AGGREGRATED INFORMATION FOR FREE STATE STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiantice			2017/18			20	16/17	
	Budget	First (Duarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	16 800 636	4 004 112	23.8%	4 004 112	23.8%	4 609 372	28.1%	(13.1%)
Property rates	2 277 079	507.017	23.876	507 017	22.3%	637 735	20.176	(20.5%)
Property rates - penalties and collection charges	2211011	307 017	22.370	307 017	22.370	03/733	31.070	(20.370)
Service charges - electricity revenue	4 881 009	979 536	20.1%	979 536	20.1%	1 267 986	24.0%	(22.7%)
Service charges - water revenue	2 343 080	428 646	18.3%	428 646	18.3%	459 890	24.0%	(6.8%)
Service charges - water revenue	820 347	182 491	22.2%	182 491	22.2%	196 602	27.0%	(7.2%)
Service charges - refuse revenue	549 858	124 047	22.6%	124 047	22.6%	133 183	27.5%	(6.9%)
Service charges - other	815	10 176	1 248.7%	10 176	1 248.7%	461	183.1%	2 106.8%
Rental of facilities and equipment	96 874	16 634	17.2%	16 634	17.2%	15 220	18.7%	9.3%
Interest earned - external investments	55 053	12 031	21.9%	12 031	21.9%	13 332	14.9%	(9.8%)
Interest earned - outstanding debtors	677 761	152 366	22.5%	152 366	22.5%	167 701	29.0%	(9.1%)
Dividends received	3 725	4 205	112.9%	4 205	112.9%	501	14.1%	738.9%
Fines	135 319	7 305	5.4%	7 305	5.4%	6 0 38	4.6%	21.0%
Licences and permits	693	226	32.6%	226	32.6%	163	13.2%	39.1%
Agency services	25 000	2 503	10.0%	2 503	10.0%	1 641	14.6%	52.6%
Transfers recognised - operational	4 069 042	1 484 908	36.5%	1 484 908	36.5%	1 497 082	36.2%	(.8%)
Other own revenue	808 422	92 020	11.4%	92 020	11.4%	211 813	28.2%	(56.6%)
Gains on disposal of PPE	56 560	-	-	-	-	24	-	(100.0%)
Operating Expenditure	17 549 597	2 674 740	15.2%	2 674 740	15.2%	3 474 540	21.0%	(23.0%)
Employee related costs	5 075 433	1 114 599	22.0%	1 114 599	22.0%	1 220 011	24.9%	(8.6%)
Remuneration of councillors	277 155	59 149	21.3%	59 149	21.3%	60 376	22.6%	(2.0%)
Debt impairment	1 246 946	73 370	5.9%	73 370	5.9%	127 246	13.9%	(42.3%)
Depreciation and asset impairment	1 468 145	18 231	1.2%	18 231	1.2%	154 046	11.4%	(88.2%)
Finance charges	559 082	35 374	6.3%	35 374	6.3%	30 728	8.2%	15.1%
Bulk purchases	4 822 428	723 142	15.0%	723 142	15.0%	948 782	21.7%	(23.8%)
Other Materials	564 986	40 918	7.2%	40 918	7.2%	78 513	15.8%	(47.9%)
Contracted services	1 319 352	243 588	18.5%	243 588	18.5%	197 627	15.2%	23.3%
Transfers and grants	153 785	22 970	14.9%	22 970	14.9%	21 121	10.7%	8.8%
Other expenditure	2 062 285	340 119	16.5%	340 119	16.5%	636 091	27.1%	(46.5%)
Loss on disposal of PPE	-	3 278	-	3 278	-	-	-	(100.0%)
Surplus/(Deficit)	(748 961)	1 329 372		1 329 372		1 134 832		
Transfers recognised - capital	2 329 114	680 930	29.2%	680 930	29.2%	310 737	14.7%	119.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	2 961	-		-		-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 583 114	2 010 302		2 010 302		1 445 569		
Taxation	-							-
Surplus/(Deficit) after taxation	1 583 114	2 010 302		2 010 302		1 445 569		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 583 114	2 010 302		2 010 302		1 445 569		
Share of surplus/ (deficit) of associate		-						
Surplus/(Deficit) for the year	1 583 114	2 010 302		2 010 302		1 445 569		

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First (Quarter]
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Capital Revenue and Expenditure								
Source of Finance	2 821 395	314 969	11.2%	314 969	11.2%	399 578	12.2%	(21.2%)
National Government	2 429 405	292 785	12.1%	292 785	12.1%	287 098	13.5%	2.0%
Provincial Government	2 429 403	292 765	12.170	292 /03	12.170	207 090	13.376	2.070
District Municipality	19 002			-	-	-	-	
Other transfers and grants							-	-
Transfers recognised - capital	2 448 487	292 785	12.0%	292 785	12.0%	287 098	13.4%	2.0%
Borrowing	63 729	3 294	5.2%	3 294	5.2%	25 043	4.2%	(86.8%)
Internally generated funds	282 418	18 891	6.7%	18 891	6.7%	84 192	17.5%	(77.6%
Public contributions and donations	26 762			-	-	3 245	5.9%	(100.0%
Capital Expenditure Standard Classification	2 821 395	314 969	11.2%	314 969	11.2%	399 578	12.2%	(21.2%
Governance and Administration	278 640	9 668	3.5%	9 668	3.5%	24 910	7.2%	(61.2%
Executive & Council	205 116	5 726	2.8%	5 726	2.8%	666	.3%	760.25
Budget & Treasury Office	34 446	83	.2%	83	.2%	556	4.8%	(85.1%
Corporate Services	39 078	3 860	9.9%	3 860	9.9%	23 689	18.7%	(83.7%
Community and Public Safety	367 833	12 659	3.4%	12 659	3.4%	38 516	13.0%	(67.1%
Community & Social Services	121 000	2 276	1.9%	2 276	1.9%	14 283	15.3%	(84.1%
Sport And Recreation	118 374	10 211	8.6%	10 211	8.6%	16 674	13.5%	(38.8%
Public Safety	13 417	172	1.3%	172	1.3%	352	1.4%	(51.29)
Housing	114 800	-	-		-	7 207	13.3%	(100.0%
Health	242	-	-	-	-	-	-	-
Economic and Environmental Services	548 466	88 884	16.2%	88 884	16.2%	106 199	12.9%	(16.3%
Planning and Development	39 701	23 521	59.2%	23 521	59.2%	26 509	15.2%	(11.3%
Road Transport	508 715	65 342	12.8% 42.6%	65 342	12.8% 42.6%	79 666	12.3%	(18.0%
Environmental Protection	50	21		21		24	43.4%	(10.7%
Trading Services Electricity	1 609 764 254 519	202 368 18 579	12.6% 7.3%	202 368 18 579	12.6% 7.3%	226 430 78 397	12.6% 24.3%	(10.6% (76.3%
Electricity Water	254 519	18 5/9 63 564	7.3%	18 5/9 63 564	7.3%	/8 39/ 87 172	24.3%	(76.3%)
Water Waste Water Management	640 047	03 564	9.4%	63 564 118 374	9.4%	53 385	9.4%	(27.1%)
Waste Water Management Waste Management	41 198	118 374	4.5%	118 374	4.5%	53 385	9.4%	(75.3%
Other	16 693	1 390	4.5%	1 390	4.5%	3 523	17.7%	(60.5%
Other	10 093	1 3 90	8.3%	1 340	8.3%	3 523	17.7%	(00.5%

			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2016/17 to Q1 of 2017/18
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	17 229 411	5 053 823	29.3%	5 053 823	29.3%	4 542 918	27.1%	11.2%
Property rates, penalties and collection charges Service charges	2 033 236 7 293 145	542 962 1 472 053	26.7% 20.2%	542 962 1 472 053	26.7% 20.2%	407 481 1 559 092	22.5% 20.9%	33.2% (5.6%)
Other revenue	747 498 4 059 042	683 657 1 488 360	91.5% 36.7%	683 657 1 488 360	91.5% 36.7%	258 776 1 582 802	38.4% 38.3%	164.2% (6.0%)
Government - operating Government - capital	2 529 452	1 488 360 829 821	36.7%	1 488 360 829 821	36.7%	681 990	38.3%	(6.0%)
Interest	2 529 452	36 684	6.5%	36 684	6.5%	52 526	9.3%	(30.2%)
Dividends	3 718	286	7.7%	286	7.7%	251	7.1%	13.7%
Payments	(13 675 287)	(4 928 767)	36.0%	(4 928 767)	36.0%	(4 172 160)	30.7%	18.1%
Suppliers and employees	(13 199 866)	(4 875 652)	36.9%	(4 875 652)	36.9%	(3 675 957)	28.2%	32.6%
Finance charges	(274 317)	(7 812)	2.8%	(7 812)	2.8%	(242 240)	71.1%	(96.8%)
Transfers and grants	(201 105)	(45 303)	22.5%	(45 303)	22.5%	(253 963)	111.5%	(82.2%)
Net Cash from/(used) Operating Activities	3 554 124	125 056	3.5%	125 056	3.5%	370 758	11.6%	(66.3%)
Cash Flow from Investing Activities								
Receipts	67 824	72 886	107.5%	72 886	107.5%	56 355	12.0%	29.3%
Proceeds on disposal of PPE	68 789	-	-		-	24		(100.0%)
Decrease in non-current debtors		10	-	10	-			(100.0%)
Decrease in other non-current receivables	300	(13 671)	(4 557.0%)	(13 671)	(4 557.0%)	12 772	36.5%	(207.0%)
Decrease (increase) in non-current investments	(1 265) (2 662 216)	86 547 (436 006)	(6 841.7%) 16.4%	86 547 (436 006)	(6 841.7%) 16.4%	43 559 (340 722)	. 10.7%	98.7% 28.0%
Payments Capital assets	(2 662 216)	(436 006)	16.4%	(436 006)	16.4%	(340 722)	10.7%	28.0%
Net Cash from/(used) Investing Activities	(2 594 392)	(363 120)	14.0%	(363 120)	14.0%	(284 367)	10.5%	27.7%
Cash Flow from Financing Activities	(,	(*** ***)		(*** ***)		(201000)		
Receipts	39 346	1 665	4.2%	1 665	4.2%	1 937	.4%	(14.1%)
Short term loans		-	-		-	-	-	
Borrowing long term/refinancing	34 130	1 262	3.7%	1 262	3.7%	-	-	(100.0%)
Increase (decrease) in consumer deposits	5 216	403	7.7%	403	7.7%	1 937	9.2%	(79.2%)
Payments	(200 717)	(13 633)	6.8%	(13 633)	6.8%	(33 526)	32.1%	(59.3%)
Repayment of borrowing	(200 717)	(13 633)	6.8%	(13 633)	6.8%	(33 526)	32.1%	(59.3%)
Net Cash from/(used) Financing Activities	(161 371)	(11 968)	7.4%	(11 968)	7.4%	(31 589)	(7.4%)	(62.1%)
Net Increase/(Decrease) in cash held	798 360	(250 032)	(31.3%)	(250 032)	(31.3%)	54 802	6.1%	(556.2%)
Cash/cash equivalents at the year begin:	1 125 857 1 924 217	882 171 632 138	78.4% 32.9%	882 171 632 138	78.4%	1 042 459 1 097 261	256.8% 83.7%	(15.4%)
Cash/cash equivalents at the year end:	1 924 217	632 138	32.9%	632 138	32.9%	1 097 261	83.7%	(42.4%)

Part 4: Debtor Age Analysis

Part 4. Debior Age Analysis														
	0 - 30	Days	31 - 60	Days	61 - 9) Days	Over 9	0 Days	To	otal		ts Written Off to		Bad Debts ito
		,						,		r		tors	Council	Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	216 515	4.5%	183 052	3.8%	300 524	6.3%	4 082 149	85.4%	4 782 240	34.1%	-	-	1 500 399	31.4%
Trade and Other Receivables from Exchange Transactions - Electricity	324 912	21.2%	96 101	6.3%	130 487	8.5%	981 125	64.0%	1 532 625	10.9%	-	-	278 450	18.2%
Receivables from Non-exchange Transactions - Property Rates	160 176	7.3%	124 238	5.7%	180 869	8.2%	1 729 947	78.8%	2 195 230	15.6%	-	-	684 186	31.2%
Receivables from Exchange Transactions - Waste Water Management	71 707	4.2%	58 044	3.4%	128 086	7.5%	1 451 196	84.9%	1 709 033	12.2%	-	-	315 695	18.5%
Receivables from Exchange Transactions - Waste Management	47 935	3.6%	36 236	2.8%	91 073	6.9%	1 140 769	86.7%	1 316 013	9.4%	-	-	192 842	14.7%
Receivables from Exchange Transactions - Property Rental Debtors	1 675	1.2%	2 934	2.2%	1 818	1.4%	128 012	95.2%	134 438	1.0%	-	-	47 808	35.6%
Interest on Arrear Debtor Accounts	56 910	3.1%	58 482	3.2%	139 735	7.5%	1 597 406	86.2%	1 852 532	13.2%	-	-	46 221	2.5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-			-		-	-	-	-	-		
Other	30 920	6.0%	15 865	3.1%	(3 265)	(.6%)	468 782	91.5%	512 301	3.7%		-	85 475	16.7%
Total By Income Source	910 749	6.5%	574 951	4.1%	969 328	6.9%	11 579 386	82.5%	14 034 413	100.0%	-	-	3 151 076	22.5%
Debtors Age Analysis By Customer Group														
Organs of State	101 188	9.0%	74 833	6.7%	127 377	11.3%	821 311	73.0%	1 124 709	8.0%		-	5 411	.5%
Commercial	361 996	13.1%	150 140	5.4%	162 602	5.9%	2 085 304	75.6%	2 760 042	19.7%	-	-	61 825	2.2%
Households	430 705	4.3%	360 435	3.6%	692 212	6.9%	8 511 430	85.2%	9 994 783	71.2%	-	-	3 080 927	30.8%
Other	16 860	10.9%	(10 458)	(6.8%)	(12 864)	(8.3%)	161 340	104.2%	154 879	1.1%	-	-	2 913	1.9%
Total By Customer Group	910 749	6.5%	574 951	4.1%	969 328	6.9%	11 579 386	82.5%	14 034 413	100.0%	-	-	3 151 076	22.5%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 61) Days	61 - 90) Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	344 702	5.6%	268 110	4.4%	208 258	3.4%	5 299 273	86.6%	6 120 343	63.1%
Bulk Water	138 790	5.0%	96 009	3.5%	121 839	4.4%	2 391 960	87.0%	2 748 598	28.4%
PAYE deductions	32 459	38.4%	7 680	9.1%	6 876	8.1%	37 518	44.4%	84 533	.9%
VAT (output less input)	19 9 19	100.0%	-	-					19 919	.2%
Pensions / Retirement	48 627	31.6%	6 369	4.1%	6 328	4.1%	92 788	60.2%	154 112	1.6%
Loan repayments	9	.8%	10	.9%	11	1.0%	1 084	97.4%	1 113	-
Trade Creditors	60 821	19.5%	30 107	9.7%	26 741	8.6%	194 141	62.3%	311 810	3.2%
Auditor-General	7 155	18.7%	2 246	5.9%	890	2.3%	27 905	73.1%	38 196	.4%
Other	(1 543)	(.7%)	17 126	7.9%	3 032	1.4%	197 559	91.4%	216 174	2.2%
Total	650 939	6.7%	427 656	4.4%	373 976	3.9%	8 242 228	85.0%	9 694 799	100.0%

Contact Details Municipal Manager Financial Manager

Source Local Government Database

FREE STATE: MANGAUNG (MAN) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiantice			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	6 275 571	1 182 455	18.8%	1 182 455	18.8%	1 807 020	27.2%	(34.6%)
Property rates	1 103 200	196 788	17.8%	196 788	17.8%	291 522	28.9%	(32.5%)
Property rates - penalties and collection charges	1105200	170700			11.070	171 511	20.770	(52.570)
Service charges - electricity revenue	2 237 750	469 237	21.0%	469 237	21.0%	713 519	28.9%	(34.2%)
Service charges - water revenue	945 264	113 937	12.1%	113 937	12.1%	154 164	21.5%	(26.1%)
Service charges - sanitation revenue	282 575	48 776	17.3%	48 776	17.3%	61 242	25.0%	(20.4%)
Service charges - refuse revenue	109 502	18 349	16.8%	18 349	16.8%	23 298	23.3%	(21.2%)
Service charges - other	548	42	7.6%	42	7.6%	106		(60.6%)
Rental of facilities and equipment	35 111	4 364	12.4%	4 364	12.4%	5 980	17.3%	(27.0%)
Interest earned - external investments	26 984	4 297	15.9%	4 297	15.9%	7 415	11.2%	(42.1%)
Interest earned - outstanding debtors	229 648	42 617	18.6%	42 617	18.6%	55 856	29.8%	(23.7%)
Dividends received	-	-	-	-	-	-	-	
Fines	58 115	1 853	3.2%	1 853	3.2%	1 945	2.0%	(4.7%)
Licences and permits	243	73	30.2%	73	30.2%	82	10.1%	(11.0%)
Agency services	-	-	-		-	-	-	
Transfers recognised - operational	1 040 688	264 401	25.4%	264 401	25.4%	350 516	28.9%	(24.6%)
Other own revenue	205 636	17 722	8.6%	17 722	8.6%	141 375	36.8%	(87.5%)
Gains on disposal of PPE	309	-	-		-	-	-	-
Operating Expenditure	6 147 612	992 663	16.1%	992 663	16.1%	1 534 540	23.3%	(35.3%)
Employee related costs	1 707 028	376 735	22.1%	376 735	22.1%	436 551	24.5%	(13.7%)
Remuneration of councillors	60 200	14.441	24.0%	14 441	24.0%	12 741	21.9%	13.3%
Debt impairment	210 833	14 738	7.0%	14 738	7.0%	73 977	24.9%	(80.1%)
Depreciation and asset impairment	495 857	15 384	3.1%	15 384	3.1%	152 949	24.6%	(89.9%)
Finance charges	251 429	24 056	9.6%	24 056	9.6%	15 956	10.7%	50.8%
Bulk purchases	1 891 034	364 068	19.3%	364 068	19.3%	553 254	30.0%	(34.2%)
Other Materials	94 890	19 076	20.1%	19 076	20.1%	18 591	12.8%	2.6%
Contracted services	981 812	117 255	11.9%	117 255	11.9%	145 726	15.6%	(19.5%)
Transfers and grants	23 600	187	.8%	187	.8%	1 058	5.4%	(82.4%)
Other expenditure	430 930	46 722	10.8%	46 722	10.8%	123 735	16.6%	(62.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	127 959	189 792		189 792		272 480		
Transfers recognised - capital	966 879	327 743	33.9%	327 743	33.9%	162	-	202 473.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets		-			-			
Surplus/(Deficit) after capital transfers and contributions	1 094 838	517 535		517 535		272 642		
Taxation	-	-		-	-	-	-	
Surplus/(Deficit) after taxation	1 094 838	517 535		517 535		272 642		
Attributable to minorities		-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	1 094 838	517 535		517 535		272 642		
Share of surplus/ (deficit) of associate	-							
Surplus/(Deficit) for the year	1 094 838	517 535		517 535		272 642		

			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	1 139 436	123 824	10.9%	123 824	10.9%	162 708	9.0%	(23.9%
National Government	940 118	108 834	11.6%	108 834	11.6%	75 006	8.4%	45.1
Provincial Government	740 110	100 034	11.070	100 034	11.070	75 000	0.470	43.1
District Municipality								
Other transfers and grants								
Transfers recognised - capital	940 118	108 834	11.6%	108 834	11.6%	75 006	8.4%	45.1
Borrowing	29 599	3 294	11.1%	3 294	11.1%	23 481	4.0%	(86.05
Internally generated funds	142 958	11 696	8.2%	11 696	8.2%	60 992	20.3%	
Public contributions and donations	26 762				-	3 229	10.5%	
Capital Expenditure Standard Classification	1 139 436	123 824	10.9%	123 824	10.9%	162 708	9.0%	(23.9
Governance and Administration	205 525	7 213	3.5%	7 213	3.5%	19 166	6.8%	(62.49
Executive & Council	170 087	4 108	2.4%	4 108	2.4%	-	-	(100.05
Budget & Treasury Office	2 039	8	.4%	8	.4%	124	3.9%	(93.55
Corporate Services	33 399	3 097	9.3%	3 097	9.3%	19 042	19.5%	(83.79
Community and Public Safety	145 722	140	.1%	140	.1%	8 206	7.0%	(98.39
Community & Social Services	18 022	-	-		-	918	2.4%	(100.05
Sport And Recreation	2 440	140	5.7%	140	5.7%		-	(100.05
Public Safety	10 460	-	-	-	-	81	.6%	(100.05
Housing	114 800	-	-	-	-	7 207	13.4%	(100.05
Health		-	-		-	-	-	
Economic and Environmental Services	233 124	6 447	2.8%	6 447	2.8%	30 305	6.4%	(78.79
Planning and Development	33 424	4 345	13.0%	4 345	13.0%	1 869	1.2%	132.4
Road Transport	199 700	2 102	1.1%	2 102	1.1%	28 435	9.1%	(92.65
Environmental Protection	554 102	110 025	19.9%	110 025	19.9%	105 032	11.3%	4.8
Trading Services Electricity	554 102 116 469	110 025	9.4%	110 025	9.4%	105 032 50 636	25.3%	4.8
Water	127 954	10 950	9.4%	10 950	9.4%	28.066	25.3%	(78.4)
Water Water Management	298 000	79 394	26.6%	79 394	26.6%	26 330	6.0%	201.5
Waste Water Management	298 000	14.244	20.0%	14.244	20.0%	20.330	0.0%	201.5
Other	964							
ouro	704	-	-	-		-	-	-

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	6 706 110	2 331 745	34.8%	2 331 745	34.8%	1 868 126	28.2%	24.89
Property rates, penalties and collection charges	1 048 040	420 189	40.1%	420 189	40.1%	207 737	22.9%	102.3
Service charges	3 299 291	911 340	27.6%	911 340	27.6%	850 449	27.1%	7.2
Other revenue	115 531	394 425	341.4%	394 425	341.4%	90 490	30.8%	335.9
Government - operating	1 040 688	264 401	25.4%	264 401	25.4%	383 968	31.7%	(31.19
Government - capital	1 040 688	331 105	31.8%	331 105	31.8%	318 081	37.2%	4.1
Interest	161 873	10 284	6.4%	10 284	6.4%	17 401	7.6%	(40.99
Dividends		-	-	-	-			-
Payments	(4 880 856)	(2 543 985)	52.1%	(2 543 985)	52.1%	(1 887 971)	36.7%	34.7
Suppliers and employees	(4 842 787)	(2 539 135)	52.4%	(2 539 135)	52.4%	(1 423 055)	28.8%	78.4
Finance charges	-	(4 850)	-	(4 850)	-	(230 215)	143.0%	(97.99
Transfers and grants	(38 069)	-	(11.6%)		. (11.6%)	(234 700)	761.4%	(100.05
Net Cash from/(used) Operating Activities	1 825 254	(212 240)	(11.6%)	(212 240)	(11.6%)	(19 845)	(1.3%)	969.5
Cash Flow from Investing Activities								
Receipts	300				-		-	-
Proceeds on disposal of PPE		-	-	-	-			-
Decrease in non-current debtors		-	-	-	-			-
Decrease in other non-current receivables	300		-	-	-	-	-	-
Decrease (increase) in non-current investments	-		-	-	-	-	-	-
Payments	(1 124 143)	(193 514)	17.2%	(193 514)	17.2%	(128 206)	7.4%	50.9
Capital assets	(1 124 143)	(193 514)	17.2%	(193 514)	17.2%	(128 206)	7.4%	50.9
Net Cash from/(used) Investing Activities	(1 123 843)	(193 514)	17.2%	(193 514)	17.2%	(128 206)	7.9%	50.9
Cash Flow from Financing Activities								
Receipts	5 066	394	7.8%	394	7.8%	1 451	.3%	(72.89
Short term loans		-	-		-			
Borrowing long term/refinancing			-		-	-		-
Increase (decrease) in consumer deposits	5 066	394	7.8%	394	7.8%	1 451	30.2%	(72.89
Payments	(176 312)	(6 666)	3.8%	(6 666)	3.8%	(27 391)	38.4%	(75.79
Repayment of borrowing	(176 312)	(6 666)	3.8%	(6 666)	3.8%	(27 391)	38.4%	(75.79
Net Cash from/(used) Financing Activities	(171 246)	(6 272)	3.7%	(6 272)	3.7%	(25 940)	(6.0%)	(75.89
Net Increase/(Decrease) in cash held	530 165	(412 026)	(77.7%)	(412 026)	(77.7%)	(173 991)	(57.5%)	136.8
Cash/cash equivalents at the year begin:	491 445	695 495	141.5%	695 495	141.5%	458 446	96.0%	51.7
Cash/cash equivalents at the year end:	1 021 610	283 469	27.7%	283 469	27.7%	284 455	36.5%	(.39

Part 4: Debtor Age Analysis

Part 4: Debtor Age Analysis											r			
	0 - 30) Days	31 - 60	Days	61 - 90) Days	Over 9	10 Days	То	tal		ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	81 216	5.9%	67 428	4.9%	68 802	5.0%	1 151 156	84.1%	1 368 601	34.2%	-		1 315 788	96.0%
Trade and Other Receivables from Exchange Transactions - Electricity	176 861	25.2%	49 272	7.0%	33 115	4.7%	442 225	63.0%	701 474	17.5%	-		233 280	33.0%
Receivables from Non-exchange Transactions - Property Rates	85 383	10.5%	49 028	6.0%	36 867	4.5%	640 359	78.9%	811 637	20.3%	-	-	644 399	79.0%
Receivables from Exchange Transactions - Waste Water Management	24 584	7.6%	15 009	4.6%	12 413	3.8%	273 096	84.0%	325 102	8.1%	-	-	264 478	81.0%
Receivables from Exchange Transactions - Waste Management	8 569	5.7%	5 674	3.8%	4 984	3.3%	131 428	87.2%	150 655	3.8%	-	-	123 906	82.0%
Receivables from Exchange Transactions - Property Rental Debtors	313	.6%	509	.9%	538	1.0%	53 920	97.5%	55 279	1.4%		-	47 756	86.0%
Interest on Arrear Debtor Accounts	18 368	3.4%	17 527	3.3%	17 497	3.3%	481 245	90.0%	534 637	13.4%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-	-		-	-	-	
Other	3 688	7.0%	2 214	4.2%	1 831	3.5%	44 669	85.2%	52 402	1.3%	-	-	34 710	66.0%
Total By Income Source	398 982	10.0%	206 659	5.2%	176 046	4.4%	3 218 099	80.5%	3 999 787	100.0%	-	-	2 664 316	66.0%
Debtors Age Analysis By Customer Group														
Organs of State	54 494	8.6%	44 777	7.1%	37 947	6.0%	497 196	78.4%	634 413	15.9%	-		-	
Commercial	207 596	20.2%	68 929	6.7%	45 164	4.4%	707 255	68.7%	1 028 944	25.7%	-		-	
Households	136 892	5.9%	92 954	4.0%	92 935	4.0%	2 013 649	86.2%	2 336 429	58.4%	-	-	2 664 316	114.0%
Other	-	-	-	-	-	-		-	-		-	-	-	
Total By Customer Group	398 982	10.0%	206 659	5.2%	176 046	4.4%	3 218 099	80.5%	3 999 787	100.0%	-	-	2 664 316	66.0%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	112 484	100.0%	-				-		112 484	27.1%
Bulk Water	67 626	31.2%	31 966	14.8%	64 861	30.0%	51 958	24.0%	216 411	52.2%
PAYE deductions	21 905	100.0%			-	-		-	21 905	5.3%
VAT (output less input)		-			-	-		-		-
Pensions / Retirement	38 771	100.0%	-		-	-	-	-	38 771	9.3%
Loan repayments		-			-	-		-		-
Trade Creditors	16 483	65.1%	2 413	9.5%	6 412	25.3%	20	.1%	25 328	6.1%
Auditor-General	-	-	-		-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total	257 269	62.0%	34 379	8.3%	71 273	17.2%	51 979	12.5%	414 900	100.0%

Municipal Manager	Adv Tankiso B Mea	051 405 8621	
Financial Manager	Mr E E Mohlahlo	051 405 8625	

Source Local Government Database

FREE STATE: LETSEMENG (FS161) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiature			2017/18			20	16/17	
	Budget	First (Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	133 330	35 276	26.5%	35 276	26.5%	39 945	36.1%	(11.7%)
Property rates	18 225	4 688	25.7%	4 688	25.7%	3 934	23.0%	19.2%
Property rates - penalties and collection charges	10 225	4 000	23.170	4 000	23.770	3 7 3 4	23.070	17.2.4
Service charges - electricity revenue	21 496					6 480	34.4%	(100.0%)
Service charges - water revenue	8 865					2 124	26.3%	(100.0%
Service charges - water revenue	10 286					2 506	29.0%	(100.0%)
Service charges - refuse revenue	10 108					2 359	107.8%	(100.0%)
Service charges - other	10 100	7 711		7 711		2.557	107.070	(100.0%)
Rental of facilities and equipment	600	60	10.1%	60	10.1%	708	138.8%	(91.5%)
Interest earned - external investments	797							(
Interest earned - outstanding debtors	7 950	171	2.1%	171	2.1%			(100.0%)
Dividends received	32							(
Eines	34	0	1.2%	0	1.2%			(100.0%)
Licences and permits	4							(
Agency services								-
Transfers recognised - operational	52 089	22 646	43.5%	22 646	43.5%	21 825	43.5%	3.89
Other own revenue	2 845	-	-		-	9	.2%	(100.0%)
Gains on disposal of PPE		-			-			-
Operating Expenditure	164 391	52 871	32.2%	52 871	32.2%	19 213	13.0%	175.2%
Employee related costs	49 220	4 495	9.1%	4 495	9.1%	11 015	24.5%	(59.2%)
Remuneration of councillors	3 500		-		-	787	23.3%	(100.0%)
Debt impairment	21 758				-			
Depreciation and asset impairment	31 920	-	-		-	-		-
Finance charges	50	-	-		-	-		-
Bulk purchases	27 354	41 112	150.3%	41 112	150.3%	3 981	14.7%	932.8%
Other Materials	-	607	-	607	-	-		(100.0%
Contracted services	9 050	3 937	43.5%	3 937	43.5%	456	11.3%	763.29
Transfers and grants	-	-	-		-	-		-
Other expenditure	21 538	2 719	12.6%	2 719	12.6%	2 974	12.7%	(8.6%
Loss on disposal of PPE		-	-	-	-	-	-	-
Surplus/(Deficit)	(31 060)	(17 594)		(17 594)		20 732		
Transfers recognised - capital	46 877	17 688	37.7%	17 688	37.7%	32 661	45.6%	(45.8%
Contributions recognised - capital	-	-	-	-		-		-
Contributed assets		-	-	-		-		-
Surplus/(Deficit) after capital transfers and contributions	15 817	94		94		53 393		
Taxation		-						
Surplus/(Deficit) after taxation	15 817	94		94		53 393		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 817	94		94		53 393		
Share of surplus/ (deficit) of associate	-	-	-		-	-	-	
Surplus/(Deficit) for the year	15 817	94		94		53 393		

