AGGREGRATED INFORMATION FOR FREE STATE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	17 162 171	17 322 790	4 943 166	28.8%	4 014 650	23.4%	4 423 700	25.5%	3 676 714	21.2%	17 058 230	98.5%	3 153 720	87.5%	16.6%
Property rates	2 352 098	2 337 179	659 685	28.0%	694 657	29.5%	671 155	28.7%	690 466	29.5%	2 715 964	116.2%	663 150	93.5%	4.1%
Property rates - penalties and collection charges	-	-	14 707	-	1	-	-	-	-	-	14 709	-	-	-	-
Service charges - electricity revenue	4 911 781	5 065 711	1 359 421	27.7%	1 099 656	22.4%	1 088 156	21.5%	1 100 880	21.7%	4 648 113	91.8%	1 062 058	80.7%	3.7%
Service charges - water revenue	2 302 368	2 239 294	544 081	23.6%	532 435	23.1%	671 337	30.0%	543 348	24.3%	2 291 200	102.3%	512 435	88.5%	6.0%
Service charges - sanitation revenue	825 035	820 085	207 806	25.2%	252 015	30.5%	227 485	27.7%	318 797	38.9%	1 006 102	122.7%	230 172	101.7%	38.5%
Service charges - refuse revenue	561 802	560 920	141 650	25.2%	167 031	29.7%	163 756	29.2%	164 755	29.4%	637 192	113.6%	153 198	100.9%	7.5%
Service charges - other	-	711	10 117	-	18 335	-	124 821	17 563.9%	8 636	1 215.1%	161 909	22 782.6%	2 848	4 169.6%	203.3%
Rental of facilities and equipment	75 116	76 551	34 455	45.9%	18 924	25.2%	14 735	19.2%	16 037	20.9%	84 151	109.9%	16 908	93.9%	(5.2%)
Interest earned - external investments	62 739	56 771	11 276	18.0%	11 883	18.9%	7 273	12.8%	17 658	31.1%	48 089	84.7%	19 694	98.7%	(10.3%)
Interest earned - outstanding debtors	721 743	729 747	163 354	22.6%	207 834	28.8%	222 318	30.5%	220 202	30.2%	813 709	111.5%	191 147	98.6%	15.2%
Dividends received	4 510	4 496	147	3.3%	56	1.2%	379	8.4%	576	12.8%	1 158	25.8%	443	215.5%	29.8%
Fines	131 450	118 341	3 468	2.6%	1 764	1.3%	499	.4%	4 193	3.5%	9 923	8.4%	4 021	20.7%	4.3%
Licences and permits	755	692	168	22.2%	240	31.8%	201	29.0%	169	24.4%	778	112.5%	114	73.5%	48.3%
Agency services	-	-	1 689	-	3 156	-	2 917	-	2 561	-	10 324	-	2 638	-	(2.9%)
Transfers recognised - operational	4 249 356	4 584 722	1 677 047	39.5%	877 341	20.6%	1 043 385	22.8%	256 399	5.6%	3 854 172	84.1%	214 425	91.6%	19.6%
Other own revenue	913 093	677 245	113 384	12.4%	129 318	14.2%	185 283	27.4%	331 815	49.0%	759 800	112.2%	74 469	62.7%	345.6%
Gains on disposal of PPE	50 325	50 325	710	1.4%	4	-	1	-	222	.4%	937	1.9%	6 000	31.7%	(96.3%)
Operating Expenditure	18 233 619	18 458 721	3 525 683	19.3%	4 127 504	22.6%	4 561 771	24.7%	5 923 463	32.1%	18 138 421	98.3%	4 885 776	82.8%	21.2%
Employee related costs	5 646 018	5 626 589	1 299 380	23.0%	1 300 373	23.0%	1 085 788	19.3%	781 730	13.9%	4 467 270	79.4%	1 393 392	96.4%	(43.9%)
Remuneration of councillors	296 237	286 237	69 048	23.3%	67 483	22.8%	68 851	24.1%	52 598	18.4%	257 980	90.1%	68 207	98.6%	(22.9%)
Debt impairment	1 385 345	1 136 312	149 724	10.8%	127 708	9.2%	156 892	13.8%	389 417	34.3%	823 741	72.5%	502 279	60.9%	(22.5%)
Depreciation and asset impairment	1 637 002	1 794 674	39 564	2.4%	195 373	11.9%	86 671	4.8%	598 846	33.4%	920 454	51.3%	740 151	73.5%	(19.1%)
Finance charges	352 406	556 389	30 281	8.6%	65 706	18.6%	61 007	11.0%	44 520	8.0%	201 513	36.2%	149 770	68.1%	(70.3%)
Bulk purchases	5 161 340	4 974 481	1 183 224	22.9%	1 352 624	26.2%	1 882 855	37.9%	2 318 562	46.6%	6 737 266	135.4%	1 131 573	81.8%	104.9%
Other Materials	476 680	468 295	75 042	15.7%	98 015	20.6%	82 273	17.6%	37 622	8.0%	292 952	62.6%	94 197	65.9%	(60.1%)
Contracted services	1 429 837	1 782 410	220 471	15.4%	325 643	22.8%	362 607	20.3%	448 149	25.1%	1 356 870	76.1%	287 718	69.9%	55.8%
Transfers and grants	162 189	185 129	50 566	31.2%	72 523	44.7%	108 651	58.7%	172 258	93.0%	403 998	218.2%	145 590	156.2%	18.3%
Other expenditure	1 686 566	1 648 206	408 403	24.2%	523 534	31.0%	666 161	40.4%	1 079 744	65.5%	2 677 843	162.5%	381 966	78.7%	182.7%
Loss on disposal of PPE	-	-	(18)	-	(1 478)	-	15	-	16	-	(1 465)	-	(9 067)	-	(100.2%)
Surplus/(Deficit)	(1 071 448)	(1 135 931)	1 417 483		(112 854)		(138 071)		(2 246 750)		(1 080 192)		(1 732 056)		
Transfers recognised - capital	2 389 252	2 166 755	375 937	15.7%	462 656	19.4%	(154 051)	(7.1%)	(65 154)	(3.0%)	619 388	28.6%	(248 737)	55.7%	(73.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	41 160	1 160	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 358 964	1 031 984	1 793 420		349 802		(292 122)		(2 311 904)		(460 804)		(1 980 793)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 358 964	1 031 984	1 793 420		349 802		(292 122)		(2 311 904)		(460 804)		(1 980 793)		
Attributable to minorities	-	-	(42 000)	-	(25 277)	-	-	-	(15 038)	-	(82 315)	-	-	-	(100.0%)
Surplus/(Deficit) attributable to municipality	1 358 964	1 031 984	1 751 420		324 525		(292 122)		(2 326 942)		(543 119)		(1 980 793)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 358 964	1 031 984	1 751 420		324 525		(292 122)		(2 326 942)		(543 119)		(1 980 793)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	3 339 386	2 936 859	302 797	9.1%	503 097	15.1%	394 156	13.4%	641 697	21.8%	1 841 746	62.7%	567 644	57.1%	13.0%
National Government	2 431 517	2 466 974	258 692	10.6%	447 282	18.4%	333 955	13.5%	545 000	22.1%	1 584 928	64.2%	483 477	59.7%	12.7%
Provincial Government	-	3 880	-	-	3 391	-	-	-	6 759	174.2%	10 150	261.6%	640	.9%	955.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	8 818	15 969	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 440 335	2 486 823	258 692	10.6%	450 673	18.5%	333 955	13.4%	551 758	22.2%	1 595 078	64.1%	484 117	57.3%	14.0%
Borrowing	33 188	69 188	2 894	8.7%	3 915	11.8%	5 639	8.2%	12 726	18.4%	25 174	36.4%	4 425	29.5%	187.6%
Internally generated funds	865 863	365 592	41 210	4.8%	47 796	5.5%	50 236	13.7%	74 725	20.4%	213 967	58.5%	75 974	57.5%	(1.6%)
Public contributions and donations	-	15 256	-	-	713	-	4 326	28.4%	2 488	16.3%	7 527	49.3%	3 128	-	(20.5%)
Capital Expenditure Standard Classification	3 339 386	2 936 859	302 797	9.1%	503 097	15.1%	394 156	13.4%	641 697	21.8%	1 841 746	62.7%	567 644	57.1%	13.0%
Governance and Administration	736 483	251 930	8 546	1.2%	8 340	1.1%	16 013	6.4%	21 602	8.6%	54 501	21.6%	29 127	48.1%	(25.8%)
Executive & Council	22 162	195 031	754	3.4%	1 090	4.9%	4 482	2.3%	1 815	.9%	8 141	4.2%	20 368	64.0%	(91.1%)
Budget & Treasury Office	714 217	30 281	629	.1%	138	-	275	.9%	513	1.7%	1 556	5.1%	1 293	2.9%	(60.3%)
Corporate Services	104	26 617	7 162	6 857.1%	7 112	6 809.2%	11 256	42.3%	19 273	72.4%	44 804	168.3%	7 466	860.7%	158.2%
Community and Public Safety	438 586	438 727	33 209	7.6%	90 587	20.7%	68 025	15.5%	74 543	17.0%	266 363	60.7%	64 565	41.7%	15.5%
Community & Social Services	71 425	129 962	8 466	11.9%	27 372	38.3%	21 684	16.7%	18 953	14.6%	76 475	58.8%	14 469	39.7%	31.0%
Sport And Recreation	131 517	107 205	24 712	18.8%	27 061	20.6%	12 070	11.3%	28 975	27.0%	92 817	86.6%	31 674	64.1%	(8.5%)
Public Safety	6 544	9 862	31	.5%	191	2.9%	47	.5%	119	1.2%	388	3.9%	2 600	22.4%	(95.4%)
Housing	228 975	191 649	-	-	35 963	15.7%	34 225	17.9%	26 496	13.8%	96 683	50.4%	15 822	20.8%	67.5%
Health	125	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	623 665	449 346	81 832	13.1%	123 506	19.8%	93 632	20.8%	160 065	35.6%	459 035	102.2%	141 542	60.9%	13.1%
Planning and Development	61 738	55 505	16 364	26.5%	22 460	36.4%	9 611	17.3%	30 210	54.4%	78 645	141.7%	34 929	260.0%	(13.5%)
Road Transport	561 727	393 641	65 468	11.7%	101 046	18.0%	83 906	21.3%	129 740	33.0%	380 160	96.6%	106 564	50.8%	21.7%
Environmental Protection	200	200	-	-	-	-	115	57.4%	115	57.4%	230	114.8%	50	19.6%	129.3%
Trading Services	1 522 707	1 792 637	177 219	11.6%	278 672	18.3%	215 822	12.0%	389 935	21.8%	1 061 648	59.2%	328 238	60.3%	18.8%
Electricity	194 894	311 596	50 591	26.0%	46 532	23.9%	46 450	14.9%	71 150	22.8%	214 723	68.9%	74 691	74.7%	(4.7%)
Water	890 158	961 954	71 474	8.0%	79 353	8.9%	87 849	9.1%	205 634	21.4%	444 309	46.2%	111 479	46.2%	84.5%
Waste Water Management	361 528	432 377	54 217	15.0%	151 409	41.9%	76 231	17.6%	102 140	23.6%	383 998	88.8%	129 766	74.4%	(21.3%)
Waste Management	76 127	86 709	937	1.2%	1 378	1.8%	5 292	6.1%	11 012	12.7%	18 619	21.5%	12 303	48.8%	(10.5%)
Other	17 944	4 220	1 992	11.1%	1 992	11.1%	664	15.7%	(4 448)	(105.4%)	199	4.7%	4 171	46.3%	(206.6%)

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	16 770 523	16 084 587	4 967 920	29.6%	4 121 096	24.6%	4 459 128	27.7%	2 430 436	15.1%	15 978 580	99.3%	4 461 724	100.1%	(45.5%)
Property rates, penalties and collection charges	1 901 893	2 532 150	478 751	25.2%	434 508	22.8%	742 403	29.3%	534 572	21.1%	2 190 234	86.5%	543 490	79.3%	(1.6%)
Service charges	6 707 863	6 175 582	1 577 505	23.5%	1 441 481	21.5%	1 527 321	24.7%	1 355 115	21.9%	5 901 421	95.6%	1 618 345	84.7%	(16.3%)
Other revenue	902 310	988 916	502 588	55.7%	575 792	63.8%	400 307	40.5%	450 759	45.6%	1 929 445	195.1%	2 162 266	226.0%	(79.2%)
Government - operating	4 250 205	3 786 589	1 691 715	39.8%	1 007 610	23.7%	1 020 288	26.9%	34 127	.9%	3 753 741	99.1%	58 608	96.4%	(41.8%)
Government - capital	2 454 227	2 198 062	691 864	28.2%	633 439	25.8%	736 855	33.5%	16 386	.7%	2 078 545	94.6%	53 118	86.2%	(69.2%)
Interest	551 170	394 732	25 428	4.6%	28 265	5.1%	31 950	8.1%	39 418	10.0%	125 061	31.7%	25 791	27.9%	52.8%
Dividends	2 856	8 556	70	2.4%	1	-	5	.1%	58	.7%	134	1.6%	107	2.9%	(45.4%)
Payments	(14 176 668)	(14 524 619)	(4 322 204)	30.5%	(3 649 995)	25.7%	(3 483 388)	24.0%	(3 676 331)	25.3%	(15 131 918)	104.2%	(5 090 162)	110.2%	(27.8%)
Suppliers and employees	(13 668 304)	(13 923 003)	(4 222 312)	30.9%	(3 579 180)	26.2%	(3 399 670)	24.4%	(3 602 870)	25.9%	(14 804 032)	106.3%	(5 002 058)	112.9%	(28.0%)
Finance charges	(358 111)	(343 037)	(46 428)	13.0%	(42 264)	11.8%	(55 207)	16.1%	(49 030)	14.3%	(192 929)	56.2%	(30 079)	81.6%	63.0%
Transfers and grants	(150 252)	(258 578)	(53 464)	35.6%	(28 551)	19.0%	(28 511)	11.0%	(24 431)	9.4%	(134 957)	52.2%	(58 025)	40.9%	(57.9%)
Net Cash from/(used) Operating Activities	2 593 855	1 559 968	645 716	24.9%	471 101	18.2%	975 740	62.5%	(1 245 895)	(79.9%)	846 662	54.3%	(628 438)	42.0%	98.3%
Cash Flow from Investing Activities															
Receipts	208 829	1 238 686	(79 930)	(38.3%)	70 151	33.6%	95 638	7.7%	648 159	52.3%	734 018	59.3%	177 350	366.8%	265.5%
Proceeds on disposal of PPE	50 000	50 000	(18)	-	(1 478)	(3.0%)	(37)	(.1%)	128	.3%	(1 405)	(2.8%)	-	-	(100.0%)
Decrease in non-current debtors	149 006	242 809	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(120)	-	(6 309)	-	953	-	9 099	-	3 623	-	10 940	1 772.6%	(16.8%)
Decrease (increase) in non-current investments	9 823	945 877	(79 792)	(812.3%)	77 937	793.4%	94 721	10.0%	638 932	67.5%	731 799	77.4%	166 410	-	284.0%
Payments	(2 522 019)	(2 306 303)	(468 076)	18.6%	(474 028)	18.8%	(377 266)	16.4%	(532 697)	23.1%	(1 852 067)	80.3%	(506 404)	79.5%	5.2%
Capital assets	(2 522 019)	(2 306 303)	(468 076)	18.6%	(474 028)	18.8%	(377 266)	16.4%	(532 697)	23.1%	(1 852 067)	80.3%	(506 404)	79.5%	5.2%
Net Cash from/(used) Investing Activities	(2 313 190)	(1 067 618)	(548 006)	23.7%	(403 877)	17.5%	(281 629)	26.4%	115 463	(10.8%)	(1 118 049)	104.7%	(329 054)	72.1%	(135.1%)
Cash Flow from Financing Activities															
Receipts	(39 498)	38 630	1 827	(4.6%)	739	(1.9%)	4 412	11.4%	1 087	2.8%	8 066	20.9%	442	12.8%	146.0%
Short term loans	-	-	-	-	-	-	2 000	-	-	-	2 000	-	-	-	-
Borrowing long term/refinancing	-	33 347	-	-	-	-	-	-	-	-	-	-	-	14.3%	-
Increase (decrease) in consumer deposits	(39 498)	5 283	1 827	(4.6%)	739	(1.9%)	2 412	45.7%	1 087	20.6%	6 066	114.8%	442	.7%	146.0%
Payments	(119 259)	(240 035)	(81 485)	68.3%	(48 250)	40.5%	(51 852)	21.6%	(39 308)	16.4%	(220 895)	92.0%	(21 360)	189.8%	84.0%
Repayment of borrowing	(119 259)	(240 035)	(81 485)	68.3%	(48 250)	40.5%	(51 852)	21.6%	(39 308)	16.4%	(220 895)	92.0%	(21 360)	189.8%	84.0%
Net Cash from/(used) Financing Activities	(158 756)	(201 405)	(79 658)	50.2%	(47 511)	29.9%	(47 440)	23.6%	(38 220)	19.0%	(212 829)	105.7%	(20 918)	242.2%	82.7%
Net Increase/(Decrease) in cash held	121 909	290 945	18 053	14.8%	19 713	16.2%	646 671	222.3%	(1 168 653)	(401.7%)	(484 216)	(166.4%)	(978 410)	(2 039.9%)	19.4%
Cash/cash equivalents at the year begin:	543 497	416 411	742 023	136.5%	760 076	139.8%	779 789	187.3%	1 426 460	342.6%	742 023	178.2%	990 946	226.2%	43.9%
Cash/cash equivalents at the year end:	665 406	707 356	760 076	114.2%	779 789	117.2%	1 426 460	201.7%	257 807	36.4%	257 807	36.4%	12 536	2.9%	1 956.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	411 288	7.0%	171 144	2.9%	119 723	2.0%	5 210 427	88.1%	5 912 583	34.5%	34 393	.6%	1 269 761	21.5%
Trade and Other Receivables from Exchange Transactions - Electricity	221 779	13.4%	68 252	4.1%	44 539	2.7%	1 314 833	79.7%	1 649 402	9.6%	1 437	.1%	253 862	15.4%
Receivables from Non-exchange Transactions - Property Rates	155 034	6.1%	91 445	3.6%	83 396	3.3%	2 210 526	87.0%	2 540 401	14.8%	3 653	.1%	589 390	23.2%
Receivables from Exchange Transactions - Waste Water Management	70 218	3.5%	48 164	2.4%	47 328	2.3%	1 863 756	91.8%	2 029 466	11.8%	4 060	.2%	261 283	12.9%
Receivables from Exchange Transactions - Waste Management	43 643	2.9%	31 617	2.1%	31 622	2.1%	1 392 208	92.9%	1 499 090	8.7%	4 175	.3%	163 847	10.9%
Receivables from Exchange Transactions - Property Rental Debtors	2 778	1.9%	1 784	1.2%	1 998	1.4%	140 227	95.5%	146 787	.9%	-	-	15 267	10.4%
Interest on Arrear Debtor Accounts	65 304	2.9%	54 869	2.4%	57 093	2.5%	2 063 134	92.1%	2 240 400	13.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	84 156	7.5%	267 983	23.8%	14 487	1.3%	759 557	67.4%	1 126 184	6.6%	122	-	27 616	2.5%
Total By Income Source	1 054 201	6.1%	735 258	4.3%	400 186	2.3%	14 954 668	87.2%	17 144 313	100.0%	47 840	.3%	2 581 027	15.1%
Debtors Age Analysis By Customer Group														
Organs of State	92 940	4.9%	80 010	4.2%	68 475	3.6%	1 653 818	87.3%	1 895 244	11.1%	-	-	-	-
Commercial	518 164	17.6%	350 639	11.9%	68 909	2.3%	1 999 651	68.1%	2 937 363	17.1%	-	-	-	-
Households	428 377	3.7%	289 353	2.5%	252 031	2.2%	10 649 195	91.7%	11 618 957	67.8%	47 840	.4%	2 581 027	22.2%
Other	14 720	2.1%	15 256	2.2%	10 771	1.6%	652 003	94.1%	692 749	4.0%	-	-	-	-
Total By Customer Group	1 054 201	6.1%	735 258	4.3%	400 186	2.3%	14 954 668	87.2%	17 144 313	100.0%	47 840	.3%	2 581 027	15.1%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	460 980	4.9%	205 970	2.2%	52 948	.6%	8 628 313	92.3%	9 348 211	65.3%
Bulk Water	100 761	2.7%	97 824	2.7%	67 084	1.8%	3 422 256	92.8%	3 687 924	25.7%
PAYE deductions	34 865	42.5%	10 989	13.4%	8 035	9.8%	28 055	34.2%	81 944	.6%
VAT (output less input)	21 713	100.0%	-	-	-	-	-	-	21 713	.2%
Pensions / Retirement	59 932	29.3%	6 867	3.4%	5 842	2.9%	132 129	64.5%	204 770	1.4%
Loan repayments	870	17.2%	870	17.2%	875	17.3%	2 453	48.4%	5 068	-
Trade Creditors	264 517	44.0%	61 697	10.3%	23 830	4.0%	250 594	41.7%	600 638	4.2%
Auditor-General	2 477	5.5%	1 948	4.3%	1 393	3.1%	39 367	87.1%	45 186	.3%
Other	28 607	8.7%	8 530	2.6%	6 703	2.0%	283 942	86.6%	327 783	2.3%
Total	974 723	6.8%	394 695	2.8%	166 711	1.2%	12 787 108	89.3%	14 323 236	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	6 304 424	6 690 062	1 892 957	30.0%	1 382 484	21.9%	1 748 048	26.1%	1 658 968	24.8%	6 682 457	99.9%	1 250 678	84.7%	32.6%
Property rates	1 127 399	1 127 399	306 825	27.2%	310 450	27.5%	301 015	26.7%	291 687	25.9%	1 209 977	107.3%	288 500	91.0%	1.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 372 148	2 574 191	777 984	32.8%	559 423	23.6%	551 414	21.4%	575 022	22.3%	2 463 843	95.7%	511 847	86.9%	12.3%
Service charges - water revenue	889 908	833 891	193 734	21.8%	173 149	19.5%	252 289	30.3%	173 721	20.8%	792 893	95.1%	158 888	70.4%	9.3%
Service charges - sanitation revenue	275 516	275 516	80 696	29.3%	81 236	29.5%	79 941	29.0%	81 510	29.6%	323 383	117.4%	77 078	97.9%	5.8%
Service charges - refuse revenue	121 712	121 712	30 283	24.9%	30 258	24.9%	30 220	24.8%	30 115	24.7%	120 876	99.3%	27 648	91.5%	8.9%
Service charges - other	-	577	145	-	131	-	271	47.0%	106	18.4%	654	113.3%	122	-	(12.8%)
Rental of facilities and equipment	24 613	24 613	7 676	31.2%	7 559	30.7%	7 840	31.9%	8 584	34.9%	31 659	128.6%	8 688	120.3%	(1.2%)
Interest earned - external investments	26 006	26 006	6 450	24.8%	3 039	11.7%	3 536	13.6%	7 130	27.4%	20 154	77.5%	8 612	108.9%	(17.2%)
Interest earned - outstanding debtors	200 788	213 788	49 612	24.7%	75 071	37.4%	81 617	38.2%	85 348	39.9%	291 648	136.4%	65 948	109.5%	29.4%
Dividends received	1	1	-	-	-	-	-	-	1	270.5%	1	270.5%	-	-	(100.0%)
Fines	47 745	47 745	1 713	3.6%	1 808	3.8%	1 451	3.0%	7 761	16.3%	12 733	26.7%	(1 356)	20.8%	(672.5%)
Licences and permits	249	249	80	32.1%	108	43.1%	72	28.8%	69	27.6%	328	131.6%	41	(15.3%)	68.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	1 005 957	1 244 991	394 248	39.2%	96 074	9.6%	393 474	31.6%	347 034	27.9%	1 230 830	98.9%	36 006	78.6%	863.8%
Other own revenue	212 058	199 058	42 802	20.2%	44 178	20.8%	44 909	22.6%	50 878	25.6%	182 767	91.8%	68 621	81.0%	(25.9%)
Gains on disposal of PPE	325	325	708	218.1%	-	-	-	-	-	-	708	218.1%	35	11.2%	(100.0%)
Operating Expenditure	6 303 844	6 465 013	1 391 391	22.1%	1 616 596	25.6%	1 252 598	19.4%	2 013 285	31.1%	6 273 870	97.0%	2 006 147	92.8%	.4%
Employee related costs	1 947 214	1 993 312	501 756	25.8%	535 037	27.5%	443 101	22.2%	510 658	25.6%	1 990 551	99.9%	469 815	96.4%	8.7%
Remuneration of councillors	63 342	63 162	15 884	25.1%	15 257	24.1%	17 063	27.0%	16 138	25.6%	64 341	101.9%	15 590	103.6%	3.5%
Debt impairment	353 964	353 964	88 491	25.0%	88 491	25.0%	88 545	25.0%	88 491	25.0%	354 018	100.0%	118 836	81.5%	(25.5%)
Depreciation and asset impairment	406 081	406 081	24 846	6.1%	152 292	37.5%	56 362	13.9%	569 095	140.1%	802 596	197.6%	542 247	161.9%	5.0%
Finance charges	144 362	144 324	8 172	5.7%	27 514	19.1%	34 266	23.7%	15 483	10.7%	85 435	59.2%	116 342	104.9%	(86.7%)
Bulk purchases	2 008 860	2 099 860	572 833	28.5%	553 363	27.5%	406 857	19.4%	569 754	27.1%	2 102 808	100.1%	473 020	87.5%	20.5%
Other Materials	84 431	82 773	17 451	20.7%	27 448	32.5%	9 077	11.0%	17 536	21.2%	71 512	86.4%	40 701	136.2%	(56.9%)
Contracted services	813 058	817 089	90 271	11.1%	145 307	17.9%	130 131	15.9%	169 749	20.8%	535 459	65.5%	177 221	68.2%	(4.2%)
Transfers and grants	10 273	7 774	499	4.9%	2 068	20.1%	2 098	27.0%	2 271	29.2%	6 937	89.2%	7 238	49.1%	(68.6%)
Other expenditure	472 259	496 673	71 188	15.1%	69 817	14.8%	65 098	13.1%	54 110	10.9%	260 213	52.4%	45 137	55.6%	19.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	580	225 049	501 566		(234 112)		495 451		(354 317)		408 587		(755 469)		
Transfers recognised - capital	1 033 466	987 652	5 504	.5%	312 407	30.2%	(305 927)	(31.0%)	1 893	.2%	13 876	1.4%	(384 985)	30.8%	(100.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 034 046	1 212 701	507 069		78 295		189 524		(352 424)		422 464		(1 140 455)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 034 046	1 212 701	507 069		78 295		189 524		(352 424)		422 464		(1 140 455)		
Attributable to minorities	-	-	(42 000)	-	(25 277)	-	-	-	(15 038)	-	(82 315)	-	-	-	(100.0%)
Surplus/(Deficit) attributable to municipality	1 034 046	1 212 701	465 069		53 018		189 524		(367 462)		340 149		(1 140 455)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 034 046	1 212 701	465 069		53 018		189 524		(367 462)		340 149		(1 140 455)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	1 130 454	1 349 124	62 803	5.6%	223 529	19.8%	199 691	14.8%	337 685	25.0%	823 709	61.1%	219 684	56.6%	53.7%
National Government	972 177	1 074 750	22 590	2.3%	173 501	17.8%	147 477	13.7%	261 225	24.3%	604 793	56.3%	150 749	50.6%	73.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	6 318	15 969	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	978 495	1 090 719	22 590	2.3%	173 501	17.7%	147 477	13.5%	261 225	23.9%	604 793	55.4%	150 749	50.2%	73.3%
Borrowing	33 188	33 188	2 894	8.7%	3 915	11.8%	5 639	17.0%	9 553	28.8%	22 001	66.3%	3 828	34.6%	149.5%
Internally generated funds	118 771	225 217	37 318	31.4%	46 113	38.8%	46 576	20.7%	66 908	29.7%	196 914	87.4%	65 107	111.8%	2.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 130 454	1 349 124	62 803	5.6%	223 529	19.8%	199 691	14.8%	337 685	25.0%	823 709	61.1%	219 684	56.6%	53.7%
Governance and Administration	64 945	162 405	2 915	4.5%	6 112	9.4%	14 006	8.6%	15 492	9.5%	38 525	23.7%	23 371	77.6%	(33.7%)
Executive & Council	14 307	142 000	-	-	-	-	3 887	2.7%	461	.3%	4 348	3.1%	17 969	155.9%	(97.4%)
Budget & Treasury Office	50 638	4 350	21	-	54	.1%	-	-	25	.6%	100	2.3%	533	1.8%	(95.4%)
Corporate Services	-	16 055	2 894	-	6 058	-	10 118	63.0%	15 007	93.5%	34 077	212.3%	4 869	-	208.2%
Community and Public Safety	244 355	228 649	-	-	41 312	16.9%	40 780	17.8%	40 887	17.9%	122 979	53.8%	19 626	20.5%	108.3%
Community & Social Services	-	37 000	-	-	5 349	-	6 556	17.7%	6 308	17.0%	18 213	49.2%	3 350	20.5%	88.3%
Sport And Recreation	15 655	-	-	-	-	-	-	-	8 123	-	8 123	-	70	2.8%	11 544.6%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	411	82.6%	(100.0%)
Housing	228 700	191 649	-	-	35 963	15.7%	34 225	17.9%	26 456	13.8%	96 643	50.4%	15 795	20.8%	67.5%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	380 415	201 763	7 937	2.1%	46 473	12.2%	45 110	22.4%	90 640	44.9%	190 160	94.2%	44 622	38.5%	103.1%
Planning and Development	53 271	42 034	-	-	2 497	4.7%	5 023	12.0%	3 071	7.3%	10 591	25.2%	9 580	101.2%	(67.9%)
Road Transport	327 144	159 730	7 937	2.4%	43 977	13.4%	40 087	25.1%	87 554	54.8%	179 554	112.4%	35 042	33.8%	149.8%
Environmental Protection	-	-	-	-	-	-	-	-	15	-	15	-	-	-	(100.0%)
Trading Services	437 040	756 307	51 951	11.9%	129 632	29.7%	99 795	13.2%	190 467	25.2%	471 846	62.4%	132 065	75.0%	44.2%
Electricity	96 647	194 651	38 870	40.2%	36 789	38.1%	34 073	17.5%	49 694	25.5%	159 426	81.9%	46 243	118.6%	7.5%
Water	143 287	317 138	-	-	21 531	15.0%	36 468	11.5%	105 320	33.2%	163 319	51.5%	40 563	68.7%	159.6%
Waste Water Management	157 809	187 599	13 081	8.3%	70 827	44.9%	28 325	15.1%	32 164	17.1%	144 397	77.0%	44 605	65.4%	(27.9%)
Waste Management	39 296	56 919	-	-	484	1.2%	930	1.6%	3 290	5.8%	4 704	8.3%	653	-	403.6%
Other	3 700	-	-	-	-	-	-	-	199	-	199	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	6 433 793	7 168 153	2 210 323	34.4%	1 992 092	31.0%	2 052 452	28.6%	1 355 902	18.9%	7 610 769	106.2%	3 336 657	129.6%	(59.4%)
Property rates, penalties and collection charges	958 289	1 472 650	318 018	33.2%	283 542	29.6%	520 230	35.3%	339 343	23.0%	1 461 133	99.2%	287 290	106.9%	18.1%
Service charges	3 110 390	3 428 975	942 860	30.3%	831 951	26.7%	856 864	25.0%	773 246	22.6%	3 404 920	99.3%	787 811	97.4%	(1.8%)
Other revenue	197 991	556 375	324 159	163.7%	385 631	194.8%	88 690	15.9%	237 149	42.6%	1 035 628	186.1%	2 249 043	269.5%	(89.5%)
Government - operating	1 005 957	782 564	392 509	39.0%	102 765	10.2%	287 290	36.7%	-	-	782 564	100.0%	-	101.5%	-
Government - capital	1 033 466	891 587	223 563	21.6%	379 092	36.7%	288 932	32.4%	-	-	891 587	100.0%	-	94.7%	-
Interest	127 700	36 002	9 214	7.2%	9 112	7.1%	10 447	29.0%	6 164	17.1%	34 937	97.0%	12 514	115.3%	(50.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 474 552)	(7 016 316)	(2 203 818)	40.3%	(1 692 374)	30.9%	(1 542 745)	22.0%	(1 978 880)	28.2%	(7 417 817)	105.7%	(3 431 816)	138.7%	(42.3%)
Suppliers and employees	(5 310 807)	(6 855 876)	(2 168 779)	40.8%	(1 662 658)	31.3%	(1 501 065)	21.9%	(1 946 166)	28.4%	(7 278 668)	106.2%	(3 404 414)	141.2%	(42.8%)
Finance charges	(154 499)	(160 440)	(35 039)	22.7%	(29 716)	19.2%	(41 680)	26.0%	(32 714)	20.4%	(139 149)	86.7%	(27 402)	###############	19.4%
Transfers and grants	(9 245)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	959 241	151 837	6 505	.7%	299 718	31.2%	509 707	335.7%	(622 978)	(410.3%)	192 952	127.1%	(95 159)	76.2%	554.7%
Cash Flow from Investing Activities															
Receipts	158 629	961 536	-	-	-	-	140 001	14.6%	384 541	40.0%	524 542	54.6%	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	148 806	17 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	9 823	944 536	-	-	-	-	140 001	14.8%	384 541	40.7%	524 542	55.5%	-	-	(100.0%)
Payments	(1 022 909)	(905 299)	(246 726)	24.1%	(237 064)	23.2%	(195 616)	21.6%	(266 645)	29.5%	(946 051)	104.5%	(227 946)	104.9%	17.0%
Capital assets	(1 022 909)	(905 299)	(246 726)	24.1%	(237 064)	23.2%	(195 616)	21.6%	(266 645)	29.5%	(946 051)	104.5%	(227 946)	104.9%	17.0%
Net Cash from/(used) Investing Activities	(864 280)	56 237	(246 726)	28.5%	(237 064)	27.4%	(55 615)	(98.9%)	117 896	209.6%	(421 509)	(749.5%)	(227 946)	104.9%	(151.7%)
Cash Flow from Financing Activities															
Receipts	(39 663)	1 175	239	(.6%)	277	(.7%)	357	30.4%	257	21.9%	1 130	96.2%	227	61.7%	13.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(39 663)	1 175	239	(.6%)	277	(.7%)	357	30.4%	257	21.9%	1 130	96.2%	227	61.7%	13.4%
Payments	(96 142)	(212 720)	(78 668)	81.8%	(43 978)	45.7%	(47 748)	22.4%	(35 047)	16.5%	(205 442)	96.6%	(18 149)	251.4%	93.1%
Repayment of borrowing	(96 142)	(212 720)	(78 668)	81.8%	(43 978)	45.7%	(47 748)	22.4%	(35 047)	16.5%	(205 442)	96.6%	(18 149)	251.4%	93.1%
Net Cash from/(used) Financing Activities	(135 805)	(211 545)	(78 429)	57.8%	(43 702)	32.2%	(47 391)	22.4%	(34 790)	16.4%	(204 312)	96.6%	(17 922)	258.1%	94.1%
Net Increase/(Decrease) in cash held	(40 843)	(3 471)	(318 650)	780.2%	18 952	(46.4%)	406 700	(11 717.2%)	(539 872)	15 553.9%	(432 869)	12 471.1%	(341 027)	(4 075.7%)	58.3%
Cash/cash equivalents at the year begin:	437 477	289 167	564 830	129.1%	246 180	56.3%	265 132	91.7%	671 832	232.3%	564 830	195.3%	647 857	300.1%	3.7%
Cash/cash equivalents at the year end:	396 634	285 696	246 180	62.1%	265 132	66.8%	671 832	235.2%	131 961	46.2%	131 961	46.2%	306 830	127.2%	(57.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	240 473	11.4%	56 188	2.7%	48 287	2.3%	1 768 048	83.7%	2 112 997	34.8%	-	-	1 199 526	57.0%
Trade and Other Receivables from Exchange Transactions - Electricity	122 567	15.5%	30 297	3.8%	19 432	2.4%	620 862	78.3%	793 157	13.1%	-	-	236 188	30.0%
Receivables from Non-exchange Transactions - Property Rates	87 297	7.6%	54 972	4.8%	47 066	4.1%	957 909	83.5%	1 147 245	18.9%	-	-	564 138	49.0%
Receivables from Exchange Transactions - Waste Water Management	27 121	5.3%	17 739	3.5%	15 550	3.0%	451 099	88.2%	511 509	8.4%	-	-	257 022	50.0%
Receivables from Exchange Transactions - Waste Management	9 625	4.4%	6 573	3.0%	5 862	2.7%	198 865	90.0%	220 925	3.6%	-	-	158 572	72.0%
Receivables from Exchange Transactions - Property Rental Debtors	313	.6%	509	.9%	538	1.0%	53 920	97.5%	55 279	.9%	-	-	15 267	28.0%
Interest on Arrear Debtor Accounts	26 506	3.2%	25 861	3.1%	24 932	3.0%	759 965	90.8%	837 264	13.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	65 766	16.7%	252 010	64.2%	2 704	.7%	72 262	18.4%	392 741	6.5%	-	-	27 616	7.0%
Total By Income Source	579 667	9.5%	444 148	7.3%	164 371	2.7%	4 882 929	80.4%	6 071 115	100.0%	-	-	2 458 331	41.0%
Debtors Age Analysis By Customer Group														
Organs of State	57 969	4.7%	45 509	3.7%	45 294	3.6%	1 094 359	88.0%	1 243 131	20.5%	-	-	-	-
Commercial	387 659	25.2%	302 628	19.7%	34 777	2.3%	814 453	52.9%	1 539 517	25.4%	-	-	-	-
Households	134 039	4.1%	96 011	2.9%	84 300	2.6%	2 974 117	90.4%	3 288 467	54.2%	-	-	2 458 331	75.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	579 667	9.5%	444 148	7.3%	164 371	2.7%	4 882 929	80.4%	6 071 115	100.0%	-	-	2 458 331	41.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	205 376	100.0%	-	-	-	-	-	-	205 376	48.0%
Bulk Water	21 663	100.0%	-	-	-	-	-	-	21 663	5.1%
PAYE deductions	26 075	100.0%	-	-	-	-	-	-	26 075	6.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	48 498	100.0%	-	-	-	-	-	-	48 498	11.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	90 530	71.8%	13 458	10.7%	1 591	1.3%	20 496	16.3%	126 075	29.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	392 142	91.7%	13 458	3.1%	1 591	.4%	20 496	4.8%	427 686	100.0%

