200	59,2%	45,6%
Interest earned - external investments	5 325	5 325	2 324	43,6%	2 593	48,7%	1 405	26,4%	6 321	118,7%	2 081	329,0%	(32,5%)
Interest earned - outstanding debtors	106 497	185 683	27 183	25,5%	29 433	27,6%	31 538	17,0%	88 154	47,5%	27 686	166,3%	13,9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 976	32 976	596	1,8%	353	1,1%	123	,4%	1 071	3,2%	424	3,8%	(71,1%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	314 373	314 373	126 989	40,4%	2 061	,7%	17 726	5,6%	146 775	46,7%	23 581	339,2%	(24,8%)
Other revenue	6 017	6 017	2 228	37,0%	1 929	32,1%	1 410	23,4%	5 568	92,5%	5 787	89,0%	(75,6%)
Gains	11 037	11 037	959	8,7%	2 802	25,4%	6 016	54,5%	9 777	88,6%	275	55,3%	2 090,3%
Operating Expenditure	**2 415 650**	**2 261 496**	**372 735**	**15,4%**	**422 708**	**17,5%**	**329 600**	**14,6%**	**1 125 042**	**49,7%**	**448 774**	**73,4%**	**(26,6%)**
Employee related costs	591 941	591 941	17	-	40	-	12 664	2,1%	12 721	2,1%	86 300	33,1%	(85,3%)
Remuneration of councillors	25 947	25 945	1	-	2	-	-	-	3	-	17 127	69,6%	(100,0%)
Debt impairment	233 923	185 681	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	141 921	141 921	-	-	-	-	-	-	-	-	-	-	-
Finance charges	80 966	80 966	50 892	62,9%	61 722	76,2%	62 041	76,6%	174 656	215,7%	36 543	3 259,5%	69,8%
Bulk purchases	914 663	806 663	285 780	31,2%	261 546	28,6%	177 169	22,0%	724 495	89,8%	239 512	113,4%	(26,0%)
Other Materials	31 856	31 304	6 368	20,0%	9 760	30,6%	6 300	20,1%	22 428	71,6%	4 384	45,9%	43,7%
Contracted services	271 692	252 890	15 960	5,9%	61 239	22,5%	50 177	19,8%	127 377	50,4%	44 969	51,9%	11,6%
Transfers and subsidies	39 583	41 590	7 539	19,0%	8 196	20,7%	8 476	20,4%	24 211	58,2%	9 288	720,1%	(8,7%)
Other expenditure	83 227	102 663	6 237	7,5%	20 210	24,3%	12 773	12,4%	39 219	38,2%	10 685	61,0%	19,5%
Losses	(68)	(68)	(59)	87,2%	(7)	9,7%	-	-	(66)	96,9%	(34)	-	(100,0%)
Surplus/(Deficit)	**(414 725)**	**(20 086)**	**168 133**		**(3 584)**		**105 077**		**269 626**		**(61 112)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	88 803	88 803	26 650	30,0%	16 664	18,8%	23 102	26,0%	66 416	74,8%	1	74,0%	1 568 263,9%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	16 000	16 000	-	-	79 854	499,1%	61 849	386,6%	141 703	885,6%	64 312	52,2%	(3,8%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(309 922)**	**84 717**	**194 783**		**92 934**		**190 027**		**477 745**		**3 202**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(309 922)**	**84 717**	**194 783**		**92 934**		**190 027**		**477 745**		**3 202**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(309 922)**	**84 717**	**194 783**		**92 934**		**190 027**		**477 745**		**3 202**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(309 922)**	**84 717**	**194 783**		**92 934**		**190 027**		**477 745**		**3 202**		

Part 2: Capital Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Capital Revenue and Expenditure													
Source of Finance	**100 363**	**100 363**	**6 266**	**6,2%**	**17 359**	**17,3%**	**13 826**	**13,8%**	**37 451**	**37,3%**	**8 456**	**22,1%**	**63,5%**
National Government	100 363	100 363	6 266	6,2%	17 359	17,3%	13 826	13,8%	37 451	37,3%	8 456	22,1%	63,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**100 363**	**100 363**	**6 266**	**6,2%**	**17 359**	**17,3%**	**13 826**	**13,8%**	**37 451**	**37,3%**	**8 456**	**22,1%**	**63,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**142 188**	**142 188**	**(7 477)**	**(5,3%)**	**21 044**	**14,8%**	**15 823**	**11,1%**	**29 390**	**20,7%**	**35 905**	**68,0%**	**(55,9%)**
Municipal governance and administration	**12 495**	**12 495**	**108**	**,9%**	**3 479**	**27,8%**	**668**	**5,3%**	**4 255**	**34,1%**	**-**	**14,9%**	**(100,0%)**
Executive and Council	955	955	17	1,8%	189	19,8%	-	-	206	21,6%	-	16,9%	-
Finance and administration	11 300	11 300	90	,8%	3 290	29,1%	668	5,9%	4 048	35,8%	-	14,9%	(100,0%)
Internal audit	240	240	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**19 140**	**19 140**	**244**	**1,3%**	**360**	**1,9%**	**2 921**	**15,3%**	**3 525**	**18,4%**	**444**	**7,9%**	**558,5%**
Community and Social Services	13 340	13 340	244	1,8%	360	2,7%	2 921	21,9%	3 525	26,4%	-	-	(100,0%)
Sport And Recreation	100	100	-	-	-	-	-	-	-	-	444	8,7%	(100,0%)
Public Safety	5 700	5 700	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 490**	**15 490**	**634**	**4,1%**	**90**	**,6%**	**1 426**	**9,2%**	**2 150**	**13,9%**	**18 729**	**85,9%**	**(92,4%)**
Planning and Development	2 800	2 800	-	-	-	-	0	-	0	-	9 600	86,3%	(100,0%)
Road Transport	10 000	10 000	634	6,3%	90	,9%	1 426	14,3%	2 150	21,5%	9 129	83,9%	(84,4%)
Environmental Protection	2 690	2 690	0	-	-	-	-	-	0	-	-	-	-
Trading Services	**95 063**	**95 063**	**(8 463)**	**(8,9%)**	**17 115**	**18,0%**	**10 808**	**11,4%**	**19 461**	**20,5%**	**16 733**	**83,3%**	**(35,4%)**
Energy sources	23 200	23 200	797	3,4%	9 812	42,3%	3 077	13,3%	13 686	59,0%	8 558	79,0%	(64,0%)
Water Management	10 363	16 763	1 712	16,5%	2 683	25,9%	2 111	12,6%	6 506	38,8%	3 311	47,4%	(36,2%)
Waste Water Management	54 500	48 100	2 993	5,5%	4 468	8,2%	4 439	9,2%	11 900	24,7%	4 865	144,1%	(8,7%)
Waste Management	7 000	7 000	(13 964)	(199,5%)	154	2,2%	1 180	16,9%	(12 630)	(180,4%)	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Cash Flow from Operating Activities													
Receipts	**2 003 018**	**2 243 502**	**490 675**	**24,5%**	**434 267**	**21,7%**	**421 730**	**18,8%**	**1 346 672**	**60,0%**	**368 176**	**62,7%**	**14,5%**
Property rates	48 165	48 165	73 911	153,5%	30 148	62,6%	56 933	118,2%	160 991	334,2%	30 681	21,8%	85,6%
Service charges	164 325	164 325	37 053	22,5%	29 774	18,1%	28 739	17,5%	95 565	58,2%	29 980	8,3%	(4,1%)
Other revenue	1 488 253	1 728 737	259 397	17,4%	272 513	18,3%	258 932	15,0%	790 843	45,7%	242 919	-	6,6%
Transfers and Subsidies - Operational	302 274	302 274	120 313	39,8%	91 832	30,4%	71 126	23,5%	283 271	93,7%	64 312	100,6%	10,6%
Transfers and Subsidies - Capital	-	-	1	-	10 000	-	6 000	-	16 001	-	2	-	269 808,9%
Interest	-	-	-	-	-	-	-	-	-	-	282	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 028 254)**	**(1 933 911)**	**(372 794)**	**18,4%**	**(422 714)**	**20,8%**	**(329 600)**	**17,0%**	**(1 125 108)**	**58,2%**	**(448 807)**	**83,2%**	**(26,6%)**
Suppliers and employees	(1 907 755)	(1 811 406)	(314 363)	16,5%	(352 796)	18,5%	(259 083)	14,3%	(926 242)	51,1%	(402 977)	73,9%	(35,7%)
Finance charges	(80 966)	(80 966)	(50 892)	62,9%	(61 722)	76,2%	(62 041)	76,6%	(174 656)	215,7%	(36 543)	3 259,5%	69,8%
Transfers and grants	(39 533)	(41 540)	(7 539)	19,1%	(8 196)	20,7%	(8 476)	20,4%	(24 211)	58,3%	(9 288)	720,1%	(8,7%)
Net Cash from/(used) Operating Activities	**(25 236)**	**309 590**	**117 881**	**(467,1%)**	**11 553**	**(45,8%)**	**92 130**	**29,8%**	**221 564**	**71,6%**	**(80 632)**	**(30,0%)**	**(214,3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(73)**	**-**	**(2)**	**-**	**76**	**-**	**-**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(73)	-	(2)	-	76	-	-	-	-	-	(100,0%)
Payments	**(142 188)**	**(142 188)**	**(22 092)**	**15,5%**	**(22 621)**	**15,9%**	**(17 322)**	**12,2%**	**(62 035)**	**43,6%**	**(36 732)**	**55,4%**	**(52,8%)**
Capital assets	(142 188)	(142 188)	(22 092)	15,5%	(22 621)	15,9%	(17 322)	12,2%	(62 035)	43,6%	(36 732)	55,4%	(52,8%)
Net Cash from/(used) Investing Activities	**(142 188)**	**(142 188)**	**(22 166)**	**15,6%**	**(22 623)**	**15,9%**	**(17 246)**	**12,1%**	**(62 035)**	**43,6%**	**(36 732)**	**55,4%**	**(53,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**247**	**-**	**(187)**	**-**	**(13)**	**-**	**47**	**-**	**(92)**	**-**	**(86,1%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	247	-	(187)	-	(13)	-	47	-	(92)	-	(86,1%)
Payments	**-**	**-**	**(2 548)**	**-**	**-**	**-**	**-**	**-**	**(2 548)**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	(2 548)	-	-	-	-	-	(2 548)	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**(2 301)**	**-**	**(187)**	**-**	**(13)**	**-**	**(2 501)**	**-**	**(92)**	**-**	**(86,1%)**
Net Increase/(Decrease) in cash held	**(167 423)**	**167 402**	**93 415**	**(55,8%)**	**(11 258)**	**6,7%**	**74 871**	**44,7%**	**157 028**	**93,8%**	**(117 455)**	**(88,5%)**	**(163,7%)**
Cash/cash equivalents at the year begin:	-	-	515 648	-	609 063	-	597 805	-	515 648	-	732 346	-	(18,4%)
Cash/cash equivalents at the year end:	**(167 423)**	**167 402**	**609 063**	**(363,8%)**	**597 805**	**(357,1%)**	**672 676**	**401,8%**	**672 676**	**401,8%**	**614 891**	**309,2%**	**9,4%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2020

Part1: Operating Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Operating Revenue and Expenditure													
Operating Revenue	**827 173**	**827 173**	**203 896**	**24,6%**	**178 267**	**21,6%**	**100 231**	**12,1%**	**482 394**	**58,3%**	**127 388**	**50,3%**	**(21,3%)**
Property rates	76 503	76 503	24 506	32,0%	24 625	32,2%	16 416	21,5%	65 546	85,7%	17 538	64,9%	(6,4%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	385 456	385 456	73 980	19,2%	74 097	19,2%	50 988	13,2%	199 064	51,6%	63 636	48,8%	(19,9%)
Service charges - water revenue	81 971	81 971	20 297	24,8%	20 519	25,0%	12 999	15,9%	53 815	65,7%	18 455	79,4%	(29,6%)
Service charges - sanitation revenue	46 522	46 522	8 614	18,5%	8 768	18,8%	5 755	12,4%	23 137	49,7%	8 207	61,8%	(29,9%)
Service charges - refuse revenue	36 786	36 786	5 876	16,0%	5 963	16,2%	3 932	10,7%	15 771	42,9%	5 428	89,5%	(27,6%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 476	5 476	420	7,7%	441	8,1%	291	5,3%	1 152	21,0%	440	67,3%	(33,8%)
Interest earned - external investments	70	70	-	-	-	-	-	-	-	-	0	-	(100,0%)
Interest earned - outstanding debtors	33 646	33 646	13 736	40,8%	14 036	41,7%	9 663	28,7%	37 435	111,3%	13 068	93,3%	(26,1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 100	3 100	49	1,6%	918	29,6%	18	,6%	986	31,8%	338	148,9%	(94,6%)
Licences and permits	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	125 466	125 466	56 129	44,7%	28 546	22,8%	-	-	84 675	67,5%	(2)	-	(100,0%)
Other revenue	27 178	27 178	289	1,1%	355	1,3%	169	,6%	812	3,0%	279	29,5%	(39,5%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**909 558**	**909 558**	**197 904**	**21,8%**	**113 369**	**12,5%**	**199 169**	**21,9%**	**510 442**	**56,1%**	**227 536**	**78,5%**	**(12,5%)**
Employee related costs	223 255	223 255	1 425	,6%	701	,3%	108 112	48,4%	110 237	49,4%	68 317	89,4%	58,3%
Remuneration of councillors	12 509	12 509	1 130	9,0%	4 146	33,1%	7 094	56,7%	12 371	98,9%	4 684	79,9%	51,5%
Debt impairment	49 705	49 705	631	1,3%	659	1,3%	294	,6%	1 584	3,2%	588	1,5%	(50,0%)
Depreciation and asset impairment	80 000	80 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	83 489	83 489	28 705	34,4%	20 899	25,0%	22 173	26,6%	71 777	86,0%	45 366	-	(51,1%)
Bulk purchases	327 137	327 137	141 703	43,3%	52 348	16,0%	45 520	13,9%	239 571	73,2%	76 817	75,3%	(40,7%)
Other Materials	22 240	22 240	2 162	9,7%	2 029	9,1%	1 779	8,0%	5 970	26,8%	1 388	38,6%	28,2%
Contracted services	61 329	61 329	15 735	25,7%	23 236	37,9%	6 919	11,3%	45 890	74,8%	15 916	85,8%	(56,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	49 893	49 893	6 412	12,9%	9 352	18,7%	7 278	14,6%	23 042	46,2%	14 461	78,3%	(49,7%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(82 385)**	**(82 385)**	**5 992**		**64 898**		**(98 939)**		**(28 049)**		**(100 149)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	57 452	57 452	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	54	54	-	-	-	-	-	-	-	-	-	77,1%	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(24 879)**	**(24 879)**	**5 992**		**64 898**		**(98 939)**		**(28 049)**		**(100 149)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(24 879)**	**(24 879)**	**5 992**		**64 898**		**(98 939)**		**(28 049)**		**(100 149)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(24 879)**	**(24 879)**	**5 992**		**64 898**		**(98 939)**		**(28 049)**		**(100 149)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(24 879)**	**(24 879)**	**5 992**		**64 898**		**(98 939)**		**(28 049)**		**(100 149)**		

Part 2: Capital Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Capital Revenue and Expenditure													
Source of Finance	**69 452**	**69 452**	**(6 239)**	**(9,0%)**	**6 003**	**8,6%**	**7 053**	**10,2%**	**6 818**	**9,8%**	**2 756**	**-**	**155,9%**
National Government	51 452	51 452	(9 524)	(18,5%)	5 402	10,5%	6 435	12,5%	2 313	4,5%	2 444	-	163,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**51 452**	**51 452**	**(9 524)**	**(18,5%)**	**5 402**	**10,5%**	**6 435**	**12,5%**	**2 313**	**4,5%**	**2 444**	**-**	**163,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 000	18 000	3 285	18,3%	601	3,3%	618	3,4%	4 505	25,0%	312	-	98,2%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**69 452**	**69 452**	**(6 239)**	**(9,0%)**	**6 003**	**8,6%**	**7 494**	**10,8%**	**7 259**	**10,5%**	**19 705**	**-**	**(62,0%)**
Municipal governance and administration	**-**	**-**	**2 525**	**-**	**499**	**-**	**618**	**-**	**3 641**	**-**	**12 523**	**-**	**(95,1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	2 525	-	499	-	618	-	3 641	-	12 523	-	(95,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 326**	**6 326**	**62**	**1,0%**	**365**	**5,8%**	**2 378**	**37,6%**	**2 804**	**44,3%**	**-**	**-**	**(100,0%)**
Community and Social Services	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 326	4 326	62	1,4%	365	8,4%	2 378	55,0%	2 804	64,8%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**103**	**-**	**-**	**-**	**103**	**-**	**1 017**	**-**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	103	-	-	-	103	-	1 017	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**63 126**	**63 126**	**(8 825)**	**(14,0%)**	**5 037**	**8,0%**	**4 498**	**7,1%**	**710**	**1,1%**	**6 165**	**-**	**(27,0%)**
Energy sources	10 050	10 050	(2 962)	(29,5%)	253	2,5%	1 957	19,5%	(752)	(7,5%)	-	-	(100,0%)
Water Management	16 076	16 076	1 252	7,8%	2 571	16,0%	605	3,8%	4 427	27,5%	1 427	-	(57,6%)
Waste Water Management	37 000	37 000	(7 115)	(19,2%)	2 214	6,0%	1 936	5,2%	(2 965)	(8,0%)	4 738	-	(59,1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Cash Flow from Operating Activities													
Receipts	**888 173**	**888 173**	**153 356**	**17,3%**	**165 556**	**18,6%**	**72 225**	**8,1%**	**391 137**	**44,0%**	**115 110**	**38,5%**	**(37,3%)**
Property rates	76 503	76 503	11 164	14,6%	15 242	19,9%	9 016	11,8%	35 422	46,3%	12 150	42,7%	(25,8%)
Service charges	554 308	554 308	78 576	14,2%	115 297	20,8%	62 775	11,3%	256 647	46,3%	101 932	53,2%	(38,4%)
Other revenue	40 708	40 708	473	1,2%	614	1,5%	281	,7%	1 368	3,4%	504	30,8%	(44,3%)
Transfers and Subsidies - Operational	131 466	131 466	62 871	47,8%	32 831	25,0%	1	-	95 703	72,8%	0	-	193,7%
Transfers and Subsidies - Capital	51 452	51 452	-	-	1 276	2,5%	-	-	1 276	2,5%	-	-	-
Interest	33 736	33 736	273	,8%	296	,9%	153	,5%	722	2,1%	524	3,1%	(70,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(778 344)**	**(778 344)**	**(197 276)**	**25,3%**	**(112 295)**	**14,4%**	**(198 875)**	**25,6%**	**(508 446)**	**65,3%**	**(226 948)**	**91,5%**	**(12,4%)**
Suppliers and employees	(694 854)	(694 854)	(168 571)	24,3%	(91 396)	13,2%	(176 703)	25,4%	(436 669)	62,8%	(181 582)	79,2%	(2,7%)
Finance charges	(83 489)	(83 489)	(28 705)	34,4%	(20 899)	25,0%	(22 173)	26,6%	(71 777)	86,0%	(45 366)	-	(51,1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**109 829**	**109 829**	**(43 920)**	**(40,0%)**	**53 261**	**48,5%**	**(126 650)**	**(115,3%)**	**(117 308)**	**(106,8%)**	**(111 837)**	**(163,8%)**	**13,2%**
Cash Flow from Investing Activities													
Receipts	**48 731**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	48 731	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(69 452)**	**(69 452)**	**7 894**	**(11,4%)**	**(7 721)**	**11,1%**	**(8 456)**	**12,2%**	**(8 282)**	**11,9%**	**(22 247)**	**-**	**(62,0%)**
Capital assets	(69 452)	(69 452)	7 894	(11,4%)	(7 721)	11,1%	(8 456)	12,2%	(8 282)	11,9%	(22 247)	-	(62,0%)
Net Cash from/(used) Investing Activities	**(20 720)**	**(69 452)**	**7 894**	**(38,1%)**	**(7 721)**	**37,3%**	**(8 456)**	**12,2%**	**(8 282)**	**11,9%**	**(22 247)**	**-**	**(62,0%)**
Cash Flow from Financing Activities													
Receipts	**23 842**	**-**	**12**	**-**	**(411)**	**(1,7%)**	**399**	**-**	**-**	**-**	**(22)**	**-**	**(1 921,9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	23 842	-	12	-	(411)	(1,7%)	399	-	-	-	(22)	-	(1 921,9%)
Payments	**-**	**-**	**(2 965)**	**-**	**-**	**-**	**-**	**-**	**(2 965)**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	(2 965)	-	-	-	-	-	(2 965)	-	-	-	-
Net Cash from/(used) Financing Activities	**23 842**	**-**	**(2 953)**	**(12,4%)**	**(411)**	**(1,7%)**	**399**	**-**	**(2 965)**	**-**	**(22)**	**-**	**(1 921,9%)**
Net Increase/(Decrease) in cash held	**112 951**	**40 378**	**(38 978)**	**(34,5%)**	**45 130**	**40,0%**	**(134 706)**	**(333,6%)**	**(128 555)**	**(318,4%)**	**(134 107)**	**(196,1%)**	**,4%**
Cash/cash equivalents at the year begin:	-	-	(33 704)	-	(72 682)	-	(27 552)	-	(33 704)	-	(175 936)	-	(84,3%)
Cash/cash equivalents at the year end:	112 951	40 378	(72 682)	(64,3%)	(27 552)	(24,4%)	(162 259)	(401,9%)	(162 259)	(401,9%)	(310 043)	(180,3%)	(47,7%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2020