			2017/18			201	16/17	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	46 877	3 642	7.8%	3 642	7.8%	5 254	7.3%	(30.79
National Government	46 877	3 642	7.8%	3 642	7.8%	5 067	9.2%	
Provincial Government	40 077	5 0 4 2	1.070	5 042	7.070	5 007	7.2 /0	(20.1
District Municipality								
Other transfers and grants							-	
Transfers recognised - capital	46 877	3 642	7.8%	3 642	7.8%	5 067	7.1%	(28.1
Borrowing			-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	186	-	(100.0
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	46 877	3 642	7.8%	3 642	7.8%	5 254	7.3%	(30.7
Governance and Administration						186	4.6%	(100.0
Executive & Council		-	-			-		
Budget & Treasury Office	-	-	-	-	-	186	4.6%	(100.0
Corporate Services		-	-			-	-	
Community and Public Safety	775	-	-	-	-	180	-	(100.0
Community & Social Services		-	-			-		
Sport And Recreation	775		-		-	180		(100.0
Public Safety	-	-	-	-	-	-		
Housing Health			-			-		
Economic and Environmental Services	3 682	2 818	76.6%	2 818	76.6%	2 239	17.8%	25.9
Planning and Development	3 062	2 0 10	/0.0%	2 0 1 0	70.076	2 239	17.070	23.
Road Transport	3 682	2 818	76.6%	2 818	76.6%	2 2 3 9	17.8%	25.
Environmental Protection		-	-		-			
Trading Services	41 551	824	2.0%	824	2.0%	2 648	4.8%	(68.9
Electricity	4 6 3 0	-	-			344	-	(100.0
Water	25 000	-	-	-	-	-		
Waste Water Management	7 586	824	10.9%	824	10.9%	2 305	-	(64.3
Waste Management	4 335	-	-	-	-	-	-	
Other	869	-	-	-	-	-	-	-

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	156 073	43 649	28.0%	43 649	28.0%	42 031	25.1%	3.8%
Property rates, penalties and collection charges Service charges	12 758 35 529	1 131 2 082	8.9% 5.9%	1 131 2 082	8.9% 5.9%	1 083 6 155	8.4% 22.5%	4.59
Other revenue Government - operating	2 428 52 089 46 877	102 22 646 17 688	4.2% 43.5%	102 22 646 17 688	4.2% 43.5%	308 21 825	6.8% 43.5%	(66.9% 3.89
Government - capital Interest Dividends	6 362 32	-	37.7%	-	37.7%	12 661	17.7%	39.79
Payments Suppliers and employees Finance charges	(110 712) (110 662) (50)	(42 298) (42 298)	38.2% 38.2%	(42 298) (42 298)	38.2% 38.2%	(19 213) (19 173) (40)	18.5% 18.5% 75.8%	120.2% 120.6% (100.0%
Transfers and grants	45 361	1 351	3.0%	1 351	-	-		-
Net Cash from/(used) Operating Activities	45 361	1 351	3.0%	1 351	3.0%	22 818	35.7%	(94.1%
Cash Flow from Investing Activities Receipts		-	-	-	-	-	-	-
Proceeds on disposal of PPE Decrease in non-current debtors	-	-	-		-			
Decrease in other non-current receivables Decrease (increase) in non-current investments	-	-	-		-			-
Payments Capital assets	(46 877) (46 877)	(3 786) (3 786)	8.1% 8.1%	(3 786) (3 786)	8.1% 8.1%	(5 254) (5 254)	7.3% 7.3%	(27.9% (27.9%
Net Cash from/(used) Investing Activities	(46 877)	(3 786)	8.1%	(3 786)	8.1%	(5 254)	7.3%	(27.9%
Cash Flow from Financing Activities Receipts								
Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits		-	-					
Payments Repayment of borrowing Net Cash from/(used) Financing Activities	-		-				-	
Net Increase/(Decrease) in cash held	(1 516)	(2 435)	160.6%	(2 435)	160.6%	17 564	(227.6%)	(113.9%
Cash/cash equivalents at the year begin:	730	513	70.3%	513	70.3%	632	31.6%	(18.9%
Cash/cash equivalents at the year end:	(787)	(1 923)	244.4%	(1 923)	244.4%	18 197	(318.4%)	(110.6%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9	0 Days	Over 9	0 Days	То	tal	Actual Bad Deb Deb	ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	498	1.4%	761	2.2%		-	33 380	96.4%	34 640	24.3%	-		-	-
Trade and Other Receivables from Exchange Transactions - Electricity	327	6.9%	371	7.9%		-	4 014	85.2%	4 712	3.3%	-		-	-
Receivables from Non-exchange Transactions - Property Rates	1 458	4.1%	1 373	3.8%		-	33 080	92.1%	35 911	25.1%		-	-	-
Receivables from Exchange Transactions - Waste Water Management	758	2.3%	728	2.2%		-	31 255	95.5%	32 741	22.9%			-	
Receivables from Exchange Transactions - Waste Management	725	2.3%	702	2.2%		-	30 345	95.5%	31 772	22.3%		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	25	.8%	22	.7%		-	2 941	98.4%	2 988	2.1%		-	-	-
Interest on Arrear Debtor Accounts	-		-			-	-	-		-		-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-			-		-		-		-	-	-
Other	17	63.9%	(5)	(19.8%)	-	-	15	55.9%	26	-	-	-	-	-
Total By Income Source	3 808	2.7%	3 952	2.8%		-	135 029	94.6%	142 789	100.0%			-	
Debtors Age Analysis By Customer Group														
Organs of State	294	2.8%	299	2.9%		-	9 748	94.3%	10 340	7.2%				
Commercial	535	4.1%	543	4.1%		-	12 124	91.8%	13 202	9.2%	-		-	
Households	2 979	2.5%	3 110	2.6%		-	113 157	94.9%	119 247	83.5%			-	
Other	-					- 1							-	
Total By Customer Group	3 808	2.7%	3 952	2.8%		-	135 029	94.6%	142 789	100.0%		-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 446	37.6%	4 145	12.5%	8 000	24.2%	8 483	25.6%	33 073	68.8%
Bulk Water	(596)	(36.4%)	256	15.6%	940	57.3%	1 041	63.5%	1 640	3.4%
PAYE deductions			-			-				-
VAT (output less input)			-			-				-
Pensions / Retirement	-	-			-			-		
Loan repayments			-			-				-
Trade Creditors	-	-			-		40	100.0%	40	.1%
Auditor-General	751	97.8%	5	.7%	12	1.5%			768	1.6%
Other	(14 328)	(113.9%)	4 046	32.2%	5 057	40.2%	17 805	141.5%	12 580	26.2%
Total	(1 728)	(3.6%)	8 452	17.6%	14 008	29.1%	27 369	56.9%	48 101	100.0%

Municipal Manager Mr (Acting) Aaron Mnguni 053 330 0210	
Financial Manager Mr (Acting) Kevin Khoabane 053 330 0208	

Source Local Government Database

FREE STATE: KOPANONG (FS162) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Farth operating revenue and Expenditure			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	245 917	33 667	13.7%	33 667	13.7%	66 800	28.4%	(49.6%)
Property rates	18 4 39	19.785	107.3%	19.785	107.3%	16 219	72.7%	22.0%
Property rates - penalties and collection charges								
Service charges - electricity revenue	70 236							
Service charges - water revenue	30 647	3 127	10.2%	3 127	10.2%	8 160	25.5%	(61.7%
Service charges - sanitation revenue	14 072	3 991	28.4%	3 991	28.4%	3 829	27.6%	4.29
Service charges - refuse revenue	10 048	2 922	29.1%	2 922	29.1%	2 839	28.2%	2.99
Service charges - other		-	-					-
Rental of facilities and equipment	1 255	235	18.8%	235	18.8%	103		128.99
Interest earned - external investments	1 369					353		(100.0%
Interest earned - outstanding debtors	11 827	3 321	28.1%	3 321	28.1%	2 615		27.09
Dividends received								-
Fines	54	-	-		-	-	-	-
Licences and permits								-
Agency services		-	-		-	-	-	-
Transfers recognised - operational	70 030	-	-			31 287	40.8%	(100.0%
Other own revenue	17 938	286	1.6%	286	1.6%	1 394	7.1%	(79.5%
Gains on disposal of PPE	-		-	-	-	-	-	-
Operating Expenditure	334 787	40 145	12.0%	40 145	12.0%	37 830	12.3%	6.1%
Employee related costs	106 970	26 453	24.7%	26 453	24.7%	24 517	27.1%	7.9%
Remuneration of councillors	4 583	997	21.7%	997	21.7%	641	15.3%	55.6%
Debt impairment	28 828	-	-		-	-	-	-
Depreciation and asset impairment	61 000		-			-	-	
Finance charges	315		-			-	-	
Bulk purchases	78 260	3 512	4.5%	3 512	4.5%	4 035	6.5%	(13.0%
Other Materials		-	-	-		-		
Contracted services	÷ .			+				-
Transfers and grants	-	-	-		-		-	-
Other expenditure	54 830	9 182	16.7%	9 182	16.7%	8 6 3 7	15.7%	6.39
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(88 871)	(6 477)		(6 477)		28 970		
Transfers recognised - capital	57 533		-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-		-	-				-
Surplus/(Deficit) after capital transfers and contributions	(31 338)	(6 477)		(6 477)		28 970		
Taxation	-				-			
Surplus/(Deficit) after taxation	(31 338)	(6 477)		(6 477)		28 970		-
Attributable to minorities	-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	(31 338)	(6 477)		(6 477)		28 970		
Share of surplus/ (deficit) of associate	-	-	-	-	-		-	-
Surplus/(Deficit) for the year	(31 338)	(6 477)		(6 477)		28 970		

			2017/18			201	6/17	
	Budget	First 0	Duarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Capital Revenue and Expenditure								
Source of Finance	57 533	7 873	13.7%	7 873	13.7%	2 835	4.3%	177.7%
National Government	57 533	7 873	13.7%	7 873	13.7%	2 835	4.3%	177 79
Provincial Government							-	
District Municipality					-		-	
Other transfers and grants				-	-		-	-
Transfers recognised - capital	57 533	7 873	13.7%	7 873	13.7%	2 835	4.3%	177.7%
Borrowing		-		-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 533	7 873	13.7%	7 873	13.7%	2 835	4.3%	177.79
Governance and Administration		382	-	382	-	309	29.4%	23.49
Executive & Council	-	382	-	382	-	309	29.4%	23.45
Budget & Treasury Office		-	-		-	-	-	-
Corporate Services	-		-		-	-	-	-
Community and Public Safety	9 200	58	.6%	58	.6%	-	-	(100.0%
Community & Social Services Sport And Recreation	9 200	- 58	- 6%	- 58	- 6%			(100.09
Public Safety	9 200	00	.070	30	.0%			(100.05
Housing								
Health								
Economic and Environmental Services Planning and Development	9 438	5 713	60.5%	5 713	60.5%		-	(100.0%
Road Transport	9 438	5 713	60.5%	5 713	60.5%			(100.09
Environmental Protection		-	-		-	-	-	· · ·
Trading Services	38 895	1 720	4.4%	1 720	4.4%	2 525	3.9%	(31.9%
Electricity	4 500	420	9.3%	420	9.3%	300	4.0%	40.05
Water	28 303	86	.3%	86	.3%	-	-	(100.09
Waste Water Management	146	67	45.8%	67	45.8%	1 558	194.8%	(95.79
Waste Management	5 946	1 147	19.3%	1 147	19.3%	667	6.7%	71.95
Other		-	-	-	-	-	-	-

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/
Cash Flow from Operating Activities								
Receipts	208 871	61 222	29.3%	61 222	29.3%	65 712	23.6%	(6.89
Property rates, penalties and collection charges Service charges	14 752 27 384	1 900 4 238	12.9% 15.5%	1 900 4 238	12.9% 15.5%	1 971 3 417	11.8% 3.5%	(3.6 24.
Other revenue Government - operating Government - capital	39 172 70 030 57 533	4 215 30 005 20 863	10.8% 42.8% 36.3%	4 215 30 005 20 863	10.8% 42.8% 36.3%	1 527 32 926 25 871	6.7% 44.8% 39.0%	176.) (8.9 (19.4
Interest Dividends	-	-	-	•	-	-	-	
Payments Suppliers and employees Finance charges	(203 112) (203 112)	(41 866) (41 866)	20.6% 20.6%	(41 866) (41 866)	20.6% 20.6%	(49 434) (49 434)	23.4% 23.4%	(15.3 (15.3
Transfers and grants	-		-		-			
Net Cash from/(used) Operating Activities	5 759	19 356	336.1%	19 356	336.1%	16 277	24.3%	18.
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE	-	-	-	-	-	-	-	
Decrease in non-current debtors Decrease in other non-current receivables Decrease (increase) in non-current investments	-	-	-	-	-	-	-	
Payments Capital assets	(57 533) (57 533)	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(57 533)		-	-	-		-	
Cash Flow from Financing Activities Receipts								
Short term loans Borrowing long term/refinancing			-				-	
Increase (decrease) in consumer deposits Payments	-						-	
Repayment of borrowing Net Cash from/(used) Financing Activities			-	-	-	-	-	
Vet Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(51 774)	19 356	(37.4%)	19 356	(37.4%)	16 277	2 924.5%	18.
	(51 774)	19 356	(37.4%)	19 356	(37.4%)	16 277	24.7%	18

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	10 Days	То	tal		ots Written Off to otors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 704	2.3%	874	1.2%	1 900	2.6%	69 725	94.0%	74 203	37.3%		-		-
Trade and Other Receivables from Exchange Transactions - Electricity		-				-				-		-		
Receivables from Non-exchange Transactions - Property Rates	2 228	6.3%	18 070	51.3%	1 260	3.6%	13 673	38.8%	35 230	17.7%		-		
Receivables from Exchange Transactions - Waste Water Management	1 368	2.8%	1 361	2.8%	1 408	2.9%	44 378	91.5%	48 515	24.4%		-		
Receivables from Exchange Transactions - Waste Management	1 070	3.1%	940	2.7%	1 016	2.9%	31 907	91.3%	34 933	17.6%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	40	1.0%	34	.8%	36	.9%	4 035	97.4%	4 145	2.1%		-		
Interest on Arrear Debtor Accounts	-	-	-			-		-			-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-				-				-		-		
Other	7	.4%	7	.4%	9	.5%	1 645	98.6%	1 668	.8%		-	-	-
Total By Income Source	6 417	3.2%	21 285	10.7%	5 629	2.8%	165 362	83.2%	198 694	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	948	8.2%	815	7.1%	433	3.8%	9 348	81.0%	11 544	5.8%		-	-	-
Commercial	295	5.9%	207	4.1%	271	5.4%	4 263	84.7%	5 035	2.5%		-	-	-
Households	5 175	2.8%	20 263	11.1%	4 925	2.7%	151 751	83.3%	182 114	91.7%		-	-	-
Other	-		-		-	-		-	-	-	-	-	-	-
Total By Customer Group	6 417	3.2%	21 285	10.7%	5 629	2.8%	165 362	83.2%	198 694	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 61) Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	÷	-	÷ .				
Bulk Water	(666)	(.3%)	3 646	1.8%	2 833	1.4%	195 408	97.1%	201 221	75.8%
PAYE deductions			-	-		-		-		
VAT (output less input)			-	-		-		-		
Pensions / Retirement	1 537	3.5%	-				41 867	96.5%	43 403	16.3%
Loan repayments	-	-	-							
Trade Creditors		-	-	-		-		-		
Auditor-General		-	5	.1%	83	2.2%	3 614	97.6%	3 702	1.4%
Other	-	-	-	-	-	-	17 171	100.0%	17 171	6.5%
Total	871	.3%	3 650	1.4%	2 916	1.1%	258 060	97.2%	265 497	100.0%

Contact Details			
Municipal Manager	Ms Lebohang Y Moletsane	051 713 9203	
Financial Manager	Mr P M Mekgoe	051 713 9297	

Source Local Government Database

FREE STATE: MOHOKARE (FS163) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Furth operating Revenue and Experiature			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	169 600	25 300	14.9%	25 300	14.9%	38 692	25.8%	(34.6%)
Property rates	7 501	774	10.3%	774	10.3%			(100.0%)
Property rates - penalties and collection charges								
Service charges - electricity revenue	34 144				-			-
Service charges - water revenue	10 335	5 275	51.0%	5 275	51.0%	5 186	53.2%	1.79
Service charges - sanitation revenue	9 5 2 2	2 265	23.8%	2 265	23.8%	2 174	24.2%	4.29
Service charges - refuse revenue	6 071	1 392	22.9%	1 392	22.9%	1 323	23.1%	5.29
Service charges - other	267	51	19.1%	51	19.1%	63	25.0%	(18.8%
Rental of facilities and equipment	893	151	16.9%	151	16.9%	210	24.7%	(28.3%
Interest earned - external investments	450	2 831	629.2%	2 831	629.2%	25	27.2%	11 023.99
Interest earned - outstanding debtors	8 328	692	8.3%	692	8.3%	2 427	39.8%	(71.5%
Dividends received	10	-	-		-	10	86.9%	(100.0%
Fines	18 000	3 325	18.5%	3 325	18.5%	896	19.9%	271.19
Licences and permits	2	-	-		-	1		(100.0%
Agency services	-	-	-		-	-		-
Transfers recognised - operational	58 955	2 637	4.5%	2 637	4.5%	24 772	43.2%	(89.4%
Other own revenue Gains on disposal of PPE	15 123	5 908	39.1%	5 908	39.1%	1 605	10.1%	268.29
Operating Expenditure	168 952	26 326	15.6%	26 326	15.6%	23 012	13.8%	14.4%
Employee related costs	64 852	17 245	26.6%	17 245	26.6%	15 567	25.6%	10.89
Remuneration of councillors	4 109	864	21.0%	864	21.0%	773	20.1%	11.89
Debt impairment	20 047	-	-		-	-		-
Depreciation and asset impairment	26 864	-	-		-	-		-
Finance charges	1 400	513	36.6%	513	36.6%	163	7.4%	214.19
Bulk purchases	22 608	623	2.8%	623	2.8%	674	3.0%	(7.7%
Other Materials	-	-	-		-	-		-
Contracted services	150	7	4.8%	7	4.8%	9	1.4%	(16.5%
Transfers and grants	-	-	-		-	-	· · ·	-
Other expenditure	28 923	7 315	25.3%	7 315	25.3%	5 826	17.7%	25.69
Loss on disposal of PPE	-	(240)	-	(240)	-	-		(100.0%
Surplus/(Deficit)	648	(1 026)		(1 026)		15 680		
Transfers recognised - capital	68 236	63 761	93.4%	63 761	93.4%	17 927	19.1%	255.79
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-		-			-
Surplus/(Deficit) after capital transfers and contributions	68 884	62 735		62 735		33 607		
Taxation	-	· ·						
Surplus/(Deficit) after taxation	68 884	62 735		62 735		33 607		
Attributable to minorities	-	-	-		-	-		-
Surplus/(Deficit) attributable to municipality	68 884	62 735		62 735		33 607		
Share of surplus/ (deficit) of associate						-		
Surplus/(Deficit) for the year	68 884	62 735		62 735		33 607		

			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	68 672	6 029	8.8%	6 029	8.8%	16 004	16.8%	(62.3%
National Government	67 324	5 985	8.9%	5 985	8.9%	15 921	17.0%	(62.45
Provincial Government	07 324	5 765	0.7/0	J 70J	0.770	13 921	17.076	(02.4
District Municipality								
Other transfers and grants		-		-				
Transfers recognised - capital	67 324	5 985	8.9%	5 985	8.9%	15 921	17.0%	(62.4
Borrowing	07 324	3 703	0.770	5 705	0.770	13 721	17.070	(02.4
Internally generated funds	1 348	44	3.3%	44	3.3%	83	5.9%	(46.6
Public contributions and donations		-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 672	6 029	8.8%	6 029	8.8%	16 004	16.8%	(62.3
Governance and Administration	650	27	4.2%	27	4.2%	6	1.1%	358.3
Executive & Council	12	-	-		-	-		
Budget & Treasury Office	635	-	-		-	0		(100.0
Corporate Services	3	27	907.0%	27	907.0%	6	7.0%	369.
Community and Public Safety	7 227		-	-	-	666	374.0%	(100.0
Community & Social Services	6 407	-	-		-	-		
Sport And Recreation	821	-	-		-	666		(100.0
Public Safety		-	-		-	-		
Housing		-	-		-	-		
Health	-	-	-	-	-	-		
Economic and Environmental Services	2 765		-	-	-	3 342	11.8%	(100.0
Planning and Development	-	-	-	-	-	-	÷.,	
Road Transport	2 765	-	-		-	3 342	11.8%	(100.0
Environmental Protection								
Trading Services	58 030	6 002	10.3%	6 002	10.3%	11 990	18.2%	(49.9
Electricity Water	1 289 50 920	4 348	- 8.5%	4 348	- 8.5%	11 795	18.0%	(63.1
Water Waste Water Management	5 821	4 348	28.4%	4 348	28.4%	11 /95	65.2%	(63.1
Waste Water Management Waste Management	5 821	1 654	28.4%	1654	28.4%	196		
Other		-	-	-				
Oulei	-	-	-	-	-	-		-

			2017/18			201	16/17	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	207 550	74 184	35.7%	74 184	35.7%	48 130	21.8%	54.19
Property rates, penalties and collection charges Service charges	3 376 39 249	365 915	10.8% 2.3%	365 915	10.8% 2.3%	1 265 1 457	27.7% 3.8%	(71.29 (37.29
Other revenue Government - operating	33 527 58 955	6 391 2 150	19.1% 3.6%	6 391 2 150	19.1% 3.6%	2 675 24 772	12.6% 43.2%	138.9 (91.39
Government - capital Interest Dividends	68 236 4 198 10	63 761 602	93.4% 14.3%	63 761 602	93.4% 14.3%	17 927 25 10	19.1% .4% 89.9%	255.7 2 265.0 (100.09
Payments Suppliers and employees Finance charges	(122 042) (120 642) (1 400)	(20 324) (20 279) (45)	16.7% 16.8% 3.2%	(20 324) (20 279) (45)	16.7% 16.8% 3.2%	(30 449) (30 283) (166)	24.8% 25.1% 7.5%	(33.39 (33.09 (72.69
Transfers and grants			-		-	-		+
Net Cash from/(used) Operating Activities	85 508	53 859	63.0%	53 859	63.0%	17 682	18.0%	204.6
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE	-	(49 000)	-	(49 000)	-	(2 925)	-	1 575.29
Decrease in non-current debtors Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments Payments	(68 672)	(49 000) (5 119)	7.5%	(49 000) (5 119)		(2 925) (19 051)		1 575.2 (73.19
Capital assels Net Cash from/(used) Investing Activities	(68 672) (68 672)	(5 119) (54 119)	7.5%	(5 119) (54 119)	7.5% 78.8%	(19 051) (21 976)	20.0%	(73.19
Cash Flow from Financing Activities	(00 072)	(34 117)	/0.0/0	(34 117)	10.070	(21 970)	23.1%	140.33
Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments Repayment of borrowing Net Cash from/(used) Financing Activities	(276) (276) (276)		-		-	(68) (68) (68)		(100.0% (100.0% (100.0%
	. ,		4				(100	
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	16 560 13 991	(259) 1 646	(1.6%) 11.8%	(259) 1 646	(1.6%) 11.8%	(4 362) 5 374	(138.2%) 2 686.9%	(94.1% (69.49
Cash/cash equivalents at the year end:	30 551	1 386	4.5%	1 386	4.5%	1 012	30.1%	37.0

Part 4: Debtor Age Analysis

Part 4: Debtor Age Analysis	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	To	tal		ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 029	4.2%	3 019	4.2%	2 848	3.9%	63 713	87.7%	72 608	42.8%	-	-		-
Trade and Other Receivables from Exchange Transactions - Electricity			-		-	-			-	-	-	-		-
Receivables from Non-exchange Transactions - Property Rates	695	3.1%	690	3.1%	680	3.1%	20 086	90.7%	22 152	13.1%	-	-		
Receivables from Exchange Transactions - Waste Water Management	841	2.5%	791	2.3%	774	2.3%	31 762	93.0%	34 168	20.2%	-	-		-
Receivables from Exchange Transactions - Waste Management	500	3.9%	450	3.6%	447	3.5%	11 278	89.0%	12 675	7.5%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	90	6.3%	60	4.2%	58	4.1%	1 223	85.4%	1 431	.8%	-	-		
Interest on Arrear Debtor Accounts			-		-	-	-	-	-			-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-			-		-	-	-	-	-		
Other	729	2.8%	689	2.6%	524	2.0%	24 506	92.7%	26 447	15.6%	-	-	-	-
Total By Income Source	5 884	3.5%	5 699	3.4%	5 332	3.1%	152 568	90.0%	169 483	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	313	18.0%	230	13.2%	208	12.0%	989	56.8%	1 740	1.0%		-		
Commercial	759	5.2%	837	5.7%	781	5.3%	12 283	83.8%	14 661	8.7%	-	-		-
Households	4 749	3.2%	4 517	3.0%	4 260	2.8%	136 322	91.0%	149 848	88.4%	-	-		-
Olher	63	2.0%	115	3.6%	82	2.5%	2 974	91.9%	3 234	1.9%	-	-		
Total By Customer Group	5 884	3.5%	5 699	3.4%	5 332	3.1%	152 568	90.0%	169 483	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 61) Days	61 - 90	Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-			-	-		-	-	-
Bulk Water						-			-	-
PAYE deductions						-			-	-
VAT (output less input)						-			-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	9	1.2%	10	1.3%	11	1.4%	720	96.1%	750	2.4%
Trade Creditors	90	.3%	204	.8%	2 249	8.5%	24 019	90.4%	26 563	85.1%
Auditor-General	184	4.7%	(943)	(24.2%)	105	2.7%	4 553	116.8%	3 899	12.5%
Other	-	-	-	-	-	-	-	-	-	
Total	283	.9%	(729)	(2.3%)	2 364	7.6%	29 293	93.9%	31 212	100.0%

Contact Details			
Municipal Manager	Mr Thabo Chirstian Panyani	051 673 9600	
Financial Manager	Mr P Dyonase	051 673 9632	

Source Local Government Database

FREE STATE: XHARIEP (DC16) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiature			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	57 818	15 376	26.6%	15 376	26.6%	9 629	18.3%	59.7%
Property rates	0, 010	10 070	20.070	10 0/0	20.070	, 02,	10.070	07.170
Property rates - penalties and collection charges								
Service charges - electricity revenue			-		-		-	-
Service charges - water revenue			-		-		-	-
Service charges - sanitation revenue								-
Service charges - refuse revenue					-			-
Service charges - other					-			-
Rental of facilities and equipment	-	36	-	36	-	108	-	(66.7%)
Interest earned - external investments	-	111	-	111	-	72		53.8%
Interest earned - outstanding debtors			-		-	40	-	(100.0%)
Dividends received		-	-	-	-			-
Fines			-		-	-	-	-
Licences and permits			-		-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	57 188	15 175	26.5%	15 175	26.5%	9 386	18.0%	61.7%
Other own revenue	630	53	8.4%	53	8.4%	23	4.0%	134.6%
Gains on disposal of PPE	-		-	-	-	-	-	-
Operating Expenditure	57 980	12 889	22.2%	12 889	22.2%	11 784	21.7%	9.4%
Employee related costs	38 794	9 5 1 4	24.5%	9 5 1 4	24.5%	8 6 3 9	22.8%	10.1%
Remuneration of councillors	4 317	1 026	23.8%	1 026	23.8%	896	22.6%	14.5%
Debt impairment					-			-
Depreciation and asset impairment	1 600		-		-	-	-	-
Finance charges		29	-	29	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials		0	-	0	-	-		(100.0%)
Contracted services	-	14	-	14	-	-	-	(100.0%)
Transfers and grants	-	2	-	2	-	-	-	(100.0%)
Other expenditure	13 269	2 303	17.4%	2 303	17.4%	2 250	21.0%	2.4%
Loss on disposal of PPE		-	-		-	-	-	-
Surplus/(Deficit)	(162)	2 487		2 487		(2 155)		
Transfers recognised - capital	(1 4 38)		-	-	-	3 261	-	(100.0%)
Contributions recognised - capital					-			
Contributed assets						-		-
Surplus/(Deficit) after capital transfers and contributions	(1 600)	2 487		2 487		1 106		
Taxalion	-	-					-	
Surplus/(Deficit) after taxation	(1 600)	2 487		2 487		1 106		
Attributable to minorities	(,							
Surplus/(Deficit) attributable to municipality	(1 600)	2 487		2 487		1 106	-	
Share of surplus/ (deficit) of associate	(1000)	2 407		2 407		1100		
	(1 600)	2 487		2 487	-	1 106		· · ·
Surplus/(Deficit) for the year	(1600)	2 48/		2 48 /		i 106		

	Budget Main	First	Quarter			2016/17			
	Main		Juarter	Year	to Date	First (Quarter	1	
R thousands	appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18	
Capital Revenue and Expenditure									
Source of Finance	1 438								
Source of Finance National Government	1 438		-	-	-	-		-	
	1 438	-	-	-	-	-	-	-	
Provincial Government District Municipality	1 4 3 8	-	-	-	-	-		-	
Other transfers and grants		-	-	-				-	
Transfers recognised - capital	1 438								
Borrowing	1 4 30	-		-	-				
Internally generated funds									
Public contributions and donations				-	-			-	
Capital Expenditure Standard Classification	1 438								
Governance and Administration	1 398								
Executive & Council	665								
Budget & Treasury Office	73								
Corporate Services	660		-					-	
Community and Public Safety		-	-	-	-				
Community & Social Services	-	-	-	-	-	-		-	
Sport And Recreation	-	-	-	-	-	-		-	
Public Safety			-	-	-	-	-	-	
Housing		-	-	-	-	-		-	
Health		-	-	-	-			-	
Economic and Environmental Services	40	-	-	-	-	-	-	-	
Planning and Development	40	-	-	-		-		-	
Road Transport			-	-	-			-	
Environmental Protection			-	-	-	-		-	
Trading Services Electricity		-	-	-	-	-	-	-	
Water		-		-		-			
Waste Water Management					-	-			
Waste Water Management									
Other	· · ·								