Contact Details

Municipal Manager	Adv Tankiso B Mea	051 405 8621
Financial Manager	Mr Sabata Mofokeng	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	138 585	129 264	40 819	29.5%	35 440	25.6%	27 437	21.2%	18 857	14.6%	122 553	94.8%	19 411	66.9%	(2.9%)
Property rates	19 797	19 797	4 531	22.9%	5 059	25.6%	5 600	28.3%	5 114	25.8%	20 305	102.6%	4 016	93.9%	27.4%
Property rates - penalties and collection charges	-	-	-	-	1	-	-	-	-	-	1	-	-	-	-
Service charges - electricity revenue	22 967	21 280	4 528	19.7%	4 512	19.6%	3 668	17.2%	1 787	8.4%	14 496	68.1%	4 020	84.3%	(55.5%)
Service charges - water revenue	8 865	8 865	1 557	17.6%	1 521	17.2%	1 541	17.4%	3 125	35.3%	7 744	87.4%	4 758	180.2%	(34.3%)
Service charges - sanitation revenue	8 486	10 013	2 893	34.1%	2 892	34.1%	2 825	28.2%	2 491	24.9%	11 101	110.9%	2 206	84.3%	12.9%
Service charges - refuse revenue	10 108	10 512	2 715	26.9%	2 715	26.9%	2 715	25.8%	2 710	25.8%	10 855	103.3%	2 583	94.7%	4.9%
Service charges - other	-	-	912	-	995	-	1 031	-	1 086	-	4 025	-	900	-	20.7%
Rental of facilities and equipment	571	450	42	7.4%	42	7.4%	52	11.6%	49	11.0%	185	41.2%	49	80.5%	1.1%
Interest earned - external investments	842	421	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	3 869	3 869	1 910	49.4%	2 126	54.9%	1 862	48.1%	2 460	63.6%	8 358	216.0%	834	33.5%	194.9%
Dividends received	34	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	36	18	4	10.1%	4	9.9%	4	21.3%	5	25.6%	16	86.8%	5	73.0%	(2.7%)
Licences and permits	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	61 052	53 052	21 671	35.5%	15 561	25.5%	8 120	15.3%	-	-	45 352	85.5%	-	25.4%	-
Other own revenue	1 954	977	55	2.8%	13	.7%	18	1.9%	29	3.0%	115	11.8%	40	5.2%	(28.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	180 147	166 072	26 952	15.0%	19 560	10.9%	18 277	11.0%	18 563	11.2%	83 351	50.2%	22 664	105.5%	(18.1%)
Employee related costs	51 715	49 935	12 729	24.6%	12 564	24.3%	13 223	26.5%	13 437	26.9%	51 953	104.0%	12 019	93.5%	11.8%
Remuneration of councillors	3 859	4 127	980	25.4%	969	25.1%	1 046	25.3%	1 004	24.3%	4 000	96.9%	1 184	104.6%	(15.2%)
Debt impairment	22 998	22 998	17	.1%	-	-	-	-	-	-	17	.1%	-	-	-
Depreciation and asset impairment	33 739	33 739	-	-	-	-	-	-	-	-	-	-	-	152.2%	-
Finance charges	53	400	56	105.3%	-	-	31	7.9%	-	-	87	21.8%	-	33.2%	-
Bulk purchases	32 000	16 000	8 480	26.5%	2 557	8.0%	1 511	9.4%	6	-	12 553	78.5%	4 859	204.3%	(99.9%)
Other Materials	5 181	4 190	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Contracted services	-	19 271	2 894	-	1 847	-	1 172	6.1%	1 693	8.8%	7 606	39.5%	2 375	171.4%	(28.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 600	15 410	1 796	5.9%	1 623	5.3%	1 294	8.4%	2 422	15.7%	7 135	46.3%	2 227	23.3%	8.8%
Loss on disposal of PPE	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit)	(41 562)	(36 807)	13 867		15 881		9 160		294		39 201		(3 253)		
Transfers recognised - capital	49 949	49 949	16 993	34.0%	5 451	10.9%	33 485	67.0%	-	-	55 929	112.0%	-	68.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 387	13 142	30 860		21 332		42 645		294		95 130		(3 253)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 387	13 142	30 860		21 332		42 645		294		95 130		(3 253)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 387	13 142	30 860		21 332		42 645		294		95 130		(3 253)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 387	13 142	30 860		21 332		42 645		294		95 130		(3 253)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	49 949	53 333	7 620	15.3%	9 093	18.2%	8 595	16.1%	9 916	18.6%	35 224	66.0%	2 642	31.4%	275.3%
National Government	49 949	48 519	7 620	15.3%	9 093	18.2%	8 595	17.7%	9 916	20.4%	35 224	72.6%	2 642	31.4%	275.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 949	48 519	7 620	15.3%	9 093	18.2%	8 595	17.7%	9 916	20.4%	35 224	72.6%	2 642	31.4%	275.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	4 814	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	49 949	53 333	7 620	15.3%	9 093	18.2%	8 595	16.1%	9 916	18.6%	35 224	66.0%	2 642	31.4%	275.3%
Governance and Administration	-	4 004	-	-	-	-	-	-	-	-	-	-	11	-	(100.0%)
Executive & Council	-	200	-	-	-	-	-	-	-	-	-	-	11	-	(100.0%)
Budget & Treasury Office	-	3 804	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 769	13 825	1 728	12.5%	2 974	21.6%	-	-	4 318	31.2%	9 019	65.2%	-	12.2%	(100.0%)
Community & Social Services	-	12 510	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	13 769	1 315	1 728	12.5%	2 974	21.6%	-	-	4 318	328.3%	9 019	685.9%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 594	8 324	113	1.3%	3 094	36.0%	2 819	33.9%	2 173	26.1%	8 198	98.5%	1 329	145.6%	63.5%
Planning and Development	-	7 413	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 594	911	113	1.3%	3 094	36.0%	2 819	309.4%	2 173	238.5%	8 198	899.9%	1 329	145.6%	63.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27 586	27 180	5 780	21.0%	3 025	11.0%	5 776	21.3%	3 425	12.6%	18 006	66.2%	1 302	21.3%	163.1%
Electricity	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	20 000	20 400	5 087	25.4%	-	-	5 554	27.2%	2 882	14.1%	13 523	66.3%	-	12.9%	(100.0%)
Waste Water Management	498	5 818	693	139.3%	3 025	608.0%	206	3.5%	205	3.5%	4 128	71.0%	1 302	57.1%	(84.3%)
Waste Management	7 089	932	-	-	-	-	16	1.7%	339	36.4%	355	38.1%	-	11.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	172 868	179 212	48 548	28.1%	27 948	16.2%	56 482	31.5%	20 010	11.2%	152 988	85.4%	12 032	74.1%	66.3%
Property rates, penalties and collection charges	14 254	19 797	1 868	13.1%	1 322	9.3%	4 184	21.1%	5 114	25.8%	12 488	63.1%	3 429	69.6%	49.2%
Service charges	40 303	50 670	6 414	15.9%	5 540	13.7%	9 266	18.3%	12 352	24.4%	33 573	66.3%	6 126	52.3%	101.6%
Other revenue	2 565	1 449	73	2.8%	49	1.9%	262	18.1%	83	5.7%	467	32.2%	2 477	113.3%	(96.7%)
Government - operating	61 052	53 052	21 671	35.5%	15 561	25.5%	8 120	15.3%	-	-	45 352	85.5%	-	68.9%	-
Government - capital	49 949	49 949	16 993	34.0%	5 451	10.9%	33 485	67.0%	-	-	55 929	112.0%	-	105.8%	-
Interest	4 711	4 290	1 529	32.5%	23	.5%	1 161	27.1%	2 460	57.4%	5 173	120.6%	-	-	(100.0%)
Dividends	34	5	-	-	1	3.2%	5	98.9%	-	-	6	120.5%	-	6.0%	-
Payments	(120 219)	(109 334)	(26 980)	22.4%	(19 641)	16.3%	(20 180)	18.5%	(18 563)	17.0%	(85 364)	78.1%	(22 661)	102.7%	(18.1%)
Suppliers and employees	(120 166)	(108 934)	(26 880)	22.4%	(19 560)	16.3%	(20 060)	18.4%	(18 563)	17.0%	(85 062)	78.1%	(22 510)	102.4%	(17.5%)
Finance charges	(53)	(400)	(100)	189.0%	(82)	154.3%	(120)	30.1%	-	-	(302)	75.5%	(151)	916.4%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	52 649	69 878	21 569	41.0%	8 307	15.8%	36 302	52.0%	1 447	2.1%	67 624	96.8%	(10 629)	4.3%	(113.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 949)	(48 518)	(8 676)	17.4%	(9 093)	18.2%	(11 483)	23.7%	(9 916)	20.4%	(39 167)	80.7%	(2 642)	29.2%	275.3%
Capital assets	(49 949)	(48 518)	(8 676)	17.4%	(9 093)	18.2%	(11 483)	23.7%	(9 916)	20.4%	(39 167)	80.7%	(2 642)	29.2%	275.3%
Net Cash from/(used) Investing Activities	(49 949)	(48 518)	(8 676)	17.4%	(9 093)	18.2%	(11 483)	23.7%	(9 916)	20.4%	(39 167)	80.7%	(2 642)	29.2%	275.3%
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	2 700	21 360	12 893	477.6%	(786)	(29.1%)	24 819	116.2%	(8 469)	(39.6%)	28 457	133.2%	(13 271)	774.2%	(36.2%)
Cash/cash equivalents at the year begin:	282	892	2 647	938.6%	15 539	5 510.5%	14 753	1 654.0%	39 572	4 436.4%	2 647	296.7%	2 050	194.2%	1 830.3%
Cash/cash equivalents at the year end:	2 982	22 252	15 539	521.2%	14 753	494.8%	39 572	177.8%	31 104	139.8%	31 104	139.8%	(11 221)	896.6%	(377.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 773	3.4%	(17)	-	933	1.8%	49 892	94.9%	52 581	22.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	890	14.2%	(24)	(.4%)	184	2.9%	5 224	83.3%	6 274	2.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 040	7.1%	(9)	-	1 397	3.3%	38 525	89.7%	42 954	18.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 954	4.4%	(5)	-	1 069	2.4%	41 296	93.2%	44 313	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 842	4.3%	(6)	-	1 011	2.4%	39 905	93.3%	42 752	18.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	1.4%	-	-	19	.7%	2 791	97.9%	2 851	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 831	4.8%	-	-	1 744	4.6%	34 462	90.6%	38 037	16.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	757.4%	(2)	(78.3%)	10	333.3%	(27)	(912.4%)	3	-	-	-	-	-
Total By Income Source	11 392	5.0%	(64)	-	6 369	2.8%	212 069	92.3%	229 766	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 012	7.0%	(4)	-	506	3.5%	12 872	89.5%	14 386	6.3%	-	-	-	-
Commercial	1 412	7.3%	(35)	(.2%)	637	3.3%	17 243	89.5%	19 257	8.4%	-	-	-	-
Households	8 501	4.4%	(24)	-	5 022	2.6%	180 343	93.0%	193 842	84.4%	-	-	-	-
Other	468	20.5%	(1)	-	203	8.9%	1 610	70.6%	2 281	1.0%	-	-	-	-
Total By Customer Group	11 392	5.0%	(64)	-	6 369	2.8%	212 069	92.3%	229 766	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 078	10.2%	-	-	2 070	10.1%	16 245	79.7%	20 393	63.4%
Bulk Water	1 850	100.0%	-	-	-	-	-	-	1 850	5.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 556	72.9%	-	-	-	-	2 068	27.1%	7 624	23.7%
Auditor-General	461	19.9%	21	.9%	393	16.9%	1 447	62.3%	2 322	7.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	9 945	30.9%	21	.1%	2 463	7.7%	19 760	61.4%	32 189	100.0%

Contact Details

Municipal Manager	Mr Lucas Mkhwane	053 330 0206
Financial Manager	Mr Sithembile Tooi	053 330 0207