Part1: Operating Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Operating Revenue and Expenditure													
Operating Revenue	**567 907**	**641 657**	**175 756**	**30,9%**	**157 383**	**27,7%**	**58 736**	**9,2%**	**391 875**	**61,1%**	**118 506**	**84,6%**	**(50,4%)**
Property rates	49 495	66 616	18 293	37,0%	18 356	37,1%	12 061	18,1%	48 710	73,1%	15 140	97,0%	(20,3%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	156 983	175 752	35 793	22,8%	36 692	23,4%	31 917	18,2%	104 402	59,4%	31 213	79,9%	2,3%
Service charges - water revenue	26 345	32 412	6 535	24,8%	5 674	21,5%	4 392	13,6%	16 601	51,2%	5 820	70,2%	(24,5%)
Service charges - sanitation revenue	17 868	27 781	2 641	14,8%	2 653	14,8%	1 752	6,3%	7 045	25,4%	2 450	58,9%	(28,5%)
Service charges - refuse revenue	11 977	14 975	3 023	25,2%	3 028	25,3%	2 010	13,4%	8 061	53,8%	2 841	72,2%	(29,2%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 457	1 784	49	2,0%	50	2,1%	29	1,6%	128	7,2%	46	9,4%	(37,9%)
Interest earned - external investments	1 797	34 440	7 217	401,7%	7 403	412,0%	4 906	14,2%	19 526	56,7%	6 624	137,7%	(25,9%)
Interest earned - outstanding debtors	16 446	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 044	2 300	376	36,1%	284	27,2%	258	11,2%	918	39,9%	743	46,9%	(65,3%)
Licences and permits	113	133	19	17,0%	3	2,4%	102	76,9%	124	93,4%	15	124,9%	570,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	244 129	240 601	101 027	41,4%	79 468	32,6%	787	,3%	181 282	75,3%	53 153	97,7%	(98,5%)
Other revenue	39 252	44 862	784	2,0%	3 771	9,6%	522	1,2%	5 078	11,3%	461	15,1%	13,3%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**618 657**	**620 945**	**79 815**	**12,9%**	**248 659**	**40,2%**	**(7 828)**	**(1,3%)**	**320 646**	**51,6%**	**146 428**	**58,1%**	**(105,3%)**
Employee related costs	186 258	192 912	30 969	16,6%	64 631	34,7%	16 002	8,3%	111 602	57,9%	66 155	72,1%	(75,8%)
Remuneration of councillors	16 913	17 947	2 547	15,1%	5 018	29,7%	1 272	7,1%	8 836	49,2%	6 776	71,6%	(81,2%)
Debt impairment	51 500	28 172	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	76 854	70 354	(52)	(,1%)	(650)	(,8%)	216	,3%	(486)	(,7%)	(5 199)	(16,7%)	(104,2%)
Finance charges	7 634	9 000	3 998	52,4%	294	3,8%	(127)	(1,4%)	4 164	46,3%	3 310	-	(103,8%)
Bulk purchases	148 814	147 224	19 606	13,2%	129 509	87,0%	(57 006)	(38,7%)	92 109	62,6%	25 981	79,2%	(319,4%)
Other Materials	14 699	18 781	1 662	11,3%	8 267	56,2%	6 367	33,9%	16 297	86,8%	6 585	77,1%	(3,3%)
Contracted services	51 717	77 935	13 790	26,7%	23 049	44,6%	16 067	20,6%	52 906	67,9%	19 405	78,7%	(17,2%)
Transfers and subsidies	12 292	5 328	1 052	8,6%	1 506	12,2%	978	18,4%	3 536	66,4%	1 433	57,3%	(31,7%)
Other expenditure	51 976	53 292	6 243	12,0%	17 036	32,8%	8 402	15,8%	31 680	59,4%	21 981	70,8%	(61,8%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(50 750)**	**20 711**	**95 942**		**(91 276)**		**66 564**		**71 229**		**(27 921)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	118 419	118 419	28 117	23,7%	-	-	23 841	20,1%	51 957	43,9%	1 703	58,0%	1 299,5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**67 669**	**139 130**	**124 058**		**(91 276)**		**90 404**		**123 186**		**(26 218)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**67 669**	**139 130**	**124 058**		**(91 276)**		**90 404**		**123 186**		**(26 218)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**67 669**	**139 130**	**124 058**		**(91 276)**		**90 404**		**123 186**		**(26 218)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**67 669**	**139 130**	**124 058**		**(91 276)**		**90 404**		**123 186**		**(26 218)**		

Part 2: Capital Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Capital Revenue and Expenditure													
Source of Finance	**144 719**	**143 858**	**23 170**	**16,0%**	**10 179**	**7,0%**	**36 088**	**25,1%**	**69 437**	**48,3%**	**44 797**	**107,7%**	**(19,4%)**
National Government	118 419	118 419	17 482	14,8%	5 095	4,3%	31 309	26,4%	53 887	45,5%	33 122	97,3%	(5,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**118 419**	**118 419**	**17 482**	**14,8%**	**5 095**	**4,3%**	**31 309**	**26,4%**	**53 887**	**45,5%**	**33 122**	**97,3%**	**(5,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 300	25 439	5 688	21,6%	5 083	19,3%	4 778	18,8%	15 550	61,1%	11 674	-	(59,1%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**144 719**	**147 858**	**23 183**	**16,0%**	**10 179**	**7,0%**	**36 117**	**24,4%**	**69 478**	**47,0%**	**47 377**	**103,8%**	**(23,8%)**
Municipal governance and administration	**1 200**	**3 200**	**12**	**1,0%**	**-**	**-**	**67**	**2,1%**	**80**	**2,5%**	**332**	**122,0%**	**(79,7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 200	3 200	12	1,0%	-	-	67	2,1%	80	2,5%	332	122,0%	(79,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 000**	**5 483**	**-**	**-**	**-**	**-**	**3 957**	**72,2%**	**3 957**	**72,2%**	**4 265**	**59,5%**	**(7,2%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	45,9%	-
Sport And Recreation	9 000	5 483	-	-	-	-	3 957	72,2%	3 957	72,2%	4 265	68,7%	(7,2%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25 000**	**16 147**	**-**	**-**	**-**	**-**	**3 736**	**23,1%**	**3 736**	**23,1%**	**7 828**	**106,6%**	**(52,3%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	25 000	16 147	-	-	-	-	3 736	23,1%	3 736	23,1%	7 828	106,6%	(52,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**109 519**	**123 028**	**23 170**	**21,2%**	**10 179**	**9,3%**	**28 356**	**23,0%**	**61 705**	**50,2%**	**34 952**	**108,7%**	**(18,9%)**
Energy sources	39 100	38 239	5 688	14,5%	7 773	19,9%	14 545	38,0%	28 006	73,2%	13 923	121,1%	4,5%
Water Management	36 083	46 564	15 622	43,3%	1 356	3,8%	384	,8%	17 363	37,3%	12 752	232,2%	(97,0%)
Waste Water Management	34 336	38 225	1 860	5,4%	1 049	3,1%	13 427	35,1%	16 337	42,7%	8 278	45,3%	62,2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Cash Flow from Operating Activities													
Receipts	**668 083**	**725 630**	**88 211**	**13,2%**	**75 484**	**11,3%**	**69 761**	**9,6%**	**233 456**	**32,2%**	**77 251**	**52,2%**	**(9,7%)**
Property rates	48 568	65 689	8 235	17,0%	11 840	24,4%	8 738	13,3%	28 813	43,9%	15 060	80,1%	(42,0%)
Service charges	105 786	127 179	20 205	19,1%	22 968	21,7%	17 509	13,8%	60 682	47,7%	19 692	64,0%	(11,1%)
Other revenue	48 872	52 006	798	1,6%	635	1,3%	707	1,4%	2 140	4,1%	1 286	15,6%	(45,0%)
Transfers and Subsidies - Operational	346 259	362 158	20 535	5,9%	24 986	7,2%	15 307	4,2%	60 828	16,8%	31 531	29,8%	(51,5%)
Transfers and Subsidies - Capital	118 419	118 419	38 334	32,4%	15 000	12,7%	27 417	23,2%	80 751	68,2%	9 604	97,6%	185,5%
Interest	179	179	104	58,0%	55	31,0%	84	46,9%	243	135,8%	77	34,1%	8,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(478 011)**	**(517 091)**	**(78 815)**	**16,5%**	**(247 803)**	**51,8%**	**9 023**	**(1,7%)**	**(317 595)**	**61,4%**	**(150 193)**	**76,7%**	**(106,0%)**
Suppliers and employees	(470 377)	(508 091)	(74 817)	15,9%	(247 509)	52,6%	8 895	(1,8%)	(313 431)	61,7%	(146 883)	75,1%	(106,1%)
Finance charges	(7 634)	(9 000)	(3 998)	52,4%	(294)	3,8%	127	(1,4%)	(4 164)	46,3%	(3 310)	-	(103,8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**190 072**	**208 539**	**9 396**	**4,9%**	**(172 319)**	**(90,7%)**	**78 784**	**37,8%**	**(84 139)**	**(40,3%)**	**(72 942)**	**(46,7%)**	**(208,0%)**
Cash Flow from Investing Activities													
Receipts	**455**	**-**	**52**	**11,5%**	**650**	**142,9%**	**-**	**-**	**702**	**-**	**356**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	52	-	650	-	-	-	702	-	356	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	16	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	439	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(144 719)**	**(147 858)**	**(47 308)**	**32,7%**	**(15 448)**	**10,7%**	**(40 941)**	**27,7%**	**(103 696)**	**70,1%**	**(26 062)**	**90,4%**	**57,1%**
Capital assets	(144 719)	(147 858)	(47 308)	32,7%	(15 448)	10,7%	(40 941)	27,7%	(103 696)	70,1%	(26 062)	90,4%	57,1%
Net Cash from/(used) Investing Activities	**(144 264)**	**(147 858)**	**(47 256)**	**32,8%**	**(14 798)**	**10,3%**	**(40 941)**	**27,7%**	**(102 994)**	**69,7%**	**(25 705)**	**85,5%**	**59,3%**
Cash Flow from Financing Activities													
Receipts	**(3 710)**	**-**	**26**	**(,7%)**	**(23)**	**,6%**	**(3)**	**-**	**-**	**-**	**(3)**	**-**	**(18,9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(3 710)	-	26	(,7%)	(23)	,6%	(3)	-	-	-	(3)	-	(18,9%)
Payments	**-**	**-**	**(2 647)**	**-**	**-**	**-**	**-**	**-**	**(2 647)**	**-**	**30 717**	**-**	**(100,0%)**
Repayment of borrowing	-	-	(2 647)	-	-	-	-	-	(2 647)	-	30 717	-	(100,0%)
Net Cash from/(used) Financing Activities	**(3 710)**	**-**	**(2 621)**	**70,6%**	**(23)**	**,6%**	**(3)**	**-**	**(2 647)**	**-**	**30 714**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**42 097**	**60 681**	**(40 481)**	**(96,2%)**	**(187 140)**	**(444,5%)**	**37 841**	**62,4%**	**(189 780)**	**(312,8%)**	**(67 933)**	**3 827,4%**	**(155,7%)**
Cash/cash equivalents at the year begin:	-	-	5 572	-	(34 909)	-	(222 049)	-	5 572	-	(65 680)	-	238,1%
Cash/cash equivalents at the year end:	42 097	60 681	(34 909)	(82,9%)	(222 049)	(527,5%)	(184 209)	(303,6%)	(184 209)	(303,6%)	(133 613)	3 906,5%	37,9%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Maqhawe Kunene	087 630 8101
Financial Manager	Mr Bheki Maseko	087 630 8157

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2020

Part1: Operating Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Operating Revenue and Expenditure													
Operating Revenue	**740 965**	**758 372**	**216 486**	**29,2%**	**199 292**	**26,9%**	**171 579**	**22,6%**	**587 357**	**77,4%**	**152 125**	**76,0%**	**12,8%**
Property rates	115 048	115 832	28 954	25,2%	28 962	25,2%	29 025	25,1%	86 941	75,1%	27 049	75,2%	7,3%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	246 531	235 256	61 865	25,1%	53 997	21,9%	50 958	21,7%	166 820	70,9%	49 346	71,0%	3,3%
Service charges - water revenue	63 888	58 511	17 969	28,1%	27 789	43,5%	16 658	28,5%	62 415	106,7%	14 192	73,8%	17,4%
Service charges - sanitation revenue	36 986	34 935	9 564	25,9%	9 403	25,4%	10 461	29,9%	29 428	84,2%	8 230	77,2%	27,1%
Service charges - refuse revenue	30 971	30 446	7 449	24,1%	7 774	25,1%	8 554	28,1%	23 777	78,1%	6 725	76,4%	27,2%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 296	3 323	960	41,8%	727	31,7%	633	19,0%	2 320	69,8%	455	70,3%	38,9%
Interest earned - external investments	1 800	1 800	605	33,6%	568	31,6%	-	-	1 174	65,2%	893	133,6%	(100,0%)
Interest earned - outstanding debtors	31 864	34 794	8 584	26,9%	8 813	27,7%	9 231	26,5%	26 628	76,5%	7 760	83,4%	19,0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 047	750	59	1,5%	65	1,6%	62	8,3%	187	25,0%	64	2,9%	(3,2%)
Licences and permits	4 178	2 383	528	12,6%	680	16,3%	38	1,6%	1 247	52,3%	751	51,2%	(94,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	180 588	180 428	74 526	41,3%	57 365	31,8%	45 182	25,0%	177 073	98,1%	52	71,2%	86 770,1%
Other revenue	22 769	59 914	4 238	18,6%	2 644	11,6%	777	1,3%	7 659	12,8%	36 385	308,0%	(97,9%)
Gains	-	-	1 184	-	503	-	-	-	1 687	-	222	12,6%	(100,0%)
Operating Expenditure	**903 335**	**845 435**	**202 916**	**22,5%**	**126 991**	**14,1%**	**132 723**	**15,7%**	**462 630**	**54,7%**	**115 203**	**67,3%**	**15,2%**
Employee related costs	234 578	223 085	54 666	23,3%	56 100	23,9%	58 111	26,0%	168 877	75,7%	49 940	74,3%	16,4%
Remuneration of councillors	16 317	16 317	3 778	23,2%	3 778	23,2%	3 778	23,2%	11 334	69,5%	4 298	74,0%	(12,1%)
Debt impairment	80 179	26 537	0	-	71 870	89,6%	21	,1%	71 892	270,9%	19	42,6%	14,7%
Depreciation and asset impairment	84 417	124 000	-	-	61 944	73,4%	9 701	7,8%	71 645	57,8%	-	42,1%	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	302 138	280 000	110 938	36,7%	(110 282)	(36,5%)	33 973	12,1%	34 630	12,4%	30 332	90,3%	12,0%
Other Materials	39 159	28 755	7 052	18,0%	4 678	11,9%	5 385	18,7%	17 115	59,5%	4 456	32,5%	20,9%
Contracted services	94 814	91 888	12 127	12,8%	22 402	23,6%	14 963	16,3%	49 492	53,9%	7 824	48,8%	91,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	51 733	54 852	14 355	27,7%	16 398	31,7%	6 790	12,4%	37 543	68,4%	18 302	68,7%	(62,9%)
Losses	-	-	-	-	102	-	-	-	102	-	32	-	(100,0%)
Surplus/(Deficit)	**(162 370)**	**(87 063)**	**13 570**		**72 301**		**38 856**		**124 728**		**36 922**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	130 075	105 075	-	-	22 500	17,3%	5 846	5,6%	28 346	27,0%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(32 296)**	**18 011**	**13 570**		**94 801**		**44 702**		**153 074**		**36 922**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(32 296)**	**18 011**	**13 570**		**94 801**		**44 702**		**153 074**		**36 922**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(32 296)**	**18 011**	**13 570**		**94 801**		**44 702**		**153 074**		**36 922**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(32 296)**	**18 011**	**13 570**		**94 801**		**44 702**		**153 074**		**36 922**		