			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Cash Flow from Operating Activities								
Receipts	57 818	16 915	29.3%	16 915	29.3%	13 944	26.5%	21.3%
Property rates, penalties and collection charges Service charges	-	-	-	-	-	-	-	-
Other revenue Government - operating	630 57 188	17 16 881	2.6% 29.5%	17 16 881	2.6% 29.5%	8 13 930	1.4% 26.8%	
Government - capital Interest Dividends	-	17	-	17	-	7	-	157.5%
Payments Suppliers and employees Finance charges	(59 418) (59 418) -	(16 543) (16 475) (69)	27.8% 27.7%	(16 543) (16 475) (69)	27.7%	(14 438) (14 437) (0)	26.5% 26.5%	
Transfers and grants Net Cash from/(used) Operating Activities	(1 600)	372	(23.2%)	372	(23.2%)	(493)	27.4%	(175.3%)
Cash Flow from Investing Activities	(1000)	572	(20.270)	572	(20.2.10)	(170)	27.13	(170.070)
Receipts Proceeds on disposal of PPE	-	10	-	10	-	400	-	(97.5%)
Decrease in non-current debtors Decrease in other non-current receivables	-	10	-	10				(100.0%)
Decrease (increase) in non-current investments Payments	-					400		(100.0%
Capital assets						-		
Net Cash from/(used) Investing Activities		10	-	10	-	400	-	(97.5%)
Cash Flow from Financing Activities Receipts	-		-		-	-	-	-
Short term loans Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits Payments Repayment of borrowing		-	-				-	-
Net Cash from/(used) Financing Activities	-		-					
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(1 600)	382 1 886	(23.9%)	382 1 886	(23.9%)	(93) 163	5.2%	(508.7%) 1.056.1%
Cash/cash equivalents at the year end:	(1 600)	2 268	(141.7%)	2 268	(141.7%)	70	(3.9%)	

Part 1: Debtor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90	Days	Over 90	Days	Tot	al	Actual Bad Debt Debt		Impairment -B 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	-	-	-	-	-	-	56	100.0%	56	1.4%		-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	114	3.1%	3 544	96.9%	3 657	90.7%		-	-	
Interest on Arrear Debtor Accounts				-	-	-			-	-		-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure				-	-	-			-	-		-	-	
Olher		-	-		-	-	318	100.0%	318	7.9%	-	-	-	
Total By Income Source		-		-	114	2.8%	3 918	97.2%	4 0 3 2	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State		-			-		-		-	-		-	-	
Commercial				-			-		-	-		-		
Households		-		-	-	-					-	-	-	
Other	-	-	-	-	114	2.8%	3 918	97.2%	4 032	100.0%	-		-	
Total By Customer Group					114	2.8%	3 918	97.2%	4 032	100.0%	-	-		-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	10 Days	To	otal
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		-	-		504	78.1%	141	21.9%	646	19.49
Other	484	18.0%	228	8.5%	1 012	37.6%	965	35.9%	2 688	80.69
Total	484	14.5%	228	6.8%	1 516	45.5%	1 106	33.2%	3 3 3 4	100.0%

Municipal Manager	Mr Sipho Thomas	051 713 9304	
Financial Manager	Mr Seiane Matobako	051 713 9307	

Source Local Government Database

FREE STATE: MASILONYANA (FS181) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Furth operating revenue and Experiance			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	257 822	92 245	35.8%	92 245	35.8%	75 553	33.1%	22.1%
Property rates	42 213	16 384	38.8%	16 384	38.8%	8 200	27.1%	99.8%
Property rates - penalties and collection charges								
Service charges - electricity revenue	32 888	10 691	32.5%	10 691	32.5%	6 415	20.8%	66.79
Service charges - water revenue	38 1 4 4	13 232	34.7%	13 232	34.7%	9 5 3 5	27.4%	38.89
Service charges - sanitation revenue	22 098	6 695	30.3%	6 695	30.3%	5 979	28.8%	12.09
Service charges - refuse revenue	14 289	3 627	25.4%	3 627	25.4%	3 173	24.8%	14.39
Service charges - other		46		46		61		(24.4%
Rental of facilities and equipment	149	(60)	(40.0%)	(60)	(40.0%)	10	3.7%	(679.0%
Interest earned - external investments	564	87	15.4%	87	15.4%	0		968 044.49
Interest earned - outstanding debtors	4 757		-			1 400	30.7%	(100.0%)
Dividends received	6					-		-
Fines		(30)		(30)		68	7.7%	(144.6%
Licences and permits								-
Agency services								
Transfers recognised - operational	97 714	41 573	42.5%	41 573	42.5%	36 846	39.9%	12.89
Other own revenue	5 000					3 866	5 858.3%	(100.0%
Gains on disposal of PPE	-	-	-		-	-	-	
Operating Expenditure	246 270	54 193	22.0%	54 193	22.0%	30 903	13.5%	75.4%
Employee related costs	89 286	23 716	26.6%	23 716	26.6%	21 505	30.5%	10.39
Remuneration of councillors	6 893	1 073	15.6%	1 073	15.6%	1 334	26.2%	(19.6%
Debt impairment	35 000							
Depreciation and asset impairment	26 534		-		-	-	-	-
Finance charges	4 335		-			-		-
Bulk purchases	42 292	11 003	26.0%	11 003	26.0%	5 592	13.0%	96.89
Other Materials	11 059	2 108	19.1%	2 108	19.1%	896	8.6%	135.19
Contracted services	3 675	1 988	54.1%	1 988	54.1%	460	23.0%	331.89
Transfers and grants	-	-	-			-	-	-
Other expenditure	27 196	14 305	52.6%	14 305	52.6%	1 116	3.6%	1 182.19
Loss on disposal of PPE	-					-	-	-
Surplus/(Deficit)	11 551	38 051		38 051		44 650		
Transfers recognised - capital	51 263	9 037	17.6%	9 037	17.6%	11 531	51.2%	(21.6%
Contributions recognised - capital	-	-	-	-	-		-	
Contributed assets	2 961				-		-	-
Surplus/(Deficit) after capital transfers and contributions	65 775	47 088		47 088		56 181		
Taxation	-							
Surplus/(Deficit) after taxation	65 775	47 088		47 088		56 181		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 775	47 088		47 088		56 181		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	65 775	47 088		47 088		56 181		

			2017/18			201		
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	51 263	2 636	5.1%	2 636	5.1%	8 340	37.1%	(68.4%
National Government	43 768	2 636	6.0%	2 636	6.0%	2 861	12.7%	(00.47)
Provincial Government	43700	2 0 3 0	0.070	2 0 0 0	0.070	2 001	12.7 %	(7.7
District Municipality								
Other transfers and grants							-	
Transfers recognised - capital	43 768	2 636	6.0%	2 636	6.0%	2 861	12.7%	(7.9
Borrowing								
Internally generated funds	7 495			-		5 480	-	(100.0
Public contributions and donations	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	51 263	2 636	5.1%	2 636	5.1%	8 340	37.1%	(68.4
Governance and Administration	1 000	189	18.9%	189	18.9%	-	-	(100.09
Executive & Council		189	-	189	-	-		(100.0
Budget & Treasury Office	1 000	-	-			-	-	
Corporate Services		-	-		-	-	-	-
Community and Public Safety	8 402			-	-	559	13.9%	(100.09
Community & Social Services	6 627	-	-		-	396	23.0%	(100.0
Sport And Recreation	1 685	-	-		-	162	7.1%	(100.0
Public Safety	90	-	-	-	-	-	-	-
Housing		-	-			-		-
Health								-
Economic and Environmental Services Planning and Development	14 861 1 000	2 447	16.5%	2 447	16.5%	5 695 1 258	36.4%	(57.0 ⁴ (100.0 ⁴
Road Transport	13 861	2 447	17.7%	2 447	17.7%	4 437	28.4%	(100.0
Environmental Protection	13 001	2 447	17.770	2 997	17.7%	4 437	20.470	(44.3
Trading Services	27 000	-				2 087	122.6%	(100.09
Electricity	10 000					2 007	122.0/0	(100.0
Water	15 000					1 272	322.7%	(100.0
Waste Water Management			-			816		(100.0
Waste Management	2 000		-		-			
Other		-	-	-	-	-	-	-

			2017/18			201	16/17	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	253 962	55 714	21.9%	55 714	21.9%	61 094	30.1%	(8.8%)
Property rates, penalties and collection charges Service charges	29 549 75 194	3 089 1 910	10.5%	3 089	10.5%	10 076 2 353	51.1% 3.7%	(69.3%
Olher revenue Government - operating Government - capital	3 886 97 714 43 768	104 41 573 9 037	2.7% 42.5% 20.6%	104 41 573 9 037	2.7% 42.5% 20.6%	288 36 846 11 531	36.3% 39.9% 51.2%	(63.8% 12.89 (21.6%
Interest Dividends Pavments	3 850 1 (193 095)	(59 432)	30.8%	(59 432)	30.8%	0 - (52 283)	33.4%	(100.0% - 13.79
Suppliers and employees Finance charges Transfers and grants	(188 760) (4 335)	(59 425) (7)	31.5%	(59 425)	31.5%	(52 283)	33.8%	13.79 (100.0%
Net Cash from/(used) Operating Activities	60 867	(3 719)	(6.1%)	(3 719)	(6.1%)	8 811	18.9%	(142.2%
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE	1 240 1 240	4 244	342.2%	4 244	342.2%	2 125	-	99.7%
Decrease in non-current debtors Decrease in other non-current receivables	-		-	-	-	-	-	-
Decrease (increase) in non-current investments Payments	(43 768) (43 768)	4 244 (5 000) (5 000)	11.4% 11.4%	4 244 (5 000) (5 000)	11.4% 11.4%	2 125 (10 988) (10 988)	48.8% 48.8%	99.75 (54.5%
Capital assets Net Cash from/(used) Investing Activities	(42 528)	(5 000)	1.4%	(5 000)	1.4%	(10 988)	48.8%	(54.5%)
Cash Flow from Financing Activities Receipts	(42.020)	(100)	1.070	(100)		(0 000)	07.170	(71.070
Receipts Shot term loans Borrowing long termirefinancing Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments Repayment of borrowing Net Cash from/(used) Financing Activities	(744) (744) (744)					-		
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	17 595	(4 475) 5 942	(25.4%)	(4 475) 5 942	(25.4%)	(52)	(.2%)	8 468.29 493.55
Cash/cash equivalents at the year end:	18 575	1 467	7.9%	1 467	7.9%	949	4.1%	475.57

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 9	0 Days	Over 9	0 Days	To	tal		ots Written Off to otors	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	6 5 3 4	2.7%	4 302	1.8%		-	227 207	95.4%	238 042	40.6%		-		
Trade and Other Receivables from Exchange Transactions - Electricity	4 942	12.6%	3 485	8.9%		-	30 655	78.4%	39 082	6.7%		-		
Receivables from Non-exchange Transactions - Property Rates	5 117	5.9%	5 011	5.8%	-	-	76 378	88.3%	86 507	14.8%		-		
Receivables from Exchange Transactions - Waste Water Management	2 160	2.1%	2 088	2.1%		-	96 714	95.8%	100 962	17.2%		-		
Receivables from Exchange Transactions - Waste Management	1 1 7 0	2.1%	1 131	2.0%	-	-	53 352	95.9%	55 652	9.5%		-		
Receivables from Exchange Transactions - Property Rental Debtors	15	2.1%	15	2.1%		-	686	95.8%	716	.1%		-		
Interest on Arrear Debtor Accounts			-			-	65 310	100.0%	65 310	11.1%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-				-	-		-	-	-		-		
Other			-			-		-	-	-	-	-		-
Total By Income Source	19 938	3.4%	16 031	2.7%	-	-	550 301	93.9%	586 271	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	1 505	3.1%	1 280	2.7%			45 195	94.2%	47 980	8.2%				
Commercial	1 084	9.5%	1 102	9.7%		-	9 213	80.8%	11 399	1.9%		-		
Households	17 349	3.3%	13 650	2.6%		-	495 894	94.1%	526 892	89.9%	-	-	-	
Other	1	100.0%				-		-	1	-	-		-	
Total By Customer Group	19 938	3.4%	16 031	2.7%	-		550 301	93.9%	586 271	100.0%	-	-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 61) Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 560	5.8%	4 091	9.3%	4 016	9.1%	33 477	75.8%	44 144	36.5%
Bulk Water	369	1.7%	678	3.2%	234	1.1%	19 927	94.0%	21 208	17.5%
PAYE deductions	-	-	885	31.7%	970	34.7%	940	33.6%	2 794	2.3%
VAT (output less input)	-	-			-					-
Pensions / Retirement		-	1 072	20.0%	1 061	19.8%	3 2 3 0	60.2%	5 363	4.4%
Loan repayments	-	-			-					-
Trade Creditors	4 795	10.2%	1 118	2.4%	1 168	2.5%	39 747	84.9%	46 828	38.7%
Auditor-General	88	11.7%	47	6.2%	6	.7%	613	81.3%	753	.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	7 812	6.5%	7 890	6.5%	7 454	6.2%	97 934	80.9%	121 091	100.0%

Contact Details		
Municipal Manager	Mr M D Nthau	057 733 0106
Financial Manager	Ms Fikile Mzizi	057 733 2842

Source Local Government Database

FREE STATE: TOKOLOGO (FS182) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiantice			2017/18			201		
	Budget	First (Duarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	89 982	40 988	45.6%	40 988	45.6%	36 499	43.9%	12.3%
Property rates	4 904	3 112	63.5%	3 112	63.5%	4 683	119.9%	(33.5%)
Property rates - penalties and collection charges	4704	5112	-	5112	-	4 005		(33.370)
Service charges - electricity revenue	12 768	2 700	21.1%	2 700	21.1%	4 047	25.7%	(33.3%)
Service charges - water revenue	2 027	767	37.8%	767	37.8%	926	46.1%	(17.2%)
Service charges - sanitation revenue	6 292	1 303	20.7%	1 303	20.7%	3 6 3 1	148.6%	(64.1%)
Service charges - refuse revenue	4 359	2 581	59.2%	2 581	59.2%	2 398	135.9%	7.6%
Service charges - other		1 304		1 304	-			(100.0%)
Rental of facilities and equipment	626	2 637	421.1%	2 637	421.1%	99	10.5%	2 551.3%
Interest earned - external investments	560	14	2.5%	14	2.5%	139	22.2%	(89.8%)
Interest earned - outstanding debtors	10 071	3 222	32.0%	3 222	32.0%	2 263	26.9%	42.4%
Dividends received	2	2 970	148 501.6%	2 970	148 501.6%	-	-	(100.0%)
Fines	64	8	12.3%	8	12.3%	7	6.9%	16.3%
Licences and permits			-		-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	48 012	20 348	42.4%	20 348	42.4%	18 049	38.8%	12.7%
Other own revenue	297	23	7.6%	23	7.6%	233	36.3%	(90.3%)
Gains on disposal of PPE	-		-	-	-	24	-	(100.0%)
Operating Expenditure	89 980	17 062	19.0%	17 062	19.0%	18 139	21.8%	(5.9%)
Employee related costs	38 382	9 191	23.9%	9 191	23.9%	8 9 1 5	25.2%	3.1%
Remuneration of councillors	2 662	209	7.9%	209	7.9%	338	13.1%	(38.0%)
Debt impairment	989		-		-	-	-	-
Depreciation and asset impairment	1 2 3 9	-	-	-	-	-		-
Finance charges	400	25	6.3%	25	6.3%	1	.1%	3 944.5%
Bulk purchases	28 450	2 099	7.4%	2 099	7.4%	392	1.6%	436.0%
Other Materials	3 701	1 475	39.9%	1 475	39.9%		-	(100.0%)
Contracted services	2 886	2 384	82.6%	2 384	82.6%	5 010	143.3%	(52.4%)
Transfers and grants	-	387	-	387	-	665		(41.7%
Other expenditure	11 272	1 291	11.5%	1 291	11.5%	2 819	22.5%	(54.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2	23 927		23 927		18 360		
Transfers recognised - capital	71 933	5 134	7.1%	5 134	7.1%	-	-	(100.0%)
Contributions recognised - capital		-	-		-	-	-	-
Contributed assets			-		-			-
Surplus/(Deficit) after capital transfers and contributions	71 934	29 061		29 061		18 360		
Taxation								
Surplus/(Deficit) after taxation	71 934	29 061		29 061		18 360		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	71 934	29 061		29 061		18 360		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	71 934	29 061		29 061		18 360		

· · ·			2017/18			201		
	Budget	First (Duarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	72 432	17 671	24.4%	17 671	24.4%	19 923	26.4%	(11.3%
National Government	71 932	17 671	24.6%	17 671	24.6%	19 923	26.4%	
Provincial Government	71752	17 071	24.070	17071	24.070	17725	20.47	(11.37
District Municipality								
Other transfers and grants		-	-	-		-		-
Transfers recognised - capital	71 932	17 671	24.6%	17 671	24.6%	19 923	26.4%	(11.3%
Borrowing	-	-	-	-	-	-	-	· · ·
Internally generated funds	500	-		-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	72 432	17 671	24.4%	17 671	24.4%	19 923	26.4%	(11.39
Governance and Administration	500		-	-			-	-
Executive & Council	500	-	-	-	-	-	-	-
Budget & Treasury Office		-	-	-		-		-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	6 746		-	-	-	-		-
Community & Social Services		-	-	-	-	-		-
Sport And Recreation	6 746	-	-	-	-	-		-
Public Safety	-	-	-	-	-	-		
Housing Health			-	-	-	-		-
Economic and Environmental Services	7 313	268	3.7%	268	3.7%	446	8.0%	(40.19
Planning and Development	/ 313	200	3.170	200	3.176	440	0.070	(40.13
Road Transport	7 313	268	3.7%	268	3.7%	446	8.0%	(40.15
Environmental Protection			-			-		
Trading Services	57 873	17 404	30.1%	17 404	30.1%	19 477	32.4%	(10.69
Electricity	11 000	3 608	32.8%	3 608	32.8%	-		(100.0
Water	46 873	10 885	23.2%	10 885	23.2%	13 978	26.9%	
Waste Water Management	-	2 911	-	2 911	-	-	-	(100.0
Waste Management		-		-		5 499	77.7%	(100.0
Other			-	-			-	-

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	143 751	29 328	20.4%	29 328	20.4%	32 853	22.7%	(10.7%
Property rates, penalties and collection charges Service charges	3 610 18 462	205 3 210	5.7% 17.4%	205 3 210	5.7% 17.4%	800 5 219	25.8% 29.1%	(74.39
Other revenue Government - operating	1 272 48 013	167 20 348	13.1% 42.4%	167 20 348	13.1% 42.4%	339 19 863	37.6% 42.7%	(50.79 2.4
Government - capital Interest Dividends	71 932 461	5 384 14	7.5% 3.1%	5 384 14	7.5%	6 494 139	8.6% 19.1%	(17.19 (89.89
Payments Suppliers and employees	(88 529) (88 129)	(17 965) (17 552)	20.3% 19.9%	(17 965) (17 552)	20.3% 19.9%	(18 362) (17 697)	21.6% 21.1%	(2.29
Finance charges Transfers and grants	(400)	(25) (387)	6.3% -	(25) (387)	6.3%	(0) (665)		25 057.0 (41.79
Net Cash from/(used) Operating Activities	55 222	11 363	20.6%	11 363	20.6%	14 491	24.2%	(21.69
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE	-	-	-	-	-	24 24	.2%	(100.0%
Decrease in non-current debtors Decrease in other non-current receivables Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments Capital assets	(72 932) (72 932)	(17 671) (17 671)	24.2% 24.2%	(17 671) (17 671)	24.2% 24.2%	(19 923) (19 923)	26.4% 26.4%	(11.39
Net Cash from/(used) Investing Activities	(72 932)	(17 671)	24.2%	(17 671)	24.2%	(19 899)	31.2%	(11.29
Cash Flow from Financing Activities Receipts	-							
Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments Repayment of borrowing Vet Cash from/(used) Financing Activities	-		-				-	-
	-	•	-		-	-	-	
let Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(17 711)	(6 308) 4 766	35.6%	(6 308) 4 766	35.6%	(5 408)	135.5%	16.69 (100.09
Cash/cash equivalents at the year end:	(17 711)	(1 542)	8.7%	(1 542)	8.7%	(5 408)	(53.7%)	(71.59

Actual Bad Debts Written Off to Debtors Impairment -Bad Debts ito Council Policy 0 - 30 Days 31 - 60 Days 61 - 90 Days Over 90 Days Total R thousands Debtors Age Analysis By Income Source Trade and Other Receivables from Exchange Transactions - Water Trade and Other Receivables for Exchange Transactions - Exclurity Receivables from Exchange Transactions - Property Rates Receivables from Exchange Transactions - Property Rates Receivables from Exchange Transactions - Property Rend Debtors Interest on Arran Debtar Accounts Receivables from Exchange Transactions - Property Rend Debtors Receivables from Exchange Transactions - Receivables Receivable A ount unt unt ount unt ount Amount 86.4% 84.4% 86.6% 93.9% 93.9% 50.6% 100.0% 7 100 9 171 25 222 41 929 28 074 2 665 15 807 280 805 138 1 306 871 18 5.2% 6.7% 18.4% 30.6% 20.5% 1.9% 11.5% 3.9% 8.8% .5% 3.1% 3.1% .7% 68 9.69 613 624 3 233 1 241 830 1 297 9.6% 6.8% 12.8% 3.0% 3.0% 48.7% 6 136 7 743 21 851 39 382 26 373 1 350 15 807 7 237 125 878 5.3% . 100.3% **91.8%** 7 213 137 182 (.2%) 5.8% (.2%) 2.5% (13) 7 897 3 407 Organs of State Commercial Households Other . 19.8% 5.6% 13.1% **5.8%** . 79.5% 91.9% 73.7% -13 3 393 . 1 429 124 443 . 1 797 135 376 -1.3% 98.7% .7% 2.5% 13.1% **2.5%** 355 7 541 Total By Customer Group 3 407 7 897 125 878 137 182 100.0% 91.8%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90) Days	Over 9	10 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 391	6.8%	3 007	8.6%	5 105	14.5%	24 631	70.1%	35 134	66.3%
Bulk Water	-	-	-		-	-	17 385	100.0%	17 385	32.8%
PAYE deductions	-	-				-		-	-	-
VAT (output less input)	-		-				-	-	-	-
Pensions / Retirement	-	-				-		-	-	-
Loan repayments	-		-				-	-	-	-
Trade Creditors	-	-				-		-	-	-
Auditor-General	-		-				-	-	-	-
Other	-	-	-	-	-	-	513	100.0%	513	1.0%
Total	2 391	4.5%	3 007	5.7%	5 105	9.6%	42 529	80.2%	53 032	100.0%

Municipal Manager	Mr K J. Mothale	053 541 0014	
Financial Manager	Mrs M Masisi	053 541 0014	

FREE STATE: TSWELOPELE (FS183) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiantice				201	16/17			
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	141 398	54 832	38.8%	54 832	38.8%	52 875	38.9%	3.7%
Property rates	141 378	11 516	67.7%	11 516	67.7%	11 443	76.3%	.6%
Property rates - penalties and collection charges	17 000	11 510	07.770	11510	07.770	11445	70.370	.076
Service charges - electricity revenue	34 241	8 664	25.3%	8 664	25.3%	9 261	27.6%	(6.4%)
Service charges - water revenue	8 155	1 365	16.7%	1 365	16.7%	1 344	16.5%	(0.476)
Service charges - sanitation revenue	6 6 3 1	1 568	23.6%	1 568	23.6%	1 695	25.6%	(7.5%)
Service charges - refuse revenue	4 200	1 030	24.5%	1 030	24.5%	1 1 2 6	30.0%	(8.5%)
Service charges - other								(0.010)
Rental of facilities and equipment	512	407	79.4%	407	79.4%	372	86.7%	9.4%
Interest earned - external investments	500	57	11.3%	57	11.3%	66	8.7%	(14.1%)
Interest earned - outstanding deblors	1 000	268	26.8%	268	26.8%	365		(26.7%)
Dividends received	50	202	403.8%	202	403.8%	202	201.9%	
Fines	40	12	30.1%	12	30.1%	27	19.1%	(55.0%)
Licences and permits	60	16	26.7%	16	26.7%	19	31.7%	(15.8%)
Agency services		-	-		-	8		(100.0%)
Transfers recognised - operational	62 602	28 602	45.7%	28 602	45.7%	26 653	42.7%	7.3%
Other own revenue	2 156	1 127	52.3%	1 127	52.3%	295	13.7%	282.1%
Gains on disposal of PPE	4 250	-	-		-	-	-	-
Operating Expenditure	166 624	46 813	28.1%	46 813	28.1%	44 089	27.9%	6.2%
Employee related costs	59 122	14 696	24.9%	14 696	24.9%	14 538	26.6%	1.1%
Remuneration of councillors	6 135	781	12.7%	781	12.7%	871	15.0%	(10.3%)
Debt impairment	5 641	-	-		-	1 276	51.0%	(100.0%)
Depreciation and asset impairment	19 669	-	-	-	-	-		-
Finance charges	2 178	1 007	46.2%	1 007	46.2%	1	.1%	70 739.2%
Bulk purchases	31 916	13 009	40.8%	13 009	40.8%	11 435	36.5%	13.8%
Other Materials	8 324	671	8.1%	671	8.1%	697	10.3%	(3.6%)
Contracted services	1 000	312	31.2%	312	31.2%	394	60.5%	(20.7%)
Transfers and grants	-	400	-	400	-	533	· · ·	(25.0%)
Other expenditure	32 640	15 937	48.8%	15 937	48.8%	14 345	41.2%	11.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(25 226)	8 019		8 019		8 785		
Transfers recognised - capital	51 704	8 405	16.3%	8 405	16.3%	6 6 15	14.7%	27.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets		-	-		-			-
Surplus/(Deficit) after capital transfers and contributions	26 478	16 424		16 424		15 400		
Taxation		-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 478	16 424		16 424		15 400		
Attributable to minorities	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	26 478	16 424		16 424		15 400		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	26 478	16 424		16 424		15 400		

			2017/18			201		
	Budget	First	Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/
Capital Revenue and Expenditure								
Source of Finance	51 964					4 607	10.3%	(100.09
National Government	51 704	-	-	-		4 564	22.0%	(100.0)
Provincial Government	51704		-			4 304	22.070	(100.0
District Municipality								
Other transfers and grants			-					
Transfers recognised - capital	51 704					4 564	22.0%	(100.09
Borrowing	51704					4 304	22.070	(100.0
Internally generated funds	260					43	-	(100.0
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	51 964	-	-	-	-	4 607	10.3%	(100.0
Governance and Administration	140			-		43		(100.0
Executive & Council	90		-			37		(100.0
Budget & Treasury Office	50		-			1		(100.0
Corporate Services		-	-			6		(100.0
Community and Public Safety	552		-	-	-	443	18.5%	(100.0
Community & Social Services		-	-	-	-	-		
Sport And Recreation	552	-	-	-	-	443	18.5%	(100.0
Public Safety	-	-	-					
Housing	-	-	-					
Health		-	-			-		
Economic and Environmental Services	6 430		-	-			-	-
Planning and Development		-	-	-	-	-	-	
Road Transport	6 4 3 0	-	-	-	-		-	
Environmental Protection		-	-	-	-		-	
Trading Services	44 842		-	-		4 120	11.6%	(100.0
Electricity	10 000		- 1	-	-	-	-	-
Water	25 020	-	-	-		-	÷.,	1
Waste Water Management	9 822	-	-	-		4 120	63.6%	(100.0
Waste Management		-	-	-		-		
Other	-	-	-	-		-	-	-

			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	181 828	55 709	30.6%	55 709	30.6%	67 937	37.5%	(18.0%
Property rates, penalties and collection charges Service charges	15 300 47 905	3 503 9 465	22.9% 19.8%	3 503 9 465	22.9% 19.8%	13 510 13 235	85.8% 25.4%	(74.19 (28.59
Other revenue Government - operating	2 767 62 602	7 301 26 777	263.9% 42.8%	7 301 26 777	263.9% 42.8%	7 698 26 653	158.7% 42.7%	(5.29
Government - capital Interest Dividends	51 704 1 500 50	8 405 57 202	16.3% 3.8% 403.8%	8 405 57 202	16.3% 3.8% 403.8%	6 615 25 202	14.7% 3.3% 201.9%	27.15 125.45
Payments Suppliers and employees Finance charges	(137 676) (136 636) (1 040)	(42 597) (41 610) (647)	403.8% 30.9% 30.5% 62.2%	(42 597) (41 610) (647)	403.8% 30.9% 30.5% 62.2%	(42 768) (42 440) (1)	31.4%	(.4% (2.0%) 45 440.1%
Transfers and grants	(,	(340)	-	(340)		(327)		3.8
Net Cash from/(used) Operating Activities	44 152	13 112	29.7%	13 112	29.7%	25 169	56.0%	(47.9%
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE	4 250 4 250	-	-	-	-	-	1	•
Decrease in non-current debtors Decrease in other non-current receivables	-	-	-		-	-	-	-
Decrease (increase) in non-current investments Payments Capital assets	(51 964) (51 964)	-	-	-	-	(4 607) (4 607)	10.3% 10.3%	- (100.09 (100.09
Net Cash from/(used) Investing Activities	(47 714)		-			(4 607)	10.3%	(100.09
Cash Flow from Financing Activities Receipts	((,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(10000
Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments Repayment of borrowing	(830) (830)	(357) (357)	43.0% 43.0%	(357) (357)	43.0% 43.0%	-	1	(100.0% (100.0% (100.0%
Net Cash from/(used) Financing Activities	(830)	(357)	43.0%	(357)	43.0%		-	
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(4 392) 7 950	12 755 3 300	(290.4%) 41.5%	12 755 3 300	(290.4%) 41.5%	20 562 4 222	(1 921.2%) 66.4%	(38.0% (21.89
Cash/cash equivalents at the year end:	3 558	16 055	451.2%	16 055	451.2%	24 784	468.9%	(35.29

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	10 Days	To	tal	Actual Bad Deb Deb	ots Written Off to otors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	613	7.5%	180	2.2%	174	2.1%	7 168	88.1%	8 135	13.2%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	3 604	41.8%	749	8.7%	663	7.7%	3 610	41.9%	8 626	14.0%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	2 180	12.9%	132	.8%	116	.7%	14 454	85.6%	16 882	27.5%			-	
Receivables from Exchange Transactions - Waste Water Management	644	5.4%	227	1.9%	220	1.8%	10 810	90.8%	11 901	19.4%	-	-		-
Receivables from Exchange Transactions - Waste Management	573	7.7%	206	2.8%	198	2.7%	6 470	86.9%	7 448	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors		-	-	-	-								-	
Interest on Arrear Debtor Accounts	-	-	-	-	-			-	-		-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-			-	-		-	-	-	-
Other	706	8.4%	165	2.0%	153	1.8%	7 408	87.8%	8 433	13.7%	-	-	-	-
Total By Income Source	8 321	13.5%	1 659	2.7%	1 525	2.5%	49 921	81.3%	61 426	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	1 575	22.8%	108	1.6%	88	1.3%	5 124	74.3%	6 895	11.2%	-	-	-	
Commercial	1 575	22.8%	108	1.6%	88	1.3%	5 1 2 4	74.3%	6 895	11.2%		-	-	
Households	3 2 1 9	16.8%	727	3.8%	670	3.5%	14 548	75.9%	19 165	31.2%	-	-	-	
Other	1 951	6.9%	716	2.5%	679	2.4%	25 125	88.2%	28 471	46.3%	-	-	-	-
Total By Customer Group	8 321	13.5%	1 659	2.7%	1 525	2.5%	49 921	81.3%	61 426	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 61) Days	61 - 90	0 Days	Over 9	0 Days	Tot	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	416	3.1%	2 391	17.8%	10 657	79.1%	13 465	92.09
Bulk Water	1 176	100.0%	-		-	-	-	-	1 176	8.09
PAYE deductions		-	-		-			-		-
VAT (output less input)	-	-	-			-			-	-
Pensions / Retirement		-	-		-			-		-
Loan repayments		-	-		-			-		-
Trade Creditors	-	-	-		-	-	-	-	-	-
Auditor-General		-	-		-			-		-
Other	-	-	-				-		-	
Total	1 176	8.0%	416	2.8%	2 391	16.3%	10 657	72.8%	14 640	100.09