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	230 265	253	39 633	17.2%	42 347	18.4%	6 707	2 652.1%	3 908	1 545.3%	92 596	36 614.0%	27 624	62.5%	(85.9%)
Property rates	21 158	22	2 361	11.2%	5 338	25.2%	2 472	11 275.8%	2 790	12 724.1%	12 961	59 115.1%	(422)	97.9%	(760.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	70 080	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	16 427	-	-	-	-	-	-	-	-	-	-	-	10 421	150.4%	(100.0%)
Service charges - sanitation revenue	15 347	-	-	-	-	-	-	-	313	-	313	-	6 549	123.6%	(95.2%)
Service charges - refuse revenue	11 181	-	-	-	-	-	-	-	-	-	-	-	4 713	122.8%	(100.0%)
Service charges - other	-	133	2 535	-	5 701	-	3 980	2 988.1%	805	604.5%	13 021	9 775.7%	-	-	(100.0%)
Rental of facilities and equipment	1 037	-	8	.8%	58	5.6%	60	-	-	-	126	-	365	105.6%	(100.0%)
Interest earned - external investments	302	0	-	-	-	-	-	-	-	-	-	-	52	68.9%	(100.0%)
Interest earned - outstanding debtors	13 117	-	-	-	-	-	-	-	-	-	-	-	5 900	99.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	80 580	81	28 917	35.9%	31 158	38.7%	-	-	-	-	60 075	74 553.2%	-	71.1%	-
Other own revenue	976	17	5 811	595.4%	93	9.5%	195	1 152.8%	-	-	6 099	36 111.0%	46	64.8%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	385 767	380	43 862	11.4%	70 999	18.4%	47 035	12 363.8%	7 943	2 087.9%	169 839	44 644.3%	70 132	55.4%	(88.7%)
Employee related costs	112 523	111	5 541	4.9%	21 871	19.4%	16 883	15 245.6%	5 166	4 665.4%	49 461	44 664.0%	43 555	107.4%	(88.1%)
Remuneration of councillors	5 042	5	-	-	-	-	-	-	-	-	-	-	1 804	97.5%	(100.0%)
Debt impairment	41 291	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	65 000	65	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	16 164	-	21 250	-	7 019	-	-	-	44 432	-	-	-	-
Bulk purchases	82 657	83	7 596	9.2%	8 798	10.6%	16 930	20 383.7%	2 753	3 314.5%	36 077	43 437.4%	9 940	33.6%	(72.3%)
Other Materials	-	-	411	-	5 837	-	254	-	24	-	6 526	-	-	-	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	2 396	-	3 007	-	-	-	5 403	-	-	-	-
Other expenditure	79 254	117	14 150	17.9%	10 846	13.7%	2 943	2 524.1%	-	-	27 939	23 963.7%	14 833	83.8%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(155 502)	(128)	(4 229)		(28 651)		(40 328)		(4 035)		(77 244)		(42 508)		
Transfers recognised - capital	44 241	-	215	.5%	1 992	4.5%	5 215	-	46	-	7 468	-	-	70.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(111 261)	(128)	(4 014)		(26 659)		(35 114)		(3 989)		(69 776)		(42 508)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(111 261)	(128)	(4 014)		(26 659)		(35 114)		(3 989)		(69 776)		(42 508)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(111 261)	(128)	(4 014)		(26 659)		(35 114)		(3 989)		(69 776)		(42 508)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(111 261)	(128)	(4 014)		(26 659)		(35 114)		(3 989)		(69 776)		(42 508)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	44 201	44 201	2 022	4.6%	6 633	15.0%	5 215	11.8%	46	.1%	13 916	31.5%	2 854	48.8%	(98.4%)
National Government	44 201	44 201	2 022	4.6%	3 242	7.3%	5 215	11.8%	46	.1%	10 525	23.8%	2 854	48.8%	(98.4%)
Provincial Government	-	-	-	-	3 391	-	-	-	-	-	3 391	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 201	44 201	2 022	4.6%	6 633	15.0%	5 215	11.8%	46	.1%	13 916	31.5%	2 854	48.8%	(98.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 201	44 201	2 022	4.6%	6 633	15.0%	5 215	11.8%	46	.1%	13 916	31.5%	2 854	48.8%	(98.4%)
Governance and Administration	-	-	259	-	321	-	-	-	-	-	580	-	477	-	(100.0%)
Executive & Council	-	-	259	-	321	-	-	-	-	-	580	-	477	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	900	900	968	107.6%	6 045	671.7%	5 215	579.4%	-	-	12 228	1 358.7%	1 802	60.5%	(100.0%)
Community & Social Services	-	-	-	-	6 045	-	5 215	-	-	-	11 260	-	-	-	-
Sport And Recreation	900	900	968	107.6%	-	-	-	-	-	-	968	107.6%	1 802	60.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 332	9 332	216	2.3%	-	-	-	-	-	-	216	2.3%	-	133.2%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 332	9 332	216	2.3%	-	-	-	-	-	-	216	2.3%	-	133.2%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	33 969	33 969	579	1.7%	268	.8%	-	-	46	.1%	892	2.6%	575	22.9%	(92.0%)
Electricity	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	21.6%	-
Water	25 718	25 718	-	-	-	-	-	-	-	-	-	-	575	24.1%	(100.0%)
Waste Water Management	-	-	-	-	268	-	-	-	46	-	313	-	-	285.4%	(100.0%)
Waste Management	6 251	6 251	579	9.3%	-	-	-	-	-	-	579	9.3%	-	14.2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	163 135	163 135	41 827	25.6%	44 262	27.1%	11 492	7.0%	3 416	2.1%	100 997	61.9%	13 831	102.9%	(75.3%)
Property rates, penalties and collection charges	15 152	15 152	2 361	15.6%	5 338	35.2%	2 472	16.3%	2 790	18.4%	12 961	85.5%	3 352	88.8%	(16.8%)
Service charges	15 541	15 541	4 383	28.2%	5 701	36.7%	3 542	22.8%	581	3.7%	14 206	91.4%	8 862	128.6%	(93.4%)
Other revenue	2 113	2 113	5 365	253.9%	74	3.5%	263	12.5%	-	-	5 702	269.9%	678	110.9%	(100.0%)
Government - operating	80 580	80 580	28 917	35.9%	31 158	38.7%	-	-	-	-	60 075	74.6%	-	99.6%	-
Government - capital	44 201	44 201	766	1.7%	1 992	4.5%	5 215	11.8%	46	.1%	8 018	18.1%	939	101.6%	(95.1%)
Interest	5 549	5 549	36	.6%	-	-	-	-	-	-	36	.6%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(216 812)	(216 812)	(55 327)	25.5%	(41 149)	19.0%	(44 028)	20.3%	(11 245)	5.2%	(151 750)	70.0%	(15 911)	55.3%	(29.3%)
Suppliers and employees	(216 812)	(216 812)	(47 871)	22.1%	(36 063)	16.6%	(37 010)	17.1%	(8 642)	4.0%	(129 586)	59.8%	(15 911)	55.3%	(45.7%)
Finance charges	-	-	(7 456)	-	(5 086)	-	(7 019)	-	(2 603)	-	(22 164)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(53 677)	(53 677)	(13 501)	25.2%	3 113	(5.8%)	(32 536)	60.6%	(7 829)	14.6%	(50 752)	94.6%	(2 081)	(224.8%)	276.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 201)	(44 201)	(2)	-	(1 179)	2.7%	(841)	1.9%	(6)	-	(2 028)	4.6%	(2 545)	56.3%	(99.8%)
Capital assets	(44 201)	(44 201)	(2)	-	(1 179)	2.7%	(841)	1.9%	(6)	-	(2 028)	4.6%	(2 545)	56.3%	(99.8%)
Net Cash from/(used) Investing Activities	(44 201)	(44 201)	(2)	-	(1 179)	2.7%	(841)	1.9%	(6)	-	(2 028)	4.6%	(2 545)	56.3%	(99.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(0)	-	-	-	-	-	-	-	(0)	-	-	-	-
Repayment of borrowing	-	-	(0)	-	-	-	-	-	-	-	(0)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(0)	-	-	-	-	-	-	-	(0)	-	-	-	-
Net Increase/(Decrease) in cash held	(97 878)	(97 878)	(13 503)	13.8%	1 934	(2.0%)	(33 377)	34.1%	(7 835)	8.0%	(52 781)	53.9%	(4 625)	(37.8%)	69.4%
Cash\cash equivalents at the year begin:	913	913	-	-	(13 503)	(1 479.6%)	(11 569)	(1 267.7%)	(44 946)	(4 925.2%)	-	-	37 354	-	(220.3%)
Cash\cash equivalents at the year end:	(96 966)	(96 966)	(13 503)	13.9%	(11 569)	11.9%	(44 946)	46.4%	(52 781)	54.4%	(52 781)	54.4%	32 729	(38.2%)	(261.3%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	186 531	186 531	42 911	23.0%	17 175	9.2%	34 793	18.7%	5 550	3.0%	100 429	53.8%	12 216	64.0%	(54.6%)
Property rates	7 981	7 981	4 962	62.2%	1 230	15.4%	1 229	15.4%	410	5.1%	7 831	98.1%	783	48.2%	(47.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	36 129	36 129	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	11 592	11 592	7 811	67.4%	9 805	84.6%	8 313	71.7%	3 117	26.9%	29 046	250.6%	5 949	252.7%	(47.6%)
Service charges - sanitation revenue	10 576	10 576	2 353	22.2%	2 348	22.2%	2 345	22.2%	781	7.4%	7 827	74.0%	2 383	95.7%	(67.2%)
Service charges - refuse revenue	6 706	6 706	1 447	21.6%	1 446	21.6%	1 445	21.6%	481	7.2%	4 820	71.9%	1 490	93.9%	(67.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	955	955	111	11.6%	120	12.6%	119	12.4%	44	4.6%	394	41.2%	134	55.0%	(67.4%)
Interest earned - external investments	900	900	264	29.4%	116	12.9%	44	4.9%	14	1.5%	438	48.6%	-	823.2%	(100.0%)
Interest earned - outstanding debtors	8 745	8 745	8	.1%	3	-	-	-	-	-	11	.1%	-	(3.0%)	-
Dividends received	10	10	-	-	-	-	-	-	12	118.2%	12	118.2%	-	-	(100.0%)
Fines	18 900	18 900	13	.1%	20	.1%	19	.1%	3	-	55	.3%	31	22.4%	(89.3%)
Licences and permits	15	15	-	-	-	-	4	29.0%	0	.5%	4	29.5%	-	98.7%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	66 393	66 393	23 991	36.1%	-	-	19 255	29.0%	-	-	43 246	65.1%	-	82.0%	-
Other own revenue	17 630	17 630	1 952	11.1%	2 087	11.8%	2 019	11.5%	688	3.9%	6 747	38.3%	1 445	44.9%	(52.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	201 183	201 183	21 820	10.8%	21 978	10.9%	24 415	12.1%	10 279	5.1%	78 492	39.0%	22 391	54.4%	(54.1%)
Employee related costs	72 061	72 061	17 805	24.7%	18 031	25.0%	18 338	25.4%	6 268	8.7%	60 443	83.9%	16 512	97.1%	(62.0%)
Remuneration of councillors	4 148	4 148	923	22.2%	903	21.8%	967	23.3%	365	8.8%	3 157	76.1%	919	95.2%	(60.3%)
Debt impairment	22 691	22 691	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	31 721	31 721	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	4 879	4 879	70	1.4%	3	.1%	1 199	24.6%	67	1.4%	1 339	27.4%	67	10.7%	(.2%)
Bulk purchases	26 693	26 693	-	-	-	-	6	-	1 082	4.1%	1 089	4.1%	357	4.6%	202.8%
Other Materials	13 450	13 450	295	2.2%	69	.5%	1 099	8.2%	9	.1%	1 471	10.9%	257	11.9%	(96.6%)
Contracted services	6 695	6 695	1 516	22.6%	1 021	15.2%	1 288	19.2%	1 822	27.2%	5 646	84.3%	861	67.4%	111.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	18 846	18 846	1 211	6.4%	1 951	10.4%	1 517	8.1%	666	3.5%	5 346	28.4%	3 418	114.6%	(80.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 652)	(14 652)	21 090		(4 802)		10 378		(4 729)		21 937		(10 175)		
Transfers recognised - capital	104 708	104 708	22 862	21.8%	24 617	23.5%	20 729	19.8%	-	-	68 208	65.1%	-	108.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 056	90 056	43 952		19 815		31 107		(4 729)		90 145		(10 175)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	90 056	90 056	43 952		19 815		31 107		(4 729)		90 145		(10 175)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 056	90 056	43 952		19 815		31 107		(4 729)		90 145		(10 175)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 056	90 056	43 952		19 815		31 107		(4 729)		90 145		(10 175)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	96 599	96 599	7 059	7.3%	10 071	10.4%	7 903	8.2%	1 093	1.1%	26 127	27.0%	18 687	57.3%	(94.1%)
National Government	95 823	95 823	7 044	7.4%	10 071	10.5%	7 734	8.1%	1 093	1.1%	25 942	27.1%	18 349	57.8%	(94.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	95 823	95 823	7 044	7.4%	10 071	10.5%	7 734	8.1%	1 093	1.1%	25 942	27.1%	18 349	57.8%	(94.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	776	776	15	1.9%	-	-	169	21.8%	0	-	184	23.7%	338	35.9%	(99.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	96 599	96 599	7 059	7.3%	10 071	10.4%	7 903	8.2%	1 093	1.1%	26 127	27.0%	18 687	57.3%	(94.1%)
Governance and Administration	670	670	15	2.2%	-	-	3	.4%	0	.1%	18	2.7%	332	68.3%	(99.9%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	670	670	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	15	-	-	-	3	-	0	-	18	-	332	12 999.7%	(99.9%)
Community and Public Safety	1 087	1 087	1 365	125.6%	-	-	34	3.1%	-	-	1 399	128.7%	2 981	118.3%	(100.0%)
Community & Social Services	290	290	94	32.5%	-	-	34	11.6%	-	-	128	44.1%	2	52.4%	(100.0%)
Sport And Recreation	797	797	1 271	159.5%	-	-	-	-	-	-	1 271	159.5%	2 979	632.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 975	9 975	2 030	20.3%	2 997	30.0%	1 062	10.6%	-	-	6 089	61.0%	273	65.4%	(100.0%)
Planning and Development	94	94	-	-	-	-	-	-	-	-			-	-	-
Road Transport	9 881	9 881	2 030	20.5%	2 997	30.3%	1 062	10.7%	-	-	6 089	61.6%	273	65.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	84 866	84 866	3 649	4.3%	7 074	8.3%	6 805	8.0%	1 093	1.3%	18 621	21.9%	15 101	49.3%	(92.8%)
Electricity	593	593	-	-	-	-	-	-	-	-	-	-	4 928	382.4%	(100.0%)
Water	78 506	78 506	2 998	3.8%	6 478	8.3%	6 308	8.0%	702	.9%	16 486	21.0%	9 283	44.7%	(92.4%)
Waste Water Management	2 423	2 423	652	26.9%	596	24.6%	498	20.5%	391	16.1%	2 135	88.1%	891	15.3%	(56.1%)
Waste Management	3 344	3 344	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	242 688	242 688	49 798	20.5%	27 994	11.5%	45 335	18.7%	3 848	1.6%	126 975	52.3%	6 213	66.4%	(38.1%)
Property rates, penalties and collection charges	3 991	3 991	592	14.8%	652	16.3%	1 124	28.2%	438	11.0%	2 806	70.3%	1 869	127.6%	(76.6%)
Service charges	35 837	35 837	692	1.9%	758	2.1%	920	2.6%	310	.9%	2 680	7.5%	1 446	10.8%	(78.6%)
Other revenue	26 914	26 914	1 596	5.9%	1 921	7.1%	3 248	12.1%	3 083	11.5%	9 847	36.6%	2 810	21.1%	9.7%
Government - operating	66 393	66 393	23 991	36.1%	-	-	19 255	29.0%	-	-	43 246	65.1%	-	81.5%	-
Government - capital	104 708	104 708	22 862	21.8%	24 617	23.5%	20 729	19.8%	-	-	68 208	65.1%	-	108.8%	-
Interest	4 835	4 835	66	1.4%	45	.9%	59	1.2%	17	.4%	188	3.9%	87	5.3%	(79.9%)
Dividends	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(146 772)	(146 772)	(30 101)	20.5%	(28 008)	19.1%	(26 121)	17.8%	(8 786)	6.0%	(93 015)	63.4%	(18 106)	70.7%	(51.5%)
Suppliers and employees	(141 893)	(141 893)	(30 101)	21.2%	(28 008)	19.7%	(26 121)	18.4%	(8 786)	6.2%	(93 015)	65.6%	(18 069)	72.8%	(51.4%)
Finance charges	(4 879)	(4 879)	(0)	-	-	-	-	-	-	-	(0)	-	(37)	3.9%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	95 916	95 916	19 697	20.5%	(14)	-	19 214	20.0%	(4 937)	(5.1%)	33 960	35.4%	(11 893)	59.8%	(58.5%)
Cash Flow from Investing Activities															
Receipts	-	-	(12 663)	-	9 771	-	67	-	460	-	(2 366)	-	27 065	-	(98.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(12 663)	-	9 771	-	67	-	460	-	(2 366)	-	27 065	-	(98.3%)
Payments	(96 599)	(96 599)	(7 044)	7.3%	(10 053)	10.4%	(10 622)	11.0%	(3 508)	3.6%	(31 228)	32.3%	(19 339)	73.3%	(81.9%)
Capital assets	(96 599)	(96 599)	(7 044)	7.3%	(10 053)	10.4%	(10 622)	11.0%	(3 508)	3.6%	(31 228)	32.3%	(19 339)	73.3%	(81.9%)
Net Cash from/(used) Investing Activities	(96 599)	(96 599)	(19 707)	20.4%	(282)	.3%	(10 556)	10.9%	(3 048)	3.2%	(33 594)	34.8%	7 726	60.7%	(139.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(70)	-	-	-	-	-	(138)	-	(209)	-	(108)	63.9%	28.5%
Repayment of borrowing	-	-	(70)	-	-	-	-	-	(138)	-	(209)	-	(108)	63.9%	28.5%
Net Cash from/(used) Financing Activities	-	-	(70)	-	-	-	-	-	(138)	-	(209)	-	(108)	63.9%	28.5%
Net Increase/(Decrease) in cash held	(683)	(683)	(81)	11.8%	(297)	43.5%	8 659	(1 268.5%)	(8 124)	1 190.1%	157	(23.0%)	(4 276)	55.1%	90.0%
Cash\cash equivalents at the year begin:	900	900	409	45.5%	328	36.5%	32	3.5%	8 690	965.4%	409	45.5%	26 450	105.7%	(67.1%)
Cash\cash equivalents at the year end:	218	218	328	150.9%	32	14.6%	8 690	3 993.7%	567	260.4%	567	260.4%	22 174	80.9%	(97.4%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Selby Selepe	051 673 9600
Financial Manager	Mr P Dyonase	051 673 9632

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	65 268	65 268	18 744	28.7%	14 321	21.9%	11 712	17.9%	23 168	35.5%	67 944	104.1%	20 968	103.4%	10.5%
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	-	-	107	-	107	-	107	-	107	-	427	-	107	-	-
Interest earned - external investments	-	-	130	-	69	-	36	-	161	-	396	-	4	-	3 803.8%
Interest earned - outstanding debtors	-	-	187	-	173	-	235	-	251	-	847	-	129	-	94.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 762	64 762	18 237	28.2%	13 949	21.5%	11 313	17.5%	22 614	34.9%	66 113	102.1%	20 694	103.0%	9.3%
Other own revenue	507	507	83	16.4%	22	4.4%	20	4.0%	36	7.0%	161	31.7%	34	20.5%	5.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	65 268	65 268	12 880	19.7%	12 459	19.1%	9 345	14.3%	11 973	18.3%	46 657	71.5%	10 709	79.8%	11.8%
Employee related costs	42 370	42 370	9 865	23.3%	9 778	23.1%	8 843	20.9%	9 660	22.8%	38 146	90.0%	9 216	96.6%	4.8%
Remuneration of councillors	4 317	4 317	1 133	26.2%	1 129	26.1%	1 177	27.3%	1 181	27.4%	4 619	107.0%	1 123	104.4%	5.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 652	1 652	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	6.1%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Contracted services	5 996	5 996	-	-	-	-	-	-	-	-	-	-	-	.4%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	10 932	10 932	1 882	17.2%	1 552	14.2%	(675)	(6.2%)	1 132	10.4%	3 891	35.6%	370	42.8%	205.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	5 864		1 862		2 367		11 195		21 287		10 259		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	5 864		1 862		2 367		11 195		21 287		10 259		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	5 864		1 862		2 367		11 195		21 287		10 259		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	5 864		1 862		2 367		11 195		21 287		10 259		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	5 864		1 862		2 367		11 195		21 287		10 259		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	281	281	-	-	-	-	-	-	88	31.4%	88	31.4%	-	-	(100.0%)
National Government	281	281	-	-	-	-	-	-	88	31.4%	88	31.4%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	281	281	-	-	-	-	-	-	88	31.4%	88	31.4%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	281	281	-	-	-	-	-	-	88	31.4%	88	31.4%	-	-	(100.0%)
Governance and Administration	281	281	-	-	-	-	-	-	88	31.4%	88	31.4%	-	-	(100.0%)
Executive & Council	193	193	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	88	88	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	88	-	88	-	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	65 549	65 549	21 136	32.2%	13 420	20.5%	11 846	18.1%	20 211	30.8%	66 614	101.6%	19 050	101.2%	6.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	507	507	31	6.2%	12	2.3%	11	2.1%	32	6.2%	85	16.8%	26	10.2%	20.0%
Government - operating	65 042	65 042	20 975	32.2%	13 339	20.5%	11 799	18.1%	20 000	30.7%	66 113	101.6%	19 020	102.2%	5.2%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	130	-	69	-	36	-	180	-	416	-	4	-	4 267.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 268)	(65 268)	(16 222)	24.9%	(15 189)	23.3%	(13 437)	20.6%	(17 605)	27.0%	(62 453)	95.7%	(16 199)	94.2%	8.7%
Suppliers and employees	(64 668)	(64 668)	(15 737)	24.3%	(15 180)	23.5%	(13 395)	20.7%	(17 577)	27.2%	(61 889)	95.7%	(16 167)	93.8%	8.7%
Finance charges	(600)	(600)	(484)	80.7%	(9)	1.5%	(43)	7.1%	(28)	4.7%	(564)	94.1%	(31)	-	(9.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	281	281	4 915	1 752.1%	(1 770)	(630.9%)	(1 591)	(567.2%)	2 607	929.2%	4 161	1 483.2%	2 852	(28.6%)	(8.6%)
Cash Flow from Investing Activities															
Receipts	-	-	(7 000)	-	1 100	-	6 100	-	(6 900)	-	(6 700)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(7 000)	-	1 100	-	6 100	-	(6 900)	-	(6 700)	-	-	-	(100.0%)
Payments	(281)	(281)	-	-	-	-	-	-	(88)	31.4%	(88)	31.4%	-	-	(100.0%)
Capital assets	(281)	(281)	-	-	-	-	-	-	(88)	31.4%	(88)	31.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(281)	(281)	(7 000)	2 495.5%	1 100	(392.2%)	6 100	(2 174.7%)	(6 988)	2 491.3%	(6 788)	2 420.0%	-	-	(100.0%)
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	0	0	(2 085)	############	(670)	(5 580 300.0%)	4 509	37 573 333.3%	(4 382)	############	(2 628)	############	2 852	(28.9%)	(253.7%)
Cash/cash equivalents at the year begin:	-	-	2 822	-	737	-	68	-	4 576	-	2 822	-	(29)	-	(15 734.8%)
Cash/cash equivalents at the year end:	0	0	737	6 144 216.7%	68	563 916.7%	4 576	38 137 250.0%	195	1 623 358.3%	195	1 623 358.3%	2 822	(87.2%)	(93.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	231	6.5%	-	-	157	4.4%	3 174	89.1%	3 562	90.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	375	100.0%	375	9.5%	-	-	-	-
Total By Income Source	231	5.9%	-	-	157	4.0%	3 549	90.1%	3 937	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	231	5.9%	-	-	157	4.0%	3 549	90.1%	3 937	100.0%	-	-	-	-
Total By Customer Group	231	5.9%	-	-	157	4.0%	3 549	90.1%	3 937	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	66	1.8%	128	3.5%	43	1.2%	3 456	93.6%	3 692	79.2%
Auditor-General	31	3.2%	14	1.5%	-	-	918	95.3%	963	20.6%
Other	-	-	-	-	-	-	8	100.0%	8	.2%
Total	97	2.1%	142	3.1%	43	.9%	4 381	94.0%	4 663	100.0%

Contact Details

Municipal Manager	Ms Lebohang Moletsane	051 713 9304
Financial Manager	Mr Sejane Matobako	051 713 9307

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	274 411	274 411	43 873	16.0%	39 362	14.3%	41 873	15.3%	45 170	16.5%	170 277	62.1%	32 244	94.3%	40.1%
Property rates	44 450	44 450	20 711	46.6%	16 473	37.1%	17 829	40.1%	18 536	41.7%	73 549	165.5%	17 780	156.5%	4.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	34 631	34 631	5 367	15.5%	4 080	11.8%	3 279	9.5%	4 041	11.7%	16 766	48.4%	3 579	67.2%	12.9%
Service charges - water revenue	40 167	40 167	9 128	22.7%	9 029	22.5%	8 490	21.1%	9 062	22.6%	35 710	88.9%	5 174	92.9%	75.2%
Service charges - sanitation revenue	23 269	23 269	5 012	21.5%	4 949	21.3%	4 944	21.2%	4 900	21.1%	19 805	85.1%	2 977	83.9%	64.6%
Service charges - refuse revenue	15 045	15 045	2 656	17.7%	2 623	17.4%	2 612	17.4%	2 668	17.7%	10 558	70.2%	1 579	70.0%	69.0%
Service charges - other	-	-	877	-	2 160	-	1 171	-	648	-	4 855	-	1 054	-	(38.5%)
Rental of facilities and equipment	157	157	69	44.1%	61	39.2%	67	42.5%	60	38.0%	257	163.9%	48	(34.2%)	23.9%
Interest earned - external investments	594	594	-	-	-	-	-	-	-	-	-	-	-	15.4%	-
Interest earned - outstanding debtors	5 179	5 179	(4)	(.1%)	(22)	(.4%)	3 427	66.2%	5 204	100.5%	8 605	166.2%	(1)	.5%	(435 961.2%)
Dividends received	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	-	-	-	-	-	-	-	-	-	-	-	(2 974.8%)	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	110 412	110 412	-	-	-	-	-	-	-	-	-	-	-	76.8%	-
Other own revenue	-	-	57	-	9	-	54	-	52	-	172	-	53	1.9%	(3.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	272 760	272 760	8 942	3.3%	747	.3%	630	.2%	433	.2%	10 752	3.9%	9 461	42.4%	(95.4%)
Employee related costs	94 017	94 017	7 664	8.2%	5	-	-	-	-	-	7 669	8.2%	5 965	62.5%	(100.0%)
Remuneration of councillors	7 258	7 258	6	.1%	-	-	-	-	-	-	6	.1%	121	37.8%	(100.0%)
Debt impairment	51 324	51 324	-	-	-	-	51	.1%	-	-	51	.1%	-	-	-
Depreciation and asset impairment	27 940	27 940	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 406	1 406	85	6.1%	67	4.7%	-	-	-	-	152	10.8%	77	10.4%	(100.0%)
Bulk purchases	42 848	42 848	-	-	-	-	-	-	-	-	-	-	2 735	57.5%	(100.0%)
Other Materials	13 952	13 952	-	-	-	-	-	-	-	-	-	-	-	31.7%	-
Contracted services	3 818	3 818	862	22.6%	497	13.0%	155	4.1%	268	7.0%	1 782	46.7%	270	82.4%	(.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 197	30 197	326	1.1%	179	.6%	424	1.4%	165	.5%	1 093	3.6%	293	63.6%	(43.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 651	1 651	34 931		38 615		41 242		44 737		159 525		22 783		
Transfers recognised - capital	34 019	34 019	-	-	-	-	-	-	-	-	-	-	-	93.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 160	1 160	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 830	36 830	34 931		38 615		41 242		44 737		159 525		22 783		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	36 830	36 830	34 931		38 615		41 242		44 737		159 525		22 783		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 830	36 830	34 931		38 615		41 242		44 737		159 525		22 783		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 830	36 830	34 931		38 615		41 242		44 737		159 525		22 783		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	35 180	35 180	793	2.3%	-	-	2 562	7.3%	2 057	5.8%	5 412	15.4%	575	22.6%	257.6%
National Government	34 020	34 020	-	-	-	-	2 562	7.5%	2 057	6.0%	4 619	13.6%	575	25.3%	257.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 020	34 020	-	-	-	-	2 562	7.5%	2 057	6.0%	4 619	13.6%	575	25.3%	257.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 160	1 160	793	68.3%	-	-	-	-	-	-	793	68.3%	-	.3%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 180	35 180	793	2.3%	-	-	2 562	7.3%	2 057	5.8%	5 412	15.4%	575	22.6%	257.6%
Governance and Administration	1 221	1 221	419	34.3%	-	-	-	-	19	1.6%	438	35.9%	-	7.3%	(100.0%)
Executive & Council	1 151	1 151	-	-	-	-	-	-	19	1.7%	19	1.7%	-	7.3%	(100.0%)
Budget & Treasury Office	70	70	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	419	-	-	-	-	-	-	-	419	-	-	-	-
Community and Public Safety	4 224	4 224	374	8.9%	-	-	-	-	-	-	374	8.9%	-	-	-
Community & Social Services	3 098	3 098	374	12.1%	-	-	-	-	-	-	374	12.1%	-	-	-
Sport And Recreation	1 036	1 036	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	90	90	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 132	5 132	-	-	-	-	2 562	49.9%	636	12.4%	3 198	62.3%	575	65.8%	10.5%
Planning and Development	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 132	4 132	-	-	-	-	2 562	62.0%	636	15.4%	3 198	77.4%	575	65.8%	10.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 603	24 603	-	-	-	-	-	-	1 402	5.7%	1 402	5.7%	-	7.4%	(100.0%)
Electricity	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	14 233	14 233	-	-	-	-	-	-	199	1.4%	199	1.4%	-	12.1%	(100.0%)
Waste Water Management	6 770	6 770	-	-	-	-	-	-	328	4.8%	328	4.8%	-	-	(100.0%)
Waste Management	2 600	2 600	-	-	-	-	-	-	875	33.6%	875	33.6%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	241 461	241 461	59 913	24.8%	37 273	15.4%	39 410	16.3%	13 405	5.6%	150 001	62.1%	14 675	55.9%	(8.7%)
Property rates, penalties and collection charges	28 893	28 893	5 780	20.0%	3 555	12.3%	5 788	20.0%	4 951	17.1%	20 074	69.5%	6 055	49.7%	(18.2%)
Service charges	73 523	73 523	7 091	9.6%	5 817	7.9%	6 651	9.0%	8 333	11.3%	27 892	37.9%	8 491	13.3%	(1.9%)
Other revenue	757	757	55	7.2%	47	6.2%	158	20.8%	121	16.0%	380	50.3%	129	8.8%	(6.5%)
Government - operating	110 412	110 412	46 988	42.6%	27 853	25.2%	18 798	17.0%	-	-	93 639	84.8%	-	102.1%	-
Government - capital	24 019	24 019	-	-	-	-	8 016	33.4%	-	-	8 016	33.4%	-	93.2%	-
Interest	3 850	3 850	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(193 498)	(193 498)	(58 143)	30.0%	(29 364)	15.2%	(32 256)	16.7%	(26 123)	13.5%	(145 886)	75.4%	(22 257)	94.8%	17.4%
Suppliers and employees	(192 092)	(192 092)	(58 143)	30.3%	(29 364)	15.3%	(32 256)	16.8%	(26 123)	13.6%	(145 886)	75.9%	(22 257)	95.5%	17.4%
Finance charges	(1 406)	(1 406)	-	-	-	-	-	-	-	-	-	-	-	.5%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 963	47 963	1 770	3.7%	7 908	16.5%	7 155	14.9%	(12 718)	(26.5%)	4 116	8.6%	(7 583)	(11.9%)	67.7%
Cash Flow from Investing Activities															
Receipts	-	-	(120)	-	(6 309)	-	998	-	9 099	-	3 668	-	6 630	-	37.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(120)	-	(6 309)	-	998	-	9 099	-	3 668	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	6 630	-	(100.0%)
Payments	(34 019)	(34 019)	(793)	2.3%	-	-	(5 078)	14.9%	(2 057)	6.0%	(7 928)	23.3%	(575)	29.3%	257.6%
Capital assets	(34 019)	(34 019)	(793)	2.3%	-	-	(5 078)	14.9%	(2 057)	6.0%	(7 928)	23.3%	(575)	29.3%	257.6%
Net Cash from/(used) Investing Activities	(34 019)	(34 019)	(913)	2.7%	(6 309)	18.5%	(4 081)	12.0%	7 042	(20.7%)	(4 259)	12.5%	6 055	(20.0%)	16.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	2 000	-	-	-	2 000	-	-	-	-
Short term loans	-	-	-	-	-	-	2 000	-	-	-	2 000	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(783)	(783)	-	-	-	-	-	-	-	-	-	-	(186)	74.8%	(100.0%)
Repayment of borrowing	(783)	(783)	-	-	-	-	-	-	-	-	-	-	(186)	74.8%	(100.0%)
Net Cash from/(used) Financing Activities	(783)	(783)	-	-	-	-	2 000	(255.4%)	-	-	2 000	(255.4%)	(186)	74.8%	(100.0%)
Net Increase/(Decrease) in cash held	13 161	13 161	858	6.5%	1 600	12.2%	5 074	38.6%	(5 675)	(43.1%)	1 856	14.1%	(1 714)	(8.7%)	231.2%
Cash\cash equivalents at the year begin:	650	650	-	-	858	131.9%	2 457	378.1%	7 532	1 158.7%	-	-	1 889	-	298.8%
Cash\cash equivalents at the year end:	13 811	13 811	858	6.2%	2 457	17.8%	7 532	54.5%	1 856	13.4%	1 856	13.4%	175	.3%	961.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 748	3.3%	(67)	-	3 919	1.7%	222 142	95.0%	233 742	28.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 949	5.5%	(166)	(.3%)	1 022	1.9%	49 769	92.9%	53 573	6.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 635	6.4%	(657)	(.4%)	4 755	2.9%	152 022	91.2%	166 754	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 209	3.1%	(37)	-	2 128	1.6%	129 822	95.4%	136 123	16.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 286	2.8%	(20)	-	1 143	1.4%	77 186	95.8%	80 595	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	2.2%	-	-	18	1.1%	1 613	96.7%	1 668	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 094	5.7%	(6)	-	2 414	2.7%	81 895	91.6%	89 398	10.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	67 076	100.0%	67 076	8.1%	-	-	-	-
Total By Income Source	32 959	4.0%	(953)	(.1%)	15 399	1.9%	781 525	94.3%	828 929	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 918	5.5%	(574)	(1.1%)	1 186	2.2%	49 690	93.4%	53 220	6.4%	-	-	-	-
Commercial	1 887	10.3%	(44)	(.2%)	649	3.6%	15 776	86.4%	18 267	2.2%	-	-	-	-
Households	28 069	3.7%	(335)	-	13 544	1.8%	716 015	94.5%	757 294	91.4%	-	-	-	-
Other	84	57.1%	(1)	(.7%)	20	13.7%	44	29.9%	147	-	-	-	-	-
Total By Customer Group	32 959	4.0%	(953)	(.1%)	15 399	1.9%	781 525	94.3%	828 929	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	2 195	3.8%	55 946	96.2%	58 141	42.0%
Bulk Water	-	-	598	3.8%	478	3.0%	14 768	93.2%	15 844	11.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	837	5.3%	836	5.3%	836	5.3%	13 172	84.0%	15 680	11.3%
Loan repayments	-	-	-	-	-	-	765	100.0%	765	.6%
Trade Creditors	1 512	3.4%	391	.9%	2 878	6.4%	40 290	89.4%	45 071	32.5%
Auditor-General	352	11.4%	-	-	23	.7%	2 714	87.9%	3 089	2.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 700	1.9%	1 825	1.3%	6 410	4.6%	127 654	92.1%	138 589	100.0%