Part 2: Capital Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Capital Revenue and Expenditure													
Source of Finance	**195 149**	**122 652**	**16 810**	**8,6%**	**30 234**	**15,5%**	**12 396**	**10,1%**	**59 440**	**48,5%**	**22 786**	**63,8%**	**(45,6%)**
National Government	190 149	109 809	16 631	8,7%	30 215	15,9%	11 545	10,5%	58 392	53,2%	22 786	63,8%	(49,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**190 149**	**109 809**	**16 631**	**8,7%**	**30 215**	**15,9%**	**11 545**	**10,5%**	**58 392**	**53,2%**	**22 786**	**63,8%**	**(49,3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	12 843	179	3,6%	19	,4%	851	6,6%	1 048	8,2%	-	-	(100,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**195 149**	**122 652**	**16 810**	**8,6%**	**30 234**	**15,5%**	**12 396**	**10,1%**	**59 440**	**48,5%**	**23 083**	**61,0%**	**(46,3%)**
Municipal governance and administration	**1 000**	**6 350**	**179**	**17,9%**	**19**	**1,9%**	**167**	**2,6%**	**364**	**5,7%**	**297**	**58,9%**	**(43,9%)**
Executive and Council	1 000	4 797	179	17,9%	19	1,9%	167	3,5%	364	7,6%	297	57,4%	(43,9%)
Finance and administration	-	1 553	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 255**	**11 117**	**173**	**2,8%**	**1 975**	**31,6%**	**514**	**4,6%**	**2 661**	**23,9%**	**-**	**-**	**(100,0%)**
Community and Social Services	500	2 015	-	-	732	146,5%	(51)	(2,5%)	681	33,8%	-	-	(100,0%)
Sport And Recreation	4 655	4 922	-	-	1 243	26,7%	-	-	1 243	25,2%	-	-	-
Public Safety	1 100	4 180	173	15,7%	-	-	565	13,5%	738	17,6%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**40 205**	**36 405**	**1 060**	**2,6%**	**11 559**	**28,8%**	**2 876**	**7,9%**	**15 495**	**42,6%**	**3 615**	**385,9%**	**(20,4%)**
Planning and Development	40 205	36 405	1 060	2,6%	11 559	28,8%	2 876	7,9%	15 495	42,6%	3 615	385,9%	(20,4%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**147 689**	**68 780**	**15 398**	**10,4%**	**16 681**	**11,3%**	**8 840**	**12,9%**	**40 919**	**59,5%**	**19 171**	**46,4%**	**(53,9%)**
Energy sources	24 000	19 628	2 797	11,7%	896	3,7%	3 884	19,8%	7 577	38,6%	903	28,4%	330,1%
Water Management	75 075	2 138	(168)	(,2%)	-	-	684	32,0%	516	24,1%	2 074	10,0%	(67,0%)
Waste Water Management	48 614	46 914	12 770	26,3%	15 785	32,5%	4 272	9,1%	32 826	70,0%	16 194	112,4%	(73,6%)
Waste Management	-	100	-	-	-	-	-	-	-	-	-	1,5%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Cash Flow from Operating Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(738 740)**	**(694 897)**	**(202 916)**	**27,5%**	**6 925**	**(,9%)**	**(123 000)**	**17,7%**	**(318 991)**	**45,9%**	**(115 152)**	**73,8%**	**6,8%**
Suppliers and employees	(738 740)	(694 897)	(202 916)	27,5%	6 925	(,9%)	(123 000)	17,7%	(318 991)	45,9%	(115 152)	73,9%	6,8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(738 740)**	**(694 897)**	**(202 916)**	**27,5%**	**6 925**	**(,9%)**	**(123 000)**	**17,7%**	**(318 991)**	**45,9%**	**(115 152)**	**73,8%**	**6,8%**
Cash Flow from Investing Activities													
Receipts	**(162)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(162)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(162)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**(1 635)**	**-**	**(906)**	**55,4%**	**(254)**	**15,5%**	**76**	**-**	**(1 084)**	**-**	**435**	**-**	**(82,6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 635)	-	(906)	55,4%	(254)	15,5%	76	-	(1 084)	-	435	-	(82,6%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 635)**	**-**	**(906)**	**55,4%**	**(254)**	**15,5%**	**76**	**-**	**(1 084)**	**-**	**435**	**-**	**(82,6%)**
Net Increase/(Decrease) in cash held	**(740 537)**	**(694 897)**	**(203 822)**	**27,5%**	**6 671**	**(,9%)**	**(122 924)**	**17,7%**	**(320 075)**	**46,1%**	**(114 718)**	**74,0%**	**7,2%**
Cash/cash equivalents at the year begin:	2 027	2 027	24 526	1 209,8%	(179 288)	(8 843,8%)	(172 616)	(8 514,8%)	24 526	1 209,8%	(437 078)	-	(60,5%)
Cash/cash equivalents at the year end:	(738 510)	(692 870)	(179 288)	24,3%	(172 616)	23,4%	(295 541)	42,7%	(295 541)	42,7%	(551 796)	82,3%	(46,4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	13 619	9,2%	5 322	3,6%	4 223	2,9%	124 416	84,3%	147 582	20,1%	16 468	11,2%	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 115	12,0%	6 221	6,2%	3 072	3,1%	79 315	78,7%	100 723	13,7%	11 933	11,8%	-
Receivables from Non-exchange Transactions - Property Rates	8 915	9,0%	5 238	5,3%	3 825	3,9%	80 945	81,8%	98 923	13,5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 731	5,0%	2 443	3,3%	1 961	2,6%	66 777	89,1%	74 911	10,2%	8 208	11,0%	-
Receivables from Exchange Transactions - Waste Management	3 134	4,3%	2 215	3,0%	1 659	2,3%	66 158	90,4%	73 166	10,0%	7 865	10,7%	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-
Interest on Arrear Debtor Accounts	3 214	1,7%	3 127	1,7%	3 062	1,7%	174 484	94,9%	183 887	25,1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	576	1,1%	293	,5%	460	,8%	53 085	97,6%	54 414	7,4%	4 961	9,1%	-
Total By Income Source	**45 304**	**6,2%**	**24 859**	**3,4%**	**18 263**	**2,5%**	**645 179**	**87,9%**	**733 605**	**100,0%**	**49 435**	**6,7%**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	2 936	15,6%	2 764	14,7%	1 893	10,1%	11 181	59,6%	18 773	2,6%	939	5,0%	-
Commercial	16 397	11,4%	8 435	5,9%	4 605	3,2%	114 118	79,5%	143 554	19,6%	8 327	5,8%	-
Households	25 972	4,5%	13 660	2,4%	11 766	2,1%	519 880	91,0%	571 278	77,9%	40 169	7,0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**45 304**	**6,2%**	**24 859**	**3,4%**	**18 263**	**2,5%**	**645 179**	**87,9%**	**733 605**	**100,0%**	**49 435**	**6,7%**	**-**

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	-	-	16 417	10,7%	-	-	137 200	89,3%	153 617	16,8%
Bulk Water	6 896	1,0%	7 098	1,1%	6 762	1,0%	654 224	96,9%	674 981	73,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 429	72,4%	29	,2%	-	-	3 185	27,4%	11 642	1,3%
Auditor-General	24	,8%	-	-	2 628	91,2%	229	8,0%	2 881	,3%
Other	2 070	2,9%	3 417	4,9%	2 844	4,0%	62 045	88,2%	70 377	7,7%
Total	**17 419**	**1,9%**	**26 961**	**3,0%**	**12 234**	**1,3%**	**856 884**	**93,8%**	**913 499**	**100,0%**

Contact Details

Municipal Manager	Mrs G.J Majola	017 801 3749
Financial Manager	Ms M.M.P. Matsheka	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2020

Part1: Operating Revenue and Expenditure

R thousands	2019/20 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2018/19 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Operating Revenue and Expenditure													
Operating Revenue	**386 980**	**387 145**	**152 784**	**39,5%**	**123 292**	**31,9%**	**91 652**	**23,7%**	**367 727**	**95,0%**	**95 804**	**98,0%**	**(4,3%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	25 450	25 450	4 494	17,7%	3 384	13,3%	1 537	6,0%	9 415	37,0%	6 056	63,4%	(74,6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	800	800	32	4,0%	62	7,8%	57	7,1%	151	18,9%	1 215	138,5%	(95,3%)
Licences and permits	960	960	307	31,9%	220	23,0%	852	88,8%	1 379	143,6%	328	64,4%	160,0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	26 922	26 922	8 401	31,2%	7 898	29,3%	7 491	27,8%	23 791	88,4%	7 147	97,3%	4,8%
Other revenue	332 848	333 013	139 549	41,9%	111 726	33,6%	81 715	24,5%	332 991	100,0%	81 015	100,4%	,9%
Gains	-	-	-	-	-	-	-	-	-	-	44	-	(100,0%)
Operating Expenditure	**461 131**	**508 920**	**90 616**	**19,7%**	**125 535**	**27,2%**	**124 854**	**24,5%**	**341 005**	**67,0%**	**78 658**	**55,9%**	**58,7%**
Employee related costs	152 389	152 419	35 922	23,6%	37 306	24,5%	36 467	23,9%	109 695	72,0%	33 546	69,3%	8,7%
Remuneration of councillors	15 108	15 108	3 642	24,1%	3 426	22,7%	3 606	23,9%	10 674	70,6%	3 780	78,4%	(4,6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 139	16 139	-	-	169	1,0%	13 138	81,4%	13 306	82,4%	3 826	125,9%	243,4%
Finance charges	174	174	121	69,6%	(25)	(14,4%)	12	6,9%	108	62,2%	230	58,4%	(94,8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	8 022	5 238	1 302	16,2%	732	9,1%	1 266	24,2%	3 299	63,0%	677	29,2%	86,9%
Contracted services	58 516	57 795	9 682	16,5%	15 630	26,7%	10 588	18,3%	35 900	62,1%	9 879	55,8%	7,2%
Transfers and subsidies	155 421	209 157	28 671	18,4%	59 089	38,0%	51 206	24,5%	138 966	66,4%	20 618	43,4%	148,4%
Other expenditure	55 362	52 890	11 275	20,4%	9 208	16,6%	8 549	16,2%	29 033	54,9%	6 101	43,6%	40,1%
Losses	-	-	-	-	-	-	23	-	23	-	-	-	(100,0%)
Surplus/(Deficit)	**(74 151)**	**(121 775)**	**62 167**		**(2 243)**		**(33 202)**		**26 722**		**17 146**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 310	12 310	-	-	55	2,4%	-	-	55	,4%	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(71 841)**	**(109 465)**	**62 167**		**(2 189)**		**(33 202)**		**26 777**		**17 146**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(71 841)**	**(109 465)**	**62 167**		**(2 189)**		**(33 202)**		**26 777**		**17 146**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(71 841)**	**(109 465)**	**62 167**		**(2 189)**		**(33 202)**		**26 777**		**17 146**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(71 841)**	**(109 465)**	**62 167**		**(2 189)**		**(33 202)**		**26 777**		**17 146**		

Part 2: Capital Revenue and Expenditure

R thousands	2019/20 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2018/19 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Capital Revenue and Expenditure													
Source of Finance	**36 600**	**46 127**	**5 468**	**14,9%**	**9 823**	**26,8%**	**7 523**	**16,3%**	**22 814**	**49,5%**	**2 115**	**-**	**255,8%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	500	-	-	427	-	-	-	427	85,3%	272	-	(100,0%)
Transfers recognised - capital	**-**	**500**	**-**	**-**	**427**	**-**	**-**	**-**	**427**	**85,3%**	**272**	**-**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 600	45 627	5 468	14,9%	9 396	25,7%	7 523	16,5%	22 388	49,1%	1 843	-	308,2%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**36 600**	**46 127**	**5 468**	**14,9%**	**9 823**	**26,8%**	**7 523**	**16,3%**	**22 814**	**49,5%**	**3 543**	**(19,0%)**	**112,4%**
Municipal governance and administration	**24 580**	**22 047**	**1 664**	**6,8%**	**7 168**	**29,2%**	**4 098**	**18,6%**	**12 931**	**58,6%**	**1 861**	**(70,0%)**	**120,2%**
Executive and Council	-	1 220	-	-	499	-	-	-	499	40,9%	18	(125,3%)	(100,0%)
Finance and administration	24 580	20 827	1 664	6,8%	6 669	27,1%	4 098	19,7%	12 432	59,7%	1 843	(69,6%)	122,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 120**	**22 417**	**2 177**	**21,5%**	**2 655**	**26,2%**	**3 425**	**15,3%**	**8 257**	**36,8%**	**1 682**	**19,5%**	**103,7%**
Community and Social Services	3 550	4 560	-	-	130	3,7%	(130)	(2,8%)	-	-	3	2,0%	(5 164,7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 850	16 137	2 177	44,9%	2 525	52,1%	3 555	22,0%	8 257	51,2%	645	19,1%	451,2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 720	1 720	-	-	-	-	-	-	-	-	1 034	47,6%	(100,0%)
Economic and Environmental Services	**1 900**	**1 663**	**1 627**	**85,6%**	**-**	**-**	**-**	**-**	**1 627**	**97,8%**	**-**	**88,1%**	**-**
Planning and Development	1 900	1 663	1 627	85,6%	-	-	-	-	1 627	97,8%	-	88,1%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2019/20 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2018/19 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Cash Flow from Operating Activities													
Receipts	**389 270**	**399 405**	**152 961**	**39,3%**	**122 681**	**31,5%**	**99 098**	**24,8%**	**374 740**	**93,8%**	**91 618**	**96,6%**	**8,2%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 155	1 255	310	26,8%	198	17,2%	949	75,6%	1 457	116,1%	806	72,7%	17,7%
Transfers and Subsidies - Operational	360 355	360 390	149 252	41,4%	119 129	33,1%	89 352	24,8%	357 733	99,3%	86 347	98,8%	3,5%
Transfers and Subsidies - Capital	2 310	12 310	-	-	-	-	-	-	-	-	-	-	-
Interest	25 450	25 450	3 399	13,4%	3 354	13,2%	8 797	34,6%	15 550	61,1%	4 465	74,1%	97,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(289 571)**	**(283 624)**	**(61 945)**	**21,4%**	**(66 277)**	**22,9%**	**(60 488)**	**21,3%**	**(188 709)**	**66,5%**	**(54 214)**	**61,3%**	**11,6%**
Suppliers and employees	(289 397)	(283 450)	(61 824)	21,4%	(66 302)	22,9%	(60 476)	21,3%	(188 601)	66,5%	(53 984)	61,3%	12,0%
Finance charges	(174)	(174)	(121)	69,6%	25	(14,4%)	(12)	6,9%	(108)	62,2%	(230)	58,4%	(94,8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**99 699**	**115 781**	**91 016**	**91,3%**	**56 404**	**56,6%**	**38 611**	**33,3%**	**186 030**	**160,7%**	**37 404**	**184,9%**	**3,2%**
Cash Flow from Investing Activities													
Receipts	**54 004**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	54 004	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(36 600)**	**(46 127)**	**(5 712)**	**15,6%**	**(10 272)**	**28,1%**	**(8 216)**	**17,8%**	**(24 200)**	**52,5%**	**(3 943)**	**33,7%**	**108,4%**
Capital assets	(36 600)	(46 127)	(5 712)	15,6%	(10 272)	28,1%	(8 216)	17,8%	(24 200)	52,5%	(3 943)	33,7%	108,4%
Net Cash from/(used) Investing Activities	**17 404**	**(46 127)**	**(5 712)**	**(32,8%)**	**(10 272)**	**(59,0%)**	**(8 216)**	**17,8%**	**(24 200)**	**52,5%**	**(3 943)**	**33,7%**	**108,4%**
Cash Flow from Financing Activities													
Receipts	**(12)**	**-**	**2**	**(16,6%)**	**(2)**	**16,6%**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(12)	-	2	(16,6%)	(2)	16,6%	-	-	-	-	-	-	-
Payments	**(1 931)**	**(1 931)**	**(508)**	**26,3%**	**164**	**(8,5%)**	**81**	**(4,2%)**	**(263)**	**13,6%**	**1 693**	**9,0%**	**(95,2%)**
Repayment of borrowing	(1 931)	(1 931)	(508)	26,3%	164	(8,5%)	81	(4,2%)	(263)	13,6%	1 693	9,0%	(95,2%)
Net Cash from/(used) Financing Activities	**(1 943)**	**(1 931)**	**(506)**	**26,0%**	**162**	**(8,4%)**	**81**	**(4,2%)**	**(263)**	**13,6%**	**1 693**	**9,0%**	**(95,2%)**
Net Increase/(Decrease) in cash held	**115 160**	**67 723**	**84 798**	**73,6%**	**46 294**	**40,2%**	**30 476**	**45,0%**	**161 567**	**238,6%**	**35 154**	**263,4%**	**(13,3%)**
Cash/cash equivalents at the year begin:	-	-	411 709	-	496 507	-	542 801	-	411 709	-	580 163	92,6%	(6,4%)
Cash/cash equivalents at the year end:	**115 160**	**67 723**	**496 507**	**431,1%**	**542 801**	**471,3%**	**573 277**	**846,5%**	**573 277**	**846,5%**	**615 317**	**114,6%**	**(6,8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%	Actual Bad Debts Written Off to Debtors: Amount	%	Impairment -I Counci: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	65	100,0%	65	100,0%	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**65**	**100,0%**	**65**	**100,0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	65	100,0%	65	100,0%	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**65**	**100,0%**	**65**	**100,0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1	100,0%	-	-	-	-	-	-	1	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2020