Municipal Manager	Mr Tshemedi Lucas Mkhwane	051 853 1111	
Financial Manager	Mr L Moletsane	051 853 1111	

Source Local Government Database

FREE STATE: MATJHABENG (FS184) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Furth operating Revenue and Experiature			2017/18			201	16/17	
	Budget	First (Duarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	2 324 173	664 338	28.6%	664 338	28.6%	612 197	30.0%	8.5%
Property rates	279 252	82 520	29.6%	82 520	29.6%	79 114	39.2%	4.3%
Property rates - penalties and collection charges								
Service charges - electricity revenue	627 540	173 208	27.6%	173 208	27.6%	163 151	21.0%	6.29
Service charges - water revenue	343 077	104 747	30.5%	104 747	30.5%	88 227	40.6%	18.79
Service charges - sanitation revenue	147 748	45 790	31.0%	45 790	31.0%	38 667	30.0%	18.49
Service charges - refuse revenue	83 979	27 659	32.9%	27 659	32.9%	23 983	33.1%	15.39
Service charges - other					-	-		-
Rental of facilities and equipment	30 000	4 703	15.7%	4 703	15.7%	2 742	23.9%	71.59
Interest earned - external investments	3 456	907	26.3%	907	26.3%	529	35.2%	71.69
Interest earned - outstanding debtors	128 855	39 528	30.7%	39 528	30.7%	32 405	26.8%	22.09
Dividends received	19	-				-		-
Fines	20 000	1 017	5.1%	1 017	5.1%	451	10.3%	125.49
Licences and permits	72	51	71.0%	51	71.0%	26	62.2%	94.19
Agency services	25 000	2 503	10.0%	2 503	10.0%	1 633	14.5%	53.39
Transfers recognised - operational	406 776	166 159	40.8%	166 159	40.8%	162 864	41.9%	2.09
Other own revenue	178 400	15 547	8.7%	15 547	8.7%	18 405	21.8%	(15.5%
Gains on disposal of PPE	50 000	-		-	-	-		
Operating Expenditure	2 322 822	465 027	20.0%	465 027	20.0%	384 420	18.9%	21.0%
Employee related costs	678 372	161 836	23.9%	161 836	23.9%	158 801	25.6%	1.99
Remuneration of councillors	28 539	7 336	25.7%	7 336	25.7%	7 216	25.3%	1.79
Debt impairment	135 000	1 179	.9%	1 179	.9%	-		(100.0%
Depreciation and asset impairment	87 000	2 658	3.1%	2 658	3.1%	-		(100.0%
Finance charges	112 763	1 490	1.3%	1 490	1.3%	67	.1%	2 113.89
Bulk purchases	851 493	109 669	12.9%	109 669	12.9%	121 064	17.9%	(9.4%
Other Materials	245 455	8 910	3.6%	8 910	3.6%	22 886	9.9%	(61.1%
Contracted services	68 495	45 622	66.6%	45 622	66.6%	2 289	2.9%	1 893.29
Transfers and grants	-	10 963	-	10 963	-	4 345	13.2%	152.39
Other expenditure	115 704	115 364	99.7%	115 364	99.7%	67 751	64.4%	70.39
Loss on disposal of PPE	-	-	-	-	-	-		-
Surplus/(Deficit)	1 352	199 312		199 312		227 777		
Transfers recognised - capital	156 216	64 566	41.3%	64 566	41.3%	43 610	38.5%	48.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets		-			-			-
Surplus/(Deficit) after capital transfers and contributions	157 568	263 878		263 878		271 387		
Taxation	-	-		-		-		
Surplus/(Deficit) after taxation	157 568	263 878		263 878		271 387		
Attributable to minorities	-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	157 568	263 878		263 878		271 387		
Share of surplus/ (deficit) of associate	-							
Surplus/(Deficit) for the year	157 568	263 878		263 878		271 387		

			2017/18			201		
	Budget	First (Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	181 215	38 069	21.0%	38 069	21.0%	18 091	13.6%	110.49
National Government	156 215	36 931	23.6%	36 931	23.6%	17 715	15.6%	108.5
Provincial Government	150 215	30 731	23.070	30 731	23.070	17715	15.070	100.5
District Municipality								
Other transfers and grants			-				-	
Transfers recognised - capital	156 215	36 931	23.6%	36 931	23.6%	17 715	15.6%	108.5
Borrowing								
Internally generated funds	25 000	1 1 37	4.5%	1 137	4.5%	375	1.9%	203.0
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	181 215	38 069	21.0%	38 069	21.0%	18 091	13.6%	110.4
Governance and Administration	20 000	880	4.4%	880	4.4%	60	.3%	1 373.1
Executive & Council	20 000	880	4.4%	880	4.4%	60	.3%	1 373.1
Budget & Treasury Office	-	-	-	-	-	-	-	
Corporate Services	-	-	-			-	-	
Community and Public Safety	2 525	5 362	212.3%	5 362	212.3%	6 658	25.6%	(19.5
Community & Social Services	2 525	1 596	63.2%	1 596	63.2%	428	-	273.3
Sport And Recreation	-	3 766	-	3 766	-	6 231	24.0%	(39.6
Public Safety	-	-	-		-	-	-	
Housing Health	-	-	-		-	-	-	
	-		-		-	-		
Economic and Environmental Services Planning and Development	32 300 3 114	16 547 3 206	51.2% 103.0%	16 547 3 206	51.2% 103.0%	3 266 3 266	8.2% 33.1%	406.6 (1.8
Road Transport	29 186	13 341	45.7%	13 341	45.7%	3 200	33.1%	(1.0
Environmental Protection	27 100	13 341	43.770	13 541	43.776		-	(100.0
Trading Services	126 391	15 280	12.1%	15 280	12.1%	8 107	17.1%	88.5
Electricity	11 506	1 054	9.2%	1054	9.2%	1 048	36.9%	00.0
Water	31 783	383	1.2%	383	1.2%	828	16.0%	(53.8
Waste Water Management	79 814	13 844	17.3%	13 844	17.3%	6 2 3 0	15.8%	122.2
Waste Management	3 288	-	-		-			-
Other			-	-	-	-	-	

			2017/18			201	16/17	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	2 183 124	492 894	22.6%	492 894	22.6%	460 994	23.8%	6.9%
•								
Property rates, penalties and collection charges	262 455	50 067	19.1%	50 067	19.1%	65 382	36.0%	(23.4%
Service charges	1 017 779	167 608	16.5%	167 608	16.5%	161 710	15.4%	3.69
Other revenue	203 989	27 325	13.4%	27 325	13.4%	22 201	27.3%	23.19
Government - operating	396 776	166 159	41.9%	166 159	41.9%	162 864	41.9%	2.09
Government - capital	156 216	64 566	41.3%	64 566	41.3%	43 610	38.5%	48.19
Interest	145 890	17 169	11.8%	17 169	11.8%	5 227	4.3%	228.59
Dividends	19	-	-		-			-
Payments Suppliers and employees	(2 090 849) (1 930 872)	(465 027) (452 574)	22.2% 23.4%	(465 027) (452 574)	22.2% 23.4%	(384 420) (380 008)	20.8% 22.3%	21.0% 19.1%
Finance charges	(1 930 872) (127 127)	(452 574) (1 490)	1.2%	(452 574) (1 490)	1.2%	(300 008)	.1%	2 113.89
Transfers and grants	(127 127) (32 850)	(10 963)	33.4%	(10 963)	33.4%	(4 345)	13.2%	2 113.8%
Net Cash from/(used) Operating Activities	92 275	27 868	30.2%	27 868	30.2%	76 574	83.3%	(63.6%
Cash Flow from Investing Activities								(*****
Receipts	60 000							
Proceeds on disposal of PPE	60 000			-	-	-	-	-
Decrease in non-current debtors	00 000							
Decrease in other non-current receivables						-		-
Decrease (increase) in non-current investments						-		-
Payments	(156 216)	(38 069)	24.4%	(38 069)	24.4%	(18 091)	13.6%	110.4%
Capital assets	(156 216)	(38 069)	24.4%	(38 069)	24.4%	(18 091)	13.6%	110.49
Net Cash from/(used) Investing Activities	(96 216)	(38 069)	39.6%	(38 069)	39.6%	(18 091)	(8.6%)	110.4%
Cash Flow from Financing Activities								
Receipts			-	-	-	-	-	-
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	-	-	-		-
Payments			-		-	-	-	-
Repayment of borrowing Net Cash from/(used) Financing Activities		-	-	-	-	-		-
Net Cash from/(used) Financing Activities	-	-	-	-		-	-	-
Net Increase/(Decrease) in cash held	(3 941)	(10 201)	258.8%	(10 201)	258.8%	58 483	17.9%	(117.4%)
Cash/cash equivalents at the year begin:	335 417	(4 875)	(1.5%)	(4 875)	(1.5%)	322 333	(100.0%)	(101.5%
Cash/cash equivalents at the year end:	331 476	(15 076)	(4.5%)	(15 076)	(4.5%)	380 816	9 119.0%	(104.0%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	To	tal	Actual Bad Deb Deb	ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 327	4.3%	37 391	4.3%	59 511	6.8%	736 227	84.6%	870 455	33.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	58 0 32	22.6%	17 507	6.8%	13 927	5.4%	167 010	65.1%	256 476	9.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 067	7.1%	12 614	3.7%	12 319	3.6%	288 669	85.5%	337 669	13.1%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	12 787	3.8%	10 046	3.0%	9 972	3.0%	300 545	90.2%	333 351	12.9%	-	-		-
Receivables from Exchange Transactions - Waste Management	7 777	3.5%	5 977	2.7%	5 955	2.7%	204 378	91.2%	224 086	8.7%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	1 095	1.9%	915	1.6%	897	1.6%	53 672	94.9%	56 579	2.2%	-	-		-
Interest on Arrear Debtor Accounts	11 724	2.5%	11 470	2.4%	11 441	2.4%	440 162	92.7%	474 798	18.4%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-	-	-	-	-		-	-		-	-	-
Other	4 4 2 9	15.9%	760	2.7%	2 462	8.8%	20 276	72.6%	27 928	1.1%	-	-	-	-
Total By Income Source	157 238	6.1%	96 680	3.7%	116 484	4.5%	2 210 939	85.7%	2 581 341	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	14 820	19.6%	7 829	10.4%	8 690	11.5%	44 226	58.5%	75 564	2.9%	-	-	-	-
Commercial	52 578	10.7%	15 442	3.2%	13 133	2.7%	408 102	83.4%	489 255	19.0%	-	-		-
Households	88 274	4.4%	72 266	3.6%	92 940	4.7%	1 734 959	87.3%	1 988 439	77.0%	-	-		
Other	1 567	5.6%	1 142	4.1%	1 722	6.1%	23 652	84.2%	28 082	1.1%	-	-	-	-
Total By Customer Group	157 238	6.1%	96 680	3.7%	116 484	4.5%	2 210 939	85.7%	2 581 341	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 90) Days	Over 9	0 Days	Τα	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	46 804	2.9%	77 510	4.8%	586	-	1 503 362	92.3%	1 628 262	45.2%
Bulk Water	52 347	2.8%	50 249	2.6%	46 882	2.5%	1 753 065	92.1%	1 902 542	52.8%
PAYE deductions	-		-			-				-
VAT (output less input)			-	-	-	-			-	
Pensions / Retirement		-			-			-	-	-
Loan repayments	-		-			-				-
Trade Creditors	14 988	20.4%	13 033	17.7%	14 262	19.4%	31 296	42.5%	73 577	2.0%
Auditor-General	1 089	69.1%	479	30.4%	8	.5%			1 576	-
Other										
Total	115 228	3.2%	141 271	3.9%	61 738	1.7%	3 287 722	91.2%	3 605 958	100.0%

Municipal Manager	Adv Mothusi F Lepheana	057 391 3231	
Financial Manager	Mr Thabiso Tsoaeli	057 391 3416	

Source Local Government Database

FREE STATE: NALA (FS185) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiantice			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	331 297	116 758	35.2%	116 758	35.2%	101 643	26.2%	14.9%
Property rates	21 241	5 344	25.2%	5 344	25.2%	4 976	23.2%	7.4%
Property rates - penalties and collection charges								
Service charges - electricity revenue	82 739	28 532	34.5%	28 532	34.5%	17 676	18.8%	61.4%
Service charges - water revenue	46 027	10 369	22.5%	10 369	22.5%	8 193	14.7%	26.5%
Service charges - sanitation revenue	18 905	9 350	49.5%	9 350	49.5%	7 188	22.1%	30.1%
Service charges - refuse revenue	21 539	8 078	37.5%	8 078	37.5%	7 648	24.6%	5.6%
Service charges - other		679	-	679		-		(100.0%)
Rental of facilities and equipment	738	11	1.4%	11	1.4%	29	2.9%	(63.5%)
Interest earned - external investments	· ·	483	-	483	- 1	638		(24.2%)
Interest earned - outstanding debtors	27 197	5 442	20.0%	5 442	20.0%	6 978	30.3%	(22.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	178	21	11.6%	21	11.6%	44	29.3%	(53.0%)
Licences and permits	-	-	-		-	0		(100.0%)
Agency services	-	-	-		-		-	-
Transfers recognised - operational	103 469	47 993	46.4%	47 993	46.4%	47 368	39.9%	1.3%
Other own revenue Gains on disposal of PPE	9 263	458	4.9%	458	4.9%	905	8.3%	(49.3%)
Operating Expenditure	429 928	72 606	16.9%	72 606	16.9%	72 695	18.7%	(.1%)
Employee related costs	140 195	33 554	23.9%	33 554	23.9%	32 225	23.9%	4.1%
Remuneration of councillors	7 770	1 915	24.6%	1 915	24.6%	1 887	24.1%	1.5%
Debt impairment	21 535	-	-		-	-	-	-
Depreciation and asset impairment	61 396		-	-	-	-	-	-
Finance charges	25 591	281	1.1%	281	1.1%	5 423	33.9%	(94.8%)
Bulk purchases	108 882	28 151	25.9%	28 151	25.9%	23 607	20.4%	19.2%
Other Materials	1 295	1 086	83.9%	1 086	83.9%	747	11.0%	45.4%
Contracted services	10 766	1 818	16.9%	1 818	16.9%	2 181	19.0%	(16.6%)
Transfers and grants	-	-	-	-	-	168	.7%	(100.0%)
Other expenditure	52 496	5 801	11.1%	5 801	11.1%	6 457	19.1%	(10.2%)
Loss on disposal of PPE	-	-	-	-	-		-	-
Surplus/(Deficit)	(98 631)	44 152		44 152		28 948		
Transfers recognised - capital	40 546		-		-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-		-		-		-	-
Surplus/(Deficit) after capital transfers and contributions	(58 085)	44 152		44 152		28 948		
Taxation	-	-		-		-		
Surplus/(Deficit) after taxation	(58 085)	44 152		44 152		28 948		
Attributable to minorities	-		-		-		-	-
Surplus/(Deficit) attributable to municipality	(58 085)	44 152		44 152		28 948		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(58 085)	44 152		44 152		28 948		

			2017/18			201		
	Budget	First (Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	40 546	13 400	33.0%	13 400	33.0%	10 598	30.9%	26.4
National Government	39 482	13 400	33.9%	13 400	33.9%	10 582	31.8%	
Provincial Government	37 402	13 400	33.770	13 400	33.770	10 302	51.070	20.0
District Municipality								
Other transfers and grants			-				-	
Transfers recognised - capital	39 482	13 400	33.9%	13 400	33.9%	10 582	31.8%	26.6
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 064	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	16	-	(100.0
Capital Expenditure Standard Classification	40 546	13 400	33.0%	13 400	33.0%	10 598	30.9%	26.4
Governance and Administration	1 064	-	-	-		16	1.6%	(100.0
Executive & Council		-	-			-	-	
Budget & Treasury Office	1 064	-	-			16	1.6%	(100.0
Corporate Services		-	-		-	-	-	
Community and Public Safety		154	-	154	-	-	-	(100.0
Community & Social Services		-	-		-	-	-	
Sport And Recreation		- 154	-		-	-	-	(100.0
Public Safety Housing		154		154		-		(100.0
Health			-			-		
Economic and Environmental Services	34 482	846	2.5%	846	2.5%	6 700	40.8%	(87.4
Planning and Development		371	- 2.370	371	2.570	259	18.3%	
Road Transport	34 482	476	1.4%	476	1.4%	6 4 4 1	42.9%	(92.6
Environmental Protection		-	-			-	-	
Trading Services	5 000	12 400	248.0%	12 400	248.0%	3 882	25.8%	219.4
Electricity	5 000	997	19.9%	997	19.9%	3 199	64.0%	
Water		4 440	-	4 440	-	-		(100.0
Waste Water Management		6 963	-	6 963	-	683	11.3%	919.
Waste Management		-	-	-	-	-		
Other	-	-	-	-	-		-	

			2017/18			201	6/17	
	Budget	First 0	Duarter	Year	to Date	First (Quarter	1
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2016/17 to Q1 of 2017/11
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	313 821	107 044	34.1%	107 044	34.1%	112 907	26.8%	(5.2%)
Property rates, penalties and collection charges	15 931	6 021	37.8%	6 021	37.8%	3 001	14.0%	100.69
Service charges	126 908	32 843	25.9%	32 843	25.9%	33 734	15.8%	(2.6%
Other revenue	7 633	836	11.0%	836	11.0%	6 829	56.6%	(87.8%
Government - operating	103 469	47 993	46.4%	47 993	46.4%	47 374	40.0%	1.39
Government - capital	39 482	19 350	49.0%	19 350	49.0%	16 764	50.3%	15.49
Interest	20 398	-	-	-	-	5 205	22.6%	(100.0%
Dividends		-		-	-	-	-	-
Payments	(297 239)	(63 852)	21.5%	(63 852)	21.5%	(81 140)	23.2%	(21.3%
Suppliers and employees	(278 045)	(63 852)	23.0%	(63 852)	23.0%	(75 544)	24.3%	(15.5%
Finance charges	(19 194)	-	-	-		(5 421)	33.9%	(100.0%
Transfers and grants Net Cash from/(used) Operating Activities	16 582	43 192	- 260.5%	43 192	260.5%	(175)	.7%	(100.0%) 36.09
Net Cash Iron/(used) Operating Activities	10 382	43 192	200.5%	43 192	200.5%	31 /0/	44.376	30.07
Cash Flow from Investing Activities								
Receipts	798				-		-	-
Proceeds on disposal of PPE	798	-		-	-		-	-
Decrease in non-current debtors		-		-	-		-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-					· · · ·	-	-
Payments	40 482	(13 420)	(33.2%)	(13 420)	(33.2%)	(10 595)	31.8%	26.79
Capital assets	40 482	(13 420)	(33.2%)	(13 420)	(33.2%)	(10 595)	31.8%	26.79
Net Cash from/(used) Investing Activities	41 280	(13 420)	(32.5%)	(13 420)	(32.5%)	(10 595)	32.8%	26.79
Cash Flow from Financing Activities								
Receipts	-				-		-	-
Short term loans		-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	
Payments	-		-			(3 000)	-	(100.0%
Repayment of borrowing	-	-	-	-	-	(3 000)	-	(100.0%
Net Cash from/(used) Financing Activities			-	-	-	(3 000)	-	(100.0%
Net Increase/(Decrease) in cash held	57 862	29 772	51.5%	29 772	51.5%	18 172	46.2%	63.8%
Cash/cash equivalents at the year begin:	10 705	1 669	15.6%	1 669	15.6%	11 180	75.2%	(85.1%
Cash/cash equivalents at the year end:	68 567	31 441	45.9%	31 441	45.9%	29 352	54.1%	7.19

Part 1: Debtor Age Analysis

Part 4: Deptor Age Analysis											Actual Red Dok	ts Written Off to	Impoirmont	Bad Debts ito
	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	To	tal		tors	Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	* %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 423	2.2%	3 613	1.8%	3 207	1.6%	186 450	94.3%	197 692	35.1%		-	169 818	85.0%
Trade and Other Receivables from Exchange Transactions - Electricity	5 605	9.0%	2 798	4.5%	1 865	3.0%	51 754	83.4%	62 022	11.0%		-	40 878	65.0%
Receivables from Non-exchange Transactions - Property Rates	1 782	4.0%	1 497	3.3%	1 197	2.7%	40 502	90.0%	44 979	8.0%	-	-	31 872	70.0%
Receivables from Exchange Transactions - Waste Water Management	2 450	4.0%	2 086	3.4%	1 970	3.2%	54 209	89.3%	60 714	10.8%	-		50 025	82.0%
Receivables from Exchange Transactions - Waste Management	2 6 1 9	3.2%	2 421	3.0%	2 353	2.9%	74 286	90.9%	81 679	14.5%	-	-	66 813	81.0%
Receivables from Exchange Transactions - Property Rental Debtors	26	1.9%	7	.5%	0		1 316	97.5%	1 350	.2%	-	-	53	3.0%
Interest on Arrear Debtor Accounts	1 853	3.3%	1 899	3.4%	1 711	3.1%	49 903	90.1%	55 366	9.8%	-	-	46 221	83.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-					-		-	-	-	-	
Other	2 2 1 6	3.7%	1 506	2.5%	1 367	2.3%	54 308	91.4%	59 396	10.5%		-	48 204	81.0%
Total By Income Source	20 973	3.7%	15 827	2.8%	13 670	2.4%	512 727	91.0%	563 197	100.0%	-		453 885	80.0%
Debtors Age Analysis By Customer Group														
Organs of State	575	6.5%	511	5.8%	449	5.1%	7 300	82.6%	8 834	1.6%		-	5 411	61.0%
Commercial	6 936	7.2%	3 772	3.9%	2 636	2.8%	82 472	86.1%	95 816	17.0%	-	-	61 825	64.0%
Households	13 377	2.9%	11 509	2.5%	10 531	2.3%	419 392	92.2%	454 809	80.8%	-	-	386 297	84.0%
Other	86	2.3%	34	.9%	54	1.4%	3 564	95.3%	3 738	.7%	-	-	352	9.0%
Total By Customer Group	20 973	3.7%	15 827	2.8%	13 670	2.4%	512 727	91.0%	563 197	100.0%	-	-	453 885	80.0%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 61) Days	61 - 9	0 Days	Over 9	0 Days	Τα	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 164	5.7%	10 362	5.8%	10 346	5.8%	147 635	82.7%	178 507	48.9%
Bulk Water	4 213	3.1%	4 128	3.1%	3 991	3.0%	122 942	90.9%	135 273	37.0%
PAYE deductions	-		-		-	-		-		
VAT (output less input)	19 919	100.0%	-	-		-			19 919	5.5%
Pensions / Retirement	46	100.0%	-		-			-	46	
Loan repayments	-		-		-	-		-		
Trade Creditors	2 936	10.0%	836	2.8%	747	2.5%	24 938	84.7%	29 457	8.1%
Auditor-General	1 171	64.7%	639	35.3%	-	-		-	1 810	.5%
Other	118	89.8%	7	5.3%	0	.3%	6	4.6%	132	-
Total	38 568	10.6%	15 972	4.4%	15 084	4.1%	295 521	80.9%	365 145	100.0%

Contact Details		
Municipal Manager	Mr Boitumelo C Mokomela	056 514 9200
Financial Manager	Mr S. Busakwe	056 514 9200

Source Local Government Database

FREE STATE: LEJWELEPUTSWA (DC18) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Furth Operating Revenue and Experiantic			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	122 598	52 212	42.6%	52 212	42.6%	51 060	43.1%	2.3%
Property rates			-		-			2.070
Property rates - penalties and collection charges								
Service charges - electricity revenue					-			
Service charges - water revenue					-			
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
Interest earned - external investments	2 300	989	43.0%	989	43.0%	303	16.4%	227.0%
Interest earned - outstanding debtors	164		-		-	186	63.5%	(100.0%)
Dividends received					-			
Fines		-	-		-	-		-
Licences and permits		-	-		-	-		-
Agency services		-	-		-	-		-
Transfers recognised - operational	119 998	51 207	42.7%	51 207	42.7%	50 488	43.5%	1.4%
Other own revenue	136	15	11.3%	15	11.3%	84	79.6%	(81.6%)
Gains on disposal of PPE	-		-		-	-		-
Operating Expenditure	122 598	29 934	24.4%	29 934	24.4%	27 597	23.4%	8.5%
Employee related costs	70 063	16 339	23.3%	16 339	23.3%	14 515	22.1%	12.6%
Remuneration of councillors	7 915	1 915	24.2%	1 915	24.2%	1 831	21.0%	4.6%
Debt impairment		-	-		-	-		-
Depreciation and asset impairment	7 521	3	-	3	-	889	11.1%	(99.7%)
Finance charges	999	1 744	174.6%	1 744	174.6%	344	27.9%	406.4%
Bulk purchases			-		-	-		-
Other Materials		28	-	28	-	-		(100.0%)
Contracted services	1 409	2 095	148.7%	2 095	148.7%	-		(100.0%)
Transfers and grants	3 752	4 126	110.0%	4 126	110.0%	3 500	98.6%	17.9%
Other expenditure	30 939	3 684	11.9%	3 684	11.9%	6 5 1 8	22.2%	(43.5%)
Loss on disposal of PPE	-	-	-	-	-	-		-
Surplus/(Deficit)	-	22 278		22 278		23 463		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-		-	-	-	-
Contributed assets	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	-	22 278		22 278		23 463		
Taxation	-				-			
Surplus/(Deficit) after taxation	-	22 278		22 278		23 463		
Attributable to minorities	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	-	22 278		22 278		23 463		
Share of surplus/ (deficit) of associate	-	-			-	-		
Surplus/(Deficit) for the year		22 278		22 278		23 463		

			2017/18			201		
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	3 250	142	4.4%	142	4.4%	31	4.5%	353.1%
National Government	0 200			112				000.17
Provincial Government								
District Municipality					-		-	-
Other transfers and grants					-		-	-
Transfers recognised - capital					-		-	
Borrowing				-	-		-	-
Internally generated funds	3 250	142	4.4%	142	4.4%	31	4.5%	353.1
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 250	142	4.4%	142	4.4%	31	4.5%	353.1
Governance and Administration	3 100	116	3.7%	116	3.7%		-	(100.09
Executive & Council	2 350	93	4.0%	93	4.0%	-	-	(100.0
Budget & Treasury Office	500	1	.2%	1	.2%	-	-	(100.0
Corporate Services	250	22	8.7%	22	8.7%	-	-	(100.0
Community and Public Safety	50			-	-		-	-
Community & Social Services	50	-	-	-	-	-	-	-
Sport And Recreation	-	-	-		-	-	-	-
Public Safety		-	-		-	-	-	-
Housing		-	-		-	-	-	-
Health		-			-			
Economic and Environmental Services Planning and Development	100 50	26	25.6% 8.5%	26	25.6% 8.5%	31 7	41.7% 36.9%	(18.29
Road Transport	50	4	8.5%	4	8.5%	1	30.9%	(42.6)
Environmental Protection	- 50	21	42.6%	21	42.6%	- 24	43.4%	(10.75
Trading Services	50	21	42.0%	21	42.0%	24	43.4%	(10.7
Electricity				-				
Water					1			
Waste Water Management					-		-	-
Waste Management		-	-			-		-
Other		-	-	-	- 1	-		-

			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	122 598	52 212	42.6%	52 212	42.6%	55 114	46.5%	(5.3%)
Property rates, penalties and collection charges Service charges	-	-	-	-		-	-	-
Other revenue Government - operating Government - capital	136 119 998	15 51 207	11.4% 42.7%	15 51 207	11.4% 42.7%	5 415 49 316	5 152.1% 42.5%	(99.7% 3.89
Interest Dividends	2 464	989	40.2%	989	40.2%	383	18.0%	158.39
Payments Suppliers and employees Finance charges	(115 076) (110 325) (999)	(28 190) (24 063)	24.5% 21.8%	(28 190) (24 063)	24.5% 21.8%	(68 169) (64 669)	62.2% 61.7%	(58.6% (62.8%
Transfers and grants	(3 752)	(4 126)	110.0%	(4 126)	110.0%	(3 500)	98.6%	17.95
Net Cash from/(used) Operating Activities	7 521	24 022	319.4%	24 022	319.4%	(13 055)	(149.5%)	(284.0%
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE		-	-	-	-	-	-	-
Decrease in non-current debtors Decrease in other non-current receivables Decrease (increase) in non-current investments		-	-	•	-	-	-	-
Payments	(3 250)	(70)	2.1%	(70)	2.1%			(100.0%
Capital assets Net Cash from/(used) Investing Activities	(3 250) (3 250)	(70)	2.1%	(70)	2.1%			(100.0%)
	(3 2 3 0)	(70)	2.1/0	(70)	2.170	-		(100.0 %
Cash Flow from Financing Activities Receipts Short term loans Borrowing long termtefinancing Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments Repayment of borrowing	(2 489) (2 489)	(1 744) (1 744)	70.1% 70.1%	(1 744) (1 744)	70.1%	-	-	(100.0% (100.0%
Net Cash from/(used) Financing Activities	(2 489)	(1 744)	70.1%	(1 744)	70.1%	-	-	(100.0%
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	1 782 29 827	22 209 29 827	1 246.0% 100.0%	22 209 29 827	1 246.0% 100.0%	(13 055) 14 632	(225.2%) 81.0%	(270.1%) 103.8%
Cash/cash equivalents at the year end:	31 609	52 036	164.6%	52 036	164.6%	1 578	6.6%	3 198.49

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	0 Days	Over 9	0 Days	To	tal	Actual Bad Deb Debt		Impairment -B 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		-	-			-		-	-	-		-	-	
Olher		-	-			-	10 379	100.0%	10 379	100.0%		-	-	
Total By Income Source			-			-	10 379	100.0%	10 379	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State			-		-				-			-		
Commercial					-	-			-					
Households			-		-			-	-	-		-		
Olher		-	-			-	10 379	100.0%	10 379	100.0%		-	-	
Total By Customer Group							10 379	100.0%	10 379	100.0%	-	-		

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-		-	-		-	-	
Bulk Water	-	-			-	-		-	-	
PAYE deductions	-	-	-		-	-		-		
VAT (output less input)	-	-	-		-	-	-	-		-
Pensions / Retirement	-	-			-	-		-	-	
Loan repayments	-	-	-		-	-	-	-		-
Trade Creditors	-	-	-		-	-		-		
Auditor-General	-	-	-		-	-		-		
Other	1 092	100.0%	-	-	-	-	-	-	1 092	100.09
Total	1 092	100.0%		-	-	-	-	-	1 092	100.0%

Municipal Manager	Ms P M E Kaota	057 391 8096	
Financial Manager	Mr P K Pitso	057 391 8902	