Contact Details

Municipal Manager	Mr P.Tsekedi	057 733 0106
Financial Manager	Ms Fikile Mzizi	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	106 167	106 262	36 567	34.4%	23 553	22.2%	38 959	36.7%	14 645	13.8%	113 724	107.0%	40 011	99.0%	(63.4%)
Property rates	4 903	5 708	5 189	105.8%	(10)	(.2%)	-	-	-	-	5 178	90.7%	(1)	57.9%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 854	13 699	2 800	20.2%	4 247	30.7%	4 028	29.4%	3 425	25.0%	14 500	105.8%	4 432	90.3%	(22.7%)
Service charges - water revenue	2 474	3 490	640	25.9%	1 068	43.2%	1 043	29.9%	903	25.9%	3 655	104.7%	1 152	99.1%	(21.6%)
Service charges - sanitation revenue	10 036	13 689	2 855	28.4%	4 810	47.9%	3 356	24.5%	4 361	31.9%	15 381	112.4%	4 937	93.3%	(11.7%)
Service charges - refuse revenue	6 724	8 744	1 874	27.9%	3 786	56.3%	3 117	35.7%	2 874	32.9%	11 650	133.2%	3 401	117.7%	(15.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	585	585	73	12.5%	94	16.0%	167	28.5%	67	11.4%	401	68.4%	123	503.0%	(45.6%)
Interest earned - external investments	739	739	92	12.4%	56	7.5%	90	12.2%	9	1.2%	246	33.4%	133	34.3%	(93.5%)
Interest earned - outstanding debtors	13 220	13 220	2 282	17.3%	4 985	37.7%	4 215	31.9%	2 944	22.3%	14 427	109.1%	3 485	93.4%	(15.5%)
Dividends received	9	9	-	-	-	-	-	-	-	-	-	-	-	33 102.8%	-
Fines	50	50	-	-	-	-	1	1.4%	-	-	1	1.4%	0	59.6%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	53 175	45 931	20 689	38.9%	4 200	7.9%	22 316	48.6%	-	-	47 206	102.8%	22 136	92.9%	(100.0%)
Other own revenue	398	398	72	18.1%	318	79.8%	619	155.7%	63	15.8%	1 072	269.6%	202	99.5%	(68.9%)
Gains on disposal of PPE	-	-	2	-	-	-	7	-	-	-	8	-	12	-	(100.0%)
Operating Expenditure	105 662	105 745	21 659	20.5%	27 932	26.4%	17 645	16.7%	18 056	17.1%	85 292	80.7%	32 824	96.5%	(45.0%)
Employee related costs	41 097	44 227	9 949	24.2%	11 248	27.4%	9 877	22.3%	10 350	23.4%	41 424	93.7%	16 645	104.7%	(37.8%)
Remuneration of councillors	2 944	2 847	685	23.3%	653	22.2%	712	25.0%	656	23.0%	2 707	95.1%	229	23.5%	186.2%
Debt impairment	989	989	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 239	2 239	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	420	420	223	53.0%	-	-	-	-	25	6.0%	248	59.0%	-	10.1%	(100.0%)
Bulk purchases	34 600	16 700	3 532	10.2%	2 863	8.3%	214	1.3%	637	3.8%	7 246	43.4%	4 056	136.6%	(84.3%)
Other Materials	3 701	3 550	-	-	-	-	-	-	-	-	-	-	433	92.6%	(100.0%)
Contracted services	6 775	23 752	3 601	53.1%	8 067	119.1%	3 081	13.0%	3 717	15.6%	18 465	77.7%	6 208	62.8%	(40.1%)
Transfers and grants	-	-	825	-	823	-	634	-	1 360	-	3 642	-	848	-	60.4%
Other expenditure	12 897	11 021	2 844	22.1%	4 278	33.2%	3 129	28.4%	1 309	11.9%	11 561	104.9%	4 405	104.0%	(70.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	505	517	14 908		(4 380)		21 314		(3 411)		28 432		7 187		
Transfers recognised - capital	125 086	125 086	12 587	10.1%	6 000	4.8%	32 560	26.0%	1 264	1.0%	52 411	41.9%	-	4.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	125 591	125 603	27 496		1 620		53 874		(2 147)		80 842		7 187		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	125 591	125 603	27 496		1 620		53 874		(2 147)		80 842		7 187		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	125 591	125 603	27 496		1 620		53 874		(2 147)		80 842		7 187		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	125 591	125 603	27 496		1 620		53 874		(2 147)		80 842		7 187		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	125 586	125 736	35 543	28.3%	25 576	20.4%	10 931	8.7%	29 767	23.7%	101 816	81.0%	18 498	59.9%	60.9%
National Government	125 086	125 086	35 543	28.4%	25 576	20.4%	10 931	8.7%	29 767	23.8%	101 816	81.4%	18 498	60.2%	60.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	125 086	125 086	35 543	28.4%	25 576	20.4%	10 931	8.7%	29 767	23.8%	101 816	81.4%	18 498	60.2%	60.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	125 586	125 736	35 543	28.3%	25 576	20.4%	10 931	8.7%	29 767	23.7%	101 816	81.0%	18 498	59.9%	60.9%
Governance and Administration	500	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	500	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	790	790	-	-	-	-	-	-	-	-	-	-	-	59.6%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	790	790	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 966	12 966	637	4.9%	2 197	16.9%	5 116	39.5%	5 682	43.8%	13 633	105.1%	-	47.5%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 966	12 966	637	4.9%	2 197	16.9%	5 116	39.5%	5 682	43.8%	13 633	105.1%	-	47.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	111 329	111 329	34 906	31.4%	23 378	21.0%	5 815	5.2%	24 085	21.6%	88 184	79.2%	18 498	61.6%	30.2%
Electricity	3 100	3 100	980	31.6%	963	31.1%	-	-	958	30.9%	2 901	93.6%	-	116.4%	(100.0%)
Water	108 229	108 229	33 925	31.3%	22 415	20.7%	5 815	5.4%	23 127	21.4%	85 283	78.8%	18 498	54.7%	25.0%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget: Main appropriation	2018/19 Budget: Adjusted Budget	2018/19 First Quarter: Actual Expenditure	2018/19 First Quarter: 1st Q as % of Main appropriation	2018/19 Second Quarter: Actual Expenditure	2018/19 Second Quarter: 2nd Q as % of Main appropriation	2018/19 Third Quarter: Actual Expenditure	2018/19 Third Quarter: 3rd Q as % of adjusted budget	2018/19 Fourth Quarter: Actual Expenditure	2018/19 Fourth Quarter: 4th Q as % of adjusted budget	2018/19 Year to Date: Actual Expenditure	2018/19 Year to Date: Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter: Actual Expenditure	2017/18 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	215 184	215 184	61 474	28.6%	36 074	16.8%	44 001	20.4%	19 511	9.1%	161 059	74.8%	28 258	68.9%	(31.0%)
Property rates, penalties and collection charges	2 948	2 948	892	30.3%	460	15.6%	1 271	43.1%	512	17.4%	3 136	106.4%	888	60.3%	(42.3%)
Service charges	25 034	25 034	6 639	26.5%	4 959	19.8%	5 993	23.9%	5 122	20.5%	22 712	90.7%	6 377	95.0%	(19.7%)
Other revenue	560	560	145	25.9%	412	73.5%	786	140.3%	142	25.3%	1 484	265.0%	294	61.4%	(51.8%)
Government - operating	53 175	53 175	20 689	38.9%	5 595	10.5%	9 475	17.8%	-	-	35 759	67.2%	-	96.3%	-
Government - capital	125 086	125 086	33 017	26.4%	23 350	18.7%	26 386	21.1%	13 724	11.0%	96 478	77.1%	20 566	44.5%	(33.3%)
Interest	8 375	8 375	92	1.1%	1 298	15.5%	90	1.1%	11	.1%	1 491	17.8%	133	54.8%	(91.5%)
Dividends	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(102 433)	(102 433)	(21 636)	21.1%	(27 864)	27.2%	(20 394)	19.9%	(19 618)	19.2%	(89 512)	87.4%	(33 876)	118.2%	(42.1%)
Suppliers and employees	(102 013)	(102 013)	(20 589)	20.2%	(27 042)	26.5%	(19 761)	19.4%	(18 233)	17.9%	(85 624)	83.9%	(32 735)	115.5%	(44.3%)
Finance charges	(420)	(420)	(223)	53.0%	-	-	-	-	(25)	6.0%	(248)	59.0%	-	6.3%	(100.0%)
Transfers and grants	-	-	(825)	-	(823)	-	(633)	-	(1 360)	-	(3 641)	-	(1 140)	-	19.3%
Net Cash from/(used) Operating Activities	112 751	112 751	39 838	35.3%	8 209	7.3%	23 607	20.9%	(107)	(.1%)	71 547	63.5%	(5 618)	(10.2%)	(98.1%)
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	(125 586)	(125 736)	(35 543)	28.3%	(25 576)	20.4%	(10 931)	8.7%	(29 767)	23.7%	(101 816)	81.0%	(18 348)	103.0%	62.2%
Capital assets	(125 586)	(125 736)	(35 543)	28.3%	(25 576)	20.4%	(10 931)	8.7%	(29 767)	23.7%	(101 816)	81.0%	(18 348)	103.0%	62.2%
Net Cash from/(used) Investing Activities	(125 586)	(125 736)	(35 543)	28.3%	(25 576)	20.4%	(10 931)	8.7%	(29 767)	23.7%	(101 816)	81.0%	(18 348)	103.0%	62.2%
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	(12 835)	(12 985)	4 295	(33.5%)	(17 366)	135.3%	12 677	(97.6%)	(29 874)	230.1%	(30 269)	233.1%	(23 966)	456.0%	24.7%
Cash\cash equivalents at the year begin:	4 766	5 168	5 202	109.2%	9 497	199.3%	(7 869)	(152.3%)	4 807	93.0%	5 202	100.7%	(52 028)	-	(109.2%)
Cash\cash equivalents at the year end:	(8 069)	(7 817)	9 497	(117.7%)	(7 869)	97.5%	4 807	(61.5%)	(25 067)	320.7%	(25 067)	320.7%	(75 994)	429.1%	(67.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	397	2.8%	371	2.6%	356	2.5%	13 034	92.1%	14 158	7.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 220	11.4%	600	5.6%	364	3.4%	8 544	79.6%	10 729	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	396	1.7%	340	1.5%	324	1.4%	22 206	95.4%	23 267	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 237	2.6%	1 101	2.3%	1 078	2.2%	44 581	92.9%	47 997	24.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 387	2.4%	1 264	2.2%	1 242	2.2%	53 232	93.2%	57 125	29.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	1.6%	29	1.5%	30	1.5%	1 829	95.3%	1 919	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	879	2.3%	827	2.1%	819	2.1%	36 036	93.5%	38 560	19.9%	-	-	-	-
Total By Income Source	5 548	2.9%	4 532	2.3%	4 214	2.2%	179 461	92.6%	193 755	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	311	4.0%	219	2.8%	188	2.4%	7 116	90.8%	7 835	4.0%	-	-	-	-
Commercial	572	3.6%	387	2.4%	277	1.7%	14 808	92.3%	16 043	8.3%	-	-	-	-
Households	4 643	2.7%	3 911	2.3%	3 736	2.2%	156 926	92.7%	169 216	87.3%	-	-	-	-
Other	22	3.3%	15	2.3%	13	2.0%	611	92.4%	661	.3%	-	-	-	-
Total By Customer Group	5 548	2.9%	4 532	2.3%	4 214	2.2%	179 461	92.6%	193 755	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 358	6.3%	4 756	9.0%	516	1.0%	44 315	83.7%	52 945	58.1%
Bulk Water	-	-	-	-	-	-	30 123	100.0%	30 123	33.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	1 086	100.0%	1 086	1.2%
Other	-	-	-	-	-	-	6 984	100.0%	6 984	7.7%
Total	3 358	3.7%	4 756	5.2%	516	.6%	82 509	90.5%	91 139	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	150 219	143 250	61 434	40.9%	37 454	24.9%	31 885	22.3%	16 765	11.7%	147 538	103.0%	11 775	69.5%	42.4%
Property rates	18 085	13 085	1 571	8.7%	2 073	11.5%	2 199	16.8%	2 591	19.8%	8 434	64.5%	2 356	90.2%	10.0%
Property rates - penalties and collection charges	-	-	14 707	-	-	-	-	-	-	-	14 707	-	-	-	-
Service charges - electricity revenue	36 415	36 415	10 085	27.7%	9 744	26.8%	9 483	26.0%	9 364	25.7%	38 677	106.2%	6 695	100.7%	39.9%
Service charges - water revenue	8 677	8 677	1 193	13.8%	1 555	17.9%	1 454	16.8%	1 258	14.5%	5 461	62.9%	1 115	109.6%	12.8%
Service charges - sanitation revenue	7 055	6 700	549	7.8%	0	-	1	-	429	6.4%	979	14.6%	379	75.4%	13.2%
Service charges - refuse revenue	4 467	4 467	820	18.4%	839	18.8%	842	18.8%	838	18.8%	3 339	74.8%	725	153.7%	15.6%
Service charges - other	-	-	-	-	-	-	-	-	26	-	26	-	-	-	(100.0%)
Rental of facilities and equipment	647	647	208	32.1%	403	62.3%	153	23.7%	62	9.6%	826	127.7%	180	157.2%	(65.4%)
Interest earned - external investments	600	690	54	9.0%	11	1.8%	356	51.6%	1 607	232.9%	2 028	293.9%	145	20.2%	1 004.9%
Interest earned - outstanding debtors	1 000	-	-	-	-	-	123	-	6	-	129	-	-	535.2%	(100.0%)
Dividends received	50	40	-	-	-	-	-	-	58	146.1%	58	146.1%	-	504.7%	(100.0%)
Fines	40	40	74	184.4%	16	40.1%	61	152.8%	77	193.6%	228	570.8%	95	191.1%	(18.1%)
Licences and permits	80	90	11	13.1%	4	4.8%	9	10.5%	9	9.5%	32	35.9%	1	-	517.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	69 989	67 679	31 145	44.5%	22 737	32.5%	17 054	25.2%	-	-	70 936	104.8%	-	45.7%	-
Other own revenue	3 115	4 721	1 017	32.6%	73	2.3%	149	3.2%	438	9.3%	1 677	35.5%	84	108.4%	420.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	180 781	144 060	24 486	13.5%	33 237	18.4%	26 312	18.3%	56 088	38.9%	140 124	97.3%	21 796	66.8%	157.3%
Employee related costs	63 594	61 542	16 099	25.3%	15 604	24.5%	15 718	25.5%	15 693	25.5%	63 114	102.6%	14 231	98.3%	10.3%
Remuneration of councillors	6 563	6 338	1 217	18.5%	1 168	17.8%	1 523	24.0%	1 293	20.4%	5 202	82.1%	1 088	70.2%	18.9%
Debt impairment	6 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 958	-	590	20.0%	593	20.0%	448	-	1 411	-	3 042	-	374	89.5%	277.4%
Bulk purchases	33 895	31 200	2 622	7.7%	4 623	13.6%	4 041	13.0%	28 346	90.9%	39 631	127.0%	3 267	58.6%	767.6%
Other Materials	8 340	6 135	403	4.8%	1 375	16.5%	1 032	16.8%	1 694	27.6%	4 504	73.4%	330	33.3%	414.0%
Contracted services	-	-	716	-	6 695	-	780	-	433	-	8 624	-	-	36.7%	(100.0%)
Transfers and grants	-	-	861	-	793	-	382	-	574	-	2 609	-	441	-	30.0%
Other expenditure	33 332	38 845	1 979	5.9%	2 387	7.2%	2 387	6.1%	6 644	17.1%	13 397	34.5%	2 065	74.2%	221.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 562)	(810)	36 948		4 217		5 573		(39 324)		7 414		(10 021)		
Transfers recognised - capital	23 838	872	15 287	64.1%	427	1.8%	8 550	981.1%	-	-	24 264	2 784.2%	-	16.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 724)	62	52 235		4 644		14 123		(39 324)		31 679		(10 021)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 724)	62	52 235		4 644		14 123		(39 324)		31 679		(10 021)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 724)	62	52 235		4 644		14 123		(39 324)		31 679		(10 021)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 724)	62	52 235		4 644		14 123		(39 324)		31 679		(10 021)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	22 672	22 775	3 924	17.3%	8 222	36.3%	5 658	24.8%	9 491	41.7%	27 295	119.8%	7 328	16.2%	29.5%
National Government	22 645	22 645	3 921	17.3%	7 509	33.2%	5 643	24.9%	9 491	41.9%	26 564	117.3%	7 328	16.2%	29.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 645	22 645	3 921	17.3%	7 509	33.2%	5 643	24.9%	9 491	41.9%	26 564	117.3%	7 328	16.2%	29.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27	130	4	14.0%	-	-	15	11.4%	-	-	19	14.3%	-	8.7%	-
Public contributions and donations	-	-	-	-	713	-	-	-	-	-	713	-	-	-	-
Capital Expenditure Standard Classification	22 672	22 775	3 924	17.3%	8 222	36.3%	5 658	24.8%	9 491	41.7%	27 295	119.8%	7 328	16.2%	29.5%
Governance and Administration	5	108	4	75.7%	-	-	15	13.7%	-	-	19	17.3%	-	16.1%	-
Executive & Council	5	108	-	-	-	-	-	-	-	-	-	-	-	16.1%	-
Budget & Treasury Office	-	-	4	-	-	-	15	-	-	-	19	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 079	8 079	-	-	3 068	38.0%	2 348	29.1%	1 909	23.6%	7 325	90.7%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 079	8 079	-	-	3 068	38.0%	2 348	29.1%	1 909	23.6%	7 325	90.7%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 593	3 593	2 057	57.2%	403	11.2%	1 432	39.8%	3 225	89.8%	7 116	198.1%	6 962	124.5%	(53.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 593	3 593	2 057	57.2%	403	11.2%	1 432	39.8%	3 225	89.8%	7 116	198.1%	6 962	124.5%	(53.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 995	10 995	1 864	17.0%	4 751	43.2%	1 864	17.0%	4 356	39.6%	12 835	116.7%	366	.8%	1 089.0%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	22	22	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	10 973	10 973	1 864	17.0%	4 751	43.3%	1 864	17.0%	4 356	39.7%	12 835	117.0%	366	3.7%	1 089.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 Budget Adjusted Budget	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Third Quarter Actual Expenditure	2018/19 Third Quarter 3rd Q as % of adjusted budget	2018/19 Fourth Quarter Actual Expenditure	2018/19 Fourth Quarter 4th Q as % of adjusted budget	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter Actual Expenditure	2017/18 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	164 420	130 253	60 565	36.8%	39 294	23.9%	49 085	37.7%	15 388	11.8%	164 332	126.2%	20 452	69.2%	(24.8%)
Property rates, penalties and collection charges	15 372	10 468	1 266	8.2%	1 820	11.8%	8 657	82.7%	2 234	21.3%	13 976	133.5%	1 927	70.5%	15.9%
Service charges	49 641	45 007	7 991	16.1%	11 904	24.0%	14 028	31.2%	10 722	23.8%	44 645	99.2%	13 123	78.3%	(18.3%)
Other revenue	3 881	5 498	4 821	124.2%	2 395	61.7%	317	5.8%	761	13.8%	8 294	150.9%	5 372	538.1%	(85.8%)
Government - operating	70 039	67 679	31 145	44.5%	23 164	33.1%	17 054	25.2%	-	-	71 363	105.4%	-	67.5%	-
Government - capital	23 837	872	15 287	64.1%	-	-	8 550	981.1%	-	-	23 837	2 735.2%	-	38.9%	-
Interest	1 600	690	56	3.5%	11	.7%	479	69.4%	1 613	233.8%	2 159	312.9%	30	6.0%	5 288.6%
Dividends	50	40	-	-	-	-	-	-	58	146.1%	58	146.1%	-	403.8%	(100.0%)
Payments	(148 682)	(144 060)	(15 804)	10.6%	(33 471)	22.5%	(26 312)	18.3%	(59 170)	41.1%	(134 756)	93.5%	(22 156)	77.1%	167.1%
Suppliers and employees	(148 682)	(144 060)	(14 856)	10.0%	(32 085)	21.6%	(25 482)	17.7%	(57 185)	39.7%	(129 608)	90.0%	(21 340)	75.7%	168.0%
Finance charges	-	-	(555)	-	(593)	-	(448)	-	(1 411)	-	(3 007)	-	(374)	152.9%	277.4%
Transfers and grants	-	-	(393)	-	(793)	-	(382)	-	(574)	-	(2 142)	-	(441)	-	30.0%
Net Cash from/(used) Operating Activities	15 738	(13 807)	44 762	284.4%	5 824	37.0%	22 773	(164.9%)	(43 782)	317.1%	29 576	(214.2%)	(1 704)	44.5%	2 469.4%
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	(23 837)	-	-	-	-	-	-	-	-	-	-	-	-	5.7%	-
Capital assets	(23 837)	-	-	-	-	-	-	-	-	-	-	-	-	5.7%	-
Net Cash from/(used) Investing Activities	(23 837)	-	-	-	-	-	-	-	-	-	-	-	-	6.2%	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(830)	-	-	-	-	-	-	-	-	-	-	-	-	43.0%	-
Repayment of borrowing	(830)	-	-	-	-	-	-	-	-	-	-	-	-	43.0%	-
Net Cash from/(used) Financing Activities	(830)	-	-	-	-	-	-	-	-	-	-	-	-	43.0%	-
Net Increase/(Decrease) in cash held	(8 929)	(13 807)	44 762	(501.3%)	5 824	(65.2%)	22 773	(164.9%)	(43 782)	317.1%	29 576	(214.2%)	(1 704)	(372.6%)	2 469.4%
Cash/cash equivalents at the year begin:	7 916	-	3 300	41.7%	48 062	607.1%	53 886	-	76 658	-	3 300	-	21 366	41.5%	258.8%
Cash/cash equivalents at the year end:	(1 013)	(13 807)	48 062	(4 745.7%)	53 886	(5 320.8%)	76 658	(555.2%)	32 876	(238.1%)	32 876	(238.1%)	19 662	552.5%	67.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	433	4.1%	321	3.0%	275	2.6%	9 577	90.3%	10 606	12.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 356	29.6%	1 428	12.6%	1 138	10.0%	5 430	47.8%	11 352	13.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	720	2.6%	322	1.2%	243	.9%	26 507	95.4%	27 792	31.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	432	2.8%	373	2.5%	324	2.1%	14 105	92.6%	15 234	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	283	2.7%	320	3.0%	302	2.8%	9 741	91.5%	10 647	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	371	3.2%	507	4.4%	267	2.3%	10 449	90.1%	11 594	13.3%	-	-	-	-
Total By Income Source	5 595	6.4%	3 270	3.7%	2 550	2.9%	75 809	86.9%	87 225	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	244	4.7%	258	4.9%	97	1.9%	4 642	88.6%	5 241	6.0%	-	-	-	-
Commercial	2 677	8.2%	1 235	3.8%	1 024	3.1%	27 903	85.0%	32 839	37.6%	-	-	-	-
Households	2 660	5.6%	1 763	3.7%	1 419	3.0%	41 767	87.7%	47 609	54.6%	-	-	-	-
Other	15	1.0%	14	.9%	9	.6%	1 497	97.5%	1 535	1.8%	-	-	-	-
Total By Customer Group	5 595	6.4%	3 270	3.7%	2 550	2.9%	75 809	86.9%	87 225	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 842	16.5%	-	-	2 424	5.8%	32 243	77.7%	41 509	75.2%
Bulk Water	-	-	6 877	100.0%	-	-	-	-	6 877	12.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	2 712	100.0%	2 712	4.9%
Other	-	-	4 104	100.0%	-	-	-	-	4 104	7.4%
Total	6 842	12.4%	10 981	19.9%	2 424	4.4%	34 955	63.3%	55 203	100.0%

Contact Details

Municipal Manager	Ms Matiro Rebecca Mogopodi	051 853 1111
Financial Manager	Mr L Moletsane	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	2 490 298	2 490 298	685 538	27.5%	545 190	21.9%	612 800	24.6%	461 348	18.5%	2 304 876	92.6%	398 166	93.3%	15.9%
Property rates	294 053	294 053	76 832	26.1%	76 285	25.9%	76 094	25.9%	76 305	25.9%	305 516	103.9%	70 387	106.3%	8.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	673 476	673 476	212 823	31.6%	136 892	20.3%	161 482	24.0%	136 747	20.3%	647 944	96.2%	117 869	88.5%	16.0%
Service charges - water revenue	361 260	361 260	77 843	21.5%	95 640	26.5%	133 716	37.0%	116 652	32.3%	423 852	117.3%	83 763	107.3%	39.3%
Service charges - sanitation revenue	155 578	155 578	35 339	22.7%	48 001	30.9%	42 015	27.0%	48 001	30.9%	173 357	111.4%	37 009	115.9%	29.7%
Service charges - refuse revenue	88 430	88 430	31 467	35.6%	30 082	34.0%	36 132	40.9%	30 085	34.0%	127 766	144.5%	22 167	126.9%	35.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	21 060	21 060	20 768	98.6%	3 110	14.8%	1 828	8.7%	3 522	16.7%	29 228	138.8%	2 041	80.2%	72.5%
Interest earned - external investments	3 639	3 639	267	7.3%	46	1.3%	76	2.1%	268	7.4%	657	18.1%	94	39.3%	185.1%
Interest earned - outstanding debtors	135 684	135 684	30 241	22.3%	47 720	35.2%	51 239	37.8%	53 133	39.2%	182 333	134.4%	45 410	135.0%	17.0%
Dividends received	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	21 060	21 135	926	4.4%	632	3.0%	633	3.0%	534	2.5%	2 726	12.9%	682	16.4%	(21.6%)
Licences and permits	75	-	12	16.0%	35	45.9%	41	-	41	-	129	-	20	162.7%	112.3%
Agency services	-	-	1 689	-	3 156	-	2 917	-	2 561	-	10 324	-	2 638	-	(2.9%)
Transfers recognised - operational	461 252	461 252	191 265	41.5%	129 707	28.1%	114 760	24.9%	-	-	435 732	94.5%	-	97.5%	-
Other own revenue	224 710	224 710	6 065	2.7%	(26 115)	(11.6%)	(8 134)	(3.6%)	(6 503)	(2.9%)	(34 687)	(15.4%)	9 962	25.8%	(165.3%)
Gains on disposal of PPE	50 000	50 000	-	-	-	-	-	-	-	-	-	-	6 124	28.8%	(100.0%)
Operating Expenditure	2 415 436	2 415 436	350 695	14.5%	370 926	15.4%	416 630	17.2%	468 531	19.4%	1 606 781	66.5%	576 027	80.3%	(18.7%)
Employee related costs	732 642	739 106	170 530	23.3%	162 665	22.2%	172 459	23.3%	180 372	24.4%	686 026	92.8%	167 132	96.4%	7.9%
Remuneration of councillors	30 822	24 359	8 448	27.4%	8 122	26.3%	9 144	37.5%	8 412	34.5%	34 125	140.1%	8 170	114.0%	3.0%
Debt impairment	142 020	142 020	1 105	.8%	744	.5%	1 027	.7%	158 918	111.9%	161 794	113.9%	263 320	197.5%	(39.6%)
Depreciation and asset impairment	136 000	136 000	-	-	-	-	-	-	-	-	-	-	-	3.1%	-
Finance charges	133 865	133 865	117	.1%	112	.1%	196	.1%	362	.3%	788	.6%	81	1.5%	347.8%
Bulk purchases	921 205	737 495	91 139	9.9%	76 789	8.3%	45 450	6.2%	(22 768)	(3.1%)	190 610	25.8%	60 241	47.0%	(137.8%)
Other Materials	122 508	126 121	25 331	20.7%	45 045	36.8%	38 781	30.7%	6 764	5.4%	115 920	91.9%	11 940	96.7%	(43.4%)
Contracted services	104 068	228 332	23 105	22.2%	27 204	26.1%	94 138	41.2%	90 979	39.8%	235 426	103.1%	13 107	46.0%	594.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	11 456	-	(100.0%)
Other expenditure	92 307	148 140	30 920	33.5%	50 245	54.4%	55 435	37.4%	45 492	30.7%	182 092	122.9%	40 578	248.7%	12.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	74 862	74 862	334 843		174 264		196 171		(7 183)		698 095		(177 860)		
Transfers recognised - capital	163 406	163 406	75 681	46.3%	29 515	18.1%	58 210	35.6%	-	-	163 406	100.0%	-	105.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	238 268	238 268	410 524		203 779		254 381		(7 183)		861 501		(177 860)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	238 268	238 268	410 524		203 779		254 381		(7 183)		861 501		(177 860)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	238 268	238 268	410 524		203 779		254 381		(7 183)		861 501		(177 860)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	238 268	238 268	410 524		203 779		254 381		(7 183)		861 501		(177 860)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	163 406	163 406	23 089	14.1%	35 497	21.7%	34 376	21.0%	58 421	35.8%	151 383	92.6%	54 495	86.7%	7.2%
National Government	163 406	163 406	23 089	14.1%	35 497	21.7%	34 376	21.0%	58 421	35.8%	151 383	92.6%	53 388	116.2%	9.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	163 406	163 406	23 089	14.1%	35 497	21.7%	34 376	21.0%	58 421	35.8%	151 383	92.6%	53 388	116.2%	9.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	1 107	9.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	163 406	163 406	23 089	14.1%	35 497	21.7%	34 376	21.0%	58 421	35.8%	151 383	92.6%	54 495	86.7%	7.2%
Governance and Administration	-	7 338	-	-	-	-	-	-	-	-	-	-	165	6.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	165	6.1%	(100.0%)
Budget & Treasury Office	-	7 338	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	42 418	59 733	1 158	2.7%	5 807	13.7%	3 600	6.0%	18 097	30.3%	28 662	48.0%	9 110	971.8%	98.6%
Community & Social Services	-	13 797	-	-	261	-	57	.4%	8 251	59.8%	8 569	62.1%	481	-	1 616.5%
Sport And Recreation	42 418	45 936	1 158	2.7%	5 546	13.1%	3 544	7.7%	9 846	21.4%	20 094	43.7%	8 630	783.7%	14.1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 223	23 999	8 431	39.7%	6 005	28.3%	5 890	24.5%	(4 338)	(18.1%)	15 988	66.6%	10 555	110.6%	(141.1%)
Planning and Development	2 235	-	1 447	64.7%	-	-	-	-	-	-	1 447	-	3 958	371.3%	(100.0%)
Road Transport	18 988	23 999	6 984	36.8%	6 005	31.6%	5 890	24.5%	(4 338)	(18.1%)	14 542	60.6%	6 597	87.9%	(165.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	99 765	72 336	13 500	13.5%	23 686	23.7%	24 885	34.4%	44 661	61.7%	106 732	147.6%	34 665	96.3%	28.8%
Electricity	12 912	3 160	-	-	248	1.9%	1 384	43.8%	8 573	271.3%	10 204	322.9%	942	43.5%	809.8%
Water	86 853	7 420	206	.2%	1 708	2.0%	4 772	64.3%	1 954	26.3%	8 639	116.4%	153	1.3%	1 176.2%
Waste Water Management	-	57 597	13 294	-	21 729	-	18 730	32.5%	29 089	50.5%	82 843	143.8%	33 570	-	(13.3%)
Waste Management	-	4 159	-	-	-	-	-	-	5 046	121.3%	5 046	121.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 Budget Adjusted Budget	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Third Quarter Actual Expenditure	2018/19 Third Quarter 3rd Q as % of adjusted budget	2018/19 Fourth Quarter Actual Expenditure	2018/19 Fourth Quarter 4th Q as % of adjusted budget	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter Actual Expenditure	2017/18 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	2 022 557	2 022 557	529 216	26.2%	393 154	19.4%	486 774	24.1%	284 955	14.1%	1 694 099	83.8%	260 413	73.3%	9.4%
Property rates, penalties and collection charges	264 647	264 647	55 591	21.0%	42 701	16.1%	67 859	25.6%	51 884	19.6%	218 035	82.4%	57 404	85.1%	(9.6%)
Service charges	833 734	833 734	177 287	21.3%	165 694	19.9%	181 003	21.7%	166 922	20.0%	690 906	82.9%	178 700	67.5%	(6.6%)
Other revenue	160 174	160 174	27 511	17.2%	23 984	15.0%	62 890	39.3%	63 758	39.8%	178 143	111.2%	20 902	48.4%	205.0%
Government - operating	461 252	461 252	191 265	41.5%	129 707	28.1%	114 760	24.9%	-	-	435 732	94.5%	-	100.0%	-
Government - capital	163 406	163 406	75 681	46.3%	29 515	18.1%	58 210	35.6%	-	-	163 406	100.0%	-	105.8%	-
Interest	139 323	139 323	1 880	1.3%	1 553	1.1%	2 052	1.5%	2 391	1.7%	7 877	5.7%	3 406	19.6%	(29.8%)
Dividends	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 906 267)	(1 906 267)	(342 547)	18.0%	(370 926)	19.5%	(416 630)	21.9%	(468 531)	24.6%	(1 598 633)	83.9%	(576 027)	89.2%	(18.7%)
Suppliers and employees	(1 775 079)	(1 775 079)	(342 430)	19.3%	(370 814)	20.9%	(416 434)	23.5%	(468 168)	26.4%	(1 597 845)	90.0%	(564 489)	94.3%	(17.1%)
Finance charges	(131 188)	(131 188)	(117)	.1%	(112)	.1%	(196)	.1%	(362)	.3%	(788)	.6%	(81)	1.5%	347.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(11 456)	130.1%	(100.0%)
Net Cash from/(used) Operating Activities	116 290	116 290	186 669	160.5%	22 228	19.1%	70 145	60.3%	(183 576)	(157.9%)	95 466	82.1%	(315 614)	(288.3%)	(41.8%)
Cash Flow from Investing Activities															
Receipts	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(163 406)	(163 406)	(23 089)	14.1%	(35 497)	21.7%	(34 376)	21.0%	(58 421)	35.8%	(151 383)	92.6%	(54 495)	100.6%	7.2%
Capital assets	(163 406)	(163 406)	(23 089)	14.1%	(35 497)	21.7%	(34 376)	21.0%	(58 421)	35.8%	(151 383)	92.6%	(54 495)	100.6%	7.2%
Net Cash from/(used) Investing Activities	(113 406)	(113 406)	(23 089)	20.4%	(35 497)	31.3%	(34 376)	30.3%	(58 421)	51.5%	(151 383)	133.5%	(54 495)	163.3%	7.2%
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	2 884	2 884	163 580	5 672.2%	(13 269)	(460.1%)	35 769	1 240.3%	(241 996)	(8 391.3%)	(55 916)	(1 938.9%)	(370 109)	10 736.7%	(34.6%)
Cash/cash equivalents at the year begin:	(4 875)	(4 875)	(4 875)	100.0%	158 705	(3 255.2%)	145 436	(2 983.0%)	181 204	(3 716.6%)	(4 875)	100.0%	(57 891)	100.0%	(413.0%)
Cash/cash equivalents at the year end:	(1 992)	(1 992)	158 705	(7 968.7%)	145 436	(7 302.5%)	181 204	(9 098.4%)	(60 792)	3 052.4%	(60 792)	3 052.4%	(428 000)	4 854.9%	(85.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	70 744	6.5%	49 994	4.6%	16 500	1.5%	948 106	87.4%	1 085 345	32.7%	55	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 218	16.6%	16 234	5.8%	10 817	3.9%	204 854	73.7%	278 123	8.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 230	8.0%	8 484	2.8%	6 780	2.2%	264 456	87.0%	303 950	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 446	3.0%	10 588	2.4%	10 205	2.3%	414 668	92.4%	448 908	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 255	2.9%	6 457	2.2%	6 142	2.1%	268 023	92.8%	288 877	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 199	1.6%	1 184	1.6%	1 172	1.6%	71 752	95.3%	75 307	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	17 663	2.2%	17 430	2.2%	16 862	2.1%	752 026	93.5%	803 982	24.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 582	8.4%	1 810	5.9%	1 844	6.0%	24 582	79.8%	30 819	.9%	-	-	-	-
Total By Income Source	184 338	5.6%	112 181	3.4%	70 322	2.1%	2 948 469	88.9%	3 315 311	100.0%	55	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 390	15.8%	8 296	9.8%	2 812	3.3%	60 475	71.2%	84 972	2.6%	-	-	-	-
Commercial	52 742	8.5%	19 127	3.1%	15 600	2.5%	534 942	85.9%	622 412	18.8%	-	-	-	-
Households	118 206	4.5%	84 758	3.2%	51 910	2.0%	2 389 883	90.4%	2 644 757	79.8%	55	-	-	-
Other	-	-	-	-	-	-	(36 830)	100.0%	(36 830)	(1.1%)	-	-	-	-
Total By Customer Group	184 338	5.6%	112 181	3.4%	70 322	2.1%	2 948 469	88.9%	3 315 311	100.0%	55	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	84 551	3.4%	62 948	2.5%	-	-	2 360 176	94.1%	2 507 676	43.7%
Bulk Water	53 922	1.7%	58 500	1.9%	57 090	1.8%	2 947 304	94.6%	3 116 817	54.4%
PAYE deductions	-	-	6	15.6%	6	15.6%	25	68.8%	36	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 543	99.8%	0	-	-	-	9	.2%	4 552	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	64 924	67.1%	12 337	12.7%	8 380	8.7%	11 135	11.5%	96 777	1.7%
Auditor-General	59	.8%	140	2.0%	65	.9%	6 820	96.3%	7 084	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	207 999	3.6%	133 932	2.3%	65 541	1.1%	5 325 470	92.9%	5 732 942	100.0%