Part1: Operating Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Operating Revenue and Expenditure													
Operating Revenue	**988 218**	**925 385**	**306 083**	**31,0%**	**86 061**	**8,7%**	**412 514**	**44,6%**	**804 658**	**87,0%**	**198 256**	**80,4%**	**108,1%**
Property rates	118 389	101 597	25 962	21,9%	25 097	21,2%	25 493	25,1%	76 552	75,3%	20 536	59,9%	24,1%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	125 733	113 507	25 832	20,5%	29 273	23,3%	30 772	27,1%	85 877	75,7%	31 136	78,1%	(1,2%)
Service charges - water revenue	26 027	27 050	6 383	24,5%	6 745	25,9%	6 555	24,2%	19 683	72,8%	5 736	80,0%	14,3%
Service charges - sanitation revenue	6 364	5 002	1 224	19,2%	1 273	20,0%	1 231	24,6%	3 729	74,6%	1 323	75,0%	(6,9%)
Service charges - refuse revenue	9 241	9 163	2 252	24,4%	2 305	24,9%	2 341	25,6%	6 899	75,3%	1 982	79,8%	18,1%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 063	4 160	392	7,7%	3 155	62,3%	382	9,2%	3 929	94,5%	492	135,3%	(22,4%)
Interest earned - external investments	24 590	32 360	1 817	7,4%	2 033	8,3%	1 908	5,9%	5 758	17,8%	1 284	24,9%	48,6%
Interest earned - outstanding debtors	8 012	7 932	1 902	23,7%	1 994	24,9%	2 048	25,8%	5 945	74,9%	1 138	34,3%	80,0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 592	15 692	266	,9%	156	,5%	402	2,6%	824	5,3%	328	1,8%	22,3%
Licences and permits	38	10	4	9,8%	2	4,5%	2	21,5%	7	76,4%	24	76,3%	(91,3%)
Agency services	9 425	1 702	1 697	18,0%	5	,1%	-	-	1 702	100,0%	4 019	76,2%	(100,0%)
Transfers and subsidies	620 518	603 303	237 410	38,3%	14 148	2,3%	339 518	56,3%	591 076	98,0%	129 256	91,9%	162,7%
Other revenue	4 226	3 908	941	22,3%	(124)	(2,9%)	1 860	47,6%	2 677	68,5%	1 002	36,5%	85,6%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**913 080**	**956 477**	**188 763**	**20,7%**	**263 547**	**28,9%**	**211 779**	**22,1%**	**664 089**	**69,4%**	**194 463**	**65,9%**	**8,9%**
Employee related costs	391 901	385 326	96 643	24,7%	140 116	35,8%	93 995	24,4%	330 754	85,8%	92 404	79,4%	1,7%
Remuneration of councillors	25 168	27 746	5 972	23,7%	7 952	31,6%	6 008	21,7%	19 932	71,8%	8 917	98,5%	(32,6%)
Debt impairment	22 200	22 200	-	-	24	,1%	-	-	24	,1%	-	-	-
Depreciation and asset impairment	61 198	72 806	-	-	-	-	-	-	-	-	-	-	-
Finance charges	692	504	56	8,1%	195	28,1%	42	8,4%	294	58,2%	36	21,0%	17,4%
Bulk purchases	75 033	86 923	20 448	27,3%	20 825	27,8%	22 204	25,5%	63 477	73,0%	19 732	83,2%	12,5%
Other Materials	42 194	44 407	4 574	10,8%	9 168	21,7%	12 290	27,7%	26 032	58,6%	10 254	48,8%	19,9%
Contracted services	118 252	122 160	22 872	19,3%	31 102	26,3%	28 300	23,2%	82 274	67,3%	22 937	55,8%	23,4%
Transfers and subsidies	29 076	26 936	866	3,0%	7 389	25,4%	9 287	34,5%	17 542	65,1%	3 794	55,0%	144,8%
Other expenditure	147 367	167 469	37 332	25,3%	46 779	31,7%	39 652	23,7%	123 762	73,9%	36 390	70,7%	9,0%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**75 138**	**(31 092)**	**117 320**		**(177 485)**		**200 734**		**140 569**		**3 793**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	276 626	266 841	-	-	165 158	59,7%	62 394	23,4%	227 552	85,3%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**351 764**	**235 749**	**117 320**		**(12 328)**		**263 129**		**368 121**		**3 793**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**351 764**	**235 749**	**117 320**		**(12 328)**		**263 129**		**368 121**		**3 793**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**351 764**	**235 749**	**117 320**		**(12 328)**		**263 129**		**368 121**		**3 793**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**351 764**	**235 749**	**117 320**		**(12 328)**		**263 129**		**368 121**		**3 793**		

Part 2: Capital Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Capital Revenue and Expenditure													
Source of Finance	**321 610**	**323 774**	**63 110**	**19,6%**	**75 356**	**23,4%**	**47 275**	**14,6%**	**185 741**	**57,4%**	**64 157**	**65,7%**	**(26,3%)**
National Government	249 511	251 275	60 205	24,1%	72 008	28,9%	39 668	15,8%	171 881	68,4%	39 887	55,4%	(,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**249 511**	**251 275**	**60 205**	**24,1%**	**72 008**	**28,9%**	**39 668**	**15,8%**	**171 881**	**68,4%**	**39 887**	**55,4%**	**(,6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	72 099	72 499	2 905	4,0%	3 348	4,6%	7 607	10,5%	13 861	19,1%	24 270	-	(68,7%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**321 610**	**323 774**	**63 110**	**19,6%**	**75 356**	**23,4%**	**47 275**	**14,6%**	**185 741**	**57,4%**	**61 074**	**55,9%**	**(22,6%)**
Municipal governance and administration	**16 620**	**11 278**	**482**	**2,9%**	**336**	**2,0%**	**1 319**	**11,7%**	**2 137**	**18,9%**	**6 502**	**68,4%**	**(79,7%)**
Executive and Council	275	275	17	6,2%	-	-	-	-	17	6,2%	244	76,5%	(100,0%)
Finance and administration	16 265	10 923	448	2,8%	336	2,1%	1 319	12,1%	2 103	19,3%	6 258	67,5%	(78,9%)
Internal audit	80	80	17	21,3%	-	-	-	-	17	21,3%	-	-	-
Community and Public Safety	**30 111**	**28 553**	**5 855**	**19,4%**	**4 111**	**13,7%**	**5 439**	**19,0%**	**15 405**	**54,0%**	**3 856**	**59,7%**	**41,0%**
Community and Social Services	29 341	27 783	5 805	19,8%	3 995	13,6%	5 439	19,6%	15 240	54,9%	2 488	45,9%	118,6%
Sport And Recreation	50	50	-	-	-	-	-	-	-	-	1 217	103,8%	(100,0%)
Public Safety	650	650	-	-	115	17,7%	-	-	115	17,7%	120	800,0%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	70	70	50	71,6%	-	-	-	-	50	71,6%	31	48,1%	(100,0%)
Economic and Environmental Services	**85 484**	**90 754**	**16 688**	**19,5%**	**21 806**	**25,5%**	**11 878**	**13,1%**	**50 372**	**55,5%**	**26 422**	**59,5%**	**(55,0%)**
Planning and Development	2 460	2 460	-	-	-	-	-	-	-	-	93	8,9%	(100,0%)
Road Transport	83 024	86 024	16 638	20,0%	21 806	26,3%	11 110	12,9%	49 554	57,6%	26 311	60,0%	(57,8%)
Environmental Protection	-	2 270	50	-	-	-	768	33,8%	818	36,0%	17	11,9%	4 498,0%
Trading Services	**189 395**	**193 189**	**40 084**	**21,2%**	**49 104**	**25,9%**	**28 639**	**14,8%**	**117 827**	**61,0%**	**24 294**	**50,0%**	**17,9%**
Energy sources	8 100	8 100	-	-	1 503	18,6%	-	-	1 503	18,6%	6	1,9%	(100,0%)
Water Management	168 563	174 027	40 020	23,7%	47 359	28,1%	28 469	16,4%	115 849	66,6%	21 026	51,2%	35,4%
Waste Water Management	2 000	2 600	-	-	-	-	-	-	-	-	-	-	-
Waste Management	10 732	8 462	64	,6%	242	2,3%	170	2,0%	476	5,6%	3 262	128,8%	(94,8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Cash Flow from Operating Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(801 624)**	**(835 281)**	**(187 897)**	**23,4%**	**(256 135)**	**32,0%**	**(203 088)**	**24,3%**	**(647 119)**	**77,5%**	**(191 265)**	**73,4%**	**6,2%**
Suppliers and employees	(799 914)	(834 031)	(187 840)	23,5%	(255 940)	32,0%	(202 450)	24,3%	(646 230)	77,5%	(190 633)	73,5%	6,2%
Finance charges	(692)	(504)	(56)	8,1%	(195)	28,1%	(42)	8,4%	(294)	58,2%	(36)	21,0%	17,4%
Transfers and grants	(1 018)	(746)	-	-	-	-	(596)	79,9%	(596)	79,9%	(596)	54,8%	-
Net Cash from/(used) Operating Activities	**(801 624)**	**(835 281)**	**(187 897)**	**23,4%**	**(256 135)**	**32,0%**	**(203 088)**	**24,3%**	**(647 119)**	**77,5%**	**(191 265)**	**73,4%**	**6,2%**
Cash Flow from Investing Activities													
Receipts	**(26)**	**51**	**3**	**(12,1%)**	-	-	-	-	**3**	**6,2%**	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(26)	51	3	(12,1%)	-	-	-	-	3	6,2%	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(26)**	**51**	**3**	**(12,1%)**	-	-	-	-	**3**	**6,2%**	-	-	-
Cash Flow from Financing Activities													
Receipts	**(743)**	**1 872**	**(227)**	**30,5%**	**(80)**	**10,8%**	**(49)**	**(2,6%)**	**(356)**	**(19,0%)**	**107**	-	**(146,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(743)	1 872	(227)	30,5%	(80)	10,8%	(49)	(2,6%)	(356)	(19,0%)	107	-	(146,0%)
Payments	**(2 246)**	**(2 332)**	**(2 194)**	**97,7%**	-	-	-	-	**(2 194)**	**94,1%**	-	-	-
Repayment of borrowing	(2 246)	(2 332)	(2 194)	97,7%	-	-	-	-	(2 194)	94,1%	-	-	-
Net Cash from/(used) Financing Activities	**(2 989)**	**(460)**	**(2 421)**	**81,0%**	**(80)**	**2,7%**	**(49)**	**10,7%**	**(2 550)**	**554,5%**	**107**	-	**(146,0%)**
Net Increase/(Decrease) in cash held	**(804 640)**	**(835 690)**	**(190 315)**	**23,7%**	**(256 215)**	**31,8%**	**(203 137)**	**24,3%**	**(649 667)**	**77,7%**	**(191 158)**	**73,7%**	**6,3%**
Cash/cash equivalents at the year begin:	175 087	255 869	(325 803)	(186,1%)	15 508	8,9%	(240 707)	(94,1%)	(325 803)	(127,3%)	(153 842)	118,0%	56,5%
Cash/cash equivalents at the year end:	**(629 552)**	**(579 821)**	**15 508**	**(2,5%)**	**(240 707)**	**38,2%**	**(443 845)**	**76,5%**	**(443 845)**	**76,5%**	**(345 000)**	**60,2%**	**28,7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 871	23,1%	661	8,1%	355	4,4%	5 229	64,4%	8 116	7,6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 214	56,3%	1 135	7,8%	420	2,9%	4 832	33,1%	14 601	13,8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 709	9,0%	3 663	5,8%	3 365	5,3%	50 824	80,0%	63 561	59,9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	337	18,1%	94	5,1%	58	3,1%	1 376	73,8%	1 865	1,8%	-	-	-
Receivables from Exchange Transactions - Waste Management	508	24,6%	166	8,0%	114	5,5%	1 277	61,8%	2 065	1,9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	525	4,4%	495	4,2%	465	3,9%	10 320	87,4%	11 805	11,1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	525	12,9%	138	3,4%	135	3,3%	3 281	80,4%	4 079	3,8%	-	-	-
Total By Income Source	**17 688**	**16,7%**	**6 352**	**6,0%**	**4 913**	**4,6%**	**77 138**	**72,7%**	**106 092**	**100,0%**	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	3 342	10,0%	2 720	8,1%	2 607	7,8%	24 818	74,1%	33 488	31,6%	-	-	-
Commercial	8 286	21,4%	1 691	4,4%	1 120	2,9%	27 599	71,3%	38 695	36,5%	-	-	-
Households	5 173	26,9%	1 438	7,5%	768	4,0%	11 861	61,6%	19 239	18,1%	-	-	-
Other	888	6,1%	503	3,4%	419	2,9%	12 860	87,7%	14 670	13,8%	-	-	-
Total By Customer Group	**17 688**	**16,7%**	**6 352**	**6,0%**	**4 913**	**4,6%**	**77 138**	**72,7%**	**106 092**	**100,0%**	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 328	100,0%	-	-	-	-	-	-	5 328	70,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 156	50,9%	8	,3%	-	-	1 108	48,8%	2 271	29,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**6 484**	**85,3%**	**8**	**,1%**	-	-	**1 108**	**14,6%**	**7 599**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2020

Part1: Operating Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Operating Revenue and Expenditure													
Operating Revenue	**365 077**	**363 755**	**62 152**	**17,0%**	**54 499**	**14,9%**	**53 588**	**14,7%**	**170 239**	**46,8%**	**40 099**	**39,3%**	**33,6%**
Property rates	65 444	65 444	22 315	34,1%	11 489	17,6%	11 367	17,4%	45 171	69,0%	3 547	55,3%	220,5%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	64 876	64 876	13 372	20,6%	15 894	24,5%	23 375	36,0%	52 641	81,1%	12 332	59,0%	89,5%
Service charges - water revenue	34 747	34 747	8 414	24,2%	10 430	30,0%	(1 317)	(3,8%)	17 527	50,4%	7 840	56,1%	(116,8%)
Service charges - sanitation revenue	16 125	16 125	4 234	26,3%	4 223	26,2%	4 220	26,2%	12 677	78,6%	3 966	68,4%	6,4%
Service charges - refuse revenue	9 461	9 461	2 524	26,7%	2 501	26,4%	2 515	26,6%	7 540	79,7%	2 359	69,2%	6,6%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 174	1 174	476	40,5%	477	40,6%	500	42,6%	1 453	123,7%	439	93,8%	13,8%
Interest earned - external investments	4 774	4 774	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	28 833	28 833	9 288	32,2%	9 834	34,1%	10 359	35,9%	29 480	102,2%	8 665	80,9%	19,5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60	60	75	125,3%	94	158,5%	41	68,1%	210	351,9%	70	133,1%	(41,7%)
Licences and permits	-	-	1 550	-	(564)	-	2 755	-	3 741	-	742	-	271,5%
Agency services	11 470	11 470	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	124 298	122 977	(217)	(,2%)	(266)	(,2%)	(242)	(,2%)	(725)	(,6%)	51	(,2%)	(578,0%)
Other revenue	2 213	2 213	123	5,5%	386	17,5%	15	,7%	524	23,7%	88	11,7%	(83,0%)
Gains	1 601	1 601	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**436 265**	**282 999**	**29 996**	**6,9%**	**36 044**	**8,3%**	**29 850**	**10,5%**	**95 890**	**33,9%**	**22 814**	**23,2%**	**30,8%**
Employee related costs	94 081	85 611	-	-	1 107	1,2%	-	-	1 107	1,3%	-	,1%	-
Remuneration of councillors	9 662	9 662	-	-	2 989	30,9%	-	-	2 989	30,9%	-	-	-
Debt impairment	82 159	0	(4 435)	(5,4%)	(4 680)	(5,7%)	(4 900)	(489 955 500,0%)	(14 015)	(1 401 470 100,0%)	(3 909)	(10,8%)	25,4%
Depreciation and asset impairment	43 747	(0)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	17 343	0	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	80 080	86 580	22 776	28,4%	13 236	16,5%	16 101	18,6%	52 112	60,2%	14 359	83,7%	12,1%
Other Materials	19 976	11 732	1 047	5,2%	3 740	18,7%	3 144	26,8%	7 931	67,6%	1 080	78,5%	191,3%
Contracted services	31 330	21 413	3 070	9,8%	4 179	13,3%	5 862	27,4%	13 112	61,2%	4 339	31,6%	35,1%
Transfers and subsidies	19 016	17 016	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 872	50 985	7 538	19,4%	15 473	39,8%	9 642	18,9%	32 652	64,0%	6 946	97,7%	38,8%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(71 188)**	**80 756**	**32 156**		**18 456**		**23 738**		**74 350**		**17 285**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	74 893	73 571	-	-	-	-	28 000	38,1%	28 000	38,1%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 705**	**154 328**	**32 156**		**18 456**		**51 738**		**102 350**		**17 285**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3 705**	**154 328**	**32 156**		**18 456**		**51 738**		**102 350**		**17 285**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 705**	**154 328**	**32 156**		**18 456**		**51 738**		**102 350**		**17 285**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 705**	**154 328**	**32 156**		**18 456**		**51 738**		**102 350**		**17 285**		