Source Local Government Database

FREE STATE: SETSOTO (FS191) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Parti. Operating Revenue and Experiordine			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	408 967	137 789	33.7%	137 789	33.7%	120 602	26.8%	14.3%
Property rates	43 263	14 014	32.4%	14 014	32.4%	11 673	26.4%	20.1%
Property rates - penalties and collection charges								
Service charges - electricity revenue	66 147	19 094	28.9%	19 094	28.9%	20 093	23.0%	(5.0%)
Service charges - water revenue	50 813	13 262	26.1%	13 262	26.1%	13 616	22.5%	(2.6%)
Service charges - sanitation revenue	23 391	6 510	27.8%	6 510	27.8%	6 308	29.8%	3.2%
Service charges - refuse revenue	27 365	8 232	30.1%	8 232	30.1%	8 3 1 9	29.8%	(1.0%)
Service charges - other		-	-		-	-	-	-
Rental of facilities and equipment	749	196	26.2%	196	26.2%	409	26.2%	(52.1%)
Interest earned - external investments	1 860	611	32.8%	611	32.8%	448	20.3%	36.4%
Interest earned - outstanding debtors	25 630	6 430	25.1%	6 430	25.1%	4 884	17.1%	31.7%
Dividends received	40	51	127.9%	51	127.9%	40	99.6%	28.3%
Fines	364	139	38.2%	139	38.2%	78	70.5%	77.7%
Licences and permits	31	86	278.7%	86	278.7%	1	1.4%	13 953.7%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	163 645	67 863	41.5%	67 863	41.5%	53 953	32.8%	25.8%
Other own revenue Gains on disposal of PPE	5 669	1 300	22.9%	1 300	22.9%	781	6.3%	66.5%
Operating Expenditure	409 436	78 203	19.1%	78 203	19.1%	81 011	18.4%	(3.5%)
Employee related costs	182 908	40 969	22.4%	40 969	22.4%	43 620	25.2%	(6.1%)
Remuneration of councillors	11 062	2 907	26.3%	2 907	26.3%	2 493	23.3%	16.6%
Debt impairment	58 014	-	-		-	-	-	-
Depreciation and asset impairment	12 490	-	-	-	-	-		-
Finance charges	8 5 1 1	41	.5%	41	.5%	0		12 305.8%
Bulk purchases	64 448	16 038	24.9%	16 038	24.9%	18 571	25.1%	(13.6%)
Other Materials	÷ .	1 291	÷ .	1 291	-			(100.0%)
Contracted services	18 392	3 894	21.2%	3 894	21.2%	2 202	6.5%	76.8%
Transfers and grants	894	2 813	314.7%	2 813	314.7%	380	13.8%	639.79
Other expenditure	52 716	10 251	19.4%	10 251	19.4%	13 744	16.5%	(25.4%)
Loss on disposal of PPE	-	-	-		-	-	-	-
Surplus/(Deficit)	(469)	59 586		59 586		39 591		
Transfers recognised - capital	135 241	39 821	29.4%	39 821	29.4%	43 494	54.7%	(8.4%)
Contributions recognised - capital	-	-	-	-		-	-	-
Contributed assets	-	-	-			-	-	-
Surplus/(Deficit) after capital transfers and contributions	134 772	99 407		99 407		83 085		
Taxation			-	•				
Surplus/(Deficit) after taxation	134 772	99 407		99 407		83 085		
Attributable to minorities	-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	134 772	99 407		99 407		83 085		
Share of surplus/ (deficit) of associate			-					
Surplus/(Deficit) for the year	134 772	99 407		99 407		83 085		

			2017/18			201		
	Budget	First (Duarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Einance	166 241	10 123	6.1%	10 123	6.1%	24 311	27.3%	(58.4%
National Government	117 597	10 123	8.6%	10 123	8.6%	24 285	30.5%	(58.35
Provincial Government	17 644	10 120	0.070	10 125	0.070	21200	00.070	(00.01
District Municipality							-	
Other transfers and grants				-		-		-
Transfers recognised - capital	135 241	10 123	7.5%	10 123	7.5%	24 285	30.5%	(58.39
Borrowing	31 000	-	-	-	-	-	-	-
Internally generated funds		-		-	-	26	-	(100.0
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	166 241	10 123	6.1%	10 123	6.1%	24 311	27.3%	(58.4
Governance and Administration	27 000	-	-	-	-	26	.3%	(100.0
Executive & Council		-	-	-		26	-	(100.0
Budget & Treasury Office	27 000	-	-	-	-	-	-	
Corporate Services		-	-	-	-	-	-	-
Community and Public Safety	5 700	204	3.6%	204	3.6%	2 354	33.4%	(91.3
Community & Social Services	4 000	-	-	-	-	-	· · ·	
Sport And Recreation	1 700	204	12.0%	204	12.0%	2 354	33.4%	(91.3
Public Safety		-	-	-	-	-		-
Housing Health		-	-	-	-	-	1	
Economic and Environmental Services	31 581	4 265	13.5%	4 265	13.5%	1 286	17.3%	231.6
Planning and Development	31 301	4 203	13.376	4 203	13.376	1 200	17.370	231.0
Road Transport	31 581	4 265	13.5%	4 265	13.5%	1 286	17.3%	231.0
Environmental Protection	-		-	-	-			-
Trading Services	101 960	5 654	5.5%	5 654	5.5%	20 646	31.7%	(72.6
Electricity	6 000	-	-	-	-	4 259	71.0%	(100.0
Water	42 716	1 920	4.5%	1 920	4.5%	15 805	51.5%	(87.9
Waste Water Management	53 244	3 734	7.0%	3 734	7.0%	223	1.6%	1 573.8
Waste Management	-	-	-	-	-	358	2.5%	(100.0
Other	-		-	-	-		-	-

			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q1 of 2016/17 to Q1 of 2017/1
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities								
Receipts	479 167	134 896	28.2%	134 896	28.2%	146 566	32.9%	(8.0%
Property rates, penalties and collection charges	34 610	3 7 3 2	10.8%	3 732	10.8%	2 081	6.3%	79.3
Service charges	134 172	20 584	15.3%	20 584	15.3%	22 148	15.0%	(7.19
Other revenue	6 738	1 770	26.3%	1 770	26.3%	24 424	536.6%	(92.89
Government - operating	163 645	67 863	41.5%	67 863	41.5%	69 811	42.4%	(2.89
Government - capital	117 597	39 821	33.9%	39 821	33.9%	26 583	33.4%	49.8
Interest	22 365	1 074	4.8%	1 074	4.8%	1 478	9.6%	(27.39
Dividends	40	51	127.9%	51	127.9%	40	99.6%	28.3
Payments	(336 370)	(117 892)	35.0%	(117 892)	35.0%	(109 748)	30.7%	7.4
Suppliers and employees	(326 965)	(113 992)	34.9%	(113 992)	34.9%	(109 368)	31.0%	4.2
Finance charges	(8 511)	(92)	1.1%	(92)	1.1%	(0)		27 795.5
Transfers and grants	(894)	(3 808)	426.2%	(3 808)	426.2%	(380)	13.8%	901.6
Net Cash from/(used) Operating Activities	142 797	17 004	11.9%	17 004	11.9%	36 818	42.2%	(53.8%
Cash Flow from Investing Activities								
Receipts	(1 265)				-			-
Proceeds on disposal of PPE		-	-		-	-		-
Decrease in non-current debtors	-	-	-		-	-		-
Decrease in other non-current receivables	-	-	-		-	-		-
Decrease (increase) in non-current investments	(1 265)	-	-		-	-		-
Payments	(166 241)	(13 478)	8.1%	(13 478)	8.1%	(17 715)	19.9%	(23.99
Capital assets	(166 241)	(13 478)	8.1%	(13 478)	8.1%	(17 715)	19.9%	(23.99
Net Cash from/(used) Investing Activities	(167 506)	(13 478)	8.0%	(13 478)	8.0%	(17 715)	19.9%	(23.99
Cash Flow from Financing Activities								
Receipts	31 005	9		9	-	(31)	-	(129.29
Short term loans	-	-	-		-			
Borrowing long term/refinancing	31 000	-	-		-	-		-
Increase (decrease) in consumer deposits	5	9	182.2%	9	182.2%	(31)		(129.29
Payments	(2 500)	(116)	4.6%	(116)	4.6%		-	(100.0%
Repayment of borrowing	(2 500)	(116)	4.6%	(116)	4.6%	-	-	(100.09
Net Cash from/(used) Financing Activities	28 505	(106)	(.4%)	(106)	(.4%)	(31)	1.1%	240.95
Net Increase/(Decrease) in cash held	3 796	3 419	90.1%	3 419	90.1%	19 072	(411.2%)	(82.1%
Cash/cash equivalents at the year begin:	(14 510)	2 097	(14.5%)	2 097	(14.5%)	3 661	98.9%	(42.79
Cash/cash equivalents at the year end:	(10 714)	5 516	(51.5%)	5 516	(51.5%)	22 733	(2 429.3%)	(75.79

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 9	0 Days	Over 9	10 Days	Τα	tal		ots Written Off to itors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 735	9.8%	3 877	4.3%	3 116	3.5%	73 734	82.4%	89 461	23.7%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	8 562	32.5%	1 841	7.0%	1 026	3.9%	14 945	56.7%	26 375	7.0%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	6 5 1 8	9.0%	6 981	9.6%	2 577	3.5%	56 694	77.9%	72 770	19.3%	-	-		
Receivables from Exchange Transactions - Waste Water Management	3 993	9.8%	1 809	4.5%	1 289	3.2%	33 449	82.5%	40 540	10.8%	-	-		
Receivables from Exchange Transactions - Waste Management	5 205	10.3%	2 407	4.8%	1 766	3.5%	40 962	81.4%	50 340	13.4%			-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-			-		-		-	-	-		
Interest on Arrear Debtor Accounts	4 498	6.3%	2 098	2.9%	2 012	2.8%	62 517	87.9%	71 126	18.9%			-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-			-		-		-	-	-		
Other	3 384	12.8%	1 206	4.6%	1 306	4.9%	20 537	77.7%	26 433	7.0%	-	-	-	-
Total By Income Source	40 894	10.8%	20 219	5.4%	13 093	3.5%	302 839	80.3%	377 044	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	5 590	12.5%	2 367	5.3%	2 054	4.6%	34 745	77.6%	44 756	11.9%				
Commercial	3 5 3 5	17.2%	3 238	15.8%	716	3.5%	13 056	63.5%	20 545	5.4%	-	-	-	
Households	31 031	10.2%	14 347	4.7%	9 752	3.2%	249 764	81.9%	304 894	80.9%	-	-	-	
Other	737	10.8%	267	3.9%	571	8.3%	5 274	77.0%	6 850	1.8%	-	-		
Total By Customer Group	40 894	10.8%	20 219	5.4%	13 093	3.5%	302 839	80.3%	377 044	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 61) Days	61 - 9	0 Days	Over 9	0 Days	Τα	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 454	31.3%	-	-	18 518	68.7%			26 972	74.8%
Bulk Water	-	-	-	-		-	-	-	-	
PAYE deductions	-	-	-	-	-	-				-
VAT (output less input)			-			-				-
Pensions / Retirement	-	-	-	-	-	-				-
Loan repayments	-	-	-	-	-	-				-
Trade Creditors	3 199	35.2%	2 339	25.8%	457	5.0%	3 082	34.0%	9 077	25.2%
Auditor-General	-	-	-	-	-	-				-
Other	-	-	-	-	-	-	-	-	-	-
Total	11 653	32.3%	2 339	6.5%	18 975	52.6%	3 082	8.6%	36 049	100.0%

Municipal Manager	Mr S T R Ramakarane	051 933 9302	
Financial Manager	Mr T G Banda	051 933 9301	

FREE STATE: DIHLABENG (FS192) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarth. Operating Revenue and Experiantice			2017/18			201	6/17	
	Budget	First (Duarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	732 157	224 406	30.7%	224 406	30.7%	195 397	27.7%	14.8%
Property rates	152 203	60.610	30.776	60.610	39.8%	30.958	28.8%	95.8%
Property rates Property rates - penalties and collection charges	152 205	00010	39.070	00010	34.0%	20,420	20.0%	93.070
Service charges - electricity revenue	224 197	52 460	23.4%	52.460	23.4%	54 928	25.1%	(4.5%)
Service charges - electricity revenue Service charges - water revenue	69 232	15 793	23.4%	15 793	23.4%	16 529	23.1%	(4.5%)
Service charges - water revenue	51 780	13 035	22.8%	13 035	25.2%	12 716	24.5%	(4.5%)
Service charges - refuse revenue	47 635	12 026	25.2%	12 026	25.2%	12 1 132	24.5%	(.9%)
Service charges - relide revenue	47 035	343	23.270	343	23.270	231	24.770	48.1%
Rental of facilities and equipment	2 008	1 276	63.6%	1 276	63.6%	1 058	29.6%	20.7%
Interest earned - external investments	2 000	176	00.070	176	00.070	20	27.070	772.0%
Interest earned - outstanding debtors	41 046	11 548	28.1%	11 548	28.1%	11 050	28.2%	4.5%
Dividends received	11040	8	20.170	8	20.170	250	10.170	(96.6%)
Fines	2 070	49	2.4%	49	2.4%	610	14.0%	(92.0%)
Licences and permits	54	(6)	(11.5%)	(6)	(11.5%)	010	14.070	(100.0%)
Agency services		- (0)	(11.576)	(0)	(11.070)			(100.070)
Transfers recognised - operational	136 329	56 019	41.1%	56 019	41.1%	53 418	41.3%	4.9%
Other own revenue	5 604	1 070	19.1%	1 070	19.1%	1 496	5.7%	(28.5%)
Gains on disposal of PPE								-
Operating Expenditure	732 157	99 133	13.5%	99 133	13.5%	163 914	23.5%	(39.5%)
Employee related costs	205 201	58 169	28.3%	58 169	28.3%	54 295	26.3%	7.1%
Remuneration of councillors	13 040	3 746	28.7%	3 746	28.7%	2 903	24.4%	29.0%
Debt impairment	113 469	773	.7%	773	.7%	-	-	(100.0%)
Depreciation and asset impairment	83 101	(4)	-	(4)	-	-	-	(100.0%)
Finance charges	10 100	1 577	15.6%	1 577	15.6%	5 417	72.7%	(70.9%)
Bulk purchases	165 948	4 258	2.6%	4 258	2.6%	45 825	34.1%	(90.7%)
Other Materials	23 931	2 338	9.8%	2 338	9.8%	14 307	62.0%	(83.7%)
Contracted services	25 526	18 639	73.0%	18 639	73.0%	6 728	28.9%	177.0%
Transfers and grants	-	114	-	114	-	-	-	(100.0%)
Other expenditure	91 842	9 523	10.4%	9 523	10.4%	34 439	29.9%	(72.3%)
Loss on disposal of PPE		-	-	-		-	-	-
Surplus/(Deficit)	-	125 274		125 274		31 482		
Transfers recognised - capital	69 281	23 914	34.5%	23 914	34.5%	30 716	42.7%	(22.1%)
Contributions recognised - capital		-	-	-	- 1	-	-	
Contributed assets	-				-		-	
Surplus/(Deficit) after capital transfers and contributions	69 281	149 188		149 188		62 198		
Taxation	-	-		-		-		
Surplus/(Deficit) after taxation	69 281	149 188		149 188		62 198		
Attributable to minorities	-	-		-	-		-	-
Surplus/(Deficit) attributable to municipality	69 281	149 188		149 188		62 198		
Share of surplus/ (deficit) of associate	-	-			-	-	-	-
Surplus/(Deficit) for the year	69 281	149 188		149 188		62 198		

			2017/18			20	16/17	
	Budget	First (Quarter	Year	to Date	First	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	69 281	15 595	22.5%	15 595	22.5%	19 467	24.4%	(19.9%
National Government	69 281	15 595	22.5%	15 595	22.5%	19 467	27.1%	
Provincial Government	07201	13 373	22.570	15 575	22.370	17407	27.17	(17.77
District Municipality			-					
Other transfers and grants		-	-	-		-	-	-
Transfers recognised - capital	69 281	15 595	22.5%	15 595	22.5%	19 467	27.1%	(19.9%
Borrowing		-	-	-	-	-	-	· · ·
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	69 281	15 595	22.5%	15 595	22.5%	19 467	24.4%	(19.99
Governance and Administration			-	-		-	-	-
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office		-	-	-		-		-
Corporate Services		-	-	-	-	-		-
Community and Public Safety	8 470	-	-	-	-	-	-	-
Community & Social Services Sport And Recreation	6 720 1 750	-	-	-	-	-	-	
Sport And Recreation Public Safety	1750	-	-	-		-		-
Housing		-	-	-				
Health								
Economic and Environmental Services	13 010	15 595	119.9%	15 595	119.9%	19 467	118.0%	(19.99
Planning and Development		15 595	-	15 595		19 467		(19.99
Road Transport	13 010	-	-	-		-		
Environmental Protection		-	-	-		-		-
Trading Services	45 836	-	-	-	-	-	-	-
Electricity	6 100	-	-	-	-	-	-	-
Water	31 080	-	-	-	-	-		-
Waste Water Management	8 656	-	-	-		-		-
Waste Management		-	-	-	-	-	-	-
Other	1 964	-	-	-		-	-	

R thousands Zash Flow from Operating Activities eccipts Property rates, penalties and collection charges Service charges Other revene	Budget Main appropriation 801 438 152 203	First C Actual Expenditure 200 153	Duarter 1st Q as % of Main appropriation	Year t Actual Expenditure	o Date Total Expenditure as % of main appropriation	First C Actual Expenditure	Total Expenditure as % of main	Q1 of 2016/17 to Q1 of 2017/1
R thousands Zash Flow from Operating Activities eccipts Property rates, penalties and collection charges Service charges Other revene	appropriation 801 438	Expenditure	Main appropriation		Expenditure as % of main		Expenditure as % of main	
eceipts Property rates, penallies and collection charges Service charges Other revenue		200 153					appropriation	
Property rates, penalties and collection charges Service charges Other revenue		200 153						
Service charges Other revenue	152 203		25.0%	200 153	25.0%	206 017	26.5%	(2.8%
	392 843	-	-	-	-	30 958 96 537	28.8% 24.5%	(100.0% (100.0%
	9 737	120 673	1 239.4%	120 673	1 239.4%	3 413	10.0%	3 435.29
Government - operating	136 329	56 019	41.1%	56 019	41.1%	53 418	41.3%	4.95
Government - capital	69 281	23 461	33.9%	23 461	33.9%	10 621	14.8%	120.9
Interest	41 046	-		-	-	11 070	28.3%	(100.0%
Dividends		-	-		-	-		20.99
Payments Suppliers and employees	(535 588) (525 488)	(201 600) (201 600)	37.6% 38.4%	(201 600) (201 600)	37.6% 38.4%	(166 723) (161 306)	32.0% 31.4%	20.95
Finance charges	(10 100)	(201000)	30.476	(201000)	30.476	(101 300) (5 417)	72.7%	(100.09
Transfers and grants	(10 100)					(5417)		(100.07
et Cash from/(used) Operating Activities	265 851	(1 446)	(.5%)	(1 446)	(.5%)	39 294	15.4%	(103.7%
ash Flow from Investing Activities								ĺ
Receipts	-	-	-	-	-	-		- 1
Proceeds on disposal of PPE	-	-	-	-	-		I	
Decrease in non-current debtors Decrease in other non-current receivables	-	-		-	-	-	· ·	
Decrease in other non-current receivables Decrease (increase) in non-current investments	-	-	-	-	-		- · ·	
Payments	(69 281)		-					
Capital assets	(69 281)							
et Cash from/(used) Investing Activities	(69 281)	-	-	-	-	-	-	
ash Flow from Financing Activities								ĺ
Receipts	-	-	-		-		-	- 1
Short term loans	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-		-	-	-	· ·	
Payments Repayment of borrowing	•		-		-		-	
et Cash from/(used) Financing Activities								
et Increase/(Decrease) in cash held	196 570	(1 446)	(.7%)	(1 446)	(.7%)	39 294	21.5%	(103.7%
Cash/cash equivalents at the year begin:	175 528	(1 440)	(.778)	(1 440) 729	(.776)	20 095	21.370	(103.776
							22.59/	(101.2%
Cash/cash equivalents at the year end:	372 098	(717)	(.2%)	(717)	(.2%)	59 389	32.5%	

Actual Bad Debts Written Off to Debtors Impairment -Bad Debts ito Council Policy 0 - 30 Days 31 - 60 Days 61 - 90 Days Over 90 Days Total R thousands Debtors Age Analysis By Income Source Tade and Other Receivables from Exchange Transactions - Water Tade and Other Receivables from Exchange Transactions - Excludely Receivables from Homeschange Transactions - Properly Relay Receivables from Exchange Transactions - Water Water Receivables from Exchange Transactions - Water Water Receivables from Exchange Transactions - Nearly Metal Mategories Receivables from Exchange Transactions - Properly Metal Debtors Interest on Analy Debta PL Crassics - Nearly Metal Debtors Receivables manual Debta PL Crassics - Nearly Metal Debta Total By Income Source Debtors Age Analysis By Customer Group Organs of Stale ount unt unt ount unt ount Amount A 2.3% 11.8% 3.2% 2.9% 2.8% 4 116 1 271 31 415 2 818 3 429 164 859 17 735 84 162 99 155 123 895 23.6% 2.5% 12.1% 14.2% 17.7% 3.2% 29.8% 4.8% 3.4% 2.8% 3 75 2.5% 7.2% 37.3% 2.8% 2.8% 151 659 5 3 3 2 92.09 5 332 5 284 4 071 3 361 3 494 2 101 2 704 2 919 3 425 92.0% 51.2% 54.6% 90.8% 91.6% 9 079 45 972 90 058 113 548 4 064 2.3% 3 704 2.1% 3 720 -2.1% 164 413 -93.5% 175 901 -25.2% 3.1% 3.8% 4.7% 100.0% 94.2% 86.7% 32 501 698 208 507 19 112 1.6% 2.7% 1.2% 6.8% 389 47 157 30 606 605 336 26 603 40 771 80 101 577 335 Organs of State Commercial Households 3 241 18 033 5 329 7.9% 22.5% .9% 2 236 2 305 14 572 5.5% 2.9% 2.5% 27 020 5 411 14 726 66.3% 6.8% 2.6% 8 274 54 353 542 708 20.3% 67.9% 94.0% 5.8% 11.5% 82.7% 47 157 Total By Customer Group 3.8% 19 112 2.7% 605 336 86.7% 698 208 100.0% 26 603 6.8%

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 61) Days	61 - 90) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 960	7.5%	20 022	10.7%	19 081	10.2%	133 806	71.6%	186 869	95.9%
Bulk Water	-	-	-		-			-		-
PAYE deductions	-	-	-		-			-		-
VAT (output less input)		-	-							-
Pensions / Retirement	-	-	-		-			-		-
Loan repayments		-	-							-
Trade Creditors	3 448	54.5%	2 630	41.6%	252	4.0%		-	6 330	3.29
Auditor-General	920	57.0%	694	43.0%	-			-	1 614	.8%
Other	-	-	-	-	-	-		-	-	-
Total	18 328	9.4%	23 346	12.0%	19 333	9.9%	133 806	68.7%	194 813	100.0%

Municipal Manager	Mr Busa Molatseli	058 303 5732
Financial Manager	Mr Khiba	058 303 5732

Source Local Government Database

FREE STATE: NKETOANA (FS193) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiantice			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	303 712	62 678	20.6%	62 678	20.6%	89 639	29.1%	(30.1%)
Property rates	20 341	(21 229)	(104.4%)	(21 229)	(104.4%)	5 308	29.176	(499.9%)
Property rates - penalties and collection charges	20 341	(21223)	(104.470)	(21223)	(104.470)	5 300	20.070	(477.770)
Service charges - electricity revenue	49 940	13.689	27.4%	13 689	27.4%	6 661	13.9%	105.5%
Service charges - water revenue	51 324	13 335	26.0%	13 335	26.0%	17 362	34.8%	(23.2%)
Service charges - water revenue	21 135	5 527	26.2%	5 527	26.2%	6 414	31.3%	(13.8%)
Service charges - refuse revenue	20 169	5 394	26.7%	5 394	26.7%	6 607	32.9%	(18.4%)
Service charges - other	20107	5 574	20.770		20.770	0.007	02.770	(10.1%)
Rental of facilities and equipment	393	108	27.6%	108	27.6%	127	38.8%	(14.4%)
Interest earned - external investments	1 304	5	.4%	5	.4%	103	25.8%	(95.6%)
Interest earned - outstanding debtors	39 421	9 598	24.3%	9 598	24.3%	6 5 1 3	18.2%	47.4%
Dividends received								
Eines	330	12	3.5%	12	3.5%	56	28.0%	(79.3%)
Licences and permits								
Agency services								-
Transfers recognised - operational	82 580	35 234	42.7%	35 234	42.7%	34 564	41.6%	1.9%
Other own revenue	16 774	1 006	6.0%	1 006	6.0%	5 925	19.0%	(83.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	336 918	75 019	22.3%	75 019	22.3%	86 667	28.2%	(13.4%)
Employee related costs	93 591	16 191	17.3%	16 191	17.3%	21 512	28.6%	(24.7%)
Remuneration of councillors	9 083	1 870	20.6%	1 870	20.6%	2 862	40.5%	(34.7%)
Debt impairment	49 931	26 339	52.8%	26 339	52.8%	27 949	66.9%	(5.8%)
Depreciation and asset impairment	59 673	-	-		-	-	-	
Finance charges	17 836	2 746	15.4%	2 746	15.4%	-	-	(100.0%)
Bulk purchases	50 456	130	.3%	130	.3%	11 918	25.9%	(98.9%)
Other Materials	10 188	1 374	13.5%	1 374	13.5%	2 892	25.8%	(52.5%
Contracted services	9 163	9 079	99.1%	9 079	99.1%	363	4.1%	2 399.5%
Transfers and grants	-	86	-	86	-	-	-	(100.0%)
Other expenditure	36 999	17 203	46.5%	17 203	46.5%	19 170	40.4%	(10.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 207)	(12 341)		(12 341)		2 972		
Transfers recognised - capital	98 761	19 933	20.2%	19 933	20.2%	11 391	17.7%	75.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets		-	-			-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 554	7 592		7 592		14 363		
Taxation		-	-			-		
Surplus/(Deficit) after taxation	65 554	7 592		7 592		14 363		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 554	7 592		7 592		14 363		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 554	7 592		7 592		14 363		

			2017/18			201	16/17	
	Budget	First (Duarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/
Capital Revenue and Expenditure								
Source of Finance	98 761	7 498	7.6%	7 498	7.6%	7 419	11.6%	1.1
National Government	98 761	7 237	7.3%	7 237	7.3%	6 995	10.9%	
Provincial Government	70 701	1231	1.570	7237	7.370	0 775	10.77	0.5
District Municipality								
Other transfers and grants								
Transfers recognised - capital	98 761	7 237	7.3%	7 237	7.3%	6 995	10.9%	3.5
Borrowing								
Internally generated funds	-	261	-	261	-	424	-	(38.5
Public contributions and donations	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	98 761	7 498	7.6%	7 498	7.6%	7 419	11.6%	1.1
Governance and Administration		647		647		2 561		(74.7
Executive & Council		7	-	7		-		(100.0
Budget & Treasury Office		21	-	21		137		(85.0
Corporate Services		620	-	620		2 424		(74.4
Community and Public Safety	4 109		-	-	-	3 316	21.4%	(100.0
Community & Social Services	855	-	-	-	-	2 279	20.0%	(100.0
Sport And Recreation	3 255	-	-	-	-	1 037	25.3%	(100.0
Public Safety		-	-			-		
Housing Health		-	-			-		
Economic and Environmental Services	13 833	6 306	45.6%	6 306	45.6%	-	25.4%	405.2
Planning and Development	13 833	0 300	40.0%	0 300	40.0%	1 248	20.470	405.2
Road Transport	13 833	6 306	45.6%	6 306	45.6%	1 248	25.4%	405.2
Environmental Protection								
Trading Services	80 819	545	.7%	545	.7%	293	.7%	85.7
Electricity	5 000	2		2		4		(39.6
Water	47 849	156	.3%	156	.3%	246	.6%	(36.6
Waste Water Management	20 279	-	-			43	15.6%	(100.0
Waste Management	7 690	386	5.0%	386	5.0%	-		(100.0
Other						-		

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
R thousands					appropriation		appropriation	
Cash Flow from Operating Activities	338 303	76 840	22.7%	76 840	22.7%	67 204	20.20/	14.39
Receipts							28.2%	
Property rates, penalties and collection charges	14 238	1 546	10.9%	1 546	10.9%	1 958	22.3%	(21.09
Service charges	99 798	15 302	15.3%	15 302	15.3%	12 195	19.3%	25.5
Other revenue	14 027	4 261	30.4%	4 261	30.4%	3 500	20.4%	21.8
Government - operating	82 580	35 234	42.7%	35 234	42.7%	34 820	42.0%	1.2
Government - capital	98 761	19 933	20.2%	19 933	20.2%	14 098	22.0%	41.4
Interest	28 899	563	1.9%	563	1.9%	633	39.6%	(10.99
Dividends	-	-	-	-	-	-		-
Payments	(235 315)	(52 738)	22.4%	(52 738)	22.4%	(59 558)	29.4%	(11.59
Suppliers and employees	(217 480)	(52 738)	24.2%	(52 738)	24.2%	(59 558)	29.6%	(11.59
Finance charges	(17 835)	-	-	-	-	-	-	-
Transfers and grants	-	-	-			-		-
Net Cash from/(used) Operating Activities	102 988	24 103	23.4%	24 103	23.4%	7 647	21.7%	215.2
Cash Flow from Investing Activities								
Receipts		24 000		24 000	-		-	(100.0%
Proceeds on disposal of PPE		-	-		-	-		-
Decrease in non-current debtors		-	-		-	-		-
Decrease in other non-current receivables	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	24 000	-	24 000	-	-		(100.09
Payments	(98 761)	(10 213)	10.3%	(10 213)		(10 931)	17.0%	(6.69
Capital assets	(98 761)	(10 213)	10.3%	(10 213)	10.3%	(10 931)	17.0%	(6.69
Net Cash from/(used) Investing Activities	(98 761)	13 787	(14.0%)	13 787	(14.0%)	(10 931)	17.0%	(226.19
Cash Flow from Financing Activities								
Receipts	145				-	39	26.5%	(100.09
Short term loans			-		-	-		· · ·
Borrowing long term/refinancing		-	-		-	-		-
Increase (decrease) in consumer deposits	145	-	-	-	-	39	26.5%	(100.09
Payments	(486)	(3 000)	617.3%	(3 000)	617.3%		-	(100.09
Repayment of borrowing	(486)	(3 000)	617.3%	(3 000)	617.3%	-		(100.09
Net Cash from/(used) Financing Activities	(341)	(3 000)	879.5%	(3 000)	879.5%	39	(.5%)	(7 798.69
Net Increase/(Decrease) in cash held	3 886	34 890	897.8%	34 890	897.8%	(3 245)	8.7%	(1 175.0%
Cash/cash equivalents at the year begin:	2 527	2 527	100.0%	2 527	100.0%	7 269	100.0%	(65.29
Cash/cash equivalents at the year end:	6 413	37 417	583.5%	37 417	583.5%	4 024	(13.3%)	829.9