Contact Details

Municipal Manager	Mr Thabiso Tsoaeli	057 391 3416
Financial Manager	Mr Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	345 021	345 021	123 353	35.8%	72 976	21.2%	135 426	39.3%	172 708	50.1%	504 462	146.2%	91 989	131.0%	87.7%
Property rates	22 686	22 686	5 608	24.7%	5 661	25.0%	5 643	24.9%	1 900	8.4%	18 813	82.9%	5 312	100.4%	(64.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	81 974	81 974	25 424	31.0%	29 377	35.8%	26 453	32.3%	85 588	104.4%	166 842	203.5%	27 615	131.5%	209.9%
Service charges - water revenue	46 114	46 114	7 724	16.8%	15 418	33.4%	14 262	30.9%	4 235	9.2%	41 639	90.3%	12 012	110.2%	(64.7%)
Service charges - sanitation revenue	19 664	19 664	8 153	41.5%	10 552	53.7%	9 841	50.0%	79 219	402.9%	107 765	548.0%	10 198	197.2%	676.8%
Service charges - refuse revenue	21 591	21 591	5 338	24.7%	5 332	24.7%	5 344	24.7%	1 783	8.3%	17 796	82.4%	8 054	149.8%	(77.9%)
Service charges - other	-	-	417	-	325	-	211	-	79	-	1 031	-	361	-	(78.2%)
Rental of facilities and equipment	592	592	104	17.5%	102	17.2%	126	21.3%	14	2.4%	346	58.4%	336	48.0%	(95.8%)
Interest earned - external investments	1 400	1 400	210	15.0%	61	4.3%	298	21.3%	198	14.2%	767	54.8%	182	-	8.9%
Interest earned - outstanding debtors	25 000	25 000	10 032	40.1%	4 400	17.6%	4 480	17.9%	2 468	9.9%	21 380	85.5%	6 172	86.0%	(60.0%)
Dividends received	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	54	54	3	5.8%	37	69.4%	26	47.8%	(1)	(2.3%)	65	120.6%	(3)	16.0%	(61.6%)
Licences and permits	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	119 845	119 845	57 795	48.2%	1 005	.8%	68 074	56.8%	(2 800)	(2.3%)	124 075	103.5%	18 858	144.6%	(114.8%)
Other own revenue	6 096	6 096	2 544	41.7%	706	11.6%	668	11.0%	25	.4%	3 943	64.7%	2 892	83.7%	(99.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	446 577	446 577	69 380	15.5%	71 926	16.1%	70 100	15.7%	98 574	22.1%	309 981	69.4%	79 334	68.4%	24.3%
Employee related costs	149 694	149 694	34 278	22.9%	35 491	23.7%	34 799	23.2%	34 728	23.2%	139 296	93.1%	32 385	93.1%	7.2%
Remuneration of councillors	8 317	8 317	1 365	16.4%	2 114	25.4%	2 308	27.8%	2 134	25.7%	7 922	95.2%	2 101	108.7%	1.6%
Debt impairment	37 500	37 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	64 832	64 832	-	-	-	-	-	-	173	.3%	173	.3%	-	-	(100.0%)
Finance charges	15 000	15 000	1 256	8.4%	1 547	10.3%	1 493	10.0%	10 294	68.6%	14 590	97.3%	1 721	16.2%	498.3%
Bulk purchases	118 080	118 080	27 133	23.0%	22 701	19.2%	22 505	19.1%	37 138	31.5%	109 477	92.7%	34 191	103.5%	8.6%
Other Materials	9 805	9 805	487	5.0%	1 018	10.4%	2 377	24.2%	3 471	35.4%	7 353	75.0%	1 088	263.1%	218.9%
Contracted services	27 845	27 845	1 899	6.8%	3 879	13.9%	1 872	6.7%	4 262	15.3%	11 912	42.8%	3 051	83.6%	39.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	15 504	15 504	2 962	19.1%	5 177	33.4%	4 745	30.6%	6 374	41.1%	19 258	124.2%	4 796	49.0%	32.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(101 556)	(101 556)	53 973		1 049		65 326		74 134		194 482		12 655		
Transfers recognised - capital	32 406	32 406	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(69 151)	(69 151)	53 973		1 049		65 326		74 134		194 482		12 655		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(69 151)	(69 151)	53 973		1 049		65 326		74 134		194 482		12 655		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(69 151)	(69 151)	53 973		1 049		65 326		74 134		194 482		12 655		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(69 151)	(69 151)	53 973		1 049		65 326		74 134		194 482		12 655		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	33 406	33 406	12 107	36.2%	3 703	11.1%	2 809	8.4%	9 373	28.1%	27 992	83.8%	13 692	103.4%	(31.5%)
National Government	32 406	32 406	12 086	37.3%	3 703	11.4%	2 578	8.0%	9 373	28.9%	27 740	85.6%	13 052	104.3%	(28.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	640	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 406	32 406	12 086	37.3%	3 703	11.4%	2 578	8.0%	9 373	28.9%	27 740	85.6%	13 692	105.8%	(31.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	1 000	21	2.1%	-	-	232	23.2%	-	-	253	25.3%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 406	33 406	12 107	36.2%	3 703	11.1%	2 809	8.4%	9 373	28.1%	27 992	83.8%	13 692	103.4%	(31.5%)
Governance and Administration	1 000	1 000	21	2.1%	-	-	232	23.2%	-	-	253	25.3%	-	6.6%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	1 000	21	2.1%	-	-	232	23.2%	-	-	253	25.3%	-	6.6%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 731	3 731	497	13.3%	297	8.0%	161	4.3%	75	2.0%	1 029	27.6%	2 971	54.6%	(97.5%)
Community & Social Services	2 300	2 300	-	-	-	-	-	-	75	3.2%	75	3.2%	-	-	(100.0%)
Sport And Recreation	1 431	1 431	497	34.7%	297	20.7%	161	11.2%	-	-	954	66.7%	2 971	51.9%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 025	23 025	10 767	46.8%	3 406	14.8%	2 417	10.5%	7 843	34.1%	24 434	106.1%	10 721	164.3%	(26.8%)
Planning and Development	1 100	1 100	334	30.4%	308	28.0%	365	33.2%	403	36.6%	1 409	128.1%	242	-	66.4%
Road Transport	21 925	21 925	10 434	47.6%	3 099	14.1%	2 051	9.4%	7 441	33.9%	23 025	105.0%	10 479	156.3%	(29.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 195	4 195	822	19.6%	-	-	-	-	1 455	34.7%	2 276	54.3%	-	91.0%	(100.0%)
Electricity	3 300	3 300	-	-	-	-	-	-	-	-	-	-	-	29.1%	-
Water	66	66	-	-	-	-	-	-	-	-	-	-	-	125.8%	-
Waste Water Management	829	829	822	99.1%	-	-	-	-	1 455	175.5%	2 276	274.6%	-	95.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 455	1 455	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	339 022	339 022	-	-	-	-	-	-	-	-	-	-	-	53.4%	-
Property rates, penalties and collection charges	18 149	18 149	-	-	-	-	-	-	-	-	-	-	-	64.6%	-
Service charges	135 474	135 474	-	-	-	-	-	-	-	-	-	-	-	46.9%	-
Other revenue	6 742	6 742	-	-	-	-	-	-	-	-	-	-	-	51.0%	-
Government - operating	119 845	119 845	-	-	-	-	-	-	-	-	-	-	-	73.0%	-
Government - capital	32 407	32 407	-	-	-	-	-	-	-	-	-	-	-	58.0%	-
Interest	26 400	26 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(343 247)	(343 247)	-	-	-	-	-	-	-	-	-	-	-	42.7%	-
Suppliers and employees	(328 247)	(328 247)	-	-	-	-	-	-	-	-	-	-	-	51.0%	-
Finance charges	(15 000)	(15 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(4 225)	(4 225)	-	-	-	-	-	-	-	-	-	-	-	165.7%	-
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	(32 407)	(32 407)	-	-	-	-	-	-	-	-	-	-	-	54.8%	-
Capital assets	(32 407)	(32 407)	-	-	-	-	-	-	-	-	-	-	-	54.8%	-
Net Cash from/(used) Investing Activities	(32 407)	(32 407)	-	-	-	-	-	-	-	-	-	-	-	54.8%	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(36 632)	(36 632)	-	-	-	-	-	-	-	-	-	-	-	(330.4%)	-
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-	-	-	-	34 135	20.2%	(100.0%)
Cash/cash equivalents at the year end:	(36 632)	(36 632)	-	-	-	-	-	-	-	-	-	-	34 135	(2 195.1%)	(100.0%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 099	5.7%	23 308	9.4%	1 532	.6%	209 135	84.3%	248 074	49.9%
Bulk Water	4 485	2.4%	4 864	2.6%	4 517	2.4%	173 377	92.6%	187 242	37.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	21 713	100.0%	-	-	-	-	-	-	21 713	4.4%
Pensions / Retirement	4	100.0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 695	19.4%	1 820	4.6%	911	2.3%	29 179	73.7%	39 604	8.0%
Auditor-General	15	100.0%	-	-	-	-	-	-	15	-
Other	126	90.0%	7	5.2%	0	.2%	6	4.6%	139	-
Total	48 137	9.7%	29 999	6.0%	6 960	1.4%	411 697	82.9%	496 793	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