Part 2: Capital Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Capital Revenue and Expenditure													
Source of Finance	**68 037**	**62 796**	**269**	**,4%**	**23 602**	**34,7%**	**7 722**	**12,3%**	**31 593**	**50,3%**	**14 425**	**99,5%**	**(46,5%)**
National Government	68 037	62 796	269	,4%	23 602	34,7%	7 722	12,3%	31 593	50,3%	14 425	99,5%	(46,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**68 037**	**62 796**	**269**	**,4%**	**23 602**	**34,7%**	**7 722**	**12,3%**	**31 593**	**50,3%**	**14 425**	**99,5%**	**(46,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**76 837**	**70 696**	**331**	**,4%**	**23 852**	**31,0%**	**8 099**	**11,5%**	**32 283**	**45,7%**	**15 228**	**91,5%**	**(46,8%)**
Municipal governance and administration	**1 400**	**500**	**54**	**3,9%**	**170**	**12,1%**	**4**	**,8%**	**228**	**45,6%**	**-**	**14,9%**	**(100,0%)**
Executive and Council	900	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	500	500	54	10,9%	170	33,9%	4	,8%	228	45,6%	-	5,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 558**	**5 558**	**-**	**-**	**-**	**-**	**1 254**	**22,6%**	**1 254**	**22,6%**	**586**	**104,7%**	**113,9%**
Community and Social Services	4 558	4 558	-	-	-	-	1 254	27,5%	1 254	27,5%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	586	138,5%	(100,0%)
Public Safety	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 014**	**11 886**	**277**	**1,7%**	**5 330**	**33,3%**	**1 940**	**16,3%**	**7 547**	**63,5%**	**1 980**	**111,1%**	**(2,0%)**
Planning and Development	16 014	11 886	277	1,7%	5 330	33,3%	1 940	16,3%	7 547	63,5%	803	163,2%	141,6%
Road Transport	-	-	-	-	-	-	-	-	-	-	1 177	59,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**53 866**	**52 752**	**-**	**-**	**18 352**	**34,1%**	**4 902**	**9,3%**	**23 253**	**44,1%**	**12 662**	**100,2%**	**(61,3%)**
Energy sources	5 618	5 618	-	-	2 822	50,2%	971	17,3%	3 793	67,5%	1 855	147,6%	(47,7%)
Water Management	46 005	46 012	-	-	15 020	32,6%	3 930	8,5%	18 950	41,2%	8 627	210,4%	(54,4%)
Waste Water Management	2 242	1 121	-	-	510	22,7%	-	-	510	45,5%	2 180	48,7%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Cash Flow from Operating Activities													
Receipts	**309 500**	**308 178**	**28 650**	**9,3%**	**42 551**	**13,7%**	**38 874**	**12,6%**	**110 075**	**35,7%**	**33 491**	**64,9%**	**16,1%**
Property rates	65 444	65 444	3 323	5,1%	5 703	8,7%	4 931	7,5%	13 957	21,3%	4 662	73,1%	5,8%
Service charges	125 210	125 210	16 032	12,8%	24 109	19,3%	21 538	17,2%	61 678	49,3%	18 185	104,6%	18,4%
Other revenue	1 915	1 915	8 238	430,3%	7 148	373,3%	10 497	548,3%	25 883	1 351,9%	6 966	2 511,8%	50,7%
Transfers and Subsidies - Operational	8 431	8 431	969	11,5%	5 346	63,4%	1 485	17,6%	7 799	92,5%	3 499	10,3%	(57,6%)
Transfers and Subsidies - Capital	74 893	73 571	0	-	-	-	4	-	4	-	0	35,5%	1 367,7%
Interest	33 607	33 607	88	,3%	245	,7%	420	1,2%	753	2,2%	179	10,5%	134,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(310 059)**	**(282 999)**	**(34 431)**	**11,1%**	**(40 724)**	**13,1%**	**(34 522)**	**12,2%**	**(109 676)**	**38,8%**	**(26 723)**	**38,2%**	**29,2%**
Suppliers and employees	(273 700)	(265 983)	(34 431)	12,6%	(40 724)	14,9%	(34 522)	13,0%	(109 676)	41,2%	(26 723)	40,7%	29,2%
Finance charges	(17 343)	(0)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(19 016)	(17 016)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(559)**	**25 179**	**(5 780)**	**1 033,5%**	**1 827**	**(326,6%)**	**4 352**	**17,3%**	**399**	**1,6%**	**6 768**	**118,5%**	**(35,7%)**
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(79 080)**	**(72 938)**	**(1 776)**	**2,2%**	**(26 995)**	**34,1%**	**(8 917)**	**12,2%**	**(37 688)**	**51,7%**	**(16 356)**	**102,9%**	**(45,5%)**
Capital assets	(79 080)	(72 938)	(1 776)	2,2%	(26 995)	34,1%	(8 917)	12,2%	(37 688)	51,7%	(16 356)	102,9%	(45,5%)
Net Cash from/(used) Investing Activities	**(79 080)**	**(72 938)**	**(1 776)**	**2,2%**	**(26 995)**	**34,1%**	**(8 917)**	**12,2%**	**(37 688)**	**51,7%**	**(16 356)**	**102,9%**	**(45,5%)**
Cash Flow from Financing Activities													
Receipts	**(1 985)**	**-**	**7**	**(,4%)**	**(3)**	**,1%**	**(2)**	**-**	**2**	**-**	**(7)**	**-**	**(70,1%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 985)	-	7	(,4%)	(3)	,1%	(2)	-	2	-	(7)	-	(70,1%)
Payments	**-**	**-**	**(39)**	**-**	**-**	**-**	**-**	**-**	**(39)**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	(39)	-	-	-	-	-	(39)	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 985)**	**-**	**(31)**	**1,6%**	**(3)**	**,1%**	**(2)**	**-**	**(36)**	**-**	**(7)**	**-**	**(70,1%)**
Net Increase/(Decrease) in cash held	**(81 624)**	**(47 759)**	**(7 587)**	**9,3%**	**(25 171)**	**30,8%**	**(4 567)**	**9,6%**	**(37 326)**	**78,2%**	**(9 595)**	**145,2%**	**(52,4%)**
Cash/cash equivalents at the year begin:	-	-	267 447	-	259 859	-	234 688	-	267 447	-	177 112	-	32,5%
Cash/cash equivalents at the year end:	**(81 624)**	**(47 759)**	**259 859**	**(318,4%)**	**234 688**	**(287,5%)**	**230 121**	**(481,8%)**	**230 121**	**(481,8%)**	**167 517**	**330,5%**	**37,4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -I Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	(1 350)	(1,1%)	2 224	1,8%	1 889	1,5%	123 146	97,8%	125 909	19,3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 451	27,9%	1 020	2,0%	846	1,6%	35 392	68,4%	51 710	7,9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 030	5,3%	2 569	2,3%	2 492	2,2%	101 855	90,2%	112 946	17,3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 847	3,9%	1 257	1,7%	1 228	1,7%	67 205	92,6%	72 537	11,1%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 676	4,1%	722	1,8%	699	1,7%	37 431	92,4%	40 527	6,2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 223	5,3%	4 974	2,6%	4 893	2,5%	174 616	89,7%	194 706	29,9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	371	,7%	157	,3%	132	,3%	52 105	98,7%	52 766	8,1%	-	-	-
Total By Income Source	**34 249**	**5,3%**	**12 924**	**2,0%**	**12 178**	**1,9%**	**591 750**	**90,9%**	**651 101**	**100,0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	2 709	5,0%	1 191	2,2%	1 040	1,9%	48 781	90,8%	53 722	8,3%	-	-	-
Commercial	13 015	20,5%	1 326	2,1%	1 282	2,0%	47 990	75,4%	63 613	9,8%	-	-	-
Households	18 525	3,5%	10 407	1,9%	9 856	1,8%	494 979	92,7%	533 766	82,0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**34 249**	**5,3%**	**12 924**	**2,0%**	**12 178**	**1,9%**	**591 750**	**90,9%**	**651 101**	**100,0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 039	82,5%	65	5,2%	-	-	156	12,4%	1 260	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 039**	**82,5%**	**65**	**5,2%**	**-**	**-**	**156**	**12,4%**	**1 260**	**100,0%**

Contact Details

Municipal Manager	Mr LB Tshabalala	017 734 6101
Financial Manager	Ms NL Khuzwayo	017 734 6163

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2020

Part1: Operating Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Operating Revenue and Expenditure													
Operating Revenue	**1 638 860**	**1 656 539**	**445 661**	**27,2%**	**436 816**	**26,7%**	**117 075**	**7,1%**	**999 552**	**60,3%**	**356 845**	**50,2%**	**(67,2%)**
Property rates	390 288	395 508	97 059	24,9%	101 109	25,9%	30 522	7,7%	228 689	57,8%	90 074	50,7%	(66,1%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	657 077	650 545	174 727	26,6%	155 338	23,6%	48 341	7,4%	378 406	58,2%	130 829	46,6%	(63,1%)
Service charges - water revenue	99 117	109 259	25 321	25,5%	32 960	33,3%	8 051	7,4%	66 332	60,7%	21 801	51,5%	(63,1%)
Service charges - sanitation revenue	70 406	72 470	18 062	25,7%	18 272	26,0%	6 080	8,4%	42 414	58,5%	16 077	50,4%	(62,2%)
Service charges - refuse revenue	77 539	78 976	19 777	25,5%	19 861	25,6%	6 549	8,3%	46 187	58,5%	18 056	50,0%	(63,7%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 740	2 046	556	31,9%	467	26,8%	118	5,8%	1 141	55,8%	209	30,2%	(43,7%)
Interest earned - external investments	37 422	42 351	10 035	26,8%	11 140	29,8%	7 525	17,8%	28 700	67,8%	15 168	92,2%	(50,4%)
Interest earned - outstanding debtors	4 670	6 178	1 466	31,4%	1 622	34,7%	496	8,0%	3 585	58,0%	1 342	72,3%	(63,0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	17 503	17 503	962	5,5%	1 065	6,1%	486	2,8%	2 513	14,4%	1 227	11,3%	(60,3%)
Licences and permits	9 449	9 449	1 857	19,6%	1 638	17,3%	606	6,4%	4 100	43,4%	1 962	41,3%	(69,1%)
Agency services	22 375	22 375	2 609	11,7%	6 490	29,0%	3 543	15,8%	12 642	56,5%	5 890	29,0%	(39,8%)
Transfers and subsidies	209 093	209 113	84 396	40,4%	68 415	32,7%	383	,2%	153 194	73,3%	46 083	57,9%	(99,2%)
Other revenue	42 181	40 767	8 095	19,2%	18 438	43,7%	4 377	10,7%	30 910	75,8%	8 127	52,1%	(46,1%)
Gains	-	-	738	-	-	-	-	-	738	-	-	-	-
Operating Expenditure	**1 721 632**	**1 816 843**	**373 148**	**21,7%**	**383 358**	**22,3%**	**124 121**	**6,8%**	**880 627**	**48,5%**	**355 162**	**45,5%**	**(65,1%)**
Employee related costs	597 648	598 110	138 337	23,1%	141 446	23,7%	49 470	8,3%	329 253	55,0%	133 260	47,9%	(62,9%)
Remuneration of councillors	24 211	24 211	5 714	23,6%	5 714	23,6%	1 905	7,9%	13 332	55,1%	6 111	50,1%	(68,8%)
Debt impairment	21 121	21 121	176	,8%	3	-	-	-	179	,8%	-	-	-
Depreciation and asset impairment	171 562	212 738	42 962	25,0%	42 891	25,0%	14 297	6,7%	100 150	47,1%	40 678	50,0%	(64,9%)
Finance charges	32 561	36 906	(331)	(1,0%)	(7)	-	2	-	(335)	(,9%)	8 751	45,7%	(100,0%)
Bulk purchases	523 649	516 449	125 542	24,0%	112 173	21,4%	32 076	6,2%	269 792	52,2%	97 677	43,3%	(67,2%)
Other Materials	48 845	61 167	5 928	12,1%	12 598	25,8%	4 815	7,9%	23 342	38,2%	8 423	39,7%	(42,8%)
Contracted services	200 232	234 259	30 825	15,4%	50 466	25,2%	14 244	6,1%	95 535	40,8%	43 068	50,3%	(66,9%)
Transfers and subsidies	2 030	2 130	45	2,2%	20	1,0%	5	,2%	70	3,3%	580	77,5%	(99,1%)
Other expenditure	99 772	109 752	23 949	24,0%	18 053	18,1%	7 308	6,7%	49 310	44,9%	16 615	33,5%	(56,0%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(82 772)**	**(160 304)**	**72 513**		**53 458**		**(7 046)**		**118 925**		**1 682**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	85 947	85 947	29 049	33,8%	9 800	11,4%	193	,2%	39 042	45,4%	11 638	39,1%	(98,3%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	2 730	2 154	467	17,1%	883	32,4%	708	32,8%	2 058	95,5%	731	31,3%	(3,2%)
Transfers and subsidies - capital (in-kind - all)	11 800	11 800	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 705**	**(60 402)**	**102 030**		**64 141**		**(6 146)**		**160 025**		**14 051**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17 705**	**(60 402)**	**102 030**		**64 141**		**(6 146)**		**160 025**		**14 051**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 705**	**(60 402)**	**102 030**		**64 141**		**(6 146)**		**160 025**		**14 051**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 705**	**(60 402)**	**102 030**		**64 141**		**(6 146)**		**160 025**		**14 051**		

Part 2: Capital Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Capital Revenue and Expenditure													
Source of Finance	**115 714**	**464 946**	**27 456**	**23,7%**	**15 962**	**13,8%**	**3 267**	**,7%**	**46 684**	**10,0%**	**10 769**	**33,8%**	**(69,7%)**
National Government	76 327	85 727	25 919	34,0%	12 930	16,9%	2 536	3,0%	41 385	48,3%	7 011	42,5%	(63,8%)
Provincial Government	220	220	-	-	-	-	-	-	-	-	615	72,3%	(100,0%)
District Municipality	11 800	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**88 347**	**85 947**	**25 919**	**29,3%**	**12 930**	**14,6%**	**2 536**	**3,0%**	**41 385**	**48,2%**	**7 627**	**33,7%**	**(66,7%)**
Borrowing	13 980	150 141	126	,9%	374	2,7%	-	-	500	,3%	1 035	34,5%	(100,0%)
Internally generated funds	13 386	228 859	1 411	10,5%	2 658	19,9%	731	,3%	4 799	2,1%	2 106	33,2%	(65,3%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**462 137**	**464 946**	**60 228**	**13,0%**	**106 609**	**23,1%**	**21 860**	**4,7%**	**188 696**	**40,6%**	**55 484**	**36,0%**	**(60,6%)**
Municipal governance and administration	**52 277**	**51 601**	**2 101**	**4,0%**	**8 798**	**16,8%**	**1 563**	**3,0%**	**12 462**	**24,2%**	**17 212**	**39,0%**	**(90,9%)**
Executive and Council	275	795	-	-	331	120,3%	12	1,5%	343	43,1%	607	60,7%	(98,0%)
Finance and administration	51 962	50 766	2 101	4,0%	8 467	16,3%	1 551	3,1%	12 119	23,9%	16 605	38,7%	(90,7%)
Internal audit	40	40	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**54 761**	**35 397**	**6 093**	**11,1%**	**5 370**	**9,8%**	**3 008**	**8,5%**	**14 471**	**40,9%**	**7 939**	**48,0%**	**(62,1%)**
Community and Social Services	32 991	20 526	6 040	18,3%	3 747	11,4%	2 822	13,7%	12 609	61,4%	2 498	36,1%	13,0%
Sport And Recreation	12 385	6 444	-	-	786	6,3%	174	2,7%	960	14,9%	3 459	66,3%	(95,0%)
Public Safety	8 515	7 422	53	,6%	749	8,8%	13	,2%	815	11,0%	1 441	47,0%	(99,1%)
Housing	870	1 005	-	-	87	10,0%	-	-	87	8,7%	124	16,7%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	418	41,5%	(100,0%)
Economic and Environmental Services	**77 055**	**91 098**	**13 806**	**17,9%**	**23 660**	**30,7%**	**616**	**,7%**	**38 082**	**41,8%**	**8 464**	**52,2%**	**(92,7%)**
Planning and Development	610	-	-	-	-	-	-	-	-	-	7	383,9%	(100,0%)
Road Transport	76 145	90 498	13 776	18,1%	23 660	31,1%	546	,6%	37 983	42,0%	8 457	52,1%	(93,5%)
Environmental Protection	300	600	29	9,8%	-	-	70	11,6%	99	16,5%	-	-	(100,0%)
Trading Services	**277 939**	**286 548**	**38 187**	**13,7%**	**68 742**	**24,7%**	**16 473**	**5,7%**	**123 401**	**43,1%**	**21 119**	**27,9%**	**(22,0%)**
Energy sources	68 469	91 671	25 667	37,5%	24 165	35,3%	13 484	14,7%	63 316	69,1%	5 227	26,7%	158,0%
Water Management	54 896	87 079	4 836	8,8%	11 561	21,1%	608	,7%	17 005	19,5%	6 642	40,0%	(90,8%)
Waste Water Management	95 822	76 447	7 265	7,6%	26 210	27,4%	2 380	3,1%	35 856	46,9%	2 822	14,0%	(15,7%)
Waste Management	58 752	31 350	419	,7%	6 805	11,6%	-	-	7 224	23,0%	6 428	33,6%	(100,0%)
Other	**105**	**303**	**41**	**39,1%**	**40**	**38,0%**	**200**	**65,9%**	**281**	**92,6%**	**751**	**68,8%**	**(73,4%)**

Part 3: Cash Receipts and Payments

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Cash Flow from Operating Activities													
Receipts	**401 963**	**1 710 775**	**351 208**	**87,4%**	**324 883**	**80,8%**	**86 909**	**5,1%**	**763 000**	**44,6%**	**269 543**	**40,5%**	**(67,8%)**
Property rates	1 943	395 508	79 552	4 094,0%	85 815	4 416,3%	27 438	6,9%	192 805	48,7%	72 704	101,4%	(62,3%)
Service charges	6 410	872 007	167 988	2 620,8%	152 501	2 379,2%	51 103	5,9%	371 592	42,6%	132 383	30,6%	(61,4%)
Other revenue	89 203	109 572	10 616	11,9%	13 163	14,8%	3 607	3,3%	27 386	25,0%	11 027	25,9%	(67,3%)
Transfers and Subsidies - Operational	209 093	205 390	83 547	40,0%	67 443	32,3%	-	-	150 990	73,5%	46 087	57,8%	(100,0%)
Transfers and Subsidies - Capital	55 727	85 947	8 000	14,4%	-	-	-	-	8 000	9,3%	4 000	10,3%	(100,0%)
Interest	39 586	42 351	1 505	3,8%	5 962	15,1%	4 761	11,2%	12 228	28,9%	3 342	47,8%	42,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 528 948)**	**(1 582 984)**	**(330 009)**	**21,6%**	**(340 464)**	**22,3%**	**(109 824)**	**6,9%**	**(780 298)**	**49,3%**	**(314 484)**	**45,6%**	**(65,1%)**
Suppliers and employees	(1 494 357)	(1 543 948)	(330 295)	22,1%	(340 451)	22,8%	(109 817)	7,1%	(780 563)	50,6%	(305 153)	45,5%	(64,0%)
Finance charges	(32 561)	(36 906)	331	(1,0%)	7	-	(2)	-	335	(,9%)	(8 751)	45,7%	(100,0%)
Transfers and grants	(2 030)	(2 130)	(45)	2,2%	(20)	1,0%	(5)	,2%	(70)	3,3%	(580)	77,5%	(99,1%)
Net Cash from/(used) Operating Activities	**(1 126 985)**	**127 791**	**21 199**	**(1,9%)**	**(15 581)**	**1,4%**	**(22 915)**	**(17,9%)**	**(17 298)**	**(13,5%)**	**(44 941)**	**(54,0%)**	**(49,0%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**38**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	38	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(462 137)**	**(464 946)**	**(62 658)**	**13,6%**	**(115 688)**	**25,0%**	**(23 736)**	**5,1%**	**(202 082)**	**43,5%**	**(57 101)**	**39,1%**	**(58,4%)**
Capital assets	(462 137)	(464 946)	(62 658)	13,6%	(115 688)	25,0%	(23 736)	5,1%	(202 082)	43,5%	(57 101)	39,1%	(58,4%)
Net Cash from/(used) Investing Activities	**(462 137)**	**(464 946)**	**(62 658)**	**13,6%**	**(115 688)**	**25,0%**	**(23 736)**	**5,1%**	**(202 082)**	**43,5%**	**(57 063)**	**39,1%**	**(58,4%)**
Cash Flow from Financing Activities													
Receipts	**(73 081)**	**80 756**	**34**	**-**	**206**	**(,3%)**	**(240)**	**(,3%)**	**-**	**-**	**(11)**	**-**	**2 023,2%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(73 081)	80 756	34	-	206	(,3%)	(240)	(,3%)	-	-	(11)	-	2 023,2%
Payments	**-**	**(6 464)**	**(23 902)**	**-**	**-**	**-**	**-**	**-**	**(23 902)**	**369,8%**	**-**	**-**	**-**
Repayment of borrowing	-	(6 464)	(23 902)	-	-	-	-	-	(23 902)	369,8%	-	-	-
Net Cash from/(used) Financing Activities	**(73 081)**	**74 293**	**(23 868)**	**32,7%**	**206**	**(,3%)**	**(240)**	**(,3%)**	**(23 902)**	**(32,2%)**	**(11)**	**-**	**2 023,2%**
Net Increase/(Decrease) in cash held	**(1 662 203)**	**(262 863)**	**(65 326)**	**3,9%**	**(131 063)**	**7,9%**	**(46 891)**	**17,8%**	**(243 281)**	**92,6%**	**(102 015)**	**61,8%**	**(54,0%)**
Cash/cash equivalents at the year begin:	-	660 077	660 171	-	595 373	-	466 619	70,7%	660 171	100,0%	(83 032)	-	(662,0%)
Cash/cash equivalents at the year end:	**(1 662 203)**	**397 214**	**595 202**	**(35,8%)**	**466 618**	**(28,1%)**	**419 728**	**105,7%**	**419 728**	**105,7%**	**(185 046)**	**61,6%**	**(326,8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 000	32,2%	1 284	6,9%	939	5,0%	10 427	55,9%	18 649	10,6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 778	60,5%	1 228	4,2%	829	2,8%	9 557	32,5%	29 391	16,7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 242	36,1%	3 089	5,5%	2 831	5,1%	29 856	53,3%	56 018	31,8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 445	36,6%	821	6,8%	583	4,8%	6 297	51,8%	12 146	6,9%	-	-	-
Receivables from Exchange Transactions - Waste Management	4 906	38,7%	962	7,6%	706	5,6%	6 105	48,2%	12 680	7,2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	,2%	-	-	818	91,9%	70	7,9%	890	,5%	-	-	-
Interest on Arrear Debtor Accounts	589	5,8%	531	5,2%	477	4,7%	8 578	84,3%	10 175	5,8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 702	10,2%	2 660	7,3%	1 851	5,1%	28 072	77,4%	36 284	20,6%	-	-	-
Total By Income Source	**57 664**	**32,7%**	**10 574**	**6,0%**	**9 032**	**5,1%**	**98 962**	**56,2%**	**176 233**	**100,0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	2 066	33,2%	612	9,8%	478	7,7%	3 070	49,3%	6 225	3,5%	-	-	-
Commercial	32 179	32,0%	5 267	5,2%	5 026	5,0%	58 020	57,7%	100 491	57,0%	-	-	-
Households	23 419	33,7%	4 696	6,8%	3 528	5,1%	37 873	54,5%	69 516	39,4%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**57 664**	**32,7%**	**10 574**	**6,0%**	**9 032**	**5,1%**	**98 962**	**56,2%**	**176 233**	**100,0%**	**-**	**-**	**-**