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	То	tal	Actual Bad Deb Deb	ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 064	4.8%	2 908	3.5%	2 455	2.9%	74 832	88.8%	84 260	22.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 198	42.1%	236	3.1%	121	1.6%	4 045	53.2%	7 600	2.0%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 475	5.5%	982	3.7%	1 553	5.8%	22 733	85.0%	26 743	7.1%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	1 771	3.9%	1 186	2.6%	1 043	2.3%	41 867	91.3%	45 867	12.2%	-	-		-
Receivables from Exchange Transactions - Waste Management	1 731	3.4%	1 356	2.7%	1 207	2.4%	46 837	91.6%	51 132	13.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors		-		-		-						-	-	-
Interest on Arrear Debtor Accounts	-	-	-		-	-		-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-	-	-	-	-	-	-
Other	5 479	3.4%	4 220	2.6%	4 215	2.6%	146 613	91.3%	160 527	42.7%			÷	
Total By Income Source	17 719	4.7%	10 888	2.9%	10 594	2.8%	336 928	89.6%	376 129	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	1 1 4 3	27.6%	562	13.6%	1 260	30.4%	1 177	28.4%	4 142	1.1%		-		
Commercial	4 784	37.4%	334	2.6%	216	1.7%	7 445	58.3%	12 780	3.4%	-	-	-	
Households	9 961	3.4%	8 478	2.9%	7 623	2.6%	266 734	91.1%	292 796	77.8%	-	-	-	
Other	1 831	2.8%	1 513	2.3%	1 494	2.3%	61 572	92.7%	66 410	17.7%	-	-		-
Total By Customer Group	17 719	4.7%	10 888	2.9%	10 594	2.8%	336 928	89.6%	376 129	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 61) Days	61 - 9	0 Days	Over 9	0 Days	Τα	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 521	3.7%	-		8 154	5.4%	136 470	90.9%	150 146	87.5%
Bulk Water	93	13.7%	56	8.2%			530	78.1%	679	.4%
PAYE deductions	-	-	-					-	-	
VAT (output less input)			-		-	-		-		-
Pensions / Retirement	-	-	-					-	-	
Loan repayments	-	-	-					-	-	
Trade Creditors	137	100.0%	-			-			137	.1%
Auditor-General	329	7.5%	48	1.1%	54	1.2%	3 957	90.2%	4 389	2.6%
Other	4 785	29.6%	11 474	71.0%	(7 767)	(48.1%)	7 663	47.4%	16 154	9.4%
Total	10 865	6.3%	11 578	6.8%	441	.3%	148 621	86.7%	171 505	100.0%

Municipal Manager	Mr Lekgetho Mokgathe	058 863 2811	
Financial Manager	Mr T G Makgale	058 863 2811	

Source Local Government Database

FREE STATE: MALUTI-A-PHOFUNG (FS194) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiature			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	1 710 878	262 498	15.3%	262 498	15.3%	427 544	26.3%	(38.6%)
Property rates	207.596	202 470	13.370	202 470	13.370	65 044	31.3%	(100.0%)
Property rates - penalties and collection charges	207 570					05 044	51.570	(100.070)
Service charges - electricity revenue	558 165	13 900	2.5%	13 900	2.5%	80 213	14.1%	(82.7%)
Service charges - water revenue	78 315	10 700	2.070	15 /00	2.070	14 129	19.1%	(100.0%
Service charges - sanitation revenue	41 577					8 170	20.8%	(100.0%
Service charges - refuse revenue	34 832					7 448	22.7%	(100.0%
Service charges - other								(
Rental of facilities and equipment	1 284					198	9.6%	(100.0%)
Interest earned - external investments	2 900	255	8.8%	255	8.8%	818	34.1%	(68.8%)
Interest earned - outstanding debtors	31 800	-	-	-	-	6 945	26.2%	(100.0%)
Dividends received			-		-			
Fines	14 012				-	822	13.6%	(100.0%)
Licences and permits								
Agency services					-			
Transfers recognised - operational	503 632	209 187	41.5%	209 187	41.5%	215 437	38.1%	(2.9%)
Other own revenue	236 765	39 156	16.5%	39 156	16.5%	28 321	27.3%	38.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	2 245 878	111 249	5.0%	111 249	5.0%	247 691	15.9%	(55.1%)
Employee related costs	455 734	83 456	18.3%	83 456	18.3%	108 656	24.3%	(23.2%)
Remuneration of councillors	23 357	5 979	25.6%	5 979	25.6%	5 083	21.1%	17.69
Debt impairment	270 000				-	2 934	4.2%	(100.0%
Depreciation and asset impairment	285 000	-	-		-	-	-	
Finance charges	4 000	-	-		-	2 258	37.6%	(100.0%
Bulk purchases	608 750		-		-	-	-	-
Other Materials	94 680		-		-	-	-	
Contracted services	82 143	6 238	7.6%	6 238	7.6%	9 564	11.0%	(34.8%
Transfers and grants	115 540	-	-		-	8 755	8.3%	(100.0%
Other expenditure	306 675	15 576	5.1%	15 576	5.1%	110 442	30.3%	(85.9%)
Loss on disposal of PPE	-		-	-	-	-	-	-
Surplus/(Deficit)	(535 000)	151 249		151 249		179 853		
Transfers recognised - capital	215 732	73 100	33.9%	73 100	33.9%	94 688	51.0%	(22.8%)
Contributions recognised - capital			-	-	-			-
Contributed assets			-		-			
Surplus/(Deficit) after capital transfers and contributions	(319 268)	224 349		224 349		274 541		
Taxation	-	-		-		-		
Surplus/(Deficit) after taxation	(319 268)	224 349		224 349		274 541		
Attributable to minorities	-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	(319 268)	224 349		224 349		274 541		-
Share of surplus/ (deficit) of associate	-			-				
Surplus/(Deficit) for the year	(319 268)	224 349		224 349		274 541		

			2017/18			201	16/17	
	Budget	First 0	Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	272 432	14 565	5.3%	14 565	5.3%	38 661	15.0%	(62.3%
National Government	215 732	9 142	4.2%	9 142	4.2%	29 202	15.7%	
Provincial Government	213732	7142	4.2.70	7 142	4.2.70	27202	13.7 A	(00.77
District Municipality								
Other transfers and grants								
Transfers recognised - capital	215 732	9 1 4 2	4.2%	9 142	4.2%	29 202	15.7%	(68.7%
Borrowing	-			-		-		
Internally generated funds	56 700	5 423	9.6%	5 423	9.6%	9 459	13.1%	(42.79
Public contributions and donations	-		-	-	-	-	-	-
Capital Expenditure Standard Classification	272 432	14 565	5.3%	14 565	5.3%	38 661	15.0%	(62.39
Governance and Administration	7 500					2 022	33.7%	(100.09
Executive & Council	7 500	-	-	-		-		
Budget & Treasury Office	-	-	-	-		-		-
Corporate Services	-	-	-	-		2 022	33.7%	(100.05
Community and Public Safety	85 202	963	1.1%	963	1.1%	13 649	18.5%	
Community & Social Services	56 830	419	.7%	419	.7%	10 231	33.4%	
Sport And Recreation	26 873	544	2.0%	544	2.0%	3 418	9.8%	(84.1
Public Safety	1 500	-	-	-	-	-		-
Housing Health	-	-	-	-	-	-	1	-
Economic and Environmental Services	54 202	12 087	22.3%	12 087	22.3%	14 629	16.9%	(17.49
Economic and Environmental Services Planning and Development	54 202	12 087	22.3%	12 087	22.3%	14 629	16.9%	(17.4)
Road Transport	54 202	12 087	22.3%	12 087	22.3%	14 629	16.9%	(17.4
Environmental Protection			-	12 007	-			(11.4
Trading Services	117 186	125	.1%	125	.1%	5 171	6.7%	(97.69
Electricity	12 600	-	-			1 943	19.3%	
Water	61 405	125	.2%	125	.2%	1 719	3.4%	(92.7
Waste Water Management Waste Management	43 181	-	-	-		1 509	8.7%	(100.0
Other	8 3 4 2	1 390	16.7%	1 390	16.7%	3 190	23.2%	(56.4

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	1 537 514	385 681	25.1%	385 681	25.1%	443 823	24.5%	(13.1%
Property rates, penalties and collection charges Service charges	134 937 458 913	- 35 411	7.7%	- 35 411	- 7.7%	10 859 79 918	5.2% 11.2%	(100.09 (55.79
Other revenue Government - operating Government - capital Interest	200 875 503 632 215 732 23 425	67 605 209 187 73 100 378	33.7% 41.5% 33.9% 1.6%	67 605 209 187 73 100 378	33.7% 41.5% 33.9% 1.6%	35 159 215 437 94 688 7 763	31.5% 38.1% 51.0% 26.9%	92.3 (2.99 (22.89 (95.19
Dividends Payments Suppliers and employees	(1 287 533) (1 167 993)	(390 224) (364 624)	- 30.3% 31.2%	(390 224) (364 624)	- 30.3% 31.2%	(391 873) (382 870)	20.5% 27.4% 28.9%	(.49 (4.89
Finance charges Transfers and grants	(4 000) (115 540)	(25 600)	22.2%	(25 600)	- 22.2%	(9 004)	8.6%	184.3
Net Cash from/(used) Operating Activities	249 981	(4 543)	(1.8%)	(4 543)	(1.8%)	51 950	13.5%	(108.7%
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE		87 268	-	87 268	1	(3 945)	(65.8%)	(2 312.09
Decrease in non-current debtors Decrease in other non-current receivables Decrease (increase) in non-current investments	-	- - 87 268		- - 87 268	-	- (3 945)		(2 312.09
Payments Capital assets	(245 189) (245 189)	(86 631) (86 631)	35.3% 35.3%	(86 631) (86 631)	35.3% 35.3%	(38 661) (38 661)	15.0% 15.0%	124.1 124.1
Net Cash from/(used) Investing Activities	(245 189)	638	(.3%)	638	(.3%)	(42 606)	16.9%	(101.59
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/tefinancing Increase (decrease) in consumer deposits	-			-	-		-	-
Payments Repayment of borrowing Net Cash from/(used) Financing Activities	(5 000) (5 000) (5 000)			-	-	(1 999) (1 999) (1 999)	33.3% 33.3% 33.3%	(100.09 (100.09 (100.09
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(3 000) (208) 8 290	(3 906) 1 019	1 877.0% 12.3%	(3 906) 1 019	1 877.0%	(1 999) 7 345 8 592	5.8% 286.4%	(153.29
Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	8 290	(2 886)	(35.7%)	(2 886)	(35.7%)	8 592	286.4%	(88.19

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 9	0 Days	Over 90	Days	To	al	Actual Bad Deb Deb		Impairment -B Council I	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-				-	-	306 018	100.0%	306 018	31.0%			-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-				-	-	152 094	100.0%	152 094	15.4%			-	-
Receivables from Non-exchange Transactions - Property Rates				-	-	-	270 561	100.0%	270 561	27.4%		-	-	-
Receivables from Exchange Transactions - Waste Water Management	-			-	-	-	128 485	100.0%	128 485	13.0%			-	-
Receivables from Exchange Transactions - Waste Management				-	-	-	128 641	100.0%	128 641	13.0%		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors				-	-	-		-	-	-		-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-		-		-		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure				-	-	-		-	-	-		-	-	-
Other	-	-	-		-	-	1 615	100.0%	1 615	.2%		-	-	
Total By Income Source		-		-	-	-	987 414	100.0%	987 414	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State						-	116 040	100.0%	116 040	11.8%			-	
Commercial	-				-	-	219 719	100.0%	219 719	22.3%			-	-
Households	-				-	-	579 289	100.0%	579 289	58.7%			-	
Olher	-			-		- 1	72 366	100.0%	72 366	7.3%			-	-
Total By Customer Group	-	-	-	-	-	-	987 414	100.0%	987 414	100.0%	-	-		

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 61	Days	61 - 9	0 Days	Over 9	0 Days	Tot	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	62 929	2.7%	76 047	3.2%	78 392	3.3%	2 132 664	90.8%	2 350 031	98.29
Bulk Water		-	-		-					-
PAYE deductions	4 437	14.3%	4 367	14.1%	4 923	15.9%	17 237	55.7%	30 964	1.39
VAT (output less input)	-	-	-		-	-			-	-
Pensions / Retirement	4 295	33.6%	4 257	33.3%	4 230	33.1%			12 781	.59
Loan repayments	-	-	-		-	-			-	-
Trade Creditors		-	-		-					
Auditor-General	-	-	-		-	-			-	-
Other	-	-	-	-	-	-	-	-	-	÷
Total	71 660	3.0%	84 671	3.5%	87 544	3.7%	2 149 901	89.8%	2 393 776	100.0%

Municipal Manager	Adv MR Tsupa	058 718 3767	
Financial Manager	Mr M A Mofokeng	058 718 3709	

FREE STATE: PHUMELELA (FS195) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiantice			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	129 038	50 942	39.5%	50 942	39.5%	45 715	36.4%	11.4%
Property rates	12 628	9.082	71.9%	9.082	71.9%	6 963	58.1%	30.4%
Property rates - penalties and collection charges								
Service charges - electricity revenue	13 926	1 593	11.4%	1 593	11.4%	2 2 4 2	24.4%	(29.0%)
Service charges - water revenue	11 230	2 718	24.2%	2 718	24.2%	2 010	26.1%	35.3%
Service charges - sanitation revenue	6 959	2 629	37.8%	2 629	37.8%	1 954	28.4%	34.5%
Service charges - refuse revenue	6 485	2 513	38.7%	2 513	38.7%	1 852	28.2%	35.7%
Service charges - other		-	-	-	-			-
Rental of facilities and equipment	4 756	103	2.2%	103	2.2%	1 010	22.0%	(89.8%)
Interest earned - external investments	220	13	5.8%	13	5.8%	4	1.5%	246.4%
Interest earned - outstanding debtors	5 896	2 122	36.0%	2 122	36.0%	2 299	19.3%	(7.7%)
Dividends received	-		-		-	-		-
Fines	54	-	-	-	-	3	4.3%	(100.0%)
Licences and permits	27	6	22.0%	6	22.0%	6	20.0%	5.8%
Agency services	-	-	-	-	-	-		-
Transfers recognised - operational	64 948	30 063	46.3%	30 063	46.3%	27 189	43.3%	10.6%
Other own revenue	1 909	99	5.2%	99	5.2%	183	5.1%	(45.5%)
Gains on disposal of PPE		-	-	-	-	-		-
Operating Expenditure	128 962	25 143	19.5%	25 143	19.5%	26 765	21.3%	(6.1%)
Employee related costs	61 732	14 873	24.1%	14 873	24.1%	13 874	20.7%	7.2%
Remuneration of councillors	5 723	1 370	23.9%	1 370	23.9%	1 1 3 4	23.6%	20.8%
Debt impairment	5 113	-	-	-	-	-		-
Depreciation and asset impairment	4 460	-	-	-	-			-
Finance charges	2 388	-	-	-	-	-	÷.,	-
Bulk purchases	18 200	3 572	19.6%	3 572	19.6%	5 926	34.6%	(39.7%)
Other Materials		-	-		-	49		(100.0%)
Contracted services	2 382		-		-	-	-	-
Transfers and grants	-	-	-		-	-	-	(7.00()
Other expenditure Loss on disposal of PPE	28 964	5 328	18.4%	5 328	18.4%	5 782	19.1%	(7.9%)
	-	-	-	-		-	-	-
Surplus/(Deficit)	76	25 799		25 799		18 949		
Transfers recognised - capital	-	-	-	-	-	-		-
Contributions recognised - capital	-	-	-	-	-	-		-
Contributed assets		-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	76	25 799		25 799		18 949		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	76	25 799		25 799		18 949		
Attributable to minorities	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	76	25 799		25 799		18 949		
Share of surplus/ (deficit) of associate	-	-	-		-	-		-
Surplus/(Deficit) for the year	76	25 799		25 799		18 949		

			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	84 454	23 308	27.6%	23 308	27.6%	7 745	16.3%	200.9%
National Government	84 454	23 268	27.6%	23 268	27.6%	7 714	16.2%	
Provincial Government								
District Municipality				-		-		
Other transfers and grants				-		-		
Transfers recognised - capital	84 454	23 268	27.6%	23 268	27.6%	7 714	16.2%	201.6
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds		40	-	40	-	31	-	26.1
Public contributions and donations	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	84 454	23 308	27.6%	23 308	27.6%	7 745	16.3%	200.9
Governance and Administration		40	-	40	-	94	-	(57.89
Executive & Council		-	-	-		22		(100.05
Budget & Treasury Office		40	-	40		55		(27.65
Corporate Services	-	-	-	-		17		(100.05
Community and Public Safety	11 220	1 684	15.0%	1 684	15.0%	15	.6%	11 332.4
Community & Social Services	1 017	-	-	-	-	-	-	-
Sport And Recreation	10 203	1 684	16.5%	1 684	16.5%	15	.6%	11 332.4
Public Safety	-	-	-	-		-		-
Housing Health		-	-	-	-	-	1	
Economic and Environmental Services	2 105	1 917	91.0%	1 917	91.0%	-		(100.09
Planning and Development	2 105	141/	91.0%	1917	91.0%		-	(100.0
Road Transport	1 073	1 917	185.7%	1917	185.7%			(100.0
Environmental Protection			-		-			(100.0.
Trading Services	71 129	19 667	27.7%	19 667	27.7%	7 636	19.2%	157.6
Electricity	1 200		-		-	757	100.9%	(100.0
Water	68 693	19 667	28.6%	19 667	28.6%	6 879	17.6%	185.9
Waste Water Management	1 235	-	-	-		-	-	
Waste Management		-	-	-		-		
Other						-		

			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	201 102	56 908	28.3%	56 908	28.3%	47 758	30.4%	19.2%
Property rates, penalties and collection charges Service charges	10 103 30 880	1 839 2 989	18.2% 9.7%	1 839 2 989	18.2% 9.7%	2 903 4 910	30.3% 20.3%	(36.6% (39.1%
Other revenue Government - operating Government - capital Interest	5 780 64 948 84 454 4 937	3 268 30 064 18 747	56.5% 46.3% 22.2%	3 268 30 064 18 747	56.5% 46.3% 22.2%	1 301 27 189 11 455	35.7% 43.3% 24.1%	151.19 10.69 63.79
Dividends Payments Suppliers and employees Finance charges	(117 097) (114 709) (2 388)	(20 571) (20 510) (61)	17.6% 17.9% 2.5%	(20 571) (20 510) (61)	17.6% 17.9% 2.5%	(20 758) (20 601) (157)	15.9% 15.9% 24.8%	(.9% (.4% (61.5%
Transfers and grants Net Cash from/(used) Operating Activities	84 005	36 337	43.3%	36 337	43.3%	27 000	101.3%	34.69
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables	-	-	-	-	-	-	-	· · ·
Decrease (increase) in non-current investments Payments	(84 454)	(23 308)	27.6%	(23 308)	27.6%	(7 745)	16.3%	200.9
Capital assets	(84 454)	(23 308)	27.6%	(23 308)	27.6%	(7 745)	16.3%	200.95
Net Cash from/(used) Investing Activities	(84 454)	(23 308)	27.6%	(23 308)	27.6%	(7 745)	16.3%	200.99
Cash Flow from Financing Activities Receipts Short term loans Borrowing long termtrefinancing Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments Repayment of borrowing Net Cash from/(used) Financing Activities	(187) (187) (187)							-
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(636) 489 (147)	13 029 34 059	(2 048.5%) 6 959.1%	13 029 34 059	(2 048.5%) 6 959.1% (22 112 0%)	19 255 16 080	(88.3%) (498.6%) (141.2%)	(32.3% 111.85
Cash/cash equivalents at the year end:	(147)	47 088	(32 112.0%)	47 088	(32 112.0%)	35 335	(141.2%)	33.39

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	То	tal	Actual Bad Deb Deb	ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(290)	(.7%)	1 137	2.6%	1 169	2.7%	41 107	95.3%	43 124	21.1%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	(317)	(8.7%)	265	7.3%	111	3.1%	3 575	98.4%	3 634	1.8%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	(752)	(2.7%)	567	2.1%	430	1.6%	27 275	99.1%	27 520	13.5%		-	-	
Receivables from Exchange Transactions - Waste Water Management	(127)	(.3%)	967	2.2%	998	2.3%	42 227	95.8%	44 066	21.5%		-	-	
Receivables from Exchange Transactions - Waste Management	(74)	(.2%)	933	2.1%	908	2.1%	42 522	96.0%	44 289	21.6%		-	-	
Receivables from Exchange Transactions - Property Rental Debtors	(4)	(.2%)	21	1.1%	16	.9%	1 813	98.3%	1 845	.9%		-	-	
Interest on Arrear Debtor Accounts	2 070	5.2%			-		37 547	94.8%	39 618	19.4%		-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-			-	-			-		-		-	-	
Other	(100)	(20.3%)	20	4.1%	11	2.2%	561	114.1%	492	.2%	-	-	-	
Total By Income Source	406	.2%	3 911	1.9%	3 643	1.8%	196 628	96.1%	204 588	100.0%		-	-	
Debtors Age Analysis By Customer Group														
Organs of State	618	18.4%	220	6.5%	168	5.0%	2 352	70.1%	3 357	1.6%		-	-	
Commercial	(567)	(.1%)	20 316	5.0%	5 295	1.3%	378 077	93.8%	403 120	197.0%	-	-	-	
Households	(489)	(.3%)	8 358	4.5%	2 278	1.2%	175 068	94.5%	185 214	90.5%	-	-	-	
Other	844	(.2%)	(24 982)	6.5%	(4 097)	1.1%	(358 868)	92.7%	(387 104)	(189.2%)		-	-	
Total By Customer Group	406	.2%	3 911	1.9%	3 643	1.8%	196 628	96.1%	204 588	100.0%		-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 90	0 Days	Over 9	0 Days	Τα	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-		-		4 418	5.5%	76 390	94.5%	80 808	54.3%
Bulk Water	-		-			-	52 816	100.0%	52 816	35.5%
PAYE deductions	-		-			-		-		-
VAT (output less input)			-	-		-				-
Pensions / Retirement	-	-	-		-			-	-	
Loan repayments	-		-			-		-		-
Trade Creditors	526	4.5%	998	8.5%	309	2.6%	9 921	84.4%	11 754	7.9%
Auditor-General	-		-			-	3 381	100.0%	3 381	2.3%
Other	-		-	-		-		-		
Total	526	.4%	998	.7%	4 727	3.2%	142 507	95.8%	148 758	100.0%

Contact Details			
Municipal Manager	Mr Bruce William Kannemeyer	058 913 8314	
Financial Manager	Mr S A Nyapholi	058 913 8300	

Source Local Government Database

FREE STATE: MANTSOPA (FS196) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Furth operating Revenue and Experiature			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	232 650	57 583	24.8%	57 583	24.8%	47 345	22.8%	21.6%
Property rates	14 714	15 199	103.3%	15 199	103.3%	14 081	102.8%	7.9%
Property rates - penalties and collection charges		10177	100.070	10177	100.070	14 001	102.070	1.14
Service charges - electricity revenue	40 413	8 703	21.5%	8 703	21.5%	9 792	21.7%	(11.1%
Service charges - water revenue	34 872	9 761	28.0%	9 761	28.0%	7 835	23.2%	24.69
Service charges - sanitation revenue	24 751	6 145	24.8%	6 145	24.8%	5 946	37.3%	3.39
Service charges - refuse revenue	17 057	4 190	24.6%	4 190	24.6%	3 739	34.8%	12.19
Service charges - other		-	-		-		-	-
Rental of facilities and equipment	1 070	337	31.5%	337	31.5%	302	24.6%	11.69
Interest earned - external investments	400	327	81.8%	327	81.8%	9	2.9%	3 430.29
Interest earned - outstanding debtors	25 000	5 706	22.8%	5 706	22.8%	5 298	38.6%	7.79
Dividends received	20	-	-		-			-
Fines	1 006				-			
Licences and permits	-				-			-
Agency services					-			
Transfers recognised - operational	72 472	6 848	9.4%	6 848	9.4%	-		(100.0%
Other own revenue	875	368	42.0%	368	42.0%	341	32.5%	7.99
Gains on disposal of PPE	-	-	-		-	-	-	-
Operating Expenditure	223 121	32 942	14.8%	32 942	14.8%	39 200	19.0%	(16.0%)
Employee related costs	81 265	19 556	24.1%	19 556	24.1%	19 071	23.8%	2.5%
Remuneration of councillors	6 055	1 462	24.1%	1 462	24.1%	1 327	19.5%	10.19
Debt impairment	44 528	-	-	-	-			-
Depreciation and asset impairment	5 0 3 2		-		-		-	-
Finance charges			-		-		-	-
Bulk purchases	40 533	5 124	12.6%	5 124	12.6%	10 665	27.1%	(52.0%
Other Materials	5 0 3 8	260	5.2%	260	5.2%	1 165	18.3%	(77.7%
Contracted services	12 461	2 345	18.8%	2 345	18.8%	1 491	49.7%	57.29
Transfers and grants	-	275	-	275	-	221	12.5%	24.09
Other expenditure	28 211	3 920	13.9%	3 920	13.9%	5 258	14.7%	(25.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 529	24 641		24 641		8 145		
Transfers recognised - capital	45 064	1 397	3.1%	1 397	3.1%	-	-	(100.0%
Contributions recognised - capital	-	-	-		-	-	-	-
Contributed assets	-	-				-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 593	26 039		26 039		8 145		
Taxation	-	-				-		
Surplus/(Deficit) after taxation	54 593	26 039		26 039		8 145		
Attributable to minorities					-		-	-
Surplus/(Deficit) attributable to municipality	54 593	26 039		26 039		8 145		
Share of surplus/ (deficit) of associate	-			-				
Surplus/(Deficit) for the year	54 593	26 039		26 039		8 145		

			2017/18			201	16/17	
	Budget	First (Duarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	46 964	5 028	10.7%	5 028	10.7%	3 978	6.8%	26.49
National Government	45 064	4 935	11.0%	4 935	11.0%	3 969	7.0%	
Provincial Government	10 001	1,00	11.070	1,00	11.070	5,67	1.07	21.5
District Municipality								
Other transfers and grants				-		-		
Transfers recognised - capital	45 064	4 935	11.0%	4 935	11.0%	3 969	7.0%	24.3
Borrowing		-	-	-	-	-	-	-
Internally generated funds	1 900	93	4.9%	93	4.9%	9	.5%	951.8
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	46 964	5 028	10.7%	5 028	10.7%	3 978	6.8%	26.4
Governance and Administration		81	-	81	-	9	1.8%	813.5
Executive & Council		68	-	68		-		(100.0
Budget & Treasury Office		13	-	13		9		47.3
Corporate Services		-	-	-		-		-
Community and Public Safety	593	262	44.1%	262	44.1%	1 746	35.7%	(85.0
Community & Social Services	593	262	44.1%	262	44.1%	-	÷.,	(100.0
Sport And Recreation		-	-	-		1 746	43.8%	(100.0
Public Safety		-	-	-	-	-		-
Housing Health		-	-	-		-	1	
Economic and Environmental Services	18 647	2 849	15.3%	2 849	15.3%	2 194	17.3%	29.8
Planning and Development	18 04/	2 849	15.3%	2 849	15.376	2 194	17.37	29.8
Road Transport	18 647	2 849	15.3%	2 849	15.3%	2 194	17.3%	29.8
Environmental Protection								
Trading Services	27 725	1 837	6.6%	1 837	6.6%	28	.1%	6 354.4
Electricity	11 725							
Water	16 000	1 837	11.5%	1 837	11.5%	28	.1%	6 354.4
Waste Water Management	-	-	-	-		-		
Waste Management			-	-	-	-		
Other					-	-		

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	259 815	75 239	29.0%	75 239	29.0%	57 308	24.0%	31.3%
Property rates, penalties and collection charges	13 243	1 701	12.8%	1 701	12.8%	1 735	15.8%	(2.0%
Service charges	112 390	15 309	13.6%	15 309	13.6%	11 567	13.9%	32.49
Other revenue	1 226	684	55.8%	684	55.8%	8 356	367.5%	(91.8%
Government - operating	72 472	33 194	45.8%	33 194	45.8%	30 295	42.4%	9.69
Government - capital	45 064	22 087	49.0%	22 087	49.0%	5 350	9.4%	312.89
Interest	15 400	2 232	14.5%	2 232	14.5%	5	-	41 721.39
Dividends	20	33	162.7%	33	162.7%	-		(100.0%
Payments	(187 780)	(55 536)	29.6%	(55 536)	29.6%	(50 042)	26.6%	
Suppliers and employees	(187 780)	(55 536)	29.6%	(55 536)	29.6%	(50 042)	26.6%	11.05
Finance charges		-	-	-	-	-	-	-
Transfers and grants			-		-	<u> </u>		-
Net Cash from/(used) Operating Activities	72 035	19 703	27.4%	19 703	27.4%	7 266	14.3%	171.29
Cash Flow from Investing Activities								
Receipts		(13 671)	-	(13 671)		12 772	-	(207.0%
Proceeds on disposal of PPE		-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-			-
Decrease in other non-current receivables		(13 671)	-	(13 671)	-	12 772	-	(207.0%
Decrease (increase) in non-current investments	· · · ·		-		-	· · ·	-	-
Payments	(46 964)	(6 160)	13.1%	(6 160)	13.1%	(20 209)	34.6%	(69.5%
Capital assets	(46 964)	(6 160)	13.1%	(6 160)	13.1%	(20 209)	34.6%	(69.5%
Net Cash from/(used) Investing Activities	(46 964)	(19 831)	42.2%	(19 831)	42.2%	(7 437)	12.7%	166.79
Cash Flow from Financing Activities								
Receipts			-		-	· ·	-	-
Short term loans		-	-	-	-		-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	· ·	-	-
Payments Repayment of borrowing	(940) (940)	-		-	-	-	-	
Net Cash from/(used) Financing Activities	(940)					<u> </u>		
	. ,		1		1.000			47.1.7.7
Net Increase/(Decrease) in cash held	24 130	(128)	(.5%)	(128)	(.5%)	(171)	2.2%	(24.9%
Cash/cash equivalents at the year begin:	(21 804)	(120)	.6%	(120)	.6%	622	12 443.6%	(119.3%
Cash/cash equivalents at the year end:	2 326	(248)	(10.7%)	(248)	(10.7%)	451	(5.9%)	(155.0%)