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	128 709	128 709	54 510	42.4%	43 878	34.1%	45 187	35.1%	5 155	4.0%	148 730	115.6%	4 342	76.1%	18.7%
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	2 850	2 850	905	31.8%	2 736	96.0%	2 004	70.3%	4 621	162.2%	10 267	360.2%	3 261	316.3%	41.7%
Interest earned - outstanding debtors	164	164	269	164.1%	273	166.3%	274	167.2%	274	167.2%	1 090	664.8%	630	141.8%	(56.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	125 445	125 445	53 332	42.5%	40 838	32.6%	42 784	34.1%	-	-	136 954	109.2%	-	70.5%	-
Other own revenue	250	250	4	1.6%	31	12.6%	125	49.9%	96	38.4%	256	102.4%	451	98.2%	(78.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	164	-	164	-	-	-	(100.0%)
Operating Expenditure	136 613	136 613	30 170	22.1%	27 967	20.5%	38 874	28.5%	34 332	25.1%	131 342	96.1%	25 803	84.2%	33.1%
Employee related costs	83 176	83 176	17 777	21.4%	17 583	21.1%	22 003	26.5%	19 022	22.9%	76 385	91.8%	16 688	87.8%	14.0%
Remuneration of councillors	8 609	8 609	2 021	23.5%	2 186	25.4%	2 341	27.2%	2 246	26.1%	8 794	102.2%	2 189	102.2%	2.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 202	5 202	-	-	828	15.9%	1 391	26.7%	877	16.9%	3 097	59.5%	-	-	(100.0%)
Finance charges	763	763	-	-	-	-	1 807	236.9%	221	29.0%	2 029	265.9%	-	246.2%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	141	141	7	4.9%	226	160.1%	303	214.6%	448	317.9%	984	697.6%	73	91.2%	511.8%
Contracted services	9 567	9 567	1 464	15.3%	1 962	20.5%	2 536	26.5%	3 847	40.2%	9 809	102.5%	3 087	101.3%	24.6%
Transfers and grants	13 132	13 132	6 212	47.3%	655	5.0%	4 554	34.7%	4 170	31.8%	15 591	118.7%	610	76.9%	583.5%
Other expenditure	16 023	16 023	2 689	16.8%	4 527	28.3%	3 939	24.6%	3 499	21.8%	14 654	91.5%	3 156	79.7%	10.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 904)	(7 904)	24 341		15 911		6 313		(29 176)		17 388		(21 461)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 904)	(7 904)	24 341		15 911		6 313		(29 176)		17 388		(21 461)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(7 904)	(7 904)	24 341		15 911		6 313		(29 176)		17 388		(21 461)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 904)	(7 904)	24 341		15 911		6 313		(29 176)		17 388		(21 461)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 904)	(7 904)	24 341		15 911		6 313		(29 176)		17 388		(21 461)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	4 745	4 745	402	8.5%	587	12.4%	728	15.3%	959	20.2%	2 678	56.4%	1 626	74.0%	(41.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 745	4 745	402	8.5%	587	12.4%	728	15.3%	959	20.2%	2 678	56.4%	1 626	74.0%	(41.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	4 745	4 745	402	8.5%	587	12.4%	728	15.3%	959	20.2%	2 678	56.4%	1 626	74.0%	(41.0%)
Governance and Administration	4 595	4 595	402	8.8%	568	12.4%	663	14.4%	916	19.9%	2 550	55.5%	1 563	74.2%	(41.4%)
Executive & Council	1 045	1 045	-	-	61	5.8%	184	17.6%	507	48.5%	752	72.0%	977	68.6%	(48.1%)
Budget & Treasury Office	3 550	3 550	1	-	11	.3%	29	.8%	320	9.0%	360	10.2%	502	86.4%	(36.3%)
Corporate Services	-	-	401	-	496	-	451	-	89	-	1 437	-	83	-	6.8%
Community and Public Safety	100	100	-	-	20	19.8%	-	-	22	22.0%	42	41.8%	-	-	(100.0%)
Community & Social Services	50	50	-	-	20	39.7%	-	-	22	44.0%	42	83.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50	50	-	-	-	-	65	129.9%	21	42.4%	86	172.3%	63	203.4%	(66.5%)
Planning and Development	50	50	-	-	-	-	39	78.3%	10	20.4%	49	98.7%	13	34.9%	(22.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	26	-	11	-	37	-	50	-	(78.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	128 711	128 711	54 201	42.1%	43 606	33.9%	94 912	73.7%	4 717	3.7%	197 436	153.4%	3 711	168.9%	27.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	416	416	16	3.7%	31	7.6%	50 125	12 063.7%	96	23.1%	50 268	12 098.1%	451	16 138.5%	(78.7%)
Government - operating	125 445	125 445	53 332	42.5%	40 838	32.6%	42 784	34.1%	-	-	136 954	109.2%	-	100.3%	-
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 850	2 850	853	29.9%	2 736	96.0%	2 004	70.3%	4 621	162.2%	10 215	358.4%	3 261	235.8%	41.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(131 022)	(131 022)	(21 895)	16.7%	(97 139)	74.1%	(32 783)	25.0%	(33 464)	25.5%	(185 281)	141.4%	(25 762)	155.9%	29.9%
Suppliers and employees	(116 996)	(116 996)	(15 816)	13.5%	(96 485)	82.5%	(28 145)	24.1%	(29 073)	24.8%	(169 519)	144.9%	(25 131)	161.5%	15.7%
Finance charges	(763)	(763)	-	-	-	-	-	-	(221)	29.0%	(221)	29.0%	(50)	76.6%	346.0%
Transfers and grants	(13 263)	(13 263)	(6 078)	45.8%	(655)	4.9%	(4 638)	35.0%	(4 170)	31.4%	(15 541)	117.2%	(582)	79.4%	617.0%
Net Cash from/(used) Operating Activities	(2 312)	(2 312)	32 306	(1 397.4%)	(53 534)	2 315.6%	62 129	(2 687.4%)	(28 747)	1 243.5%	12 155	(525.8%)	(22 051)	411.8%	30.4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	164	-	164	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	164	-	164	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 745)	(4 745)	(402)	8.5%	(587)	12.4%	(728)	15.3%	(959)	20.2%	(2 678)	56.4%	(1 614)	72.2%	(40.5%)
Capital assets	(4 745)	(4 745)	(402)	8.5%	(587)	12.4%	(728)	15.3%	(959)	20.2%	(2 678)	56.4%	(1 614)	72.2%	(40.5%)
Net Cash from/(used) Investing Activities	(4 745)	(4 745)	(402)	8.5%	(587)	12.4%	(728)	15.3%	(796)	16.8%	(2 514)	53.0%	(1 614)	72.2%	(50.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 725)	(2 725)	-	-	-	-	(1 744)	64.0%	-	-	(1 744)	64.0%	-	70.1%	-
Repayment of borrowing	(2 725)	(2 725)	-	-	-	-	(1 744)	64.0%	-	-	(1 744)	64.0%	-	70.1%	-
Net Cash from/(used) Financing Activities	(2 725)	(2 725)	-	-	-	-	(1 744)	64.0%	-	-	(1 744)	64.0%	-	70.1%	-
Net Increase/(Decrease) in cash held	(9 782)	(9 782)	31 904	(326.2%)	(54 121)	553.3%	59 657	(609.9%)	(29 543)	302.0%	7 897	(80.7%)	(23 665)	(2 200.6%)	24.8%
Cash\cash equivalents at the year begin:	29 827	29 827	29 827	100.0%	61 731	207.0%	7 609	25.5%	67 266	225.5%	29 827	100.0%	74 229	100.0%	(9.4%)
Cash\cash equivalents at the year end:	20 045	20 045	61 731	308.0%	7 609	38.0%	67 266	335.6%	37 724	188.2%	37 724	188.2%	50 565	175.1%	(25.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	29 406	100.0%	29 406	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	29 406	100.0%	29 406	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	29 406	100.0%	29 406	100.0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	29 406	100.0%	29 406	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	450 084	490 677	154 596	34.3%	134 278	29.8%	126 982	25.9%	72 877	14.9%	488 733	99.6%	68 886	106.8%	5.8%
Property rates	50 000	62 336	15 285	30.6%	15 883	31.8%	16 226	26.0%	24 808	39.8%	72 203	115.8%	16 515	118.5%	50.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	75 707	78 033	21 294	28.1%	16 552	21.9%	22 863	29.3%	8 178	10.5%	68 887	88.3%	16 895	102.9%	(51.6%)
Service charges - water revenue	55 002	61 608	15 503	28.2%	15 355	27.9%	15 580	25.3%	10 233	16.6%	56 671	92.0%	10 469	106.3%	(2.3%)
Service charges - sanitation revenue	25 020	31 451	7 853	31.4%	7 873	31.5%	7 870	25.0%	7 872	25.0%	31 468	100.1%	7 120	151.3%	10.6%
Service charges - refuse revenue	30 000	40 117	10 017	33.4%	10 042	33.5%	10 040	25.0%	10 042	25.0%	40 142	100.1%	9 141	97.7%	9.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	697	166	40	5.8%	38	5.4%	26	15.7%	23	14.0%	128	76.7%	22	88.0%	4.5%
Interest earned - external investments	6 514	3 878	789	12.1%	1 150	17.7%	799	20.6%	1 623	41.9%	4 360	112.4%	599	68.0%	171.2%
Interest earned - outstanding debtors	28 001	31 022	7 447	26.6%	8 065	28.8%	8 843	28.5%	9 176	29.6%	33 531	108.1%	7 541	109.0%	21.7%
Dividends received	35	60	60	170.5%	-	-	-	-	-	-	60	100.0%	-	127.9%	-
Fines	600	276	54	9.0%	80	13.4%	134	48.5%	184	66.5%	452	163.5%	-	39.2%	(100.0%)
Licences and permits	35	38	0	1.4%	13	36.2%	9	23.5%	1	1.3%	23	59.0%	13	620.6%	(96.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	177 144	177 144	74 550	42.1%	58 658	33.1%	43 936	24.8%	-	-	177 144	100.0%	-	101.5%	-
Other own revenue	1 329	4 547	1 704	128.1%	570	42.9%	655	14.4%	737	16.2%	3 666	80.6%	571	195.1%	29.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	658 107	696 618	98 767	15.0%	78 128	11.9%	102 747	14.7%	160 071	23.0%	439 713	63.1%	299 304	102.0%	(46.5%)
Employee related costs	207 481	190 597	45 662	22.0%	45 775	22.1%	45 905	24.1%	46 675	24.5%	184 017	96.5%	44 645	93.2%	4.5%
Remuneration of councillors	11 000	12 948	3 201	29.1%	3 273	29.8%	3 536	27.3%	3 340	25.8%	13 350	103.1%	1 067	85.2%	213.0%
Debt impairment	56 000	97 023	7 762	13.9%	8 599	15.4%	3 384	3.5%	64 904	66.9%	84 648	87.2%	85 527	147.4%	(24.1%)
Depreciation and asset impairment	239 167	252 082	-	-	-	-	-	-	-	-	-	-	127 690	107.1%	(100.0%)
Finance charges	2 600	5 764	1 935	74.4%	1 848	71.1%	1 656	28.7%	5 829	101.1%	11 268	195.5%	973	71.8%	498.9%
Bulk purchases	67 000	70 618	24 586	36.7%	14 724	22.0%	13 438	19.0%	10 873	15.4%	63 621	90.1%	14 158	82.0%	(23.2%)
Other Materials	38 276	34 377	2 649	6.9%	(11 083)	(29.0%)	18 774	54.6%	7 856	22.9%	18 196	52.9%	5 762	30.0%	36.3%
Contracted services	286	(375)	3 065	1 071.4%	6 414	2 241.7%	2 269	(604.3%)	5 213	(1 388.5%)	16 961	(4 517.5%)	3 223	79.2%	61.7%
Transfers and grants	650	318	4 650	715.4%	7 536	1 159.3%	8 470	2 659.8%	8 551	2 685.3%	29 207	9 172.0%	11 892	2 241.5%	(28.1%)
Other expenditure	35 646	33 266	5 274	14.8%	2 520	7.1%	5 353	16.1%	6 864	20.6%	20 012	60.2%	4 419	86.0%	55.3%
Loss on disposal of PPE	-	-	(18)	-	(1 478)	-	(37)	-	(35)	-	(1 568)	-	(53)	-	(33.3%)
Surplus/(Deficit)	(208 023)	(205 942)	55 829		56 150		24 235		(87 193)		49 020		(230 418)		
Transfers recognised - capital	101 466	108 824	44 245	43.6%	21 351	21.0%	51 567	47.4%	-	-	117 163	107.7%	836	77.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(106 557)	(97 118)	100 074		77 501		75 801		(87 193)		166 183		(229 582)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(106 557)	(97 118)	100 074		77 501		75 801		(87 193)		166 183		(229 582)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(106 557)	(97 118)	100 074		77 501		75 801		(87 193)		166 183		(229 582)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(106 557)	(97 118)	100 074		77 501		75 801		(87 193)		166 183		(229 582)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	129 720	147 890	12 226	9.4%	23 695	18.3%	9 617	6.5%	8 996	6.1%	54 535	36.9%	29 150	52.9%	(69.1%)
National Government	101 466	101 466	12 160	12.0%	23 620	23.3%	9 034	8.9%	8 751	8.6%	53 565	52.8%	28 914	52.8%	(69.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	101 466	101 466	12 160	12.0%	23 620	23.3%	9 034	8.9%	8 751	8.6%	53 565	52.8%	28 914	52.8%	(69.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 254	46 424	67	.2%	75	.3%	583	1.3%	245	.5%	970	2.1%	236	-	3.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	129 720	147 890	12 226	9.4%	23 695	18.3%	9 617	6.5%	8 996	6.1%	54 535	36.9%	29 150	52.9%	(69.1%)
Governance and Administration	1 564	1 933	57	3.7%	74	4.7%	250	12.9%	130	6.7%	511	26.4%	219	8.7%	(40.7%)
Executive & Council	330	-	12	3.7%	74	22.5%	236	-	71	-	394	-	-	-	(100.0%)
Budget & Treasury Office	1 179	-	45	3.8%	-	-	-	-	-	-	45	-	38	3.2%	(100.0%)
Corporate Services	54	1 933	-	-	0	.1%	14	.7%	58	3.0%	72	3.7%	180	88.2%	(67.7%)
Community and Public Safety	11 990	12 598	2 354	19.6%	295	2.5%	-	-	40	.3%	2 689	21.3%	592	45.2%	(93.2%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 715	12 598	2 354	20.1%	295	2.5%	-	-	-	-	2 649	21.0%	575	70.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	275	-	-	-	-	-	-	-	40	-	40	-	17	4.8%	131.2%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	499	150	1 566	313.5%	2 070	414.4%	290	193.8%	3 076	2 056.9%	7 002	4 681.5%	7 228	57.0%	(57.4%)
Planning and Development	94	-	9	9.9%	-	-	15	-	29	-	54	-	-	-	(100.0%)
Road Transport	405	150	1 557	384.3%	2 070	511.0%	274	183.5%	3 047	2 037.3%	6 948	4 645.4%	7 228	58.3%	(57.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	115 667	133 209	8 249	7.1%	21 256	18.4%	9 078	6.8%	5 750	4.3%	44 333	33.3%	21 110	52.8%	(72.8%)
Electricity	6 630	18 284	1 551	23.4%	132	2.0%	5 233	28.6%	5 668	31.0%	12 585	68.8%	6 158	53.1%	(8.0%)
Water	108 162	114 003	3 406	3.1%	1 330	1.2%	2 963	2.6%	10	-	7 708	6.8%	4 525	41.3%	(99.8%)
Waste Water Management	400	422	2 933	733.3%	18 899	4 724.9%	871	206.5%	1	.3%	22 705	5 385.3%	9 401	120.4%	(100.0%)
Waste Management	475	501	358	75.5%	894	188.2%	11	2.3%	71	14.2%	1 335	266.6%	1 026	7.6%	(93.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 Budget Adjusted Budget	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Third Quarter Actual Expenditure	2018/19 Third Quarter 3rd Q as % of adjusted budget	2018/19 Fourth Quarter Actual Expenditure	2018/19 Fourth Quarter 4th Q as % of adjusted budget	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter Actual Expenditure	2017/18 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	504 749	504 749	150 399	29.8%	112 202	22.2%	170 962	33.9%	55 543	11.0%	489 106	96.9%	35 755	75.5%	55.3%
Property rates, penalties and collection charges	40 000	40 000	5 146	12.9%	6 757	16.9%	5 698	14.2%	27 854	69.6%	45 455	113.6%	8 379	72.5%	232.4%
Service charges	148 583	148 583	19 589	13.2%	22 746	15.3%	28 799	19.4%	15 591	10.5%	86 726	58.4%	21 451	48.2%	(27.3%)
Other revenue	2 129	2 129	5 605	263.2%	1 511	70.9%	39 845	1 871.1%	10 139	476.1%	57 100	2 681.4%	4 599	1 282.4%	120.5%
Government - operating	177 826	177 826	74 550	41.9%	58 658	33.0%	43 936	24.7%	-	-	177 144	99.6%	-	101.5%	-
Government - capital	107 782	107 782	44 245	41.1%	21 300	19.8%	51 567	47.8%	-	-	117 111	108.7%	70	72.2%	(100.0%)
Interest	28 393	28 393	1 204	4.2%	1 230	4.3%	1 117	3.9%	1 958	6.9%	5 510	19.4%	1 256	15.0%	56.0%
Dividends	35	35	60	170.5%	-	-	-	-	-	-	60	170.5%	-	127.9%	-
Payments	(362 940)	(362 940)	(108 523)	29.9%	(108 385)	29.9%	(101 163)	27.9%	(133 350)	36.7%	(451 421)	124.4%	(86 218)	95.2%	54.7%
Suppliers and employees	(359 690)	(359 690)	(103 094)	28.7%	(99 001)	27.5%	(91 038)	25.3%	(118 970)	33.1%	(412 103)	114.6%	(73 352)	88.0%	62.2%
Finance charges	(2 600)	(2 600)	(778)	29.9%	(1 848)	71.1%	(1 656)	63.7%	(5 829)	224.2%	(10 111)	388.9%	(973)	72.9%	498.8%
Transfers and grants	(650)	(650)	(4 650)	715.4%	(7 536)	1 159.3%	(8 470)	1 303.1%	(8 551)	1 315.5%	(29 207)	4 493.4%	(11 892)	2 309.9%	(28.1%)
Net Cash from/(used) Operating Activities	141 809	141 809	41 876	29.5%	3 816	2.7%	69 799	49.2%	(77 808)	(54.9%)	37 684	26.6%	(50 463)	(18.9%)	54.2%
Cash Flow from Investing Activities															
Receipts	-	-	11 582	-	(1 478)	-	9 648	-	(35)	-	19 717	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	(18)	-	(1 478)	-	(37)	-	(35)	-	(1 568)	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	(45)	-	-	-	(45)	-	-	-	-
Decrease (increase) in non-current investments	-	-	11 600	-	-	-	9 730	-	-	-	21 330	-	-	-	-
Payments	(129 720)	(129 720)	(6 800)	5.2%	(23 695)	18.3%	(11 013)	8.5%	(9 223)	7.1%	(50 731)	39.1%	(9 150)	42.2%	.8%
Capital assets	(129 720)	(129 720)	(6 800)	5.2%	(23 695)	18.3%	(11 013)	8.5%	(9 223)	7.1%	(50 731)	39.1%	(9 150)	42.2%	.8%
Net Cash from/(used) Investing Activities	(129 720)	(129 720)	4 782	(3.7%)	(25 173)	19.4%	(1 365)	1.1%	(9 258)	7.1%	(31 014)	23.9%	(9 150)	37.6%	1.2%
Cash Flow from Financing Activities															
Receipts	-	-	2 589	-	244	-	82	-	30	-	2 945	-	196	3.4%	(84.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2 589	-	244	-	82	-	30	-	2 945	-	196	-	(84.8%)
Payments	(3 000)	(3 000)	(1 816)	60.5%	(2 460)	82.0%	(1 802)	60.1%	(2 508)	83.6%	(8 586)	286.2%	(1 299)	-	93.1%
Repayment of borrowing	(3 000)	(3 000)	(1 816)	60.5%	(2 460)	82.0%	(1 802)	60.1%	(2 508)	83.6%	(8 586)	286.2%	(1 299)	-	93.1%
Net Cash from/(used) Financing Activities	(3 000)	(3 000)	772	(25.7%)	(2 216)	73.9%	(1 719)	57.3%	(2 479)	82.6%	(5 642)	188.1%	(1 103)	(51.2%)	124.8%
Net Increase/(Decrease) in cash held	9 089	9 089	47 431	521.9%	(23 573)	(259.4%)	66 715	734.0%	(89 544)	(985.2%)	1 029	11.3%	(60 715)	210.5%	47.5%
Cash\cash equivalents at the year begin:	(1 249)	(1 249)	378	(30.2%)	47 808	(3 828.0%)	24 235	(1 940.5%)	90 951	(7 282.4%)	378	(30.2%)	(9 098)	100.8%	(1 099.6%)
Cash\cash equivalents at the year end:	7 840	7 840	47 808	609.8%	24 235	309.1%	90 951	1 160.1%	1 407	17.9%	1 407	17.9%	(69 813)	217.6%	(102.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 995	8.4%	3 619	3.8%	3 599	3.8%	79 451	83.9%	94 665	22.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 224	18.4%	1 514	6.6%	731	3.2%	16 471	71.8%	22 939	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 899	9.2%	2 191	4.1%	2 085	3.9%	44 079	82.8%	53 254	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 028	8.0%	1 842	3.7%	1 807	3.6%	42 733	84.8%	50 410	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 146	7.7%	2 385	3.6%	2 363	3.5%	57 156	85.2%	67 050	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 791	7.5%	3 035	3.9%	2 939	3.8%	65 943	84.9%	77 709	18.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 941	6.1%	1 406	2.9%	1 203	2.5%	42 853	88.5%	48 403	11.7%	-	-	-	-
Total By Income Source	35 025	8.5%	15 992	3.9%	14 727	3.6%	348 686	84.1%	414 430	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 604	9.0%	1 080	6.1%	846	4.8%	14 213	80.1%	17 743	4.3%	-	-	-	-
Commercial	4 421	13.1%	1 353	4.0%	1 063	3.2%	26 863	79.7%	33 701	8.1%	-	-	-	-
Households	28 438	8.0%	13 161	3.7%	12 704	3.6%	300 647	84.7%	354 949	85.6%	-	-	-	-
Other	561	7.0%	398	5.0%	114	1.4%	6 963	86.6%	8 037	1.9%	-	-	-	-
Total By Customer Group	35 025	8.5%	15 992	3.9%	14 727	3.6%	348 686	84.1%	414 430	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 305	25.1%	4 697	18.7%	4 760	19.0%	9 348	37.2%	25 111	29.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47 023	83.1%	3 640	6.4%	3 351	5.9%	2 595	4.6%	56 609	66.9%
Auditor-General	352	11.9%	62	2.1%	-	-	2 534	86.0%	2 948	3.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	53 680	63.4%	8 400	9.9%	8 111	9.6%	14 476	17.1%	84 667	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	888 806	888 806	247 975	27.9%	187 355	21.1%	164 637	18.5%	128 852	14.5%	728 818	82.0%	128 115	94.4%	.6%
Property rates	156 035	156 035	64 593	41.4%	27 152	17.4%	27 023	17.3%	27 568	17.7%	146 336	93.8%	28 473	95.5%	(3.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	224 907	224 907	59 414	26.4%	47 737	21.2%	42 096	18.7%	43 671	19.4%	192 918	85.8%	48 252	85.4%	(9.5%)
Service charges - water revenue	72 694	72 694	17 304	23.8%	18 921	26.0%	18 087	24.9%	15 863	21.8%	70 174	96.5%	14 762	95.8%	7.5%
Service charges - sanitation revenue	54 206	54 206	13 875	25.6%	13 779	25.4%	8 962	16.5%	11 614	21.4%	48 231	89.0%	11 402	91.8%	1.9%
Service charges - refuse revenue	50 493	50 493	12 624	25.0%	11 711	23.2%	11 307	22.4%	10 779	21.3%	46 421	91.9%	9 230	84.9%	16.8%
Service charges - other	-	-	459	-	367	-	301	-	174	-	1 301	-	411	-	(57.7%)
Rental of facilities and equipment	2 129	2 129	1 320	62.0%	1 354	63.6%	1 108	52.1%	1 281	60.2%	5 063	237.8%	1 072	236.0%	19.5%
Interest earned - external investments	92	92	(54)	(58.1%)	(77)	(84.0%)	(24)	(26.0%)	153	165.7%	(2)	(2.4%)	(38)	69.5%	(497.1%)
Interest earned - outstanding debtors	43 509	43 509	12 704	29.2%	14 095	32.4%	14 535	33.4%	14 540	33.4%	55 874	128.4%	12 407	118.4%	17.2%
Dividends received	-	-	10	-	-	-	-	-	-	-	10	-	-	-	-
Fines	1 701	1 701	35	2.1%	26	1.5%	51	3.0%	114	6.7%	226	13.3%	920	53.9%	(87.6%)
Licences and permits	58	58	45	78.8%	64	110.2%	24	42.2%	19	33.8%	153	264.9%	22	102.3%	(13.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	150 631	150 631	63 629	42.2%	50 662	33.6%	39 090	26.0%	-	-	153 381	101.8%	(1 353)	100.0%	(100.0%)
Other own revenue	132 353	132 353	2 017	1.5%	1 561	1.2%	2 070	1.6%	3 071	2.3%	8 719	6.6%	2 556	115.1%	20.1%
Gains on disposal of PPE	-	-	-	-	4	-	6	-	5	-	15	-	-	-	(100.0%)
Operating Expenditure	879 325	879 960	136 746	15.6%	216 785	24.7%	137 600	15.6%	163 158	18.5%	654 288	74.4%	112 239	73.0%	45.4%
Employee related costs	246 274	251 770	66 033	26.8%	66 812	27.1%	66 440	26.4%	67 943	27.0%	267 229	106.1%	59 447	101.0%	14.3%
Remuneration of councillors	15 730	15 730	4 021	25.6%	3 986	25.3%	4 602	29.3%	4 249	27.0%	16 858	107.2%	4 060	110.0%	4.7%
Debt impairment	117 112	117 112	23 369	20.0%	894	.8%	29 810	25.5%	37 120	31.7%	91 192	77.9%	4 583	54.5%	710.0%
Depreciation and asset impairment	77 806	74 309	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Finance charges	8 500	8 500	845	9.9%	4 235	49.8%	3 853	45.3%	1 402	16.5%	10 335	121.6%	1 311	67.4%	6.9%
Bulk purchases	161 998	161 998	14 112	8.7%	82 418	50.9%	5 325	3.3%	4 421	2.7%	106 276	65.6%	17 709	57.0%	(75.0%)
Other Materials	3 059	3 221	2 762	90.3%	3 980	130.1%	2 813	87.3%	4 502	139.7%	14 057	436.4%	(1 904)	23.8%	(336.4%)
Contracted services	112 312	133 623	19 905	17.7%	31 826	28.3%	11 398	8.5%	28 742	21.5%	91 871	68.8%	15 466	280.0%	85.8%
Transfers and grants	-	-	262	-	2 412	-	862	-	917	-	4 453	-	93	-	888.8%
Other expenditure	136 536	113 698	5 436	4.0%	20 222	14.8%	12 497	11.0%	13 863	12.2%	52 018	45.8%	11 475	55.5%	20.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 480	8 846	111 229		(29 430)		27 037		(34 306)		74 530		15 877		
Transfers recognised - capital	72 914	72 914	36 013	49.4%	3 455	4.7%	16 995	23.3%	10 445	14.3%	66 908	91.8%	14 581	81.9%	(28.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 394	81 760	147 242		(25 975)		44 032		(23 861)		141 438		30 457		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	82 394	81 760	147 242		(25 975)		44 032		(23 861)		141 438		30 457		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 394	81 760	147 242		(25 975)		44 032		(23 861)		141 438		30 457		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 394	81 760	147 242		(25 975)		44 032		(23 861)		141 438		30 457		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	76 179	76 179	14 538	19.1%	19 156	25.1%	4 168	5.5%	26 659	35.0%	64 520	84.7%	21 127	69.3%	26.2%
National Government	72 914	72 914	14 538	19.9%	19 156	26.3%	4 168	5.7%	26 659	36.6%	64 520	88.5%	21 127	72.6%	26.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 914	72 914	14 538	19.9%	19 156	26.3%	4 168	5.7%	26 659	36.6%	64 520	88.5%	21 127	72.6%	26.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 265	3 265	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	76 179	76 179	14 538	19.1%	19 156	25.1%	4 168	5.5%	26 659	35.0%	64 520	84.7%	21 127	69.3%	26.2%
Governance and Administration	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	450	450	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 064	8 064	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 914	7 914	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 000	10 000	14 538	145.4%	19 156	191.6%	4 168	41.7%	26 659	266.6%	64 520	645.2%	21 127	386.4%	26.2%
Planning and Development	-	-	14 538	-	19 156	-	4 168	-	26 659	-	64 520	-	21 127	-	26.2%
Road Transport	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	55 000	55 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 365	2 365	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	871 443	871 443	228 513	26.2%	165 547	19.0%	189 469	21.7%	128 801	14.8%	712 331	81.7%	127 574	83.0%	1.0%
Property rates, penalties and collection charges	132 629	132 629	26 783	20.2%	23 059	17.4%	26 371	19.9%	21 738	16.4%	97 951	73.9%	28 473	47.7%	(23.7%)
Service charges	341 954	341 954	80 122	23.4%	54 979	16.1%	61 279	17.9%	52 022	15.2%	248 402	72.6%	83 780	55.5%	(37.9%)
Other revenue	136 240	136 240	17 390	12.8%	27 736	20.4%	34 069	25.0%	48 878	35.9%	128 072	94.0%	3 514	1 396.4%	1 290.9%
Government - operating	150 631	150 631	63 379	42.1%	50 662	33.6%	39 090	26.0%	-	-	153 131	101.7%	-	100.0%	-
Government - capital	72 914	72 914	36 013	49.4%	3 455	4.7%	27 440	37.6%	-	-	66 908	91.8%	11 807	77.2%	(100.0%)
Interest	37 075	37 075	4 818	13.0%	5 656	15.3%	1 221	3.3%	6 162	16.6%	17 857	48.2%	-	-	(100.0%)
Dividends	-	-	10	-	-	-	-	-	-	-	10	-	-	-	-
Payments	(519 305)	(519 305)	(233 798)	45.0%	(166 472)	32.1%	(168 638)	32.5%	(132 791)	25.6%	(701 699)	135.1%	(117 770)	124.8%	12.8%
Suppliers and employees	(510 805)	(510 805)	(233 067)	45.6%	(162 237)	31.8%	(164 693)	32.2%	(131 425)	25.7%	(691 422)	135.4%	(117 770)	127.3%	11.6%
Finance charges	(8 500)	(8 500)	(731)	8.6%	(4 235)	49.8%	(3 945)	46.4%	(1 366)	16.1%	(10 277)	120.9%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	352 138	352 138	(5 285)	(1.5%)	(925)	(.3%)	20 832	5.9%	(3 990)	(1.1%)	10 632	3.0%	9 804	1.5%	(140.7%)
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	(72 914)	(72 914)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(72 914)	(72 914)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(72 914)	(72 914)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	279 224	279 224	(5 285)	(1.9%)	(925)	(.3%)	20 832	7.5%	(3 990)	(1.4%)	10 632	3.8%	9 804	2.1%	(140.7%)
Cash/cash equivalents at the year begin:	-	-	(3 515)	-	(8 800)	-	(9 725)	-	11 107	-	(3 515)	-	(5 003)	-	(322.0%)
Cash/cash equivalents at the year end:	279 224	279 224	(8 800)	(3.2%)	(9 725)	(3.5%)	11 107	4.0%	7 117	2.5%	7 117	2.5%	4 800	2.4%	48.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito 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	5 437	2.8%	3 742	2.0%	3 418	1.8%	179 073	93.4%	191 671	22.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 492	36.9%	2 351	7.5%	1 965	6.3%	15 345	49.3%	31 152	3.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 687	5.4%	3 138	2.5%	2 408	1.9%	112 522	90.2%	124 755	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 855	3.3%	2 758	2.4%	2 483	2.1%	107 500	92.2%	116 596	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 688	2.5%	2 953	2.0%	2 808	1.9%	135 404	93.5%	144 853	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 828	2.2%	4 754	2.2%	4 675	2.2%	200 864	93.4%	215 121	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	693	2.9%	443	1.9%	368	1.6%	22 074	93.6%	23 578	2.8%	-	-	-	-
Total By Income Source	36 679	4.3%	20 139	2.4%	18 125	2.1%	772 783	91.2%	847 726	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 683	4.3%	2 825	3.3%	2 676	3.1%	76 811	89.3%	85 995	10.1%	-	-	-	-
Commercial	14 428	13.4%	3 482	3.2%	2 506	2.3%	87 050	81.0%	107 466	12.7%	-	-	-	-
Households	18 532	2.8%	13 773	2.1%	12 909	2.0%	605 088	93.0%	650 303	76.7%	-	-	-	-
Other	36	.9%	59	1.5%	34	.9%	3 833	96.8%	3 962	.5%	-	-	-	-
Total By Customer Group	36 679	4.3%	20 139	2.4%	18 125	2.1%	772 783	91.2%	847 726	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	33 063	12.3%	11 300	4.2%	11 234	4.2%	213 174	79.3%	268 770	61.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 324	13.5%	18 914	12.5%	4 082	2.7%	107 478	71.3%	150 798	34.4%
Auditor-General	192	5.8%	548	16.6%	22	.7%	2 541	76.9%	3 302	.8%
Other	-	-	-	-	-	-	15 988	100.0%	15 988	3.6%
Total	53 578	12.2%	30 762	7.0%	15 337	3.5%	339 181	77.3%	438 858	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	332 096	269 545	104 281	31.4%	78 114	23.5%	104 250	38.7%	72 384	26.9%	359 029	133.2%	57 020	108.5%	26.9%
Property rates	21 273	21 000	5 959	28.0%	4 560	21.4%	4 442	21.2%	4 557	21.7%	19 519	92.9%	4 562	67.3%	(.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	53 727	48 311	7 857	14.6%	5 311	9.9%	9 994	20.7%	10 245	21.2%	33 406	69.1%	8 870	67.6%	15.5%
Service charges - water revenue	56 375	43 198	18 327	32.5%	18 784	33.3%	18 550	42.9%	17 624	40.8%	73 285	169.6%	18 391	139.1%	(4.2%)
Service charges - sanitation revenue	22 810	23 517	7 540	33.1%	7 254	31.8%	7 837	33.3%	7 629	32.4%	30 260	128.7%	7 246	133.1%	5.3%
Service charges - refuse revenue	22 191	22 640	7 581	34.2%	7 583	34.2%	7 606	33.6%	7 656	33.8%	30 425	134.4%	7 373	135.6%	3.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	618	459	128	20.6%	119	19.2%	95	20.7%	137	29.8%	478	104.2%	52	59.2%	161.9%
Interest earned - external investments	1 395	958	33	2.4%	515	36.9%	17	1.8%	252	26.3%	818	85.3%	14	6.8%	1 698.7%
Interest earned - outstanding debtors	42 201	42 903	10 664	25.3%	11 127	26.4%	11 617	27.1%	12 064	28.1%	45 472	106.0%	3 436	84.5%	251.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	650	339	3	.5%	54	8.3%	24	7.1%	43	12.8%	124	36.7%	6	10.1%	658.8%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	90 367	48 949	38 015	42.1%	16 429	18.2%	36 630	74.8%	-	-	91 074	186.1%	-	98.8%	-
Other own revenue	20 488	17 270	8 174	39.9%	6 378	31.1%	7 438	43.1%	12 176	70.5%	34 166	197.8%	7 070	210.2%	72.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	356 990	394 489	68 252	19.1%	101 955	28.6%	93 300	23.7%	99 053	25.1%	362 560	91.9%	76 736	101.2%	29.1%
Employee related costs	105 020	124 187	25 817	24.6%	24 626	23.4%	24 414	19.7%	27 913	22.5%	102 769	82.8%	19 483	100.1%	43.3%
Remuneration of councillors	10 166	9 197	2 076	20.4%	2 187	21.5%	2 400	26.1%	2 195	23.9%	8 857	96.3%	2 313	99.0%	(5.1%)
Debt impairment	55 027	52 900	-	-	-	-	3 856	7.3%	2 841	5.4%	6 697	12.7%	-	67.1%	(100.0%)
Depreciation and asset impairment	58 873	58 873	14 718	25.0%	14 718	25.0%	14 718	25.0%	14 718	25.0%	58 873	100.0%	14 918	101.4%	(1.3%)
Finance charges	17 845	22 002	4	-	8 097	45.4%	9 585	43.6%	6 030	27.4%	23 717	107.8%	9 101	126.3%	(33.7%)
Bulk purchases	53 861	770	-	-	4 206	7.8%	-	-	11 315	1 469.5%	15 521	2 015.7%	3 977	61.3%	184.5%
Other Materials	9 010	10 162	2 006	22.3%	2 330	25.9%	4 290	42.2%	2 444	24.0%	11 069	108.9%	1 737	115.7%	40.6%
Contracted services	7 130	29 384	338	4.7%	387	5.4%	1 533	5.2%	381	1.3%	2 639	9.0%	367	65.6%	3.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	40 058	87 015	23 292	58.1%	45 404	113.3%	32 504	37.4%	31 217	35.9%	132 417	152.2%	24 840	190.6%	25.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 894)	(124 944)	36 029		(23 841)		10 950		(26 669)		(3 531)		(19 716)		
Transfers recognised - capital	64 927	18 373	8 334	12.8%	-	-	2 636	14.3%	11 706	63.7%	22 676	123.4%	-	42.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 033	(106 570)	44 363		(23 841)		13 585		(14 963)		19 144		(19 716)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40 033	(106 570)	44 363		(23 841)		13 585		(14 963)		19 144		(19 716)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 033	(106 570)	44 363		(23 841)		13 585		(14 963)		19 144		(19 716)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 033	(106 570)	44 363		(23 841)		13 585		(14 963)		19 144		(19 716)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	64 927	24 631	4 778	7.4%	6 386	9.8%	8 497	34.5%	5 266	21.4%	24 927	101.2%	9 658	29.5%	(45.5%)
National Government	64 927	24 631	4 778	7.4%	6 386	9.8%	8 497	34.5%	5 266	21.4%	24 927	101.2%	9 658	29.2%	(45.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 927	24 631	4 778	7.4%	6 386	9.8%	8 497	34.5%	5 266	21.4%	24 927	101.2%	9 658	29.2%	(45.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 927	24 631	4 778	7.4%	6 386	9.8%	8 497	34.5%	5 266	21.4%	24 927	101.2%	9 658	29.5%	(45.5%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 205	950	-	-	306	25.4%	860	90.5%	-	-	1 166	122.8%	770	102.8%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	317	50.6%	(100.0%)
Sport And Recreation	1 205	950	-	-	306	25.4%	860	90.5%	-	-	1 166	122.8%	453	111.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 568	-	4 129	48.2%	2 541	29.7%	2 184	-	3 879	-	12 733	-	5 779	109.5%	(32.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 568	-	4 129	48.2%	2 541	29.7%	2 184	-	3 879	-	12 733	-	5 779	109.5%	(32.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	55 154	23 681	650	1.2%	3 538	6.4%	5 453	23.0%	1 387	5.9%	11 028	46.6%	3 110	4.8%	(55.4%)
Electricity	1 547	1 547	-	-	1 165	75.3%	1 753	113.3%	131	8.5%	3 048	197.0%	-	-	(100.0%)
Water	24 691	22 134	-	-	-	-	-	-	438	2.0%	438	2.0%	3 110	6.8%	(85.9%)
Waste Water Management	28 491	-	650	2.3%	2 374	8.3%	3 700	-	818	-	7 542	-	-	-	(100.0%)
Waste Management	425	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	340 806	-	68 833	20.2%	27 616	8.1%	83 523	-	24 664	-	204 636	-	21 200	67.2%	16.3%
Property rates, penalties and collection charges	15 801	-	2 923	18.5%	1 149	7.3%	4 552	-	2 529	-	11 153	-	2 103	90.6%	20.3%
Service charges	115 254	-	12 756	11.1%	7 559	6.6%	22 060	-	14 571	-	56 946	-	14 582	62.7%	(.1%)
Other revenue	21 720	-	4 686	21.6%	2 254	10.4%	(8 452)	-	4 578	-	3 065	-	3 946	89.6%	16.0%
Government - operating	90 367	-	38 510	42.6%	16 429	18.2%	36 946	-	-	-	91 885	-	-	100.0%	-
Government - capital	64 927	-	9 584	14.8%	-	-	24 409	-	2 617	-	36 609	-	-	37.9%	(100.0%)
Interest	32 737	-	374	1.1%	225	.7%	4 009	-	369	-	4 978	-	569	78.5%	(35.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(258 542)	-	(61 085)	23.6%	(43 697)	16.9%	(45 938)	-	(55 296)	-	(206 016)	-	(36 887)	96.2%	49.9%
Suppliers and employees	(240 697)	-	(61 085)	25.4%	(43 697)	18.2%	(45 938)	-	(55 296)	-	(206 016)	-	(36 887)	100.5%	49.9%
Finance charges	(17 845)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	82 264	-	7 748	9.4%	(16 081)	(19.5%)	37 585	-	(30 632)	-	(1 381)	-	(15 687)	1.8%	95.3%
Cash Flow from Investing Activities															
Receipts	-	227 150	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	225 809	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	1 341	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 927)	-	(4 778)	7.4%	(6 386)	9.8%	(13 267)	-	(8 559)	-	(32 990)	-	(9 658)	36.1%	(11.4%)
Capital assets	(64 927)	-	(4 778)	7.4%	(6 386)	9.8%	(13 267)	-	(8 559)	-	(32 990)	-	(9 658)	36.1%	(11.4%)
Net Cash from/(used) Investing Activities	(64 927)	227 150	(4 778)	7.4%	(6 386)	9.8%	(13 267)	(5.8%)	(8 559)	(3.8%)	(32 990)	(14.5%)	(9 658)	36.1%	(11.4%)
Cash Flow from Financing Activities															
Receipts	165	(4 245)	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(2 653)	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	165	(1 592)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 400)	(10 800)	-	-	-	-	-	-	-	-	-	-	-	75.0%	-
Repayment of borrowing	(2 400)	(10 800)	-	-	-	-	-	-	-	-	-	-	-	75.0%	-
Net Cash from/(used) Financing Activities	(2 235)	(15 046)	-	-	-	-	-	-	-	-	-	-	-	77.8%	-
Net Increase/(Decrease) in cash held	15 102	212 104	2 970	19.7%	(22 467)	(148.8%)	24 318	11.5%	(39 191)	(18.5%)	(34 371)	(16.2%)	(25 345)	325.9%	54.6%
Cash/cash equivalents at the year begin:	(2 480)	2 527	20 190	(814.0%)	23 159	(933.8%)	692	27.4%	25 010	989.7%	20 190	799.0%	(9 173)	20.4%	(372.7%)
Cash/cash equivalents at the year end:	12 622	214 631	23 159	183.5%	692	5.5%	25 010	11.7%	(14 181)	(6.6%)	(14 181)	(6.6%)	(34 518)	(3 409.0%)	(58.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 241	2.9%	2 312	2.1%	1 968	1.8%	102 568	93.2%	110 089	21.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 086	38.0%	545	5.1%	253	2.4%	5 876	54.6%	10 760	2.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 465	4.9%	1 517	5.1%	498	1.7%	26 209	88.3%	29 688	5.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 780	3.1%	1 242	2.1%	1 163	2.0%	54 132	92.8%	58 316	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 676	2.6%	1 386	2.1%	1 334	2.0%	60 943	93.3%	65 339	13.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	265	100.0%	265	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 247	2.7%	5 200	2.3%	5 061	2.2%	210 677	92.7%	227 185	45.3%	-	-	-	-
Total By Income Source	18 494	3.7%	12 201	2.4%	10 277	2.0%	460 670	91.8%	501 643	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	868	16.6%	436	8.3%	99	1.9%	3 843	73.2%	5 247	1.0%	-	-	-	-
Commercial	5 922	34.2%	514	3.0%	289	1.7%	10 604	61.2%	17 330	3.5%	-	-	-	-
Households	9 991	2.5%	8 901	2.2%	8 574	2.1%	379 849	93.3%	407 314	81.2%	-	-	-	-
Other	1 712	2.4%	2 350	3.3%	1 315	1.8%	66 375	92.5%	71 752	14.3%	-	-	-	-
Total By Customer Group	18 494	3.7%	12 201	2.4%	10 277	2.0%	460 670	91.8%	501 643	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 717	3.7%	6 867	2.6%	6 559	2.5%	239 967	91.2%	263 110	86.6%
Bulk Water	-	-	298	21.5%	-	-	1 088	78.5%	1 386	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 406	18.4%	679	5.2%	-	-	9 989	76.4%	13 075	4.3%
Auditor-General	15	.6%	635	22.8%	-	-	2 140	76.7%	2 790	.9%
Other	5 231	22.3%	1 791	7.6%	5 257	22.4%	11 202	47.7%	23 481	7.7%
Total	17 370	5.7%	10 270	3.4%	11 815	3.9%	264 386	87.0%	303 842	100.0%