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	-	-	-	-	-	-	101	100,0%	101	2,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 730	75,1%	71	2,0%	4	,1%	830	22,8%	3 634	97,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 730**	**73,1%**	**71**	**1,9%**	**4**	**,1%**	**930**	**24,9%**	**3 735**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2020

Part1: Operating Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Operating Revenue and Expenditure													
Operating Revenue	**565 068**	**531 568**	**135 534**	**24,0%**	**-**	**-**	**205 293**	**38,6%**	**340 828**	**64,1%**	**78 115**	**70,1%**	**162,8%**
Property rates	107 000	90 000	15 240	14,2%	-	-	18 958	21,1%	34 198	38,0%	(24)	69,2%	(78 158,5%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	183 995	173 995	20 119	10,9%	-	-	57 118	32,8%	77 238	44,4%	55 834	122,1%	2,3%
Service charges - water revenue	51 285	51 285	32 164	62,7%	-	-	15 699	30,6%	47 863	93,3%	3 593	78,3%	337,0%
Service charges - sanitation revenue	14 826	14 826	2 631	17,7%	-	-	10 101	68,1%	12 732	85,9%	1 376	57,0%	634,2%
Service charges - refuse revenue	17 330	17 330	3 635	21,0%	-	-	4 745	27,4%	8 380	48,4%	1 380	61,2%	243,8%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 000	500	313	15,6%	-	-	572	114,5%	885	177,0%	144	307,9%	296,4%
Interest earned - external investments	5 000	2 500	372	7,4%	-	-	215	8,6%	587	23,5%	10 241	464,5%	(97,9%)
Interest earned - outstanding debtors	25 368	25 368	797	3,1%	-	-	-	-	797	3,1%	2 048	34,2%	(100,0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 496	2 496	135	5,4%	-	-	294	11,8%	429	17,2%	124	76,5%	136,7%
Licences and permits	154	154	-	-	-	-	6	3,9%	6	3,9%	-	-	(100,0%)
Agency services	2 500	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	147 784	147 784	59 702	40,4%	-	-	96 611	65,4%	156 313	105,8%	-	-	(100,0%)
Other revenue	5 330	5 330	427	8,0%	-	-	973	18,3%	1 400	26,3%	3 398	32,8%	(71,4%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**677 003**	**697 631**	**154 986**	**22,9%**	**-**	**-**	**276 026**	**39,6%**	**431 011**	**61,8%**	**85 713**	**58,1%**	**222,0%**
Employee related costs	192 793	192 793	48 991	25,4%	-	-	49 389	25,6%	98 381	51,0%	15 441	54,4%	219,9%
Remuneration of councillors	11 787	11 787	2 702	22,9%	-	-	3 907	33,2%	6 609	56,1%	676	47,2%	478,0%
Debt impairment	32 000	76 784	448	1,4%	-	-	1 876	2,4%	2 325	3,0%	-	-	(100,0%)
Depreciation and asset impairment	62 000	62 000	-	-	-	-	2 642	4,3%	2 642	4,3%	-	-	(100,0%)
Finance charges	28 000	28 000	13 070	46,7%	-	-	30 658	109,5%	43 729	156,2%	5 573	184,0%	450,2%
Bulk purchases	194 635	131 635	47 612	24,5%	-	-	95 818	72,8%	143 430	109,0%	31 236	68,5%	206,8%
Other Materials	4 380	6 380	630	14,4%	-	-	3 696	57,9%	4 326	67,8%	1 435	35,7%	157,5%
Contracted services	83 150	91 890	15 818	19,0%	-	-	46 045	50,1%	61 863	67,3%	20 057	59,9%	129,6%
Transfers and subsidies	1 000	500	-	-	-	-	193	38,7%	193	38,7%	-	-	(100,0%)
Other expenditure	67 258	95 862	25 714	38,2%	-	-	41 800	43,6%	67 514	70,4%	11 295	60,3%	270,1%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(111 935)**	**(166 063)**	**(19 452)**		**-**		**(70 732)**		**(90 184)**		**(7 598)**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	72 002	72 002	-	-	-	-	14 901	20,7%	14 901	20,7%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(39 933)**	**(94 061)**	**(19 452)**		**-**		**(55 831)**		**(75 283)**		**(7 598)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(39 933)**	**(94 061)**	**(19 452)**		**-**		**(55 831)**		**(75 283)**		**(7 598)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(39 933)**	**(94 061)**	**(19 452)**		**-**		**(55 831)**		**(75 283)**		**(7 598)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(39 933)**	**(94 061)**	**(19 452)**		**-**		**(55 831)**		**(75 283)**		**(7 598)**		

Part 2: Capital Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Capital Revenue and Expenditure													
Source of Finance	**90 002**	**76 431**	**9 149**	**10,2%**	**-**	**-**	**27 534**	**36,0%**	**36 683**	**48,0%**	**16 509**	**21,7%**	**66,8%**
National Government	79 512	69 631	8 082	10,2%	-	-	27 008	38,8%	35 090	50,4%	13 975	26,4%	93,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**79 512**	**69 631**	**8 082**	**10,2%**	**-**	**-**	**27 008**	**38,8%**	**35 090**	**50,4%**	**13 975**	**26,4%**	**93,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 490	6 800	1 067	10,2%	-	-	527	7,7%	1 594	23,4%	2 533	9,1%	(79,2%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**90 002**	**76 431**	**9 149**	**10,2%**	**-**	**-**	**27 534**	**36,0%**	**36 683**	**48,0%**	**16 509**	**21,7%**	**66,8%**
Municipal governance and administration	**500**	**500**	**4**	**,8%**	**-**	**-**	**309**	**61,9%**	**313**	**62,7%**	**2 310**	**53,3%**	**(86,6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	500	500	4	,8%	-	-	309	61,9%	313	62,7%	2 310	53,6%	(86,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16 104**	**14 854**	**-**	**-**	**-**	**-**	**3 007**	**20,2%**	**3 007**	**20,2%**	**1 856**	**9,5%**	**62,0%**
Community and Social Services	16 104	14 854	-	-	-	-	3 007	20,2%	3 007	20,2%	1 856	9,5%	62,0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 088**	**34 209**	**6 530**	**14,8%**	**-**	**-**	**14 323**	**41,9%**	**20 853**	**61,0%**	**5 918**	**24,0%**	**142,0%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	5 918	24,1%	(100,0%)
Road Transport	44 088	34 209	6 530	14,8%	-	-	14 323	41,9%	20 853	61,0%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 309**	**26 867**	**2 616**	**8,9%**	**-**	**-**	**9 895**	**36,8%**	**12 511**	**46,6%**	**6 425**	**34,0%**	**54,0%**
Energy sources	12 120	10 620	1 765	14,6%	-	-	5 812	54,7%	7 577	71,3%	-	-	(100,0%)
Water Management	15 940	13 178	-	-	-	-	2 089	15,9%	2 089	15,9%	6 425	37,3%	(67,5%)
Waste Water Management	94	1 914	31	33,5%	-	-	184	9,6%	216	11,3%	-	-	(100,0%)
Waste Management	1 156	1 156	819	70,9%	-	-	1 810	156,6%	2 629	227,5%	-	19,9%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Cash Flow from Operating Activities													
Receipts	**-**	**(1 673)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	(24)	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	(1 649)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(583 003)**	**(558 847)**	**(154 471)**	**26,5%**	**-**	**-**	**(213 740)**	**38,2%**	**(368 211)**	**65,9%**	**(85 713)**	**62,6%**	**149,4%**
Suppliers and employees	(554 003)	(530 347)	(141 400)	25,5%	-	-	(182 889)	34,5%	(324 289)	61,1%	(80 141)	60,2%	128,2%
Finance charges	(28 000)	(28 000)	(13 070)	46,7%	-	-	(30 658)	109,5%	(43 729)	156,2%	(5 573)	184,0%	450,2%
Transfers and grants	(1 000)	(500)	-	-	-	-	(193)	38,7%	(193)	38,7%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**(583 003)**	**(560 520)**	**(154 471)**	**26,5%**	**-**	**-**	**(213 740)**	**38,1%**	**(368 211)**	**65,7%**	**(85 713)**	**62,6%**	**149,4%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(65 077)**	**-**	**-**	**-**	**-**	**(16 012)**	**24,6%**	**(16 012)**	**24,6%**	**-**	**-**	**(100,0%)**
Capital assets	-	(65 077)	-	-	-	-	(16 012)	24,6%	(16 012)	24,6%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**-**	**(65 077)**	**-**	**-**	**-**	**-**	**(16 012)**	**24,6%**	**(16 012)**	**24,6%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**4 000**	**265**	**(331)**	**(8,3%)**	**(3)**	**(,1%)**	**(3)**	**(1,2%)**	**(336)**	**(127,0%)**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	4 000	265	(331)	(8,3%)	(3)	(,1%)	(3)	(1,2%)	(336)	(127,0%)	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**4 000**	**265**	**(331)**	**(8,3%)**	**(3)**	**(,1%)**	**(3)**	**(1,2%)**	**(336)**	**(127,0%)**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(579 003)**	**(625 332)**	**(154 801)**	**26,7%**	**(3)**	**-**	**(229 756)**	**36,7%**	**(384 560)**	**61,5%**	**(85 713)**	**62,6%**	**168,1%**
Cash/cash equivalents at the year begin:	25 000	171 750	-	-	(154 801)	(619,2%)	(154 804)	(90,1%)	-	-	37 398	-	(513,9%)
Cash/cash equivalents at the year end:	(554 003)	(453 582)	(154 801)	27,9%	(154 804)	27,9%	(384 560)	84,8%	(384 560)	84,8%	(48 315)	9,0%	695,9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -I Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 304	6,3%	2 598	2,6%	7 145	7,2%	83 751	83,9%	99 798	23,2%	(115)	(,1%)	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 943	12,7%	3 954	6,3%	3 541	5,7%	47 009	75,3%	62 447	14,5%	6	-	-
Receivables from Non-exchange Transactions - Property Rates	6 526	5,1%	4 114	3,2%	3 213	2,5%	114 638	89,2%	128 491	29,9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 389	4,5%	1 105	3,6%	923	3,0%	27 227	88,8%	30 644	7,1%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 710	5,4%	1 304	4,1%	1 072	3,4%	27 590	87,1%	31 675	7,4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 999	2,7%	2 153	3,0%	2 043	2,8%	66 735	91,5%	72 930	17,0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(194)	(5,2%)	8	,2%	2	-	3 888	105,0%	3 704	,9%	-	-	-
Total By Income Source	**25 676**	**6,0%**	**15 236**	**3,5%**	**17 938**	**4,2%**	**370 838**	**86,3%**	**429 689**	**100,0%**	**(109)**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	3 389	4,7%	2 478	3,4%	3 091	4,3%	63 173	87,6%	72 131	16,8%	-	-	-
Commercial	11 025	6,3%	6 010	3,4%	5 289	3,0%	153 526	87,3%	175 851	40,9%	(103)	(,1%)	-
Households	11 263	6,2%	6 748	3,7%	9 558	5,3%	154 139	84,8%	181 707	42,3%	(6)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**25 676**	**6,0%**	**15 236**	**3,5%**	**17 938**	**4,2%**	**370 838**	**86,3%**	**429 689**	**100,0%**	**(109)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40 838	49,4%	10 920	13,2%	17 629	21,3%	13 262	16,0%	82 648	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**40 838**	**49,4%**	**10 920**	**13,2%**	**17 629**	**21,3%**	**13 262**	**16,0%**	**82 648**	**100,0%**

Contact Details

Municipal Manager	Ms SS Matsi	013 235 7307
Financial Manager	Mr Richard Mzikawande Mnisi	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2020

Part1: Operating Revenue and Expenditure

R thousands	2019/20 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2018/19 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Operating Revenue and Expenditure													
Operating Revenue	**754 253**	**763 787**	**252 690**	**33,5%**	**88 325**	**11,7%**	**324 198**	**42,4%**	**665 213**	**87,1%**	**197 360**	**90,3%**	**64,3%**
Property rates	49 770	49 770	15 734	31,6%	13 814	27,8%	14 821	29,8%	44 369	89,1%	25 146	78,3%	(41,1%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	152 382	146 554	210	,1%	24 345	16,0%	85 113	58,1%	109 667	74,8%	5 603	16,9%	1 419,0%
Service charges - sanitation revenue	1 775	1 190	36 410	2 051,6%	12 406	699,1%	(47 890)	(4 025,7%)	926	77,8%	33 577	3 623,3%	(242,6%)
Service charges - refuse revenue	32 700	30 238	7 556	23,1%	7 563	23,1%	7 664	25,3%	22 783	75,3%	6 496	62,0%	18,0%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 006	1 003	273	27,1%	98	9,8%	121	12,1%	493	49,1%	195	145,5%	(37,6%)
Interest earned - external investments	6 500	4 241	1 659	25,5%	834	12,8%	1 727	40,7%	4 220	99,5%	1 773	49,1%	(2,6%)
Interest earned - outstanding debtors	45 061	48 647	20 565	45,6%	23 793	52,8%	(7 067)	(14,5%)	37 291	76,7%	32 678	249,4%	(121,6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16 501	8 797	430	2,6%	378	2,3%	314	3,6%	1 122	12,8%	442	1,9%	(29,0%)
Licences and permits	3 143	177	60	1,9%	31	1,0%	21	12,1%	112	63,4%	17	4,8%	27,1%
Agency services	1 158	8 393	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	434 097	422 810	168 398	38,8%	5 803	1,3%	235 758	55,8%	409 959	97,0%	91 039	97,6%	159,0%
Other revenue	10 161	41 968	1 394	13,7%	(739)	(7,3%)	33 616	80,1%	34 272	81,7%	395	96,7%	8 416,3%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**737 542**	**904 260**	**123 753**	**16,8%**	**106 488**	**14,4%**	**149 369**	**16,5%**	**379 610**	**42,0%**	**93 943**	**29,7%**	**59,0%**
Employee related costs	156 765	158 042	36 437	23,2%	11 713	7,5%	45 692	28,9%	93 841	59,4%	(7 968)	-	(673,5%)
Remuneration of councillors	27 554	27 554	6 026	21,9%	2 021	7,3%	7 836	28,4%	15 882	57,6%	-	-	(100,0%)
Debt impairment	86 709	2 076	2 023	2,3%	1 138	1,3%	1 889	91,0%	5 050	243,3%	942	,9%	100,5%
Depreciation and asset impairment	84 896	84 896	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	1 300	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	134 262	144 192	24 324	18,1%	31 069	23,1%	29 691	20,6%	85 084	59,0%	41 234	83,4%	(28,0%)
Other Materials	12 358	13 491	1 727	14,0%	3 107	25,1%	3 493	25,9%	8 328	61,7%	2 410	63,3%	45,0%
Contracted services	95 806	95 937	18 590	19,4%	23 311	24,3%	24 988	26,0%	66 889	69,7%	27 859	63,8%	(10,3%)
Transfers and subsidies	250	250	-	-	-	-	-	-	-	-	24	52,2%	(100,0%)
Other expenditure	138 942	376 520	34 627	24,9%	34 128	24,6%	35 780	9,5%	104 535	27,8%	29 441	82,0%	21,5%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16 710**	**(140 473)**	**128 937**		**(18 163)**		**174 830**		**285 604**		**103 418**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	162 287	191 117	-	-	52 684	32,5%	-	-	52 684	27,6%	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**178 997**	**50 644**	**128 937**		**34 522**		**174 830**		**338 288**		**103 418**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**178 997**	**50 644**	**128 937**		**34 522**		**174 830**		**338 288**		**103 418**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**178 997**	**50 644**	**128 937**		**34 522**		**174 830**		**338 288**		**103 418**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**178 997**	**50 644**	**128 937**		**34 522**		**174 830**		**338 288**		**103 418**		