Part 4: Debtor Age Analysis

Fait 4. Debtor Age Analysis		-		_		-			_		Actual Bad Deb	ts Written Off to	Impairment -E	Bad Debts ito
	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	Τα	tal	Deb	tors	Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 505	5.0%	4 554	5.0%	3 529	3.9%	77 784	86.1%	90 372	30.1%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	3 243	13.4%	2 150	8.9%	1 685	7.0%	17 035	70.6%	24 113	8.0%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 204	4.0%	772	2.6%	693	2.3%	27 133	91.0%	29 802	9.9%	-	-		
Receivables from Exchange Transactions - Waste Water Management	2 951	3.4%	2 660	3.1%	2 485	2.9%	77 586	90.6%	85 682	28.6%	-	-		
Receivables from Exchange Transactions - Waste Management	2 015	3.3%	1 789	2.9%	1 699	2.7%	56 272	91.1%	61 776	20.6%		-	-	
Receivables from Exchange Transactions - Property Rental Debtors	58	1.5%	54	1.4%	159	4.2%	3 513	92.8%	3 783	1.3%	-	-		
Interest on Arrear Debtor Accounts	-	-	-	-	-	-		-	-		-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-	-	-	-	-	-		-		-	-	
Other	64	1.5%	46	1.0%	55	1.3%	4 213	96.2%	4 378	1.5%	-	-	-	-
Total By Income Source	14 040	4.7%	12 026	4.0%	10 305	3.4%	263 536	87.9%	299 906	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	831	6.8%	975	7.9%	750	6.1%	9 7 4 9	79.2%	12 306	4.1%	-	-	-	
Commercial	1 375	8.0%	921	5.4%	787	4.6%	13 999	82.0%	17 081	5.7%			-	
Households	11 833	4.4%	10 129	3.7%	8 768	3.2%	239 766	88.6%	270 496	90.2%	-	-	-	
Other	0	1.2%	0	1.2%	1	2.3%	23	95.3%	24		-	-	-	
Total By Customer Group	14 040	4.7%	12 026	4.0%	10 305	3.4%	263 536	87.9%	299 906	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

0 - 30	Days	31-0) Days	61-90) Days	Over 9	0 Days	Ta	tal
Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
-		1 264	1.4%	5 799	6.2%	86 273	92.4%	93 336	90.2%
-	-	-		-		687	100.0%	687	.7%
829	100.0%	-			-			829	.8%
		-		-	-	-			
650	100.0%	-		-			-	650	.6%
-		-			-				-
-	-	-		-			-	-	-
-		-			-				-
767	9.7%	481	6.1%	575	7.3%	6 106	77.0%	7 929	7.7%
2 246	2.2%	1 745	1.7%	6 375	6.2%	93 066	90.0%	103 432	100.0%
	Amount - - 829 - 650 - - - 767	Amount %	Amount % Amount 1264 	Amount % Amount % . . 1264 1.4% 	Amount % Amount % Amount . . 1264 1.4% 5.799 829 100.0% 	Amount % Amount % Amount % . . . 1264 14% 5799 62% </td <td>Amount % Amount % Amount % Amount . . . 1264 1.4% 5.799 6.2% 86273 829 100.0% <!--</td--><td>Amount % Amount % Amount % Amount % . . 1264 1.4% 5799 6.2% 86273 92.4% .</td><td>Amount % Amount % Am</td></td>	Amount % Amount % Amount % Amount . . . 1264 1.4% 5.799 6.2% 86273 829 100.0% </td <td>Amount % Amount % Amount % Amount % . . 1264 1.4% 5799 6.2% 86273 92.4% .</td> <td>Amount % Amount % Am</td>	Amount % Amount % Amount % Amount % . . 1264 1.4% 5799 6.2% 86273 92.4% .	Amount % Am

Municipal Manager	Mr T P Masejane	051 924 0654	
Financial Manager	Mr A M Makoae	051 924 0654	

FREE STATE: THABO MOFUTSANYANA (DC19) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Furth operating Revenue and Experiature			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	219 774	48 800	22.2%	48 800	22.2%	43 804	40.9%	11.4%
Property rates	-		-		-		-	-
Property rates - penalties and collection charges								
Service charges - electricity revenue	-	-						-
Service charges - water revenue	-	-						-
Service charges - sanitation revenue	-	-	-	-		-		-
Service charges - refuse revenue	-	-	-		-	-	-	-
Service charges - other	-	-	-		-	-	-	-
Rental of facilities and equipment	-	-	-		-	-	-	-
Interest earned - external investments	1 425	307	21.6%	307	21.6%	423	34.8%	(27.3%)
Interest earned - outstanding debtors	-	-	-			-	-	-
Dividends received	-		-					-
Fines	-	-	-			-	-	-
Licences and permits	-	-	-			-	-	-
Agency services	-	-	-			-	-	
Transfers recognised - operational	215 001	48 217	22.4%	48 217	22.4%	43 364	42.3%	11.29
Other own revenue	3 347	275	8.2%	275	8.2%	17	.5%	1 511.49
Gains on disposal of PPE	-	-	-	-		-	-	-
Operating Expenditure	219 532	34 023	15.5%	34 023	15.5%	27 152	25.9%	25.3%
Employee related costs	56 1 48	20 157	35.9%	20 157	35.9%	13 461	25.3%	49.7%
Remuneration of councillors	9 340	4 916	52.6%	4 916	52.6%	2 445	26.4%	101.1%
Debt impairment	-		-					-
Depreciation and asset impairment	3 146	-	-		-	-		-
Finance charges	81	5	6.8%	5	6.8%	20	26.5%	(72.3%)
Bulk purchases	-	-	-		-	-		-
Other Materials	2 577	0	-	0	-	355	21.9%	(99.9%
Contracted services	-	2 188	-	2 188	-	215	53.7%	919.0%
Transfers and grants		1 100	-	1 100	-	140	-	685.99
Other expenditure	148 239	5 656	3.8%	5 656	3.8%	10 516	28.5%	(46.2%)
Loss on disposal of PPE		-	-	-		-	-	· ·
Surplus/(Deficit)	242	14 777		14 777		16 652		
Transfers recognised - capital		-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-
Contributed assets		-	-					-
Surplus/(Deficit) after capital transfers and contributions	242	14 777		14 777		16 652		
Taxation	-	-	-		-	-	-	
Surplus/(Deficit) after taxation	242	14 777		14 777		16 652		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	242	14 777		14 777		16 652		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		
Surplus/(Deficit) for the year	242	14 777		14 777		16 652		

			2017/18			201	6/17	
	Budget	First	Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	242					208	8.6%	(100.0%
National Government	242	-	-	-		208	8.6%	(100.0%
Provincial Government	242		-			200	0.070	(100.07
District Municipality								
Other transfers and grants								
Transfers recognised - capital	242	-		-		208	8.6%	(100.09
Borrowing		-	-				-	(
Internally generated funds		-		-			-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	242	-	-	-		208	8.6%	(100.09
Governance and Administration		-		-		208	69.3%	(100.09
Executive & Council			-			204	204.3%	(100.0
Budget & Treasury Office		-	-	-		4	3.6%	(100.0
Corporate Services		-	-	-	-	-		-
Community and Public Safety	242	-	-	-	-		-	-
Community & Social Services		-	-	-			-	
Sport And Recreation		-	-	-			-	-
Public Safety	-		-	-	-	-	-	-
Housing	-		-	-	-	-	-	-
Health	242	-		-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-
Planning and Development		-	-	-	-			-
Road Transport Environmental Protection				-	-			-
				-	-			-
Trading Services Electricity		-	-	-		-	-	
Water			-					
Water Water Management								
Waste Management								
Other								

Main appropriation Actual appropriation 1:10 as % of Main appropriation Actual mapropriation Total Segnediture % of main appropriation Total Expenditure % of main appropriation Total Expenditure % of main appropriation Actual Expenditure % of main appropriation Total Expenditure % of main appropriation Actual Expenditure % of main appropriation Total Expenditure % of main appropriation Actual Expenditure % of main appropriation Total % of main appropriation Actual % of main appropriation Total % of main appropriation Actual % of main appropriation Actual % of main appropriation Actual % of main appropriation Total % of main appropriation Actual % of main approprision <th< th=""><th></th><th></th><th>2017/18</th><th></th><th></th><th>201</th><th>6/17</th><th></th></th<>			2017/18			201	6/17	
Appropriation R thousands Appropriation appropriation Cash Flow from Operating Activities Expenditure (% of main appropriation (% of main a	Budget	First 0	luarter	Year	to Date	First (Quarter	
Receipts 216 628 49 589 22.9% 49 589 22.9% 49 589 22.9% 45 201 Propertyrates, penallies and collection charges -			Main		Expenditure as % of main		Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Property rates, penalties and collection charges .	ties							
Service charges -	216 628	49 589	22.9%	49 589	22.9%	45 201	42.2%	9.7%
Government - openating 215 001 448 480 22.5% 48 480 22.5% 43 48 Government - capital 1.425 307 21.6% 307 21.6% 423 Diedends 1.425 307 21.6% 307 21.6% 423 Payments (21.6%) (22.9%) 15.0% (22.4%) 15.0% (27.4%) Supplexing an employees (21.6%) (22.98) 15.0% (27.4%) (27.4%) Transfers and grants (21.6%) (22.98) 15.0% (27.4%) (27.4%) Net Cash from/(used) Operating Activities 242 17.191 7.18.5% 17.191 7.18.5% 17.195 Receipts -	ollection charges -	-		-	-		-	
Interest 14.25 307 21.6% 42.7 Dividends (21.6%) (22.398) 15.0% (22.398) 15.0% (22.398) Supplies and employees (21.6%) (22.398) 15.0% (22.398) 15.0% (22.398) Finance charges (21.6%) (22.398) 15.0% (22.398) 15.0% (22.398) Net Cash from/(used) Operating Activities - - - - (10) 18.2% (20) Net Cash from/(used) Operating Activities - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>41.4% 42.3%</td><td>(44.0% 11.85</td></t<>							41.4% 42.3%	(44.0% 11.85
Supplies and endposes (21 305) (22 38) 15.0% (27 436) Finance charpis (81) (15) 12.7% (20 305) (22 305) Transfers and grafts (81) (15) 12.7% (17 90) 12.7% Vel Cash from (used) Operating Activities 242 17 191 7 118.5% 17 191 7 118.5% 17 7 55 Cash Flow from Investing Activities 242 17 191 7 118.5% 17 191 7 118.5% 17 55 Cash from (used) operating Activities -	1 425	307	21.6%	307	21.6%	423	33.4%	(27.3%
Net Cash from/(used) Operating Activities 242 17 191 7 118.5% 17 191 7 118.5% 17 556 Cash Flow from Investing Activities - <td< td=""><td>(216 305)</td><td>(32 383)</td><td>15.0%</td><td>(32 383)</td><td>15.0%</td><td>(27 466) (20)</td><td>26.4% 26.3% 26.5%</td><td>17.29 17.99 (25.5%</td></td<>	(216 305)	(32 383)	15.0%	(32 383)	15.0%	(27 466) (20)	26.4% 26.3% 26.5%	17.29 17.99 (25.5%
Cash Flow from Investing Activities -		-	-		-		-	(100.0%
Receipts -<	g Activities 242	17 191	7 118.5%	17 191	7 118.5%	17 556	727.8%	(2.1%
Proceeds on deposed of PPE - </td <td>vities</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	vities							
Decrease in other non-current revealables -		-			-		1	-
Payments (242) - <t< td=""><td>nt receivables -</td><td>-</td><td>-</td><td></td><td></td><td></td><td>-</td><td>-</td></t<>	nt receivables -	-	-				-	-
Net Cash from/(used) Investing Activities (242) - </td <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>-</td> <td></td>			-				-	
Cash Flow from Financing Activities								
Receipts	Activities (242)	-	-	-	-	-	-	-
Short lerm kelnancing	lvities							
		-	-	-	-	-	-	-
Payments					-		-	-
Net Cash from/(used) Financing Activities	g Activities -	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held - 17 191 - 17 195 Cash/cash quivalents at the year begin: - 738 - 738 - 738					-		*******	(2.1%)
Cashicash equivalents at the year end: - 17929 - 17929 - 18224	-				-		(457 345 950.0%)	(2.0%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	0 Days	Over 90	Days	Tot	al	Actual Bad Debt Debt		Impairment -B 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		-	-	-		-	1 460	100.0%	1 460	100.0%	-		2 561	175.0
Total By Income Source	-			-		-	1 460	100.0%	1 460	100.0%	-	-	2 561	175.0
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-			-	-	-	-		-
Commercial	-	-	-			-			-		-	-	-	-
Households	-	-	-	-	-	-			-	-	-	-		-
Other		-	-	-		-	1 460	100.0%	1 460	100.0%	-		2 561	175.0
Total By Customer Group			-				1 460	100.0%	1 460	100.0%	-	-	2 561	175.0

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%								
Creditor Age Analysis										
Bulk Electricity	-	-	-		-	-	-			-
Bulk Water					-	-	-	-	-	-
PAYE deductions	936	100.0%	-		-	-		-	936	34.1%
VAT (output less input)	-	-	-	-	-	-	-			
Pensions / Retirement	-	-	-		-	-		-		-
Loan repayments	-	-	-	-	-	-	-			
Trade Creditors	-	-	-		-	-	821	100.0%	821	29.9%
Auditor-General	-	-	-		-	-		-		-
Other	342	34.5%	-	-	1	.1%	649	65.4%	992	36.1%
Total	1 278	46.5%		-	1	-	1 470	53.5%	2 749	100.0%

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000	
Financial Manager	Mr H I Lebusa	058 718 1000	

Source Local Government Database

FREE STATE: MOQHAKA (FS201) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Parti. Operating Revenue and Experiature			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	785 432	208 355	26.5%	208 355	26.5%	200 548	27.2%	3.9%
Property rates	71 161	18 906	26.6%	18 906	26.6%	16 975	25.8%	11.4%
Property rates - penalties and collection charges								
Service charges - electricity revenue	311 517	69 832	22.4%	69 832	22.4%	71 152	22.9%	(1.9%
Service charges - water revenue	105 872	24 435	23.1%	24 435	23.1%	16 633	17.3%	46.93
Service charges - sanitation revenue	47 411	9 449	19.9%	9 4 4 9	19.9%	10 569	31.4%	(10.6%
Service charges - refuse revenue	39 873	7 014	17.6%	7 014	17.6%	7 118	25.6%	(1.5%
Service charges - other		0	-	0	-			(100.0%)
Rental of facilities and equipment	7 895	1 510	19.1%	1 510	19.1%	67	.8%	2 143.9%
Interest earned - external investments	1 250	-	-			314	36.1%	(100.0%
Interest earned - outstanding debtors	17 079	5 164	30.2%	5 164	30.2%	4 593	28.5%	12.4%
Dividends received		88	-	88	-	-		(100.0%)
Fines	2 960	352	11.9%	352	11.9%	162	3.4%	117.3%
Licences and permits	-	0		0	-			(100.0%)
Agency services	-	-	-		-	-		
Transfers recognised - operational	166 741	68 372	41.0%	68 372	41.0%	70 799	44.0%	(3.4%
Other own revenue	13 673	3 233	23.6%	3 233	23.6%	2 166	17.5%	49.39
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	775 018	102 782	13.3%	102 782	13.3%	123 264	17.1%	(16.6%)
Employee related costs	238 672	62 098	26.0%	62 098	26.0%	49 916	23.3%	24.4%
Remuneration of councillors	18 831	4 262	22.6%	4 262	22.6%	3 931	21.2%	8.49
Debt impairment	6 258	27	.4%	27	.4%	-		(100.0%
Depreciation and asset impairment	9 473	-	-		-	-		
Finance charges	2 498	520	20.8%	520	20.8%	539	20.0%	(3.6%
Bulk purchases	233 732	10 040	4.3%	10 040	4.3%	28 661	12.2%	(65.0%
Other Materials	-	735	-	735	-	10 245		(92.8%
Contracted services	29 727	8 444	28.4%	8 444	28.4%	4 880	16.4%	73.09
Transfers and grants	-	-	-	-	-	-		-
Other expenditure	235 827	16 658	7.1%	16 658	7.1%	25 092	12.2%	(33.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 414	105 573		105 573		77 284		
Transfers recognised - capital	-	6 6 3 0	-	6 6 3 0	-	-	-	(100.0%)
Contributions recognised - capital		-	-		-			-
Contributed assets	-	-	-		-			
Surplus/(Deficit) after capital transfers and contributions	10 414	112 203		112 203		77 284		
Taxation	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	10 414	112 203		112 203		77 284		
Attributable to minorities	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	10 414	112 203		112 203		77 284		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	10 414	112 203		112 203		77 284		

			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	76 153	7 618	10.0%	7 618	10.0%	10 535	10.3%	(27.7%
National Government	66 840	7 563	11.3%	7 563	11.3%	4 371	5.1%	
Provincial Government	00 040	7 303	11.376	7 303	11.370	4 3/1	5.17	73.0
District Municipality		-	-	-	-	-		
Other transfers and grants								
Transfers recognised - capital	66 840	7 563	11.3%	7 563	11.3%	4 371	5.1%	73.0
Borrowing			-		-		-	
Internally generated funds	9 313	56	.6%	56	.6%	6 164	37.7%	(99.15
Public contributions and donations	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	76 153	7 618	10.0%	7 618	10.0%	10 535	10.3%	(27.79
Governance and Administration	2 170	1	-	1	-	90	8.5%	(99.29
Executive & Council	385					8	5.4%	
Budget & Treasury Office	1 785	-				24	7.7%	(100.0
Corporate Services		1	-	1		58	9.6%	(98.8
Community and Public Safety	4 545	18	.4%	18	.4%	184	2.8%	(90.3
Community & Social Services	4 545	-	-	-		31	.5%	(100.0
Sport And Recreation		-	-	-		95	12.8%	(100.0
Public Safety		18	-	18		58		(69.1
Housing		-	-	-		-		-
Health		-	-	-		-		-
Economic and Environmental Services Planning and Development	19 074	7 158	37.5%	7 158	37.5%	4 579	15.7%	56.3
Road Transport	19 074	7 158	37.5%	7 158	37.5%	4 579	15.9%	56.3
Environmental Protection		-	-	-		-		-
Trading Services	48 322	442	.9%	442	.9%	5 683	8.9%	
Electricity	5 661	-	-	-	-	982	12.1%	
Water	22 787	38	.2%	38	.2%	3 238	6.8%	(98.8
Waste Water Management	19 762	86	.4%	86	.4%	1 295	16.0%	(93.3
Waste Management	112	317	283.4%	317	283.4%	168	1 049.4%	89.
Other	2 042	-	-	-	-	-	-	

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	759 472	231 158	30.4%	231 158	30.4%	190 786	25.6%	21.2%
Property rates, penalties and collection charges Service charges	60 487 428 976	11 578 94 794	19.1% 22.1%	11 578 94 794	19.1% 22.1%	12 553 80 507	19.1% 20.3%	(7.8% 17.79
Other revenue Government - operating Government - capital Interest	21 911 166 741 66 840 14 517	18 873 76 017 29 581 314	86.1% 45.6% 44.3% 2.2%	18 873 76 017 29 581 314	86.1% 45.6% 44.3% 2.2%	11 882 68 945 16 542 357	62.4% 42.8% 19.2% 2.5%	58.89 10.39 78.89 (12.0%
Dividends Payments Suppliers and employees Finance charges	(685 860) (683 362) (2 498)	(224 698) (224 698)	32.8% 32.9%	(224 698) (224 698)	32.8% 32.9%	(184 733) (184 733)	27.9% 28.0%	21.69 21.69
Transfers and grants Net Cash from/(used) Operating Activities	73 612	6 459	8.8%	6 459	- 8.8%	6 053	7.4%	6.7%
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables	-	-	-		-		-	· ·
Decrease (increase) in non-current investments Payments	(76 153)	(2 088)	2.7%	(2 088)	2.7%	(5 268)	5.1%	(60.4%
Capital assets	(76 153)	(2 088)	2.7%	(2 088)	2.7%	(5 268)	5.1%	(60.4%
Net Cash from/(used) Investing Activities	(76 153)	(2 088)	2.7%	(2 088)	2.7%	(5 268)	5.1%	(60.4%
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/efinancing Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments Repayment of borrowing Net Cash from/(used) Financing Activities	(3 200) (3 200) (3 200)	-		-	-		-	
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(5 741) 11 427	4 371 4 704	(76.1%) 41.2%	4 371 4 704	(76.1%) 41.2%	784 5 063	(3.2%) 16.6%	457.3% (7.1%
Cash/cash equivalents at the year end:	5 686	9 075	159.6%	9 075	159.6%	5 848	91.1%	55.2%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	0 Days	То	tal		ts Written Off to tors	Impairment - Council	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 408	4.0%	7 206	3.1%	4 847	2.1%	211 741	90.8%	233 203	45.4%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	16 151	36.4%	1 575	3.6%	1 572	3.5%	25 021	56.5%	44 319	8.6%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	3 990	10.6%	2 330	6.2%	2 587	6.9%	28 679	76.3%	37 587	7.3%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	3 169	5.3%	1 997	3.3%	1 814	3.0%	53 000	88.4%	59 981	11.7%		-	-	
Receivables from Exchange Transactions - Waste Management	2 286	5.6%	1 389	3.4%	1 292	3.1%	36 150	87.9%	41 116	8.0%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors										-	-	-	-	
Interest on Arrear Debtor Accounts	1 845	2.4%	1 727	2.2%	1 712	2.2%	72 107	93.2%	77 391	15.1%		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure										-	-	-	-	
Other	751	3.7%	2 183	10.7%	993	4.9%	16 478	80.8%	20 406	4.0%	-	-	-	
Total By Income Source	37 600	7.3%	18 408	3.6%	14 817	2.9%	443 177	86.2%	514 001	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 968	28.0%	3 938	15.8%	3 790	15.3%	10 154	40.9%	24 850	4.8%				
Commercial	14 599	49.0%	1 421	4.8%	634	2.1%	13 160	44.1%	29 814	5.8%	-	-	-	
Households	11 635	4.7%	7 995	3.2%	6 746	2.7%	222 629	89.4%	249 006	48.4%	-	-	-	
Olher	4 397	2.1%	5 053	2.4%	3 647	1.7%	197 234	93.8%	210 332	40.9%	-	-	-	-
Total By Customer Group	37 600	7.3%	18 408	3.6%	14 817	2.9%	443 177	86.2%	514 001	100.0%	-	-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60) Days	61 - 9	0 Days	Over 9	0 Days	To	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	22 951	10.9%	32 697	15.6%	41 608	19.8%	112 376	53.6%	209 632	87.8%
Bulk Water	-	-			-			-	-	
PAYE deductions	-	-			-			-	-	
VAT (output less input)	-		-		-	-			-	-
Pensions / Retirement	-	-			-			-	-	
Loan repayments	-	-			-			-	-	
Trade Creditors	6 064	77.7%	870	11.2%	869	11.1%		-	7 803	3.3%
Auditor-General	891	71.5%	355	28.5%		-	-	-	1 246	.5%
Other	4 288	21.5%	363	1.8%	620	3.1%	14 718	73.6%	19 989	8.4%
Total	34 194	14.3%	34 284	14.4%	43 097	18.1%	127 094	53.3%	238 670	100.0%

Municipal Manager	Mr Mncedisi Simon Mgwathi	056 216 9378	
Financial Manager	Mr TR Marumo	056 216 9140	

Source Local Government Database

FREE STATE: NGWATHE (FS203) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Furth operating Revenue and Experiature			2017/18			201	16/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	684 170	187 148	27.4%	187 148	27.4%	177 800	29.0%	5.3%
Property rates	84 461	20 692	24.5%	20 692	24.5%	18 962	28.6%	9.1%
Property rates - penalties and collection charges								
Service charges - electricity revenue	197 280	47 468	24.1%	47 468	24.1%	43 344	24.7%	9.5%
Service charges - water revenue	73 962	16 259	22.0%	16 259	22.0%	17 514	52.1%	(7.2%
Service charges - sanitation revenue	43 698	8 953	20.5%	8 953	20.5%	9873	30.2%	(9.3%
Service charges - refuse revenue	39 049	7 965	20.4%	7 965	20.4%	9 204	31.2%	(13.5%
Service charges - other								
Rental of facilities and equipment	3 707	74	2.0%	74	2.0%	457	13.1%	(83.9%
Interest earned - external investments	1 400				-	728	36.4%	(100.0%
Interest earned - outstanding debtors	6 384	2 519	39.5%	2 519	39.5%	10 122	101.2%	(75.1%
Dividends received		-						
Fines	1 800	192	10.7%	192	10.7%	175	14.5%	10.09
Licences and permits		-	-	-	-			-
Agency services		-				-		
Transfers recognised - operational	169 751	82 399	48.5%	82 399	48.5%	67 075	41.4%	22.89
Other own revenue	62 678	627	1.0%	627	1.0%	346	3.2%	81.09
Gains on disposal of PPE	-	-	-	-	-	-	-	
Operating Expenditure	785 071	42 107	5.4%	42 107	5.4%	208 932	28.3%	(79.8%)
Employee related costs	204 626	16 454	8.0%	16 454	8.0%	47 579	29.8%	(65.4%
Remuneration of councillors	13 300	-	-			2 773	24.1%	(100.0%
Debt impairment	92 179	-	-			-		-
Depreciation and asset impairment	65 550	191	.3%	191	.3%	208	.2%	(8.3%
Finance charges	104 850	664	.6%	664	.6%	66	.1%	902.09
Bulk purchases	156 900	6 708	4.3%	6 708	4.3%	10 708	5.2%	(37.4%
Other Materials	23 646	-	-		-	4 520	37.7%	(100.0%
Contracted services	22 233	4 478	20.1%	4 478	20.1%	8 111	31.1%	(44.8%
Transfers and grants		-	-	-	-	-		-
Other expenditure	101 785	10 094	9.9%	10 094	9.9%	134 966	177.3%	(92.5%
Loss on disposal of PPE	-	3 518	-	3 518	-	-	-	(100.0%
Surplus/(Deficit)	(100 901)	145 041		145 041		(31 132)		
Transfers recognised - capital	90 078	19 800	22.0%	19 800	22.0%	4 118	6.3%	380.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets			-		-			-
Surplus/(Deficit) after capital transfers and contributions	(10 823)	164 841		164 841		(27 015)		
Taxation	-							
Surplus/(Deficit) after taxation	(10 823)	164 841		164 841		(27 015)		
Attributable to minorities	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	(10 823)	164 841		164 841		(27 015)		
Share of surplus/ (deficit) of associate	-							
Surplus/(Deficit) for the year	(10 823)	164 841		164 841		(27 015)		

			2017/18			201		
	Budget	First (Juarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/
Capital Revenue and Expenditure								
Source of Finance	90 078	7 244	8.0%	7 244	8.0%	11 932	18.4%	(39.39
National Government	90.078	7 244	8.0%	7 244	8.0%	11 932	18.4%	(39.3)
Provincial Government	10 010	7 2 4 4	0.070	7 244	0.070	11.752	10.470	(37.3
District Municipality								
Other transfers and grants							-	
Transfers recognised - capital	90 078	7 244	8.0%	7 244	8.0%	11 932	18.4%	(39.3
Borrowing								
Internally generated funds				-	-		-	-
Public contributions and donations		-	-	-	-	-	-	-
Capital Expenditure Standard Classification	90 078	7 244	8.0%	7 244	8.0%	11 932	18.4%	(39.3
Governance and Administration		93		93	-		-	(100.0
Executive & Council	-	-	-		-	-	-	· · ·
Budget & Treasury Office	-	-	-		-	-	-	
Corporate Services	-	93	-	93	-	-	-	(100.0
Community and Public Safety	14 217	791	5.6%	791	5.6%	327	16.9%	141.5
Community & Social Services	5 500	-	-	-	-	-	-	
Sport And Recreation	8 717	791	9.1%	791	9.1%	327	17.4%	141.
Public Safety	-	-	-		-	-	-	
Housing	-	-	-		-	-	-	
Health						-	-	
Economic and Environmental Services	15 122	3 596	23.8%	3 596	23.8%		-	(100.0
Planning and Development Road Transport	15 122	3 596	23.8%	3 596	23.8%			(100.0
Environmental Protection	15 122	2 240	23.0%	2 240	23.0%		-	(100.0
Trading Services	58 592	2 763	4.7%	2 763	4.7%	11 272	19.9%	(75.5
Electricity	5 000	1 548	4.7%	2 703	4.7%	6 823	44.6%	(75.5
Water	28 525	1 540	-	1.540		3 317	8.5%	(100.0
Waste Water Management	20 000	1 215	6.1%	1 215	6.1%	348	42.7%	248.
Waste Management	5 067		-		-	784	60.9%	(100.0
Other	2 146			-		332	15.8%	(100.0

			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	675 818	166 281	24.6%	166 281	24.6%	146 544	25.1%	13.59
Property rates, penalties and collection charges Service charges	68 398 283 257	9 968 44 047	14.6% 15.6%	9 968 44 047	14.6% 15.6%	8 570 41 705	14.4% 15.1%	16.35 5.65
Other revenue Government - operating Government - capital Interest	58 800 169 751 90 078 5 535	8 827 78 115 24 084	15.0% 46.0% 26.7%	8 827 78 115 24 084	15.0% 46.0% 26.7%	11 960 67 763 15 463	78.4% 41.9% 23.8%	(26.2%) 15.35 55.81
Dividends Payments	(559 991)	1 240 (139 317)	22.4% - 24.9%	1 240 (139 317)	22.4% - 24.9%	1 083 - (123 066)	21.7% - 24.9%	14.59 - 13.29
Suppliers and employees Finance charges Transfers and grants	(494 991) (65 000) -	(139 247) (70)	28.1% .1%	(139 247) (70)	-	(122 968) (98) -	26.5% .3% -	13.2 (29.09 -
Net Cash from/(used) Operating Activities	115 827	26 964	23.3%	26 964	23.3%	23 478	26.0%	14.99
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE	500 500	-	-	-	-	-	-	-
Decrease in non-current debtors Decrease in other non-current receivables Decrease (increase) in non-current investments	-	-		-	-	-	-	-
Payments	(90 078)	(10 982)	12.2%	(10 982)	12.2%	(4 118)	6.3%	166.79
Capital assets	(90 078)	(10 982)	12.2%	(10 982)	12.2%	(4 118)	6.3%	166.75
Net Cash from/(used) Investing Activities	(89 578)	(10 982)	12.3%	(10 982)	12.3%	(4 118)	6.3%	166.79
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/efinancing Increase (discrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments Repayment of borrowing	(800) (800)	(734) (734)	91.8% 91.8%	(734) (734)	91.8% 91.8%	(702) (702)	24.4% 24.4%	4.6 ⁴
Net Cash from/(used) Financing Activities	(800)	(734)	91.8%	(734)	91.8%	(702)	24.4%	4.65
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	25 449 10 000	15 248 2 601	59.9% 26.0%	15 248 2 601	59.9% 26.0%	18 659 8 444	83.2% 168.9%	(18.3% (69.2%
Cash/cash equivalents at the year end:	35 449	17 849	50.4%	17 849	50.4%	27 102	98.8%	(34.1%