Contact Details

Municipal Manager	Mr MZWANDILE PENWELL MANZI	058 863 2811
Financial Manager	Mr XOLANI MALINDI	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	1 588 951	1 506 099	345 522	21.7%	645 237	40.6%	392 855	26.1%	396 431	26.3%	1 780 045	118.2%	468 025	72.0%	(15.3%)
Property rates	207 596	207 596	28 364	13.7%	148 722	71.6%	112 278	54.1%	160 524	77.3%	449 887	216.7%	160 626	77.4%	(.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	376 253	397 432	38 343	10.2%	120 346	32.0%	68 653	17.3%	35 560	8.9%	262 901	66.1%	193 812	49.3%	(81.7%)
Service charges - water revenue	83 014	84 270	7 806	9.4%	61 979	74.7%	37 863	44.9%	48 404	57.4%	156 052	185.2%	76 706	97.9%	(36.9%)
Service charges - sanitation revenue	44 072	42 678	4 044	9.2%	33 185	75.3%	24 780	58.1%	35 243	82.6%	97 251	227.9%	29 439	70.8%	19.7%
Service charges - refuse revenue	36 921	34 462	3 643	9.9%	30 958	83.8%	24 516	71.1%	35 657	103.5%	94 774	275.0%	26 999	77.5%	32.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 346	1 674	-	-	(40)	(3.0%)	(518)	(31.0%)	(1 440)	(86.0%)	(1 999)	(119.4%)	950	73.4%	(251.6%)
Interest earned - external investments	2 900	3 000	173	6.0%	(155)	(5.3%)	(1 221)	(40.7%)	(3 028)	(100.9%)	(4 231)	(141.0%)	1 092	47.0%	(377.2%)
Interest earned - outstanding debtors	33 708	23 500	-	-	32	.1%	4 850	20.6%	(4 606)	(19.6%)	276	1.2%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	14 853	6 377	-	-	(1 511)	(10.2%)	(2 972)	(46.6%)	(6 274)	(98.4%)	(10 757)	(168.7%)	2 570	18.3%	(344.2%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	547 804	698 589	226 681	41.4%	157 869	28.8%	(5 286)	(.8%)	(161 872)	(23.2%)	217 392	31.1%	1 566	98.9%	(10 436.7%)
Other own revenue	240 484	6 521	36 469	15.2%	93 852	39.0%	129 913	1 992.2%	258 264	3 960.5%	518 498	7 951.2%	(25 735)	67.5%	(1 103.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 121 951	2 443 376	598 064	28.2%	692 852	32.7%	1 643 689	67.3%	2 115 340	86.6%	5 049 945	206.7%	572 910	63.6%	269.2%
Employee related costs	489 671	516 959	94 079	19.2%	(11 256)	(2.3%)	(75 023)	(14.5%)	(422 287)	(81.7%)	(414 486)	(80.2%)	207 658	106.7%	(303.4%)
Remuneration of councillors	24 758	24 453	6 980	28.2%	2 920	11.8%	(18)	(.1%)	(10 367)	(42.4%)	(485)	(2.0%)	7 048	107.6%	(247.1%)
Debt impairment	250 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	270 940	514 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	8 960	209 960	-	-	(317)	(3.5%)	(637)	(.3%)	(1 527)	(.7%)	(2 480)	(1.2%)	762	19.0%	(300.4%)
Bulk purchases	631 596	713 797	242 119	38.3%	379 557	60.1%	1 184 405	165.9%	1 522 391	213.3%	3 328 472	466.3%	150 965	94.9%	908.4%
Other Materials	79 450	35 422	-	-	(4 070)	(5.1%)	(15 430)	(43.6%)	(32 619)	(92.1%)	(52 119)	(147.1%)	25 420	26.8%	(228.3%)
Contracted services	71 842	180 740	28 013	39.0%	51 408	71.6%	58 163	32.2%	89 011	49.2%	226 595	125.4%	(3 992)	47.6%	(2 329.6%)
Transfers and grants	127 094	130 761	33 573	26.4%	44 318	34.9%	75 978	58.1%	151 812	116.1%	305 680	233.8%	88 340	100.0%	71.8%
Other expenditure	167 639	116 384	193 301	115.3%	230 291	137.4%	416 249	357.7%	818 927	703.6%	1 658 769	1 425.3%	96 709	51.6%	746.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(533 000)	(937 277)	(252 542)		(47 615)		(1 250 833)		(1 718 910)		(3 269 900)		(104 885)		
Transfers recognised - capital	223 321	198 321	81 858	36.7%	-	-	(116 463)	(58.7%)	(148 728)	(75.0%)	(183 333)	(92.4%)	-	86.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(309 679)	(738 956)	(170 684)		(47 615)		(1 367 296)		(1 867 638)		(3 453 233)		(104 885)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(309 679)	(738 956)	(170 684)		(47 615)		(1 367 296)		(1 867 638)		(3 453 233)		(104 885)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(309 679)	(738 956)	(170 684)		(47 615)		(1 367 296)		(1 867 638)		(3 453 233)		(104 885)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(309 679)	(738 956)	(170 684)		(47 615)		(1 367 296)		(1 867 638)		(3 453 233)		(104 885)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	230 321	214 048	41 257	17.9%	51 528	22.4%	30 802	14.4%	28 693	13.4%	152 280	71.1%	37 046	44.9%	(22.5%)
National Government	223 321	190 355	41 257	18.5%	51 528	23.1%	30 802	16.2%	28 561	15.0%	152 148	79.9%	36 815	56.6%	(22.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	223 321	190 355	41 257	18.5%	51 528	23.1%	30 802	16.2%	28 561	15.0%	152 148	79.9%	36 815	56.6%	(22.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	23 693	-	-	-	-	-	-	131	.6%	131	.6%	230	.4%	(42.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	230 321	214 048	41 257	17.9%	51 528	22.4%	30 802	14.4%	28 693	13.4%	152 280	71.1%	37 046	44.9%	(22.5%)
Governance and Administration	-	3 463	-	-	-	-	-	-	131	3.8%	131	3.8%	230	3.1%	(42.9%)
Executive & Council	-	1 580	-	-	-	-	-	-	4	.3%	4	.3%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	127	-	127	-	-	-	(100.0%)
Corporate Services	-	1 883	-	-	-	-	-	-	-	-	-	-	230	11.5%	(100.0%)
Community and Public Safety	61 520	59 104	10 661	17.3%	20 552	33.4%	11 247	19.0%	3 038	5.1%	45 498	77.0%	12 410	54.9%	(75.5%)
Community & Social Services	45 532	42 628	7 154	15.7%	14 202	31.2%	9 794	23.0%	2 645	6.2%	33 794	79.3%	7 898	48.7%	(66.5%)
Sport And Recreation	15 988	16 477	3 508	21.9%	6 349	39.7%	1 453	8.8%	394	2.4%	11 704	71.0%	4 511	71.1%	(91.3%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 595	47 440	10 582	27.4%	8 150	21.1%	6 428	13.5%	475	1.0%	25 635	54.0%	9 025	54.0%	(94.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	38 595	47 440	10 582	27.4%	8 150	21.1%	6 428	13.5%	475	1.0%	25 635	54.0%	9 025	54.0%	(94.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	122 240	104 040	18 022	14.7%	20 835	17.0%	12 463	12.0%	29 694	28.5%	81 015	77.9%	11 209	33.3%	164.9%
Electricity	29 798	29 913	6 855	23.0%	4 779	16.0%	2 478	8.3%	(890)	(3.0%)	13 222	44.2%	456	22.6%	(295.0%)
Water	52 919	35 219	218	.4%	6 311	11.9%	2 871	8.2%	14 107	40.1%	23 507	66.7%	708	13.3%	1 893.3%
Waste Water Management	39 522	38 909	10 949	27.7%	9 745	24.7%	7 114	18.3%	16 478	42.3%	44 286	113.8%	10 045	65.0%	64.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 966	-	1 992	25.0%	1 992	25.0%	664	-	(4 647)	-	-	-	4 171	83.3%	(211.4%)

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 Budget Adjusted Budget	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Third Quarter Actual Expenditure	2018/19 Third Quarter 3rd Q as % of adjusted budget	2018/19 Fourth Quarter Actual Expenditure	2018/19 Fourth Quarter 4th Q as % of adjusted budget	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter Actual Expenditure	2017/18 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 462 475	1 135 553	394 060	26.9%	285 099	19.5%	282 454	24.9%	67 858	6.0%	1 029 471	90.7%	77 496	68.9%	(12.4%)
Property rates, penalties and collection charges	103 798	302 514	1 812	1.7%	4 253	4.1%	27 109	9.0%	18 038	6.0%	51 211	16.9%	81 748	16.6%	(77.9%)
Service charges	342 969	49 550	33 105	9.7%	34 666	10.1%	41 465	83.7%	52 950	106.9%	162 186	327.3%	192 434	274.8%	(72.5%)
Other revenue	221 749	8 807	50 432	22.7%	39 984	18.0%	26 749	303.7%	(8 665)	(98.4%)	108 500	1 231.9%	(198 430)	6.8%	(95.6%)
Government - operating	547 804	558 871	226 681	41.4%	157 003	28.7%	114 170	20.4%	-	-	497 854	89.1%	1 566	98.9%	(100.0%)
Government - capital	223 321	198 321	81 858	36.7%	48 461	21.7%	68 002	34.3%	-	-	198 321	100.0%	-	86.1%	-
Interest	22 835	11 750	173	.8%	732	3.2%	4 959	42.2%	5 536	47.1%	11 399	97.0%	178	3.6%	3 007.6%
Dividends	-	5 739	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 223 000)	(936 774)	(255 813)	20.9%	(258 088)	21.1%	(178 562)	19.1%	(207 361)	22.1%	(899 824)	96.1%	(153 564)	77.2%	35.0%
Suppliers and employees	(1 087 036)	(684 941)	(216 093)	19.9%	(242 654)	22.3%	(165 459)	24.2%	(201 269)	29.4%	(825 475)	120.5%	(123 659)	75.6%	62.8%
Finance charges	(8 870)	(7 631)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(127 094)	(244 203)	(39 720)	31.3%	(15 434)	12.1%	(13 103)	5.4%	(6 092)	2.5%	(74 349)	30.4%	(29 905)	96.1%	(79.6%)
Net Cash from/(used) Operating Activities	239 476	198 778	138 248	57.7%	27 010	11.3%	103 892	52.3%	(139 503)	(70.2%)	129 647	65.2%	(76 069)	26.0%	83.4%
Cash Flow from Investing Activities															
Receipts	-	-	(97 342)	-	26 865	-	(83 363)	-	200 300	-	46 460	-	111 061	-	80.4%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(97 342)	-	26 865	-	(83 363)	-	200 300	-	46 460	-	111 061	-	80.4%
Payments	(230 321)	(192 643)	(43 806)	19.0%	(45 989)	20.0%	(30 802)	16.0%	(50 041)	26.0%	(170 638)	88.6%	(36 815)	77.6%	35.9%
Capital assets	(230 321)	(192 643)	(43 806)	19.0%	(45 989)	20.0%	(30 802)	16.0%	(50 041)	26.0%	(170 638)	88.6%	(36 815)	77.6%	35.9%
Net Cash from/(used) Investing Activities	(230 321)	(192 643)	(141 148)	61.3%	(19 124)	8.3%	(114 165)	59.3%	150 259	(78.0%)	(124 178)	64.5%	74 245	24.1%	102.4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 500)	(4 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 500)	(4 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 500)	(4 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 655	1 635	(2 900)	(62.3%)	7 887	169.4%	(10 273)	(628.3%)	10 756	657.9%	5 470	334.5%	(1 823)	(2 757.0%)	(689.9%)
Cash/cash equivalents at the year begin:	1 500	6 756	6 756	450.4%	3 856	257.1%	11 743	173.8%	1 470	21.8%	6 756	100.0%	8 580	12.3%	(82.9%)
Cash/cash equivalents at the year end:	6 155	8 391	3 856	62.6%	11 743	190.8%	1 470	17.5%	12 226	145.7%	12 226	145.7%	6 756	83.6%	81.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	7 757	2.1%	7 050	1.9%	355 932	96.0%	370 739	25.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	9 387	3.3%	4 446	1.6%	270 469	95.1%	284 302	19.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	11 674	3.2%	11 180	3.0%	344 268	93.8%	367 122	24.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	3 118	1.8%	3 109	1.7%	171 593	96.5%	177 820	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	2 843	1.6%	2 815	1.6%	169 644	96.8%	175 302	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	168	.2%	147	.1%	102 760	99.7%	103 076	7.0%	-	-	-	-
Total By Income Source	-	-	34 947	2.4%	28 747	1.9%	1 414 667	95.7%	1 478 361	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	16 020	5.4%	11 191	3.8%	268 613	90.8%	295 824	20.0%	-	-	-	-
Commercial	-	-	6 906	2.3%	5 715	1.9%	291 102	95.8%	303 722	20.5%	-	-	-	-
Households	-	-	11 272	1.4%	11 115	1.4%	772 385	97.2%	794 772	53.8%	-	-	-	-
Other	-	-	749	.9%	727	.9%	82 567	98.2%	84 043	5.7%	-	-	-	-
Total By Customer Group	-	-	34 947	2.4%	28 747	1.9%	1 414 667	95.7%	1 478 361	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	51 334	1.3%	-	-	3 970 930	98.7%	4 022 264	96.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 896	25.6%	4 951	25.8%	4 696	24.5%	4 615	24.1%	19 159	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 972	19.9%	4 979	19.9%	5 006	20.0%	10 020	40.1%	24 977	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	546	11.5%	4 200	88.5%	4 746	.1%
Other	-	-	-	-	-	-	119 863	100.0%	119 863	2.9%
Total	9 868	.2%	61 264	1.5%	10 249	.2%	4 109 628	98.1%	4 191 009	100.0%

Contact Details

Municipal Manager	Mr Acting K Masekoane	058 718 3767
Financial Manager	Ms NP Khumalo	058 718 3741