Part 2: Capital Revenue and Expenditure

R thousands	2019/20 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2018/19 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Capital Revenue and Expenditure													
Source of Finance	**162 287**	**193 083**	**18 995**	**11,7%**	**22 386**	**13,8%**	**38 879**	**20,1%**	**80 260**	**41,6%**	**28 321**	**396,7%**	**37,3%**
National Government	162 287	192 733	18 995	11,7%	22 386	13,8%	38 879	20,2%	80 260	41,6%	28 315	396,7%	37,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**162 287**	**192 733**	**18 995**	**11,7%**	**22 386**	**13,8%**	**38 879**	**20,2%**	**80 260**	**41,6%**	**28 315**	**396,7%**	**37,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	350	-	-	-	-	-	-	-	-	6	-	(100,0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**167 647**	**198 443**	**18 995**	**11,3%**	**22 611**	**13,5%**	**42 772**	**21,6%**	**84 378**	**42,5%**	**28 541**	**138,2%**	**49,9%**
Municipal governance and administration	**5 160**	**5 160**	**-**	**-**	**225**	**4,4%**	**3 739**	**72,5%**	**3 964**	**76,8%**	**79**	**(3 945,4%)**	**4 627,2%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 160	5 160	-	-	225	4,4%	3 739	72,5%	3 964	76,8%	79	(3 945,4%)	4 627,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 393**	**5 088**	**1 140**	**10,0%**	**-**	**-**	**910**	**17,9%**	**2 050**	**40,3%**	**-**	**-**	**(100,0%)**
Community and Social Services	5 093	2 150	1 140	22,4%	-	-	-	-	1 140	53,0%	-	-	-
Sport And Recreation	6 300	2 938	-	-	-	-	910	31,0%	910	31,0%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 776**	**36 530**	**2 225**	**5,9%**	**4 762**	**12,6%**	**9 857**	**27,0%**	**16 843**	**46,1%**	**849**	**121,2%**	**1 060,4%**
Planning and Development	-	299	-	-	-	-	-	-	-	-	-	-	-
Road Transport	37 776	36 231	2 225	5,9%	4 762	12,6%	9 857	27,2%	16 843	46,5%	849	228,8%	1 060,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**113 318**	**151 665**	**15 631**	**13,8%**	**17 624**	**15,6%**	**28 265**	**18,6%**	**61 521**	**40,6%**	**27 613**	**424,8%**	**2,4%**
Energy sources	14 054	9 439	672	4,8%	78	,6%	575	6,1%	1 326	14,0%	1 296	63,5%	(55,6%)
Water Management	76 300	119 335	8 723	11,4%	7 846	10,3%	27 307	22,9%	43 875	36,8%	19 964	548,8%	36,8%
Waste Water Management	3 000	2 682	1 806	60,2%	412	13,7%	-	-	2 218	82,7%	169	41,7%	(100,0%)
Waste Management	19 964	20 209	4 431	22,2%	9 288	46,5%	383	1,9%	14 102	69,8%	6 184	187,1%	(93,8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2019/20 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2018/19 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Cash Flow from Operating Activities													
Receipts	**634 937**	**661 046**	**190 738**	**30,0%**	**19 476**	**3,1%**	**249 356**	**37,7%**	**459 569**	**69,5%**	**116 280**	**68,4%**	**114,4%**
Property rates	-	-	10 990	-	7 168	-	2 539	-	20 696	-	1 649	-	54,0%
Service charges	63	63	829	1 317,0%	674	1 069,9%	521	826,9%	2 024	3 213,8%	566	411,0%	(8,0%)
Other revenue	31 969	60 337	2 273	7,1%	1 019	3,2%	5 244	8,7%	8 537	14,1%	1 107	4,6%	373,7%
Transfers and Subsidies - Operational	434 097	421 193	166 251	38,3%	(1 496)	(,3%)	231 516	55,0%	396 271	94,1%	89 467	96,4%	158,8%
Transfers and Subsidies - Capital	162 287	175 191	-	-	-	-	-	-	-	-	-	-	-
Interest	6 521	4 262	10 394	159,4%	12 111	185,7%	9 536	223,8%	32 042	751,8%	23 491	249 229,3%	(59,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(565 687)**	**(572 213)**	**(121 730)**	**21,5%**	**(105 349)**	**18,6%**	**(147 480)**	**25,8%**	**(374 559)**	**65,5%**	**(92 977)**	**52,5%**	**58,6%**
Suppliers and employees	(565 687)	(570 913)	(121 730)	21,5%	(105 349)	18,6%	(147 480)	25,8%	(374 559)	65,6%	(92 977)	52,5%	58,6%
Finance charges	-	(1 300)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**69 250**	**88 833**	**69 008**	**99,7%**	**(85 873)**	**(124,0%)**	**101 876**	**114,7%**	**85 010**	**95,7%**	**23 303**	**128,3%**	**337,2%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(167 647)**	**(198 443)**	**(21 205)**	**12,6%**	**(36 610)**	**21,8%**	**(41 681)**	**21,0%**	**(99 497)**	**50,1%**	**(33 906)**	**88,6%**	**22,9%**
Capital assets	(167 647)	(198 443)	(21 205)	12,6%	(36 610)	21,8%	(41 681)	21,0%	(99 497)	50,1%	(33 906)	88,6%	22,9%
Net Cash from/(used) Investing Activities	**(167 647)**	**(198 443)**	**(21 205)**	**12,6%**	**(36 610)**	**21,8%**	**(41 681)**	**21,0%**	**(99 497)**	**50,1%**	**(33 906)**	**88,6%**	**22,9%**
Cash Flow from Financing Activities													
Receipts	**(55)**	**55**	**5**	**(8,7%)**	**(4)**	**7,8%**	**(1)**	**(,9%)**	**-**	**-**	**14**	**-**	**(103,7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(55)	55	5	(8,7%)	(4)	7,8%	(1)	(,9%)	-	-	14	-	(103,7%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(55)**	**55**	**5**	**(8,7%)**	**(4)**	**7,8%**	**(1)**	**(,9%)**	**-**	**-**	**14**	**-**	**(103,7%)**
Net Increase/(Decrease) in cash held	**(98 452)**	**(109 555)**	**47 807**	**(48,6%)**	**(122 488)**	**124,4%**	**60 194**	**(54,9%)**	**(14 486)**	**13,2%**	**(10 590)**	**(237,9%)**	**(668,4%)**
Cash/cash equivalents at the year begin:	-	94 283	39 549	-	87 356	-	(35 131)	(37,3%)	39 549	41,9%	106 341	-	(133,0%)
Cash/cash equivalents at the year end:	**(98 452)**	**(15 272)**	**87 356**	**(88,7%)**	**(35 131)**	**35,7%**	**25 063**	**(164,1%)**	**25 063**	**(164,1%)**	**95 752**	**(623,1%)**	**(73,8%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	492	100,0%	-	-	-	-	-	-	492	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**492**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**492**	**100,0%**

Contact Details

Municipal Manager	Mr O Nkosi	013 986 9115
Financial Manager	Mrs G J Mahlangu	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2020

Part1: Operating Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Operating Revenue and Expenditure													
Operating Revenue	**463 324**	**583 699**	**140 741**	**30,4%**	**105 122**	**22,7%**	**99 054**	**17,0%**	**344 918**	**59,1%**	**144 414**	**73,7%**	**(31,4%)**
Property rates	72 230	83 863	19 631	27,2%	18 867	26,1%	(3 749)	(4,5%)	34 749	41,4%	17 595	55,3%	(121,3%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	153 732	218 000	37 709	24,5%	44 286	28,8%	42 285	19,4%	124 280	57,0%	27 847	56,1%	51,8%
Service charges - water revenue	50 102	45 807	11 099	22,2%	10 693	21,3%	8 322	18,2%	30 115	65,7%	9 156	101,9%	(9,1%)
Service charges - sanitation revenue	13 492	12 374	2 980	22,1%	2 964	22,0%	2 731	22,1%	8 675	70,1%	3 063	70,6%	(10,8%)
Service charges - refuse revenue	8 972	9 220	2 273	25,3%	2 301	25,6%	2 246	24,4%	6 819	74,0%	2 126	41,4%	5,6%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 899	2 899	6	,2%	6	,2%	3	,1%	16	,5%	9	1,0%	(64,1%)
Interest earned - external investments	-	-	319	-	6	-	16	-	340	-	-	-	(100,0%)
Interest earned - outstanding debtors	58 665	71 027	18 611	31,7%	16 077	27,4%	3 235	4,6%	37 923	53,4%	11 966	143,4%	(73,0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 053	1 048	(0)	-	16	,8%	137	13,0%	152	14,5%	0	,7%	75 877,2%
Licences and permits	-	-	-	-	-	-	-	-	-	-	(802)	(43,7%)	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	100 042	100 042	38 462	38,4%	1	-	33 853	33,8%	72 316	72,3%	64 102	72,1%	(47,2%)
Other revenue	1 138	39 420	9 652	848,2%	9 906	870,5%	9 975	25,3%	29 532	74,9%	9 353	990,4%	6,6%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**561 512**	**581 699**	**77 374**	**13,8%**	**182 794**	**32,6%**	**169 726**	**29,2%**	**429 894**	**73,9%**	**97 109**	**73,5%**	**74,8%**
Employee related costs	167 764	165 764	24	-	94 743	56,5%	1 181	,7%	95 947	57,9%	23 626	64,0%	(95,0%)
Remuneration of councillors	9 512	9 512	20	,2%	5 357	56,3%	(8)	(,1%)	5 369	56,4%	677	13,0%	(101,1%)
Debt impairment	74 299	60 825	220	,3%	(4 127)	(5,6%)	33 948	55,8%	30 041	49,4%	-	6,7%	(100,0%)
Depreciation and asset impairment	53 115	53 115	-	-	4	-	31 066	58,5%	31 070	58,5%	11 667	33,7%	166,3%
Finance charges	900	500	-	-	278	30,8%	116	23,2%	393	78,7%	-	-	(100,0%)
Bulk purchases	168 500	201 929	56 539	33,6%	59 531	35,3%	80 048	39,6%	196 119	97,1%	30 959	90,1%	158,6%
Other Materials	16 955	10 936	1 252	7,4%	2 917	17,2%	4 118	37,7%	8 287	75,8%	10 984	144,3%	(62,5%)
Contracted services	47 861	53 512	15 190	31,7%	16 970	35,5%	11 517	21,5%	43 678	81,6%	12 742	126,5%	(9,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	22 606	25 605	4 130	18,3%	7 120	31,5%	7 740	30,2%	18 991	74,2%	6 454	80,3%	19,9%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(98 188)**	**2 000**	**63 367**		**(77 671)**		**(70 672)**		**(84 976)**		**47 305**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	24 912	24 912	-	-	-	-	13 725	55,1%	13 725	55,1%	18 430	79,3%	(25,5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(73 276)**	**26 912**	**63 367**		**(77 671)**		**(56 947)**		**(71 251)**		**65 735**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(73 276)**	**26 912**	**63 367**		**(77 671)**		**(56 947)**		**(71 251)**		**65 735**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(73 276)**	**26 912**	**63 367**		**(77 671)**		**(56 947)**		**(71 251)**		**65 735**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(73 276)**	**26 912**	**63 367**		**(77 671)**		**(56 947)**		**(71 251)**		**65 735**		

Part 2: Capital Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Capital Revenue and Expenditure													
Source of Finance	**25 667**	**26 412**	**3 538**	**13,8%**	**10 068**	**39,2%**	**2 507**	**9,5%**	**16 114**	**61,0%**	**13 346**	**143,3%**	**(81,2%)**
National Government	24 667	23 821	3 538	14,3%	7 068	28,7%	1 739	7,3%	12 346	51,8%	13 093	172,2%	(86,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24 667**	**23 821**	**3 538**	**14,3%**	**7 068**	**28,7%**	**1 739**	**7,3%**	**12 346**	**51,8%**	**13 093**	**172,2%**	**(86,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	2 591	-	-	3 000	300,0%	768	29,6%	3 768	145,4%	254	12,3%	202,5%
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**25 667**	**26 912**	**3 538**	**13,8%**	**10 068**	**39,2%**	**2 507**	**9,3%**	**16 114**	**59,9%**	**13 376**	**118,7%**	**(81,3%)**
Municipal governance and administration	**3 797**	**6 396**	**500**	**13,2%**	**2 744**	**72,3%**	**507**	**7,9%**	**3 751**	**58,6%**	**1 799**	**43,9%**	**(71,8%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	51	-	(100,0%)
Finance and administration	3 797	6 396	500	13,2%	2 744	72,3%	507	7,9%	3 751	58,6%	1 748	42,6%	(71,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**3 000**	**-**	**-**	**-**	**3 000**	**-**	**190**	**-**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	190	-	(100,0%)
Housing	-	-	-	-	3 000	-	-	-	3 000	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 300**	**11 155**	**2 645**	**31,9%**	**2 974**	**35,8%**	**1 232**	**11,0%**	**6 852**	**61,4%**	**6 245**	**-**	**(80,3%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 300	11 155	2 645	31,9%	2 974	35,8%	1 232	11,0%	6 852	61,4%	6 245	-	(80,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 570**	**9 360**	**393**	**2,9%**	**1 350**	**9,9%**	**768**	**8,2%**	**2 511**	**26,8%**	**5 142**	**84,2%**	**(85,1%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	108,8%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	13 570	9 360	393	2,9%	1 350	9,9%	768	8,2%	2 511	26,8%	5 142	76,2%	(85,1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2018/19 to Q3 of 2019/20
Cash Flow from Operating Activities													
Receipts	**(245 903)**	**543 730**	**67 800**	**(27,6%)**	**76 754**	**(31,2%)**	**89 460**	**16,5%**	**234 015**	**43,0%**	**83 847**	**-**	**6,7%**
Property rates	3 896	88 580	9 475	243,2%	14 946	383,6%	14 792	16,7%	39 213	44,3%	6 570	-	125,1%
Service charges	(267 725)	289 136	43 062	(16,1%)	60 493	(22,6%)	58 801	20,3%	162 356	56,2%	34 867	-	68,6%
Other revenue	(36 165)	100 995	15 258	(42,2%)	1 218	(3,4%)	12 226	12,1%	28 702	28,4%	40 639	-	(69,9%)
Transfers and Subsidies - Operational	3 379	3 621	-	-	-	-	3 621	100,0%	3 621	100,0%	1 770	-	104,6%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	50 712	61 398	5	-	98	,2%	20	-	123	,2%	1	-	1 364,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(434 098)**	**(467 759)**	**(77 154)**	**17,8%**	**(186 917)**	**43,1%**	**(104 712)**	**22,4%**	**(368 783)**	**78,8%**	**(85 442)**	**81,5%**	**22,6%**
Suppliers and employees	(433 198)	(467 259)	(77 154)	17,8%	(186 639)	43,1%	(104 596)	22,4%	(368 390)	78,8%	(85 442)	81,5%	22,4%
Finance charges	(900)	(500)	-	-	(278)	30,8%	(116)	23,2%	(393)	78,7%	-	-	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(680 002)**	**75 970**	**(9 355)**	**1,4%**	**(110 162)**	**16,2%**	**(15 252)**	**(20,1%)**	**(134 768)**	**(177,4%)**	**(1 595)**	**57,4%**	**856,2%**
Cash Flow from Investing Activities													
Receipts	**837**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	837	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(25 667)**	**(26 912)**	**(4 944)**	**19,3%**	**(9 460)**	**36,9%**	**(4 340)**	**16,1%**	**(18 744)**	**69,6%**	**(13 499)**	**-**	**(67,9%)**
Capital assets	(25 667)	(26 912)	(4 944)	19,3%	(9 460)	36,9%	(4 340)	16,1%	(18 744)	69,6%	(13 499)	-	(67,9%)
Net Cash from/(used) Investing Activities	**(24 830)**	**(26 912)**	**(4 944)**	**19,9%**	**(9 460)**	**38,1%**	**(4 340)**	**16,1%**	**(18 744)**	**69,6%**	**(13 499)**	**-**	**(67,9%)**
Cash Flow from Financing Activities													
Receipts	**(1 781)**	**-**	**3**	**(,2%)**	**(15)**	**,9%**	**11**	**-**	**(1)**	**-**	**(23)**	**-**	**(149,8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 781)	-	3	(,2%)	(15)	,9%	11	-	(1)	-	(23)	-	(149,8%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 781)**	**-**	**3**	**(,2%)**	**(15)**	**,9%**	**11**	**-**	**(1)**	**-**	**(23)**	**-**	**(149,8%)**
Net Increase/(Decrease) in cash held	**(706 613)**	**49 058**	**(14 296)**	**2,0%**	**(119 637)**	**16,9%**	**(19 580)**	**(39,9%)**	**(153 513)**	**(312,9%)**	**(15 117)**	**61,0%**	**29,5%**
Cash/cash equivalents at the year begin:	-	-	51 846	-	37 551	-	(82 086)	-	51 846	-	(218 408)	-	(62,4%)
Cash/cash equivalents at the year end:	**(706 613)**	**49 058**	**37 551**	**(5,3%)**	**(82 086)**	**11,6%**	**(101 666)**	**(207,2%)**	**(101 666)**	**(207,2%)**	**(233 525)**	**61,0%**	**(56,5%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2020