Part 1: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90	Days	Over 9	10 Days	To	tal		ts Written Off to tors	Impairment - Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 948	9.0%	7 461	5.2%	123 981	85.9%	-	-	144 390	22.9%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	25 277	24.9%	5 162	5.1%	70 930	70.0%	-	-	101 368	16.1%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	8 874	9.1%	10 044	10.3%	78 778	80.6%	-	-	97 696	15.5%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	6 268	6.0%	9 899	9.5%	88 553	84.6%	-	-	104 720	16.6%	-	-	-	
Receivables from Exchange Transactions - Waste Management	5 612	7.8%	3 515	4.9%	63 272	87.4%	-		72 399	11.5%		-	-	
Receivables from Exchange Transactions - Property Rental Debtors						-	-	-		-	-	-	-	
Interest on Arrear Debtor Accounts	7 704	6.4%	15 359	12.8%	97 063	80.8%	-	-	120 126	19.1%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure						-	-	-		-	-	-	-	
Other	6 760	(63.8%)	413	(3.9%)	(17 766)	167.7%	-	-	(10 594)	(1.7%)	-	-	-	
Total By Income Source	73 442	11.7%	51 853	8.2%	504 810	80.1%		-	630 105	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 887	10.0%	4 573	9.3%	39 479	80.7%	-	-	48 939	7.8%	-	-	-	
Commercial	28 121	23.6%	10 828	9.1%	80 048	67.3%		-	118 997	18.9%			-	
Households	39 593	8.2%	35 902	7.4%	406 967	84.4%	-	-	482 462	76.6%	-	-	-	
Other	842	(4.1%)	549	(2.7%)	(21 685)	106.9%	-	-	(20 295)	(3.2%)	-	-	-	-
Total By Customer Group	73 442	11.7%	51 853	8.2%	504 810	80.1%			630 105	100.0%	-	-		

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 61) Days	61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	25 716	3.0%	36 466	4.3%	123	-	781 987	92.6%	844 291	89.1%
Bulk Water	2 233	53.4%	1 948	46.6%				-	4 180	.4%
PAYE deductions	2 615	66.5%	1 316	33.5%	-	-	-		3 931	.4%
VAT (output less input)		-	-	-		-				
Pensions / Retirement	2 296	100.0%	-					-	2 296	.2%
Loan repayments	-				-	-	-			-
Trade Creditors	7 234	57.6%	5 147	41.0%	15	.1%	171	1.4%	12 567	1.3%
Auditor-General	452	72.0%	160	25.6%	12	1.9%	3	.5%	628	.1%
Other	-	-				-	79 735	100.0%	79 735	8.4%
Total	40 546	4.3%	45 037	4.8%	150	-	861 896	91.0%	947 628	100.0%

Contact Details		
Municipal Manager	Mr P S Tsekedi (Acting)	056 816 2723
Financial Manager	Ms N Samyala	056 816 2700

Source Local Government Database

FREE STATE: METSIMAHOLO (FS204) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Turri. Operating Revenue and Experiature			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	1 088 937	261 205	24.0%	261 205	24.0%	251 679	25.7%	3.8%
Property rates	129 932	41 784	32.2%	41 784	32.2%	40 629	35.8%	2.8%
Property rates - penalties and collection charges	127 702	11701	02.2.70	41704	52.270	40.027	33.070	2.07
Service charges - electricity revenue	265 621	59 765	22.5%	59 765	22.5%	59 012	20.8%	1.39
Service charges - water revenue	410 412	74 881	18.2%	74 881	18.2%	73 805	21.1%	1.59
Service charges - sanitation revenue	22 657	6 367	28.1%	6 367	28.1%	5 741	26.6%	10.99
Service charges - refuse revenue	39 604	7 283	18.4%	7 283	18.4%	7 166	25.8%	1.69
Service charges - other								
Rental of facilities and equipment	4 818	414	8.6%	414	8.6%	1 221	21.1%	(66.1%
Interest earned - external investments	1 000	9	.9%	9	.9%	182	7.0%	(95.3%)
Interest earned - outstanding debtors	28 295	6 201	21.9%	6 201	21.9%	5 646	29.8%	9.89
Dividends received			-					
Fines	16 162	337	2.1%	337	2.1%	508	16.8%	(33.7%)
Licences and permits	201		-			28	14.7%	(100.0%)
Agency services						-		
Transfers recognised - operational	147 679	61 413	41.6%	61 413	41.6%	54 766	41.6%	12.19
Other own revenue	20 556	2 752	13.4%	2 752	13.4%	2 976	14.3%	(7.5%
Gains on disposal of PPE	2 001	-	-	-	-	-	-	-
Operating Expenditure	1 073 345	206 367	19.2%	206 367	19.2%	192 839	19.3%	7.0%
Employee related costs	271 131	59 583	22.0%	59 583	22.0%	60 802	24.4%	(2.0%)
Remuneration of councillors	17 213	16	.1%	16	.1%	3 749	22.9%	(99.6%
Debt impairment	121 255	30 314	25.0%	30 314	25.0%	21 110	25.0%	43.69
Depreciation and asset impairment	76 861	-	-			-	-	-
Finance charges	6 059	127	2.1%	127	2.1%	186	8.3%	(31.7%
Bulk purchases	395 172	101 025	25.6%	101 025	25.6%	90 673	24.4%	11.49
Other Materials	38 410	958	2.5%	958	2.5%	1 163	3.0%	(17.6%
Contracted services	34 386	10 199	29.7%	10 199	29.7%	5 398	14.8%	88.99
Transfers and grants	-	2	-	2	-	43	-	(96.5%
Other expenditure	112 858	4 144	3.7%	4 144	3.7%	9 715	7.7%	(57.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 592	54 837		54 837		58 840		
Transfers recognised - capital	133 128	0	-	0	-	-	-	(100.0%
Contributions recognised - capital	-	-	-		-		-	-
Contributed assets		-	-	-		-	-	-
Surplus/(Deficit) after capital transfers and contributions	148 720	54 837		54 837		58 840		
Taxation	· .	-						
Surplus/(Deficit) after taxation	148 720	54 837		54 837		58 840		
Attributable to minorities	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	148 720	54 837		54 837		58 840		
Share of surplus/ (deficit) of associate	-	-		-	-	-	-	
Surplus/(Deficit) for the year	148 720	54 837		54 837		58 840		

			2017/18			201	1	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	166 157	10 707	6.4%	10 707	6.4%	20 771	18.3%	(48.5%
National Government	133 128	10 707	8.0%	10 707	8.0%	18 703	27.9%	(40.37
Provincial Government	133 120	10707	0.076	10 /0/	0.070	10 /03	21.970	(42.0
District Municipality			-				-	
Other transfers and grants		-		-				
Transfers recognised - capital	133 128	10 707	8.0%	10 707	8.0%	18 703	27.9%	(42.8
Borrowing	3 130		-	-		1 562	156.2%	(100.0
Internally generated funds	29 899				-	506	1.1%	(100.0
Public contributions and donations		-	-	-	-	-	-	-
Capital Expenditure Standard Classification	166 157	10 707	6.4%	10 707	6.4%	20 771	18.3%	(48.5
Governance and Administration	6 291				-	115	.9%	(100.0
Executive & Council	1 525	-			-			
Budget & Treasury Office	-	-	-		-	-	-	
Corporate Services	4 766	-	-		-	115	1.1%	(100.0
Community and Public Safety	44 682	3 024	6.8%	3 024	6.8%	213	2.0%	1 318.9
Community & Social Services	7 291	-	-		-	-	-	
Sport And Recreation	36 4 34	3 024	8.3%	3 024	8.3%	-	-	(100.0
Public Safety	957	-	-		-	213	24.4%	(100.0
Housing		-	-		-		-	
Health	-	-	-	-	-	-	-	
Economic and Environmental Services	34 175		-	-	-	10 389	19.3%	(100.0
Planning and Development	1 000	-	-		-			
Road Transport	33 175	-	-		-	10 389	19.3%	(100.0
Environmental Protection	-	-		-	-			(00.1
Trading Services	81 009 21 839	7 682	9.5%	7 682	9.5%	10 054	27.5% 22.4%	(23.6
Electricity Water	21 839 3 099					6 765	22.4%	(100.0
water Wasle Water Management	3 099	7 682	- 14.0%	7 682	- 14.0%	3 289	149.7%	133.
Waste Water Management Waste Management	1 080	/ 682	14.0%	/ 682	14.0%	3 289	149.7%	133.
Other	1 080							
Other		-	-	-		-	-	

			2017/18			201	6/17	
	Budget	First 0	Duarter	Year	to Date	First (Quarter	
	Main	Actual	1st Q as % of	Actual	Total	Actual	Total	Q1 of 2016/17
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q1 of 2017/18
Cash Flow from Operating Activities								
Receipts	1 080 690	249 896	23.1%	249 896	23.1%	249 172	26.3%	.3%
Property rates, penalties and collection charges Service charges	110 442 650 688	26 127 110 005	23.7% 16.9%	26 127 110 005	23.7% 16.9%	27 654 129 143	28.0% 20.7%	(5.5%) (14.8%)
Other revenue Government - operating	13 702 147 679	12 599 61 413	92.0% 41.6%	12 599 61 413	92.0% 41.6%	12 685 55 349	82.2% 42.0%	(. 7%) 11.0%
Government - capital Interest Dividends	133 128 25 051	38 848 905	29.2% 3.6%	38 848 905	29.2% 3.6%	23 636 704	39.7% 3.7%	64.4% 28.5%
Payments Suppliers and employees Finance charges	(899 578) (893 518) (6 059)	(268 372) (267 930) (441)	29.8% 30.0% 7.3%	(268 372) (267 930) (441)	29.8% 30.0% 7.3%	(254 988) (254 354) (634)	31.0% 31.0% 25.0%	5.2% 5.3% (30.4%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	181 112	(18 476)	(10.2%)	(18 476)	(10.2%)	(5 816)	(4.6%)	217.6%
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables	2 001 2 001 -	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-		-		-	-
Payments Capital assets	(166 156) (166 156)	(6 332) (6 332)	3.8% 3.8%	(6 332) (6 332)	3.8% 3.8%	(19 209) (19 209)	18.2% 18.2%	(67.0%) (67.0%)
Net Cash from/(used) Investing Activities	(164 155)	(6 332)	3.9%	(6 332)	3.9%	(19 209)	18.3%	(67.0%)
Cash Flow from Financing Activities Receipts	3 130	1 262	40.3%	1 262	40.3%	479	22.8%	163.4%
Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	- 3 130 -	- 1 262 -	- 40.3% -	1 262	- 40.3% -	- - 479	43.5%	- (100.0%) (100.0%)
Payments Repayment of borrowing	(6 954) (6 954)	(867) (867)	12.5% 12.5%	(867) (867)	12.5% 12.5%	(217) (217)	4.8% 4.8%	299.4% 299.4%
Net Cash from/(used) Financing Activities	(3 824)	395	(10.3%)	395	(10.3%)	262	(11.0%)	50.7%
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	13 134 465	(24 413) 5 987	(185.9%) 1 287.6%	(24 413) 5 987	(185.9%) 1 287.6%	(24 764) 14 345	(135.6%) 1 959.8%	(1.4%) (58.3%)
Cash/cash equivalents at the year end:	13 599	(18 426)	(135.5%)	(18 426)	(135.5%)	(10 418)	(54.8%)	76.9%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 9) Days	Over 9	0 Days	Τα	tal		ots Written Off to otors	Impairment - E Council	
R thousands	Amount		Amount	-	Amount	- %	Amount	- 0/	Amount	~	Amount	%	Amount	Policy %
Debtors Age Analysis By Income Source	Amouni	76	Amouni	70	Amount	76	Amount	76	Amount	76	Amount	70	Amount	76
Trade and Other Receivables from Exchange Transactions - Water	32 824	5.0%	30 106	4.6%	17 779	2.7%	569 319	87.6%	650 027	57.5%	-		14 794	2.0%
Trade and Other Receivables from Exchange Transactions - Electricity	13 337	18.8%	7 965	11.2%	4 201	5.9%	45 473	64.1%	70 976	6.3%	-		4 291	6.0%
Receivables from Non-exchange Transactions - Property Rates	10 013	9.6%	6 581	6.3%	8 598	8.3%	78 891	75.8%	104 083	9.2%	-	-	7 914	7.0%
Receivables from Exchange Transactions - Waste Water Management	2 190	5.8%	1 451	3.8%	806	2.1%	33 266	88.2%	37 713	3.3%			1 192	3.0%
Receivables from Exchange Transactions - Waste Management	2 629	4.8%	1 948	3.6%	1 434	2.6%	48 271	88.9%	54 282	4.8%	-	-	2 1 2 3	3.0%
Receivables from Exchange Transactions - Property Rental Debtors			-			-	-	-	-	-		-		-
Interest on Arrear Debtor Accounts	2 100	1.6%	2 042	1.6%	1 978	1.5%	125 578	95.4%	131 697	11.6%		-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-		-			-	-	-	-	-		
Other	1 659	2.0%	1 813	2.2%	1 065	1.3%	77 910	94.5%	82 447	7.3%	-	-		
Total By Income Source	64 751	5.7%	51 906	4.6%	35 861	3.2%	978 708	86.5%	1 131 226	100.0%	-	-	30 314	2.0%
Debtors Age Analysis By Customer Group														
Organs of State	3 140	10.7%	3 964	13.5%	4 888	16.7%	17 294	59.1%	29 286	2.6%				
Commercial	19 936	11.2%	18 593	10.5%	6 593	3.7%	132 132	74.5%	177 254	15.7%		-		-
Households	41 675	4.5%	29 349	3.2%	24 380	2.6%	829 282	89.7%	924 686	81.7%		-	30 314	3.0%
Other	-	-			-	-		-	-		-	-	-	
Total By Customer Group	64 751	5.7%	51 906	4.6%	35 861	3.2%	978 708	86.5%	1 131 226	100.0%	-		30 314	2.0%

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 61) Days	61 - 90	0 Days	Over 9	0 Days	Τα	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	16 598	100.0%				-			16 598	13.0%
Bulk Water	11 996	25.5%	733	1.6%	-	-	34 278	72.9%	47 007	36.9%
PAYE deductions	-					-				
VAT (output less input)		-	-	-	-	-	-		-	
Pensions / Retirement	-					-				
Loan repayments	-					-				
Trade Creditors	921	1.5%	519	.8%	2	-	60 086	97.7%	61 528	48.3%
Auditor-General	1 279	55.2%	658	28.4%	12	.5%	367	15.9%	2 315	1.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	30 794	24.2%	1 909	1.5%	14	-	94 730	74.3%	127 448	100.0%

Contact Details		
Municipal Manager	Mr Stephen Mzilozi Molala	016 973 8313
Financial Manager	Mr Ahmed Lambat	016 973 8312

Source Local Government Database

FREE STATE: MAFUBE (FS205) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Parti. Operating Revenue and Experiature			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	203 129	65 838	32.4%	65 838	32.4%	54 960	28.1%	19.8%
Property rates	28 805	7 050	24.5%	7 050	24.5%	7 050	26.0%	17.070
Property rates - penalties and collection charges	20 000	7 050	24.570	, 050	24.575	1 050	20.070	
Service charges - electricity revenue			-		-		-	-
Service charges - water revenue	24 508	5 386	22.0%	5 386	22.0%	2 599	11.2%	107.3%
Service charges - sanitation revenue	18 860	4 141	22.0%	4 141	22.0%	2 000	11.2%	107.0%
Service charges - refuse revenue	13 694	3 793	27.7%	3 793	27.7%	1 452	11.2%	161.2%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	309	71	22.9%	71	22.9%	10	3.6%	577.0%
Interest earned - external investments	214	47	21.7%	47	21.7%	145	23.6%	(67.9%)
Interest earned - outstanding debtors	27 413	7 817	28.5%	7 817	28.5%	5 817	22.5%	34.4%
Dividends received	3 546	885	25.0%	885	25.0%	-	-	(100.0%)
Fines	75	19	25.0%	19	25.0%	188	25.0%	(90.0%)
Licences and permits	-	-	-	-	-	-		-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	83 172	35 784	43.0%	35 784	43.0%	34 854	42.8%	2.7%
Other own revenue Gains on disposal of PPE	2 532	847	33.4%	847	33.4%	847	34.1%	-
Operating Expenditure	213 531	42 447	19.9%	42 447	19.9%	37 486	20.1%	13.2%
Employee related costs	85 791	21 448	25.0%	21 448	25.0%	19 349	22.1%	10.8%
Remuneration of councillors	5 985	1 496	25.0%	1 496	25.0%	1 286	21.7%	16.4%
Debt impairment	6 569		-		-	-	-	-
Depreciation and asset impairment	38 259	-	-	-	-	-		-
Finance charges	3 298	550	16.7%	550	16.7%	285	8.9%	93.1%
Bulk purchases	6 000	3 000	50.0%	3 000	50.0%	1 800	30.0%	66.7%
Other Materials	-	-	-	-	-	-	-	-
Contracted services			-		-			
Transfers and grants	10 000	2 500	25.0%	2 500	25.0%	1 313	25.0%	90.4%
Other expenditure	57 629	13 453	23.3%	13 453	23.3%	13 453	18.0%	-
Loss on disposal of PPE		-	-		-	-	-	-
Surplus/(Deficit)	(10 402)	23 390		23 390		17 474		
Transfers recognised - capital	32 080	-	-	-	-	10 565	32.6%	(100.0%)
Contributions recognised - capital	-	-	-		-	-	-	
Contributed assets	-		-			-		
Surplus/(Deficit) after capital transfers and contributions	21 678	23 390		23 390		28 039		
Taxation	-	-	-		-	-	-	-
Surplus/(Deficit) after taxation	21 678	23 390		23 390		28 039		
Attributable to minorities	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	21 678	23 390		23 390		28 039		
Share of surplus/ (deficit) of associate	-			-				
Surplus/(Deficit) for the year	21 678	23 390		23 390		28 039		

			2017/18			201	6/17	
	Budget	First	Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/
Capital Revenue and Expenditure								
Source of Finance	33 092					5 778	13.8%	(100.0%
National Government	31 092	-			-	5 778	13.0%	(100.05
Provincial Government	31 092	-	-	-		5778	18.1%	(100.0
District Municipality		-	-	-				-
Other transfers and grants			-	-	-			-
Transfers recognised - capital	31 092		-	-		5 778	18.1%	(100.09
Borrowing	31092			-		5776	10.1/0	(100.0
Internally generated funds	2 000	-						
Public contributions and donations		-	-	-	-	-	-	
Capital Expenditure Standard Classification	33 092					5 778	13.8%	(100.0
Governance and Administration	2 000			-			-	
Executive & Council	2 000	-	-					
Budget & Treasury Office	-	-	-	-	-	-	-	
Corporate Services		-	-	-			-	
Community and Public Safety	7 224	-	-	-			-	-
Community & Social Services	-	-	-	-	-	-		
Sport And Recreation	7 224	-	-	-	-	-		
Public Safety	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-			-	-
Planning and Development			-	-	-			-
Road Transport Environmental Protection		-	-	-	-			
Trading Services	23 502	-	-	-	-	5 778	17.5%	(100.0
Electricity	23 502	· ·	-	-		1 338	9.6%	(100.0
Water	992					1 3 30	9.0%	(100.0
Water Water Management	17 510			1		4 440	26.5%	(100.0
Waste Management		- 1	- 1		-		-	(100.0
Other	366			-				

			2017/18			201	6/17	
	Budget	First 0	Quarter	Year	to Date	First 0	Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Cash Flow from Operating Activities								
Receipts	191 672	43 159	22.5%	43 159	22.5%	50 968	25.7%	(15.3%
Property rates, penalties and collection charges Service charges	28 805 13 525		-	-	-	3 386 2 735	12.5% 11.3%	(100.0% (100.0%
Other revenue Government - operating Government - capital Interest	2 917 83 172 32 080 27 627	3 159 40 000 -	108.3% 48.1%	3 159 40 000 -	108.3% 48.1%	6 666 34 182 4 000	189.3% 41.9% 12.3%	(52.6%) 17.05 (100.0%)
Dividends Payments Suppliers and employees Finance charges	3 546 (165 002) (151 704) (3 298)	(60 242) (60 242)	- 36.5% 39.7%	(60 242) (60 242)	- 36.5% 39.7%	(98 782) (98 135)	53.0%	(39.0% (38.6%
Transfers and grants	(10 000)				-	(646)	12.3%	(100.0%
Net Cash from/(used) Operating Activities	26 669	(17 083)	(64.1%)	(17 083)	(64.1%)	(47 813)	(386.3%)	(64.3%
Cash Flow from Investing Activities								
Receipts Proceeds on disposal of PPE		20 035	-	20 035	-	47 904	1	(58.2%
Decrease in non-current debtors Decrease in other non-current receivables Decrease (increase) in non-current investments		- - 20 035	-	20 035	-	- - 47 904	-	(58.2%
Payments Capital assets	(33 092) (33 092)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(33 092)	20 035	(60.5%)	20 035	(60.5%)	47 904	(114.2%)	(58.2%
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/efinancing Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	
Payments Repayment of borrowing Net Cash from/(used) Financing Activities	-	(150) (150) (150)	-	(150) (150) (150)		(150) (150) (150)	-	-
Net Cash from/(used) Financing Activities Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(6 422)	(150) 2 802 45	(43.6%)	(150) 2 802 45	(43.6%)	(150) (59) 89	.2%	(4 859.9% (49.7%
Cash/cash equivalents at the year end:	(6 422)	2 846	(44.3%)	2 846	(44.3%)	30	(1%)	9 319.6

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60	Days	61 - 90) Days	Over 9	0 Days	Τα	tal	Actual Bad Deb Deb	ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	* %								
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 366	3.2%	3 800	3.6%	3 092	2.9%	94 792	90.2%	105 050	29.2%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-	2 847	100.0%	2 847	.8%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 735	6.2%	1 628	5.8%	1 798	6.4%	22 956	81.6%	28 118	7.8%			-	
Receivables from Exchange Transactions - Waste Water Management	1 233	1.7%	1 577	2.1%	1 523	2.1%	69 109	94.1%	73 442	20.4%	-	-	-	
Receivables from Exchange Transactions - Waste Management	1 163	1.9%	1 145	1.9%	1 115	1.8%	57 692	94.4%	61 114	17.0%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-		-	-	-	-	-	
Interest on Arrear Debtor Accounts	2 683	3.0%	2 656	2.9%	2 600	2.9%	82 815	91.3%	90 755	25.2%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-		-	-	-			-	
Other	144	(9.2%)	134	(8.5%)	121	(7.7%)	(1 973)	125.4%	(1 573)	(.4%)	-	-		-
Total By Income Source	10 325	2.9%	10 940	3.0%	10 249	2.8%	328 239	91.2%	359 753	100.0%		-	-	
Debtors Age Analysis By Customer Group														
Organs of State	245	8.3%	150	5.1%	154	5.2%	2 402	81.4%	2 951	.8%		-		
Commercial	808	5.9%	890	6.5%	828	6.1%	11 099	81.5%	13 625	3.8%	-	-	-	
Households	4 731	2.2%	4 767	2.2%	4 711	2.2%	202 077	93.4%	216 286	60.1%	-	-	-	
Other	4 5 4 0	3.6%	5 133	4.0%	4 556	3.6%	112 661	88.8%	126 890	35.3%	-	-		-
Total By Customer Group	10 325	2.9%	10 940	3.0%	10 249	2.8%	328 239	91.2%	359 753	100.0%	-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 61) Days	61 - 9	0 Days	Over 9	0 Days	Τα	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 724	1.5%	2 083	1.8%	1 721	1.5%	111 062	95.3%	116 591	28.7%
Bulk Water			2 350	1.6%	2 099	1.4%	141 922	97.0%	146 371	36.1%
PAYE deductions	1 738	7.5%	1 112	4.8%	983	4.2%	19 342	83.5%	23 174	5.7%
VAT (output less input)			-	-		-			-	-
Pensions / Retirement	1 0 3 2	2.0%	1 041	2.0%	1 037	2.0%	47 692	93.9%	50 802	12.5%
Loan repayments	-	-	-		-	-	363	100.0%	363	.1%
Trade Creditors			-						-	-
Auditor-General	-	-	99	.9%	95	.8%	11 275	98.3%	11 469	2.8%
Other	909	1.6%	528	.9%	3 533	6.2%	52 229	91.3%	57 199	14.1%
Total	5 402	1.3%	7 213	1.8%	9 468	2.3%	383 886	94.6%	405 969	100.0%

Contact Details		
Municipal Manager	Mr Andrew Hlubi	058 813 9702
Financial Manager	Mrs P Rametse	058 813 9703

Source Local Government Database

FREE STATE: FEZILE DABI (DC20) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiantice			2017/18			201	6/17	
	Budget	First (Quarter	Year	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/18
Operating Revenue and Expenditure								
Operating Revenue	152 286	123 422	81.0%	123 422	81.0%	62 428	41.7%	97.7%
Property rates								
Property rates - penalties and collection charges					-			
Service charges - electricity revenue						-		
Service charges - water revenue					-			
Service charges - sanitation revenue		-	-		-	-	-	-
Service charges - refuse revenue	-		-	-	-	-	-	
Service charges - other	-		-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-		-
Interest earned - external investments	6 100	504	8.3%	504	8.3%	597	16.1%	(15.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	
Licences and permits	-	-	-	-	-	-	-	-
Agency services			-		-			
Transfers recognised - operational	145 571	122 768	84.3%	122 768	84.3%	61 609	42.3%	99.3%
Other own revenue Gains on disposal of PPE	615	149	24.3%	149	24.3%	223	74.2%	(33.0%)
	154 682	14 796	9.6%	14 796	9.6%	35 397	23.3%	(50.29/)
Operating Expenditure								(58.2%)
Employee related costs Remuneration of councillors	96 349 7 543	7 870 570	8.2% 7.6%	7 870 570	8.2% 7.6%	21 088 1 075	23.7% 14.3%	(62.7%) (46.9%)
	/ 543	5/0	7.6%	570		10/5	14.5%	(40.9%)
Debt impairment Depreciation and asset impairment	4 500		-					-
Finance charges	4 500	-	-		-			-
Bulk purchases								
Other Materials	1 794							
Contracted services	3 694	2 652	71.8%	2 652	71.8%	2 148	41.7%	23.4%
Transfers and grants	-	16	-	16	-			(100.0%)
Other expenditure	40 803	3 688	9.0%	3 688	9.0%	11 085	27.5%	(66.7%)
Loss on disposal of PPE	-		-		-	-	-	
Surplus/(Deficit)	(2 396)	108 626		108 626		27 031		
Transfers recognised - capital	-	-	-		-	-	-	-
Contributions recognised - capital		-	-		-	-	-	-
Contributed assets	-		-					-
Surplus/(Deficit) after capital transfers and contributions	(2 396)	108 626		108 626		27 031		
Taxation								
Surplus/(Deficit) after taxation	(2 396)	108 626		108 626		27 031		
Attributable to minorities	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	(2 396)	108 626		108 626		27 031		
Share of surplus/ (deficit) of associate	-	-	-		-	-	-	-
Surplus/(Deficit) for the year	(2 396)	108 626		108 626		27 031		

			2017/18			201	6/17	
	Budget	First	Quarter	Year	to Date	First (Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/17 to Q1 of 2017/1
Capital Revenue and Expenditure								
Source of Finance	2 915					382	11.5%	(100.0%
National Government	2 183					302	11.376	(100.07
Provincial Government	2 103			-	-		-	-
District Municipality		-		-			-	-
Other transfers and grants								
Transfers recognised - capital	2 183							
Borrowing	2.100							
Internally generated funds	732	-		-		382	11.5%	(100.0
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	2 915	-	-			382	11.5%	(100.09
Governance and Administration	302	-		-			-	
Executive & Council	2		-					
Budget & Treasury Office	300	-	-	-		-	-	-
Corporate Services	-	-	-	-	-	-	-	
Community and Public Safety	430	-	-	-	-		-	-
Community & Social Services	20	-	-	-	-		-	
Sport And Recreation	-	-	-	-	-	-	-	
Public Safety	410	-	-	-	-		-	
Housing	-	-	-	-	-		-	-
Health		-	-	-		-		-
Economic and Environmental Services	2 183	-	-	-	-	382	1 912.2%	(100.09
Planning and Development	-		-	-	-	382	1 912.2%	(100.0
Road Transport Environmental Protection	2 183	-		-	-			
Trading Services		-		-	-			
Electricity		-	-	-	-	-	-	-
Water	1 1		1 1	1 1	1 1		1 1	1 1
Water Water Management								
Waste Water Management								
Other	1 .	-	-	-	-	-	- 1	-

· ·			2017/18			201	6/17	
	Budget	First 0	Quarter	Year t	to Date	First (Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2016/1 to Q1 of 2017/
Cash Flow from Operating Activities								
Receipts	152 286	63 407	41.6%	63 407	41.6%	62 728	36.7%	1.19
Property rates, penalties and collection charges Service charges	-		-	-	-		-	
Other revenue Government - operating	615 145 571	236 62 634	38.3% 43.0%	236 62 634	38.3% 43.0%	223 61 909	74.2% 42.5%	5.8 1.2
Government - capital Interest Dividends	6 100	537	- 8.8% -	537	8.8%	597	16.1%	(10.09
Payments Suppliers and employees	(150 182) (150 182)	(23 099) (23 021)	15.4% 15.3%	(23 099) (23 021)	15.4% 15.3%	(35 597) (35 536)	20.6% 23.8%	(35.19 (35.29
Finance charges Transfers and grants Net Cash from/(used) Operating Activities	2 104	(78)	1 915.7%	(78) 40 308	1 915.7%	(62)	.3%	26.2
Cash Flow from Investing Activities	2 104	40 300	1713.770	40 300	1713.770	27 131	(1 3 12.0 /0)	40.0
Receipts Proceeds on disposal of PPE		-	-	-	-	-	-	
Decrease in non-current debtors Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments Payments	(732)	(166)	- 22.7%	(166)	22.7%	(152)	4.6%	9.2
Capital assets Net Cash from/(used) Investing Activities	(732)	(166)	22.7% 22.7%	(166)	22.7% 22.7%	(152)	4.6%	9.2
	(732)	(100)	22.1%	(100)	22.1%	(152)	4.0%	9.2
Cash Flow from Financing Activities Receipts			-		-			
Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments Repayment of borrowing	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-						-	-
Net Increase/(Decrease) in cash held	1 372	40 141	2 925.7%	40 141	2 925.7%	26 978	(499.8%)	48.8
Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	62 400 63 772	87 616 127 757	140.4% 200.3%	87 616 127 757	140.4% 200.3%	139 476 166 455	168.7% 215.4%	(37.25
Cash/cash equivalents at the year end:					200.3%	166 455	215.4%	(23.27

Actual Bad Debts Written Off to Debtors Impairment -Bad Debts ito Council Policy R thousands Debtors Age Analysis By Income Source Trade and Other Recitations from Exhange Transactions - Water Trade and Other Recitations form Exhange Transactions - Water Trade and Other Recitations form Exhange Transactions - Paperty Patter Recivables from Exhange Transactions - Verseth Water Management Recoverable unsultoristic, implate or fulless and washeld 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 ount nount Amount Amount An unt Ar An Am unt An nount --

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 6	0 Days	61 - 9	0 Days	Over 9	10 Days	Τα	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-		-
Bulk Water	-	-	-		-	-	-		-	
PAYE deductions	-	-	-	-	-	-	-	-		-
VAT (output less input)	-	-	-	-	-	-	-	-		-
Pensions / Retirement	-	-	-		-	-	-		-	
Loan repayments	-	-	-	-	-	-	-	-		-
Trade Creditors	-	-	-		-	-	-		-	-
Auditor-General	-	-	-		-	-	-		-	-
Other	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-		-	-	

Municipal Manager	Ms Lindi Molibeli	016 970 8607	
Financial Manager	Mr Gcobani Mashivi	016 970 8625	

Source Local Government Database