Table 1: Operating Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2018/19 to Q3 of 2019/20
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**18 592 110**	**19 209 700**	**5 390 899**	**29,0%**	**3 934 619**	**21,2%**	**4 374 600**	**22,8%**	**13 700 119**	**71,3%**	**4 101 275**	**70,4%**	**6,7%**
Property rates	2 998 620	2 983 032	741 269	24,7%	734 045	24,5%	573 137	19,2%	2 048 451	68,7%	683 671	72,1%	(16,2%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 830 497	4 937 308	1 138 307	23,6%	1 051 898	21,8%	966 098	19,6%	3 156 303	63,9%	985 551	65,0%	(2,0%)
Service charges - water revenue	1 750 006	1 814 905	407 048	23,3%	431 517	24,7%	446 989	24,6%	1 285 555	70,8%	364 977	65,8%	22,5%
Service charges - sanitation revenue	551 977	597 460	171 152	31,0%	146 701	26,6%	80 919	13,5%	398 772	66,7%	159 327	78,7%	(49,2%)
Service charges - refuse revenue	654 950	680 842	157 063	24,0%	157 267	24,0%	143 837	21,1%	458 167	67,3%	145 608	72,6%	(1,2%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	44 169	41 828	8 600	19,5%	9 437	21,4%	7 137	17,1%	25 174	60,2%	6 336	48,6%	12,6%
Interest earned - external investments	178 930	220 152	40 012	22,4%	36 430	20,4%	30 090	13,7%	106 532	48,4%	58 630	83,4%	(48,7%)
Interest earned - outstanding debtors	893 023	955 874	203 911	22,8%	227 431	25,5%	187 487	19,6%	618 830	64,7%	207 933	85,3%	(9,8%)
Dividends received	3 828	3 801	597	15,6%	623	16,3%	1 624	42,7%	2 844	74,8%	721	536,5%	125,3%
Fines, penalties and forfeits	156 764	138 902	5 254	3,4%	15 509	9,9%	30 298	21,8%	51 061	36,8%	16 609	18,9%	82,4%
Licences and permits	43 024	58 180	9 764	22,7%	5 507	12,8%	8 088	13,9%	23 359	40,1%	50 418	337,6%	(84,0%)
Agency services	58 089	247 100	4 876	8,4%	6 495	11,2%	3 553	1,4%	14 924	6,0%	10 118	6,6%	(64,9%)
Transfers and subsidies	5 586 527	5 549 137	2 223 963	39,8%	869 733	15,6%	1 677 816	30,2%	4 771 511	86,0%	1 193 654	71,9%	40,6%
Other revenue	806 591	957 441	274 307	34,0%	238 715	29,6%	211 505	22,1%	724 527	75,7%	217 180	96,4%	(2,6%)
Gains	35 116	23 738	4 775	13,6%	3 311	9,4%	6 022	25,4%	14 108	59,4%	543	13,6%	1 009,1%
Operating Expenditure	**20 872 813**	**21 265 565**	**3 706 690**	**17,8%**	**4 026 851**	**19,3%**	**3 745 947**	**17,6%**	**11 479 488**	**54,0%**	**3 737 224**	**54,9%**	**,2%**
Employee related costs	6 298 277	6 358 625	1 024 419	16,3%	1 190 003	18,9%	1 183 173	18,6%	3 397 596	53,4%	1 329 968	59,5%	(11,0%)
Remuneration of councillors	398 401	400 346	59 939	15,0%	74 838	18,8%	71 564	17,9%	206 340	51,5%	90 951	54,7%	(21,3%)
Debt impairment	1 641 943	1 596 815	48 682	3,0%	145 993	8,9%	64 724	4,1%	259 399	16,2%	6 850	4,8%	844,9%
Depreciation and asset impairment	2 055 939	2 143 272	169 873	8,3%	236 448	11,5%	211 403	9,9%	617 723	28,8%	57 663	7,2%	266,6%
Finance charges	644 172	668 544	168 579	26,2%	203 624	31,6%	225 198	33,7%	597 401	89,4%	188 351	186,0%	19,6%
Bulk purchases	5 041 143	4 923 029	1 440 249	28,6%	1 053 012	20,9%	944 627	19,2%	3 437 888	69,8%	1 068 326	73,8%	(11,6%)
Other Materials	471 516	437 084	51 693	11,0%	93 012	19,7%	93 126	21,3%	237 831	54,4%	89 353	52,9%	4,2%
Contracted services	2 372 800	2 366 698	388 300	16,4%	567 972	23,9%	540 248	22,8%	1 496 520	63,2%	527 944	59,2%	2,3%
Transfers and subsidies	375 148	408 041	46 099	12,3%	85 801	22,9%	88 592	21,7%	220 491	54,0%	50 002	52,1%	77,2%
Other expenditure	1 572 927	1 959 696	310 465	19,7%	376 313	23,9%	323 268	16,5%	1 010 046	51,5%	330 144	60,4%	(2,1%)
Losses	546	3 414	(1 607)	(294,1%)	(164)	(30,0%)	23	,7%	(1 748)	(51,2%)	(2 328)	(472,4%)	(101,0%)
Surplus/(Deficit)	**(2 280 703)**	**(2 055 865)**	**1 684 209**		**(92 231)**		**628 653**		**2 220 631**		**364 051**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 975 201	3 200 029	223 943	7,5%	520 640	17,5%	210 821	6,6%	955 404	29,9%	321 450	37,2%	(34,4%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE	18 784	18 214	469	2,5%	80 741	429,8%	62 559	343,5%	143 769	789,3%	65 043	52,0%	(3,8%)
Transfers and subsidies - capital (in-kind - all)	24 501	28 278	187	,8%	-	-	-	-	187	,7%	1 845	32,7%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**737 783**	**1 190 656**	**1 908 808**		**509 150**		**902 033**		**3 319 991**		**752 390**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**737 783**	**1 190 656**	**1 908 808**		**509 150**		**902 033**		**3 319 991**		**752 390**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**737 783**	**1 190 656**	**1 908 808**		**509 150**		**902 033**		**3 319 991**		**752 390**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**737 783**	**1 190 656**	**1 908 808**		**509 150**		**902 033**		**3 319 991**		**752 390**		

Table 2: Capital Revenue and Expenditure

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2018/19 to Q3 of 2019/20
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**3 264 466**	**4 074 130**	**344 728**	**10,6%**	**495 564**	**15,2%**	**416 711**	**10,2%**	**1 257 003**	**30,9%**	**527 996**	**72,8%**	**(21,1%)**
National Government	2 725 234	3 307 702	311 729	11,4%	449 001	16,5%	364 905	11,0%	1 125 635	34,0%	442 681	74,2%	(17,6%)
Provincial Government	220	220	-	-	-	-	-	-	-	-	615	72,3%	(100,0%)
District Municipality	14 300	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,..)	8 000	8 500	2 243	28,0%	3 285	41,1%	-	-	5 528	65,0%	272	-	(100,0%)
Transfers recognised - capital	**2 747 754**	**3 316 422**	**313 972**	**11,4%**	**452 286**	**16,5%**	**364 905**	**11,0%**	**1 131 163**	**34,1%**	**443 568**	**73,4%**	**(17,7%)**
Borrowing	13 980	150 141	126	,9%	374	2,7%	-	-	500	,3%	1 035	34,5%	(100,0%)
Internally generated funds	502 732	607 568	30 629	6,1%	42 904	8,5%	51 806	8,5%	125 340	20,6%	83 393	69,4%	(37,9%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**3 924 304**	**4 349 381**	**374 759**	**9,5%**	**610 655**	**15,6%**	**453 561**	**10,4%**	**1 438 975**	**33,1%**	**764 752**	**55,3%**	**(40,7%)**
Municipal governance and administration	**265 721**	**309 503**	**16 296**	**6,1%**	**36 092**	**13,6%**	**33 819**	**10,9%**	**86 207**	**27,9%**	**168 455**	**(42,1%)**	**(79,9%)**
Executive and Council	4 909	35 804	214	4,4%	1 054	21,5%	484	1,4%	1 752	4,9%	10 215	127,7%	(95,3%)
Finance and administration	260 208	273 299	16 065	6,2%	35 038	13,5%	33 335	12,2%	84 438	30,9%	158 219	(47,9%)	(78,9%)
Internal audit	604	400	17	2,8%	-	-	-	-	17	4,3%	21	15,1%	(100,0%)
Community and Public Safety	**267 863**	**230 538**	**28 327**	**10,6%**	**36 286**	**13,5%**	**28 319**	**12,3%**	**92 932**	**40,3%**	**33 967**	**32,3%**	**(16,6%)**
Community and Social Services	154 485	133 645	18 352	11,9%	18 497	12,0%	16 071	12,0%	52 920	39,6%	17 844	26,9%	(9,9%)
Sport And Recreation	72 093	42 599	1 161	1,6%	5 942	8,2%	8 972	21,1%	16 075	37,7%	12 121	48,2%	(26,0%)
Public Safety	31 875	50 749	8 765	27,5%	8 760	27,5%	3 276	6,5%	20 800	41,0%	2 396	23,7%	36,7%
Housing	6 870	1 005	-	-	3 087	44,9%	-	-	3 087	307,1%	124	64,2%	(100,0%)
Health	2 540	2 540	50	2,0%	-	-	-	-	50	2,0%	1 483	43,5%	(100,0%)
Economic and Environmental Services	**1 113 100**	**1 154 404**	**108 543**	**9,8%**	**205 724**	**18,5%**	**163 388**	**14,2%**	**477 655**	**41,4%**	**201 529**	**57,4%**	**(18,9%)**
Planning and Development	207 163	126 099	8 235	4,0%	39 046	18,8%	11 214	8,9%	58 495	46,4%	43 851	64,3%	(74,4%)
Road Transport	902 447	1 022 744	100 228	11,1%	166 567	18,5%	151 337	14,8%	418 132	40,9%	157 662	55,4%	(4,0%)
Environmental Protection	3 490	5 560	79	2,3%	111	3,2%	838	15,1%	1 028	18,5%	17	3,1%	4 915,0%
Trading Services	**2 277 494**	**2 654 613**	**221 553**	**9,7%**	**332 512**	**14,6%**	**227 836**	**8,6%**	**781 901**	**29,5%**	**360 050**	**74,1%**	**(36,7%)**
Energy sources	346 811	465 856	52 036	15,0%	68 150	19,7%	57 565	12,4%	177 751	38,2%	59 655	49,0%	(3,5%)
Water Management	1 150 628	1 382 086	129 230	11,2%	152 613	13,3%	104 476	7,6%	386 319	28,0%	213 790	98,6%	(51,1%)
Waste Water Management	614 833	694 377	47 975	7,8%	93 208	15,2%	60 427	8,7%	201 610	29,0%	65 100	42,9%	(7,2%)
Waste Management	165 223	112 295	(7 688)	(4,7%)	18 541	11,2%	5 367	4,8%	16 221	14,4%	21 505	69,1%	(75,0%)
Other	**125**	**323**	**41**	**32,9%**	**40**	**31,9%**	**200**	**61,8%**	**281**	**86,8%**	**751**	**17,5%**	**(73,4%)**

Table 3: Cash Receipts and Payments

	2019/20										2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2018/19 to Q3 of 2019/20
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**7 820 257**	**12 725 643**	**1 960 104**	**25,1%**	**1 566 513**	**20,0%**	**1 631 363**	**12,8%**	**5 157 980**	**40,5%**	**1 576 679**	**55,6%**	**3,5%**
Property rates	244 247	1 025 845	201 686	82,6%	180 782	74,0%	133 293	13,0%	515 761	50,3%	151 616	50,9%	(12,1%)
Service charges	825 656	2 396 008	403 570	48,9%	454 270	55,0%	288 966	12,1%	1 146 806	47,9%	390 744	36,2%	(26,0%)
Other revenue	1 673 776	2 153 606	305 271	18,2%	339 175	20,3%	317 845	14,8%	962 291	44,7%	366 890	414,6%	(13,4%)
Transfers and Subsidies - Operational	4 407 449	5 454 706	921 601	20,9%	483 588	11,0%	737 691	13,5%	2 142 880	39,3%	507 325	46,9%	45,4%
Transfers and Subsidies - Capital	459 450	1 324 247	109 051	23,7%	82 276	17,9%	125 972	9,5%	317 299	24,0%	113 616	66,1%	10,9%
Interest	209 679	371 231	18 925	9,0%	26 421	12,6%	27 597	7,4%	72 943	19,6%	46 488	58,6%	(40,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(16 920 094)**	**(16 967 958)**	**(3 452 444)**	**20,4%**	**(3 568 133)**	**21,1%**	**(3 341 025)**	**19,7%**	**(10 361 602)**	**61,1%**	**(3 639 089)**	**65,5%**	**(8,2%)**
Suppliers and employees	(16 140 333)	(16 197 794)	(3 274 946)	20,3%	(3 354 488)	20,8%	(3 097 518)	19,1%	(9 726 952)	60,1%	(3 432 002)	63,6%	(9,7%)

Finance charges	(644 172)	(668 544)	(168 579)	26,2%	(203 624)	31,6%	(225 198)	33,7%	(597 401)	89,4%	(188 351)	186,0%	19,6%
Transfers and grants	(135 588)	(101 619)	(8 918)	6,6%	(10 021)	7,4%	(18 309)	18,0%	(37 249)	36,7%	(18 736)	74,3%	(2,3%)
Net Cash from/(used) Operating Activities	**(9 099 836)**	**(4 242 315)**	**(1 492 340)**	**16,4%**	**(2 001 620)**	**22,0%**	**(1 709 662)**	**40,3%**	**(5 203 622)**	**122,7%**	**(2 062 410)**	**79,5%**	**(17,1%)**
Cash Flow from Investing Activities													
Receipts	**109 832**	**3 788**	**323**	**,3%**	**647**	**,6%**	**59**	**1,6%**	**1 029**	**27,2%**	**548**	**-**	**(89,1%)**
Proceeds on disposal of PPE	-	-	52	-	650	-	-	-	702	-	394	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	60 227	(165)	(12)	-	(0)	-	(16)	9,8%	(28)	17,1%	154	-	(110,5%)
Decrease (increase) in non-current investments	49 606	3 954	282	,6%	(2)	-	76	1,9%	355	9,0%	-	-	(100,0%)
Payments	**(3 201 756)**	**(3 788 342)**	**(167 760)**	**5,2%**	**(268 847)**	**8,4%**	**(223 842)**	**5,9%**	**(660 449)**	**17,4%**	**(265 340)**	**26,3%**	**(15,6%)**
Capital assets	(3 201 756)	(3 788 342)	(167 760)	5,2%	(268 847)	8,4%	(223 842)	5,9%	(660 449)	17,4%	(265 340)	26,3%	(15,6%)
Net Cash from/(used) Investing Activities	**(3 091 924)**	**(3 784 554)**	**(167 437)**	**5,4%**	**(268 200)**	**8,7%**	**(223 782)**	**5,9%**	**(659 420)**	**17,4%**	**(264 792)**	**25,9%**	**(15,5%)**
Cash Flow from Financing Activities													
Receipts	**73 420**	**85 161**	**(4 087)**	**(5,6%)**	**(964)**	**(1,3%)**	**198**	**,2%**	**(4 853)**	**(5,7%)**	**386**	**-**	**(48,7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	73 420	85 161	(4 087)	(5,6%)	(964)	(1,3%)	198	,2%	(4 853)	(5,7%)	386	-	(48,7%)
Payments	**(52 629)**	**(59 178)**	**(98 296)**	**186,8%**	**15 164**	**(28,8%)**	**1 554**	**(2,6%)**	**(81 579)**	**137,9%**	**32 411**	**174,7%**	**(95,2%)**
Repayment of borrowing	(52 629)	(59 178)	(98 296)	186,8%	15 164	(28,8%)	1 554	(2,6%)	(81 579)	137,9%	32 411	174,7%	(95,2%)
Net Cash from/(used) Financing Activities	**20 792**	**25 983**	**(102 383)**	**(492,4%)**	**14 200**	**68,3%**	**1 752**	**6,7%**	**(86 431)**	**(332,6%)**	**32 797**	**187,1%**	**(94,7%)**
Net Increase/(Decrease) in cash held	**(12 170 968)**	**(8 000 886)**	**(1 762 161)**	**14,5%**	**(2 255 620)**	**18,5%**	**(1 931 692)**	**24,1%**	**(5 949 473)**	**74,4%**	**(2 294 405)**	**62,8%**	**(15,8%)**
Cash/cash equivalents at the year begin:	519 096	3 323 476	1 928 741	371,6%	62 793	12,1%	(2 839 164)	(85,4%)	1 928 741	58,0%	(1 154 079)	93,3%	146,0%
Cash/cash equivalents at the year end:	**(11 651 873)**	**(4 677 410)**	**145 275**	**(1,2%)**	**(2 475 942)**	**21,2%**	**(5 146 921)**	**110,0%**	**(5 146 921)**	**110,0%**	**(3 600 402)**	**41,8%**	**43,0%**

Table 5: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairmen Cour
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	50 888	5,1%	23 235	2,3%	28 933	2,9%	887 867	89,6%	990 924	15,6%	16 353	1,7%	-
Trade and Other Receivables from Exchange Transactions - Electricity	124 980	24,8%	15 426	3,1%	27 492	5,4%	336 839	66,7%	504 736	8,0%	11 939	2,4%	-
Receivables from Non-exchange Transactions - Property Rates	110 342	4,6%	34 491	1,4%	66 069	2,8%	2 185 052	91,2%	2 395 954	37,8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20 532	4,8%	9 222	2,2%	9 076	2,1%	388 609	90,9%	427 439	6,7%	8 208	1,9%	-
Receivables from Exchange Transactions - Waste Management	25 052	5,9%	8 709	2,1%	12 314	2,9%	378 177	89,1%	424 252	6,7%	7 865	1,9%	-
Receivables from Exchange Transactions - Property Rental Debtors	499	3,1%	191	1,2%	1 134	7,1%	14 244	88,6%	16 068	,3%	-	-	-
Interest on Arrear Debtor Accounts	34 591	2,6%	17 883	1,4%	21 544	1,6%	1 233 881	94,3%	1 307 898	20,6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 336	3,0%	2 386	,9%	4 947	1,8%	259 587	94,3%	275 256	4,3%	4 961	1,8%	-
Total By Income Source	**375 220**	**5,9%**	**111 541**	**1,8%**	**171 510**	**2,7%**	**5 684 255**	**89,6%**	**6 342 527**	**100,0%**	**49 327**	**,8%**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	51 359	3,4%	25 431	1,7%	29 684	2,0%	1 386 750	92,9%	1 493 224	23,5%	939	,1%	-
Commercial	125 059	11,1%	30 051	2,7%	33 851	3,0%	935 501	83,2%	1 124 462	17,7%	8 224	,7%	-
Households	196 724	5,7%	65 885	1,9%	91 632	2,6%	3 116 435	89,8%	3 470 675	54,7%	40 164	1,2%	-
Other	2 079	,8%	(9 825)	(3,9%)	16 344	6,4%	245 569	96,6%	254 166	4,0%	-	-	-
Total By Customer Group	**375 220**	**5,9%**	**111 541**	**1,8%**	**171 510**	**2,7%**	**5 684 255**	**89,6%**	**6 342 527**	**100,0%**	**49 327**	**,8%**	**-**

Table 4: 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	184 447	4,3%	89 305	2,1%	175 799	4,1%	3 855 663	89,6%	4 305 214	64,5%
Bulk Water	16 709	1,3%	14 124	1,1%	17 026	1,3%	1 224 788	96,2%	1 272 647	19,1%
PAYE deductions	5 230	(9,3%)	(8 074)	14,3%	(8 483)	15,0%	(45 192)	80,0%	(56 519)	(,8%)
VAT (output less input)	-	-	12	100,0%	-	-	-	-	12	-
Pensions / Retirement	(16 288)	14,5%	(14 084)	12,6%	(13 922)	12,4%	(67 823)	60,5%	(112 117)	(1,7%)
Loan repayments	-	-	-	-	-	-	20 488	100,0%	20 488	,3%
Trade Creditors	90 598	13,1%	75 903	11,0%	29 972	4,3%	492 875	71,5%	689 348	10,3%
Auditor-General	24	,4%	3 730	55,3%	2 628	39,0%	358	5,3%	6 740	,1%
Other	14 685	2,7%	32 648	6,0%	17 242	3,2%	481 313	88,2%	545 888	8,2%
Total	**295 406**	**4,4%**	**193 564**	**2,9%**	**220 262**	**3,3%**	**5 962 469**	**89,4%**	**6 671 701**	**100,0%**

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.