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	126 391	133 331	51 956	41.1%	35 342	28.0%	109 989	82.5%	8 503	6.4%	205 790	154.3%	135 118	169.1%	(93.7%)
Property rates	12 557	14 886	9 699	77.2%	1 727	13.8%	1 101	7.4%	1 008	6.8%	13 536	90.9%	2 351	118.1%	(57.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 614	1 659	(9)	(.2%)	-	-	-	-	-	-	(9)	(.6%)	412	70.1%	(100.0%)
Service charges - water revenue	10 787	9 714	960	8.9%	-	-	-	-	-	-	960	9.9%	2 819	81.0%	(100.0%)
Service charges - sanitation revenue	4 762	5 141	928	19.5%	-	-	-	-	-	-	928	18.1%	3 479	150.1%	(100.0%)
Service charges - refuse revenue	7 312	7 820	810	11.1%	-	-	-	-	-	-	810	10.4%	3 362	145.8%	(100.0%)
Service charges - other	-	-	4 773	-	8 654	-	106 434	-	5 085	-	124 946	-	-	-	(100.0%)
Rental of facilities and equipment	316	3 153	163	51.4%	155	49.1%	1 176	37.3%	52	1.7%	1 546	49.0%	556	54.1%	(90.6%)
Interest earned - external investments	220	220	-	-	-	-	-	-	-	-	-	-	410	218.6%	(100.0%)
Interest earned - outstanding debtors	10 623	13 436	3 389	31.9%	3 062	28.8%	1 176	8.7%	1 142	8.5%	8 769	65.3%	3 302	117.0%	(65.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	54	57	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Licences and permits	27	26	-	-	-	-	1	5.2%	1	4.5%	2	9.7%	5	98.3%	(76.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	70 498	74 698	31 053	44.0%	21 678	30.7%	-	-	-	-	52 731	70.6%	116 751	218.1%	(100.0%)
Other own revenue	4 622	2 522	192	4.1%	65	1.4%	101	4.0%	1 214	48.1%	1 572	62.3%	1 672	205.9%	(27.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	126 337	133 316	27 712	21.9%	27 131	21.5%	23 249	17.4%	10 877	8.2%	88 970	66.7%	116 176	158.6%	(90.6%)
Employee related costs	64 563	63 777	16 818	26.0%	16 324	25.3%	12 310	19.3%	56	.1%	45 508	71.4%	4 953	89.8%	(98.9%)
Remuneration of councillors	6 268	6 458	1 554	24.8%	1 630	26.0%	-	-	-	-	3 184	49.3%	501	90.3%	(100.0%)
Debt impairment	4 369	3 613	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 203	2 203	-	-	-	-	-	-	-	-	-	-	-	3.0%	-
Finance charges	1 644	144	242	14.7%	190	11.5%	-	-	-	-	432	299.7%	1 338	41.0%	(100.0%)
Bulk purchases	16 283	14 373	3 897	23.9%	883	5.4%	3 870	26.9%	5 142	35.8%	13 792	96.0%	52 448	343.0%	(90.2%)
Other Materials	-	-	35	-	340	-	-	-	-	-	375	-	-	-	-
Contracted services	2 382	4 266	981	41.2%	1 526	64.1%	1 240	29.1%	263	6.2%	4 011	94.0%	50	55.5%	422.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	28 625	38 483	4 185	14.6%	6 238	21.8%	5 829	15.1%	5 417	14.1%	21 669	56.3%	56 885	257.4%	(90.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	55	15	24 244		8 210		86 740		(2 375)		116 820		18 942		
Transfers recognised - capital	-	-	23 804	-	-	-	-	-	-	-	23 804	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55	15	48 048		8 210		86 740		(2 375)		140 623		18 942		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	55	15	48 048		8 210		86 740		(2 375)		140 623		18 942		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55	15	48 048		8 210		86 740		(2 375)		140 623		18 942		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55	15	48 048		8 210		86 740		(2 375)		140 623		18 942		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	68 698	76 714	7 022	10.2%	9 722	14.2%	24 084	31.4%	5 754	7.5%	46 584	60.7%	22 656	117.9%	(74.6%)
National Government	68 698	76 714	7 022	10.2%	9 722	14.2%	24 084	31.4%	5 754	7.5%	46 584	60.7%	22 656	117.8%	(74.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 698	76 714	7 022	10.2%	9 722	14.2%	24 084	31.4%	5 754	7.5%	46 584	60.7%	22 656	117.8%	(74.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 698	76 714	7 022	10.2%	9 722	14.2%	24 084	31.4%	5 754	7.5%	46 584	60.7%	22 656	117.9%	(74.6%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 616	2 549	758	21.0%	-	-	-	-	-	-	758	29.7%	4 612	83.5%	(100.0%)
Community & Social Services	2 416	893	758	31.4%	-	-	-	-	-	-	758	84.9%	-	49.8%	-
Sport And Recreation	1 200	1 656	-	-	-	-	-	-	-	-	-	-	4 612	94.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 231	13 965	850	10.3%	5 911	71.8%	7 638	54.7%	2 780	19.9%	17 179	123.0%	3 008	125.9%	(7.6%)
Planning and Development	1 034	1 034	27	2.6%	500	48.4%	-	-	11	1.1%	539	52.1%	-	7.3%	(100.0%)
Road Transport	7 197	12 931	823	11.4%	5 411	75.2%	7 638	59.1%	2 769	21.4%	16 640	128.7%	3 008	149.5%	(8.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	56 851	60 200	5 414	9.5%	3 811	6.7%	16 446	27.3%	2 974	4.9%	28 646	47.6%	15 035	124.4%	(80.2%)
Electricity	2 453	3 610	81	3.3%	2	.1%	-	-	-	-	84	2.3%	1 710	93.7%	(100.0%)
Water	39 798	41 990	5 333	13.4%	3 809	9.6%	14 648	34.9%	2 279	5.4%	26 069	62.1%	13 326	126.0%	(82.9%)
Waste Water Management	14 600	14 600	-	-	-	-	1 798	12.3%	696	4.8%	2 494	17.1%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	187 167	204 634	65 414	34.9%	30 503	16.3%	4 688	2.3%	3 047	1.5%	103 651	50.7%	48 742	92.1%	(93.7%)
Property rates, penalties and collection charges	10 046	10 420	1 639	16.3%	1 586	15.8%	1 542	14.8%	849	8.1%	5 616	53.9%	3 687	86.8%	(77.0%)
Service charges	21 980	23 707	3 609	16.4%	2 078	9.5%	2 362	10.0%	1 703	7.2%	9 751	41.1%	4 404	45.9%	(61.3%)
Other revenue	6 272	9 689	4 530	72.2%	577	9.2%	665	6.9%	434	4.5%	6 205	64.0%	8 726	352.6%	(95.0%)
Government - operating	70 498	74 698	30 783	43.7%	21 678	30.7%	-	-	-	-	52 461	70.2%	31 926	122.0%	(100.0%)
Government - capital	68 698	76 714	24 780	36.1%	4 500	6.6%	-	-	-	-	29 280	38.2%	-	73.0%	-
Interest	9 674	9 406	74	.8%	84	.9%	118	1.3%	61	.7%	338	3.6%	-	.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(119 336)	(135 770)	(36 719)	30.8%	(26 225)	22.0%	(30 952)	22.8%	(13 143)	9.7%	(107 039)	78.8%	(26 084)	85.4%	(49.6%)
Suppliers and employees	(116 948)	(132 782)	(36 296)	31.0%	(26 225)	22.4%	(30 941)	23.3%	(13 143)	9.9%	(106 605)	80.3%	(25 848)	86.5%	(49.2%)
Finance charges	(2 388)	(2 988)	(423)	17.7%	-	-	(11)	.4%	-	-	(434)	14.5%	(236)	30.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	67 831	68 864	28 695	42.3%	4 278	6.3%	(26 264)	(38.1%)	(10 096)	(14.7%)	(3 388)	(4.9%)	22 659	101.6%	(144.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 698)	(76 714)	(7 022)	10.2%	(12 036)	17.5%	(7 170)	9.3%	(7 160)	9.3%	(33 387)	43.5%	(25 679)	121.8%	(72.1%)
Capital assets	(68 698)	(76 714)	(7 022)	10.2%	(12 036)	17.5%	(7 170)	9.3%	(7 160)	9.3%	(33 387)	43.5%	(25 679)	121.8%	(72.1%)
Net Cash from/(used) Investing Activities	(68 698)	(76 714)	(7 022)	10.2%	(12 036)	17.5%	(7 170)	9.3%	(7 160)	9.3%	(33 387)	43.5%	(25 679)	121.8%	(72.1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(168)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(168)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(168)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 035)	(7 850)	21 672	(2 094.1%)	(7 758)	749.6%	(33 434)	425.9%	(17 256)	219.8%	(36 775)	468.5%	(3 020)	5 105.4%	471.3%
Cash\cash equivalents at the year begin:	471	7 882	7 882	1 673.6%	29 555	6 275.0%	21 797	276.5%	(11 637)	(147.6%)	7 882	100.0%	19 922	6 959.1%	(158.4%)
Cash\cash equivalents at the year end:	(564)	32	29 555	(5 240.8%)	21 797	(3 865.2%)	(11 637)	(36 359.9%)	(28 893)	(90 276.5%)	(28 893)	(90 276.5%)	16 902	11 020.9%	(270.9%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	235 023	244 537	49 587	21.1%	44 752	19.0%	68 580	28.0%	20 307	8.3%	183 227	74.9%	40 682	86.1%	(50.1%)
Property rates	15 650	17 072	16 665	106.5%	3 567	22.8%	25 625	150.1%	6	-	45 864	268.7%	685	105.9%	(99.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	33 246	33 246	638	1.9%	(877)	(2.6%)	1 145	3.4%	(790)	(2.4%)	115	.3%	6 764	75.5%	(111.7%)
Service charges - water revenue	32 556	35 846	10 936	33.6%	7 543	23.2%	278	.8%	8 488	23.7%	27 244	76.0%	8 991	105.5%	(5.6%)
Service charges - sanitation revenue	18 241	18 241	4 586	25.1%	4 079	22.4%	1 726	9.5%	3 719	20.4%	14 110	77.4%	5 318	95.3%	(30.1%)
Service charges - refuse revenue	12 899	12 899	3 240	25.1%	2 662	20.6%	1 107	8.6%	2 552	19.8%	9 561	74.1%	3 552	94.2%	(28.2%)
Service charges - other	-	-	-	-	3	-	11 421	-	-	-	11 424	-	-	-	-
Rental of facilities and equipment	1 112	1 235	341	30.7%	277	24.9%	102	8.3%	225	18.2%	945	76.5%	297	107.6%	(24.1%)
Interest earned - external investments	800	215	66	8.3%	68	8.6%	(18)	(8.5%)	46	21.4%	162	75.5%	111	102.4%	(58.4%)
Interest earned - outstanding debtors	28 000	33 400	8 136	29.1%	8 563	30.6%	3 006	9.0%	5 939	17.8%	25 644	76.8%	7 634	109.4%	(22.2%)
Dividends received	34	34	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 000	1 000	-	-	0	-	0	-	-	-	0	-	(0)	2.3%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	80 794	80 721	4 719	5.8%	18 144	22.5%	24 591	30.5%	-	-	47 454	58.8%	6 842	74.0%	(100.0%)
Other own revenue	10 691	10 628	259	2.4%	723	6.8%	(402)	(3.8%)	122	1.2%	702	6.6%	488	16.7%	(74.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	229 788	239 249	44 031	19.2%	46 667	20.3%	49 839	20.8%	32 665	13.7%	173 202	72.4%	59 516	82.7%	(45.1%)
Employee related costs	85 949	91 091	21 058	24.5%	22 653	26.4%	22 690	24.9%	15 747	17.3%	82 148	90.2%	20 339	98.6%	(22.6%)
Remuneration of councillors	6 840	6 840	1 604	23.4%	1 616	23.6%	1 749	25.6%	1 128	16.5%	6 096	89.1%	1 854	106.5%	(39.1%)
Debt impairment	21 669	23 692	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 677	5 327	-	-	-	-	-	-	-	-	-	-	(69)	(1.4%)	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	40 611	41 042	11 205	27.6%	8 811	21.7%	7 630	18.6%	1 089	2.7%	28 735	70.0%	8 314	85.9%	(86.9%)
Other Materials	14 673	13 672	1 535	10.5%	644	4.4%	458	3.4%	1 025	7.5%	3 662	26.8%	737	57.6%	38.9%
Contracted services	14 292	15 328	1 134	7.9%	2 994	20.9%	5 605	36.6%	2 879	18.8%	12 613	82.3%	2 684	129.7%	7.3%
Transfers and grants	-	-	1 890	-	1 944	-	1 620	-	1 254	-	6 709	-	15 229	-	(91.8%)
Other expenditure	41 076	42 257	5 605	13.6%	8 005	19.5%	10 085	23.9%	9 544	22.6%	33 239	78.7%	10 427	95.5%	(8.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 236	5 288	5 557		(1 915)		18 742		(12 358)		10 025		(18 834)		
Transfers recognised - capital	58 621	-	1 023	1.7%	8 665	14.8%	4 408	-	-	-	14 096	-	6 228	50.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 857	5 288	6 580		6 750		23 149		(12 358)		24 121		(12 606)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	63 857	5 288	6 580		6 750		23 149		(12 358)		24 121		(12 606)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 857	5 288	6 580		6 750		23 149		(12 358)		24 121		(12 606)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 857	5 288	6 580		6 750		23 149		(12 358)		24 121		(12 606)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	63 848	63 814	9 267	14.5%	16 495	25.8%	7 886	12.4%	22 002	34.5%	55 650	87.2%	17 028	76.7%	29.2%
National Government	58 621	58 621	8 653	14.8%	16 098	27.5%	7 778	13.3%	19 621	33.5%	52 151	89.0%	15 638	72.5%	25.5%
Provincial Government	-	-	-	-	-	-	-	-	1 650	-	1 650	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 621	58 621	8 653	14.8%	16 098	27.5%	7 778	13.3%	21 271	36.3%	53 801	91.8%	15 638	72.5%	36.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 227	5 193	614	11.7%	397	7.6%	109	2.1%	731	14.1%	1 849	35.6%	1 391	160.2%	(47.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	63 848	63 814	9 267	14.5%	16 495	25.8%	7 886	12.4%	22 002	34.5%	55 650	87.2%	17 028	76.7%	29.2%
Governance and Administration	1 543	1 489	518	33.5%	155	10.0%	109	7.3%	663	44.5%	1 444	96.9%	5	136.9%	12 469.5%
Executive & Council	1 356	1 358	483	35.6%	145	10.7%	109	8.0%	663	48.8%	1 400	103.1%	3	134.2%	19 606.2%
Budget & Treasury Office	188	87	17	9.2%	-	-	-	-	-	-	17	19.7%	2	127.1%	(100.0%)
Corporate Services	-	44	18	-	9	-	-	-	-	-	27	60.6%	-	-	-
Community and Public Safety	14 054	14 380	86	.6%	1 495	10.6%	2 579	17.9%	3 115	21.7%	7 275	50.6%	2 358	108.1%	32.1%
Community & Social Services	13 999	14 380	86	.6%	1 495	10.7%	25	.2%	1 650	11.5%	3 256	22.6%	2 358	391.0%	(30.0%)
Sport And Recreation	55	-	-	-	-	-	2 554	-	1 465	-	4 019	-	-	32.9%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 067	4 619	10	.1%	8 078	50.3%	1 779	38.5%	7 791	168.7%	17 657	382.3%	3 931	118.5%	98.2%
Planning and Development	-	20	10	-	-	-	-	-	26	128.8%	35	176.6%	-	-	(100.0%)
Road Transport	16 067	4 599	-	-	8 078	50.3%	1 779	38.7%	7 765	168.9%	17 622	383.2%	3 931	118.5%	97.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 184	43 326	8 654	26.9%	6 768	21.0%	3 419	7.9%	10 432	24.1%	29 273	67.6%	10 735	58.5%	(2.8%)
Electricity	1 734	12 025	-	-	20	1.2%	-	-	1 710	14.2%	1 730	14.4%	1 739	14.8%	(1.7%)
Water	29 450	29 450	7 249	24.6%	6 523	22.2%	3 419	11.6%	8 722	29.6%	25 913	88.0%	6 625	81.1%	31.7%
Waste Water Management	1 000	1 851	1 405	140.5%	225	22.5%	-	-	-	-	1 630	88.1%	2 371	83.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 Budget Adjusted Budget	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Third Quarter Actual Expenditure	2018/19 Third Quarter 3rd Q as % of adjusted budget	2018/19 Fourth Quarter Actual Expenditure	2018/19 Fourth Quarter 4th Q as % of adjusted budget	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of adjusted budget	2017/18 Fourth Quarter Actual Expenditure	2017/18 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	271 975	231 641	66 168	24.3%	54 332	20.0%	52 123	22.5%	21 390	9.2%	194 012	83.8%	20 403	67.9%	4.8%
Property rates, penalties and collection charges	13 650	8 389	2 246	16.5%	2 695	19.7%	2 618	31.2%	5 730	68.3%	13 289	158.4%	2 884	67.9%	98.7%
Service charges	84 203	64 203	18 068	21.5%	11 370	13.5%	18 831	29.3%	11 881	18.5%	60 150	93.7%	16 915	51.3%	(29.8%)
Other revenue	12 603	12 603	212	1.7%	186	1.5%	169	1.3%	1 876	14.9%	2 443	19.4%	497	41.8%	277.6%
Government - operating	80 794	80 721	33 669	41.7%	24 863	30.8%	19 550	24.2%	-	-	78 082	96.7%	-	101.8%	-
Government - capital	58 621	58 621	11 927	20.3%	15 157	25.9%	10 950	18.7%	-	-	38 034	64.9%	-	100.2%	-
Interest	22 070	7 070	46	.2%	61	.3%	6	.1%	1 902	26.9%	2 014	28.5%	107	10.4%	1 683.7%
Dividends	34	34	-	-	-	-	-	-	-	-	-	-	-	95.7%	-
Payments	(162 679)	(167 821)	(50 078)	30.8%	(25 955)	16.0%	(42 442)	25.3%	(32 508)	19.4%	(150 983)	90.0%	(22 327)	86.4%	45.6%
Suppliers and employees	(162 679)	(167 800)	(50 075)	30.8%	(25 939)	15.9%	(42 439)	25.3%	(25 899)	15.4%	(144 352)	86.0%	(22 304)	86.4%	16.1%
Finance charges	-	-	-	-	-	-	-	-	(3 284)	-	(3 284)	-	-	-	(100.0%)
Transfers and grants	-	(22)	(3)	-	(16)	-	(3)	13.9%	(3 326)	15 398.8%	(3 348)	15 498.8%	(23)	-	14 230.0%
Net Cash from/(used) Operating Activities	109 296	63 820	16 090	14.7%	28 377	26.0%	9 681	15.2%	(11 119)	(17.4%)	43 029	67.4%	(1 925)	27.1%	477.7%
Cash Flow from Investing Activities															
Receipts	-	-	(3 073)	-	5 156	-	(10 783)	-	17 011	-	8 311	-	10 934	-	55.6%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	10 940	-	(100.0%)
Decrease (increase) in non-current investments	-	-	(3 073)	-	5 156	-	(10 783)	-	17 011	-	8 311	-	(7)	-	(259 064.5%)
Payments	(63 848)	(63 814)	(19 068)	29.9%	(19 290)	30.2%	(8 228)	12.9%	(17 218)	27.0%	(63 805)	100.0%	(6 492)	55.6%	165.2%
Capital assets	(63 848)	(63 814)	(19 068)	29.9%	(19 290)	30.2%	(8 228)	12.9%	(17 218)	27.0%	(63 805)	100.0%	(6 492)	55.6%	165.2%
Net Cash from/(used) Investing Activities	(63 848)	(63 814)	(22 141)	34.7%	(14 135)	22.1%	(19 011)	29.8%	(207)	.3%	(55 494)	87.0%	4 442	44.3%	(104.7%)
Cash Flow from Financing Activities															
Receipts	-	-	(1 602)	-	2	-	1 638	-	310	-	347	-	19	-	1 544.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(1 602)	-	2	-	1 638	-	310	-	347	-	19	-	1 544.9%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(1 602)	-	2	-	1 638	-	310	-	347	-	19	(4.2%)	1 544.9%
Net Increase/(Decrease) in cash held	45 447	5	(7 653)	(16.8%)	14 244	31.3%	(7 692)	(145 126.0%)	(11 016)	(207 849.9%)	(12 117)	(228 630.2%)	2 536	6.4%	(534.4%)
Cash\cash equivalents at the year begin:	100	100	2 271	2 270.5%	(5 383)	(5 382.8%)	8 861	8 860.9%	1 169	1 169.2%	2 271	2 270.5%	(265)	.6%	(540.5%)
Cash\cash equivalents at the year end:	45 547	105	(5 383)	(11.8%)	8 861	19.5%	1 169	1 110.3%	(9 847)	(9 351.2%)	(9 847)	(9 351.2%)	2 271	14.4%	(533.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 945	5.4%	5 858	3.6%	5 511	3.3%	144 301	87.7%	164 615	37.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	155	.8%	157	.8%	125	.7%	18 201	97.7%	18 638	4.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	773	2.4%	697	2.2%	924	2.9%	29 994	92.6%	32 388	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 233	2.6%	2 856	2.3%	2 776	2.2%	115 074	92.8%	123 939	28.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 232	2.5%	1 950	2.2%	1 888	2.1%	82 706	93.2%	88 775	20.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	926	15.6%	62	1.0%	65	1.1%	4 883	82.3%	5 935	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	58	1.4%	42	1.0%	33	.8%	4 186	96.9%	4 320	1.0%	-	-	-	-
Total By Income Source	16 322	3.7%	11 621	2.6%	11 322	2.6%	399 345	91.0%	438 610	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 044	12.3%	1 075	12.6%	406	4.8%	5 974	70.3%	8 498	1.9%	-	-	-	-
Commercial	1 527	4.0%	711	1.9%	885	2.3%	35 029	91.8%	38 152	8.7%	-	-	-	-
Households	13 751	3.5%	9 835	2.5%	10 031	2.6%	358 312	91.4%	391 929	89.4%	-	-	-	-
Other	0	1.1%	0	1.1%	0	1.1%	30	96.6%	31	-	-	-	-	-
Total By Customer Group	16 322	3.7%	11 621	2.6%	11 322	2.6%	399 345	91.0%	438 610	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	126 302	175 815	54 391	43.1%	45 021	35.6%	32 328	18.4%	9 523	5.4%	141 263	80.3%	4 274	97.1%	122.8%
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	1 130	990	305	27.0%	359	31.8%	321	32.4%	381	38.5%	1 366	138.0%	158	75.3%	141.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	120 482	154 249	54 077	44.9%	44 582	37.0%	31 971	20.7%	9 127	5.9%	139 757	90.6%	4 116	103.4%	121.7%
Other own revenue	4 690	20 576	8	.2%	80	1.7%	37	.2%	15	.1%	140	.7%	-	.8%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	119 939	174 524	28 410	23.7%	36 744	30.6%	29 362	16.8%	36 842	21.1%	131 358	75.3%	30 426	98.8%	21.1%
Employee related costs	63 869	63 543	15 444	24.2%	16 266	25.5%	16 081	25.3%	15 638	24.6%	63 429	99.8%	14 576	103.1%	7.3%
Remuneration of councillors	10 549	10 570	2 724	25.8%	2 636	25.0%	2 967	28.1%	2 803	26.5%	11 130	105.3%	2 662	105.6%	5.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 670	2 537	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	86	-	18	20.9%	24	27.8%	32	-	30	-	103	-	19	70.0%	59.5%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 270	2 243	541	42.6%	232	18.3%	322	14.4%	627	27.9%	1 723	76.8%	376	94.0%	66.7%
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 495	95 630	9 682	24.5%	17 586	44.5%	9 959	10.4%	17 746	18.6%	54 973	57.5%	12 794	98.9%	38.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 363	1 291	25 981		8 277		2 966		(27 319)		9 905		(26 152)		
Transfers recognised - capital	-	-	-	-	2 767	-	-	-	-	-	2 767	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 363	1 291	25 981		11 044		2 966		(27 319)		12 672		(26 152)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 363	1 291	25 981		11 044		2 966		(27 319)		12 672		(26 152)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 363	1 291	25 981		11 044		2 966		(27 319)		12 672		(26 152)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 363	1 291	25 981		11 044		2 966		(27 319)		12 672		(26 152)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	800	1 130	2 119	264.9%	936	116.9%	66	5.8%	14	1.2%	3 134	277.3%	-	1.6%	(100.0%)
National Government	800	1 130	2 119	264.9%	936	116.9%	66	5.8%	14	1.2%	3 134	277.3%	-	1.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	800	1 130	2 119	264.9%	936	116.9%	66	5.8%	14	1.2%	3 134	277.3%	-	1.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	800	1 130	2 119	264.9%	936	116.9%	66	5.8%	14	1.2%	3 134	277.3%	-	1.6%	(100.0%)
Governance and Administration	725	1 055	2 119	292.3%	936	129.0%	66	6.2%	14	1.3%	3 134	297.0%	-	-	(100.0%)
Executive & Council	25	405	-	-	455	1 818.5%	66	16.2%	13	3.1%	533	131.6%	-	-	(100.0%)
Budget & Treasury Office	650	75	438	67.5%	28	4.3%	-	-	-	-	467	622.1%	-	-	-
Corporate Services	50	575	1 681	3 361.5%	453	905.4%	-	-	1	.2%	2 135	371.2%	-	-	(100.0%)
Community and Public Safety	75	75	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Community & Social Services	-	75	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	75	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	126 302	155 259	55 230	43.7%	50 021	39.6%	33 363	21.5%	10 847	7.0%	149 460	96.3%	4 889	100.7%	121.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 690	20	847	18.1%	1 164	24.8%	1 058	5 292.2%	1 339	6 695.8%	4 409	22 045.1%	616	57.7%	117.5%
Government - operating	120 482	154 249	54 077	44.9%	48 516	40.3%	31 984	20.7%	9 127	5.9%	143 704	93.2%	4 116	103.7%	121.7%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 130	990	305	27.0%	341	30.2%	321	32.4%	381	38.5%	1 348	136.2%	158	75.3%	141.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(115 269)	(171 986)	(33 152)	28.8%	(40 406)	35.1%	(31 558)	18.3%	(36 640)	21.3%	(141 756)	82.4%	(27 601)	103.1%	32.8%
Suppliers and employees	(115 183)	(171 888)	(33 134)	28.8%	(40 372)	35.0%	(31 526)	18.3%	(36 609)	21.3%	(141 641)	82.4%	(27 582)	103.1%	32.7%
Finance charges	(86)	(98)	(18)	20.9%	(35)	40.7%	(32)	32.5%	(31)	31.1%	(115)	117.4%	(19)	113.7%	62.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	11 033	(16 727)	22 078	200.1%	9 614	87.1%	1 805	(10.8%)	(25 793)	154.2%	7 704	(46.1%)	(22 711)	15.6%	13.6%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(800)	(1 130)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(800)	(1 130)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(800)	(1 130)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	10 233	(17 857)	22 078	215.8%	9 614	94.0%	1 805	(10.1%)	(25 793)	144.4%	7 704	(43.1%)	(22 711)	18.1%	13.6%
Cash/cash equivalents at the year begin:	-	-	770	-	22 849	-	32 463	-	34 268	-	770	-	23 484	100.0%	45.9%
Cash/cash equivalents at the year end:	10 233	(17 857)	22 849	223.3%	32 463	317.2%	34 268	(191.9%)	8 475	(47.5%)	8 475	(47.5%)	772	24.6%	997.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	3	.1%	-	-	-	-	3 549	99.9%	3 552	100.0%	-	-	-	-
Total By Income Source	3	.1%	-	-	-	-	3 549	99.9%	3 552	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	.1%	-	-	-	-	3 549	99.9%	3 552	100.0%	-	-	-	-
Total By Customer Group	3	.1%	-	-	-	-	3 549	99.9%	3 552	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 051	100.0%	-	-	-	-	-	-	1 051	24.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21	.8%	56	2.2%	-	-	2 495	97.0%	2 571	59.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	84	11.5%	-	-	-	-	649	88.5%	733	16.8%
Total	1 156	26.6%	56	1.3%	-	-	3 143	72.2%	4 355	100.0%

Contact Details

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Financial Manager	Ms NL Gqoli	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	807 166	847 284	221 785	27.5%	186 063	23.1%	176 694	20.9%	130 817	15.4%	715 359	84.4%	58 190	78.8%	124.8%
Property rates	70 608	64 340	20 665	29.3%	14 478	20.5%	14 462	22.5%	14 491	22.5%	64 096	99.6%	4 413	75.1%	228.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	306 319	312 720	69 701	22.8%	64 635	21.1%	62 918	20.1%	62 543	20.0%	259 797	83.1%	30 713	77.5%	103.6%
Service charges - water revenue	119 113	119 113	26 662	22.4%	17 457	14.7%	24 759	20.8%	19 687	16.5%	88 565	74.4%	6 576	62.6%	199.4%
Service charges - sanitation revenue	41 922	41 922	10 175	24.3%	10 102	24.1%	10 090	24.1%	10 138	24.2%	40 504	96.6%	3 255	60.6%	211.4%
Service charges - refuse revenue	33 925	31 097	7 163	21.1%	7 167	21.1%	7 136	22.9%	7 158	23.0%	28 624	92.0%	2 435	74.4%	194.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9 003	8 989	1 746	19.4%	2 855	31.7%	704	7.8%	1 686	18.8%	6 990	77.8%	356	43.8%	373.3%
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	19 764	21 677	5 874	29.7%	6 213	31.4%	6 571	30.3%	6 440	29.7%	25 098	115.8%	1 939	98.9%	232.2%
Dividends received	1 420	1 420	78	5.5%	56	4.0%	379	26.7%	389	27.4%	901	63.5%	41	95.4%	842.2%
Fines	5 976	5 976	362	6.1%	244	4.1%	610	10.2%	1 102	18.4%	2 318	38.8%	531	42.6%	107.5%
Licences and permits	0	0	0	14.7%	-	-	-	-	-	-	0	14.7%	-	100.0%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	188 893	229 303	77 143	40.8%	61 715	32.7%	46 286	20.2%	-	-	185 144	80.7%	7 722	100.3%	(100.0%)
Other own revenue	10 222	10 727	2 215	21.7%	1 141	11.2%	2 793	26.0%	7 130	66.5%	13 279	123.8%	378	58.2%	1 785.4%
Gains on disposal of PPE	-	-	-	-	-	-	(12)	-	54	-	42	-	(171)	-	(131.4%)
Operating Expenditure	790 573	787 299	86 828	11.0%	180 410	22.8%	149 087	18.9%	169 774	21.6%	586 099	74.4%	315 140	88.3%	(46.1%)
Employee related costs	267 549	258 886	43 655	16.3%	112 212	41.9%	41 549	16.0%	65 647	25.4%	263 063	101.6%	57 380	79.6%	14.4%
Remuneration of councillors	18 192	18 378	3 217	17.7%	6 244	34.3%	5 404	29.4%	4 768	25.9%	19 632	106.8%	4 811	92.6%	(.9%)
Debt impairment	10 133	10 133	-	-	-	-	73	.7%	616	6.1%	689	6.8%	-	.4%	(100.0%)
Depreciation and asset impairment	32 881	32 908	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 140	3 140	-	-	7	.2%	3	.1%	3 735	118.9%	3 744	119.2%	17 407	617.4%	(78.5%)
Bulk purchases	251 237	251 260	21 764	8.7%	39 377	15.7%	67 780	27.0%	62 833	25.0%	191 755	76.3%	191 843	127.7%	(67.2%)
Other Materials	10 706	10 648	747	7.0%	1 976	18.5%	2 478	23.3%	2 358	22.1%	7 559	71.0%	2 480	39.3%	(4.9%)
Contracted services	105 811	112 685	8 654	8.2%	10 330	9.8%	20 048	17.8%	16 271	14.4%	55 303	49.1%	24 038	50.5%	(32.3%)
Transfers and grants	-	1 000	-	-	-	-	-	-	-	-	-	-	1 000	-	(100.0%)
Other expenditure	90 924	88 260	8 791	9.7%	10 266	11.3%	11 751	13.3%	13 546	15.3%	44 354	50.3%	16 181	59.0%	(16.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 593	59 985	134 957		5 654		27 607		(38 957)		129 260		(256 950)		
Transfers recognised - capital	49 410	9 994	(1)	-	(2)	-	1	-	1 503	15.0%	1 502	15.0%	116 669	283.2%	(98.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	66 003	69 979	134 956		5 652		27 608		(37 454)		130 762		(140 281)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	66 003	69 979	134 956		5 652		27 608		(37 454)		130 762		(140 281)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	66 003	69 979	134 956		5 652		27 608		(37 454)		130 762		(140 281)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	66 003	69 979	134 956		5 652		27 608		(37 454)		130 762		(140 281)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	66 283	67 018	9 889	14.9%	18 428	27.8%	8 566	12.8%	30 286	45.2%	67 169	100.2%	20 354	79.8%	48.8%
National Government	51 817	50 047	9 663	18.6%	18 224	35.2%	7 408	14.8%	24 077	48.1%	59 372	118.6%	17 158	92.0%	40.3%
Provincial Government	-	3 880	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 817	53 927	9 663	18.6%	18 224	35.2%	7 408	13.7%	24 077	44.6%	59 372	110.1%	17 158	92.0%	40.3%
Borrowing	-	-	-	-	-	-	-	-	3 173	-	3 173	-	-	-	(100.0%)
Internally generated funds	14 466	13 091	226	1.6%	204	1.4%	1 158	8.8%	1 630	12.5%	3 218	24.6%	3 196	27.8%	(49.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	1 406	-	1 406	-	-	-	(100.0%)
Capital Expenditure Standard Classification	66 283	67 018	9 889	14.9%	18 428	27.8%	8 566	12.8%	30 286	45.2%	67 169	100.2%	20 354	79.8%	48.8%
Governance and Administration	2 658	13 091	21	.8%	50	1.9%	166	1.3%	3 389	25.9%	3 627	27.7%	1 026	38.4%	230.4%
Executive & Council	-	13 091	-	-	-	-	-	-	1	-	1	-	76	39.2%	(99.0%)
Budget & Treasury Office	2 658	-	2	.1%	25	.9%	-	-	17	-	43	-	95	6.5%	(82.4%)
Corporate Services	-	-	20	-	25	-	166	-	3 371	-	3 583	-	855	-	294.1%
Community and Public Safety	7 093	2 700	31	.4%	54	.8%	913	33.8%	1 831	67.8%	2 829	104.8%	1 022	21.4%	79.2%
Community & Social Services	-	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 800	1 950	-	-	32	1.1%	866	44.4%	1 712	87.8%	2 610	133.9%	896	97.1%	91.2%
Public Safety	4 293	-	31	.7%	22	.5%	47	-	119	-	219	-	117	4.2%	2.1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	10	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 728	16 995	4 459	23.8%	6 482	34.6%	4 183	24.6%	5 807	34.2%	20 931	123.2%	(328)	74.3%	(1 871.2%)
Planning and Development	100	-	-	-	-	-	-	-	-	-	-	-	9	3.5%	(100.0%)
Road Transport	18 628	16 995	4 459	23.9%	6 482	34.8%	4 183	24.6%	5 807	34.2%	20 931	123.2%	(337)	79.2%	(1 824.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	37 805	34 232	5 378	14.2%	11 843	31.3%	3 303	9.6%	19 259	56.3%	39 782	116.2%	18 634	89.1%	3.4%
Electricity	2 909	3 293	1 115	38.3%	261	9.0%	235	7.1%	1 752	53.2%	3 364	102.2%	1 669	85.3%	5.0%
Water	14 678	3 880	2 189	14.9%	6 327	43.1%	1 568	40.4%	15 894	409.6%	25 978	669.5%	2 700	77.3%	488.7%
Waste Water Management	9 785	20 095	2 073	21.2%	5 255	53.7%	1 491	7.4%	220	1.1%	9 040	45.0%	6 482	99.7%	(96.6%)
Waste Management	10 433	6 963	-	-	-	-	9	.1%	1 392	20.0%	1 400	20.1%	7 782	95.5%	(82.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	790 580	305	217 483	27.5%	204 116	25.8%	206 609	67 691.7%	80 544	26 388.7%	708 752	232 210.1%	125 199	94.0%	(35.7%)
Property rates, penalties and collection charges	63 547	58	10 378	16.3%	12 818	20.2%	15 211	26 270.7%	7 908	13 657.5%	46 314	79 989.6%	10 637	65.6%	(25.7%)
Service charges	441 162	38	83 943	19.0%	87 753	19.9%	82 930	216 980.5%	51 076	133 636.8%	305 701	799 846.7%	89 365	81.1%	(42.8%)
Other revenue	38 220	10	18 533	48.5%	30 677	80.3%	23 670	239 671.9%	20 784	210 453.8%	93 664	948 399.8%	24 916	379.3%	(16.6%)
Government - operating	188 359	189	79 608	42.3%	61 753	32.8%	47 036	24 841.0%	-	-	188 397	99 497.5%	-	103.0%	-
Government - capital	49 410	-	24 326	49.2%	10 543	21.3%	36 869	-	-	-	71 738	-	-	114.6%	-
Interest	9 882	10	696	7.0%	574	5.8%	893	9 042.7%	776	7 853.6%	2 938	29 750.1%	281	7.9%	176.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(726 881)	-	(195 832)	26.9%	(170 693)	23.5%	(191 960)	-	(77 154)	-	(635 639)	-	(112 929)	96.6%	(31.7%)
Suppliers and employees	(724 212)	-	(195 832)	27.0%	(170 693)	23.6%	(191 960)	-	(77 154)	-	(635 639)	-	(112 929)	97.0%	(31.7%)
Finance charges	(2 669)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 699	305	21 651	34.0%	33 423	52.5%	14 649	4 799.3%	3 390	1 110.5%	73 112	23 954.0%	12 269	68.4%	(72.4%)
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	(49 410)	49	(11 341)	23.0%	(9 126)	18.5%	(8 566)	(17 338.5%)	(6 138)	(12 424.7%)	(35 172)	(71 191.8%)	(23 138)	61.7%	(73.5%)
Capital assets	(49 410)	49	(11 341)	23.0%	(9 126)	18.5%	(8 566)	(17 338.5%)	(6 138)	(12 424.7%)	(35 172)	(71 191.8%)	(23 138)	61.7%	(73.5%)
Net Cash from/(used) Investing Activities	(49 410)	49	(11 341)	23.0%	(9 126)	18.5%	(8 566)	(17 338.5%)	(6 138)	(12 424.7%)	(35 172)	(71 191.8%)	(23 138)	61.7%	(73.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 200)	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 200)	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 200)	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 089	358	10 310	93.0%	24 297	219.1%	6 083	1 699.9%	(2 749)	(768.2%)	37 941	10 603.4%	(10 868)	(.5%)	(74.7%)
Cash/cash equivalents at the year begin:	579	-	4 754	821.1%	15 064	2 601.7%	39 361	-	45 443	-	4 754	-	15 622	41.2%	190.9%
Cash/cash equivalents at the year end:	11 668	358	15 064	129.1%	39 361	337.3%	45 443	12 700.2%	42 695	11 932.0%	42 695	11 932.0%	4 754	821.1%	798.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito 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	11 195	3.1%	8 270	2.3%	6 980	1.9%	338 863	92.8%	365 307	53.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 391	26.3%	2 561	5.9%	1 359	3.1%	27 992	64.6%	43 303	6.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 440	6.6%	1 538	3.0%	1 218	2.3%	45 881	88.1%	52 077	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 833	3.8%	2 630	2.6%	2 422	2.4%	92 519	91.2%	101 405	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 664	3.7%	1 813	2.5%	1 665	2.3%	65 329	91.4%	71 471	10.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 867	6.0%	3 393	7.1%	1 048	2.2%	40 190	84.6%	47 498	7.0%	-	-	-	-
Total By Income Source	35 390	5.2%	20 204	3.0%	14 692	2.2%	610 775	89.7%	681 062	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 002	14.6%	3 474	10.1%	2 179	6.3%	23 713	69.0%	34 370	5.0%	-	-	-	-
Commercial	11 880	36.9%	1 212	3.8%	762	2.4%	18 366	57.0%	32 220	4.7%	-	-	-	-
Households	12 931	3.8%	9 111	2.7%	7 939	2.4%	306 502	91.1%	336 483	49.4%	-	-	-	-
Other	5 576	2.0%	6 407	2.3%	3 812	1.4%	262 193	94.3%	277 988	40.8%	-	-	-	-
Total By Customer Group	35 390	5.2%	20 204	3.0%	14 692	2.2%	610 775	89.7%	681 062	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	33 663	10.1%	20 969	6.3%	19 636	5.9%	258 839	77.7%	333 107	90.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	870	20.2%	870	20.2%	875	20.3%	1 688	39.2%	4 303	1.2%
Trade Creditors	7 011	69.2%	2 936	29.0%	14	.1%	171	1.7%	10 132	2.7%
Auditor-General	376	7.1%	41	.8%	82	1.6%	4 767	90.5%	5 266	1.4%
Other	435	2.6%	265	1.6%	607	3.6%	15 618	92.3%	16 925	4.6%
Total	42 356	11.5%	25 081	6.8%	21 214	5.7%	281 083	76.0%	369 733	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	703 073	703 073	261 147	37.1%	91 793	13.1%	176 789	25.1%	141 684	20.2%	671 413	95.5%	65 619	87.8%	115.9%
Property rates	87 335	87 335	20 029	22.9%	19 130	21.9%	19 631	22.5%	19 645	22.5%	78 435	89.8%	18 849	92.2%	4.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	204 732	205 936	52 780	25.8%	26 253	12.8%	62 753	30.5%	64 633	31.4%	206 420	100.2%	25 927	78.0%	149.3%
Service charges - water revenue	69 424	69 677	61 923	89.2%	(24 925)	(35.9%)	17 013	24.4%	19 305	27.7%	73 316	105.2%	15 881	95.0%	21.6%
Service charges - sanitation revenue	45 205	45 457	10 327	22.8%	8 748	19.4%	8 699	19.1%	8 579	18.9%	36 353	80.0%	7 991	90.4%	7.4%
Service charges - refuse revenue	39 064	39 064	9 460	24.2%	7 806	20.0%	7 759	19.9%	7 448	19.1%	32 473	83.1%	7 074	88.4%	5.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 440	3 448	90	2.6%	1 052	30.6%	80	2.3%	83	2.4%	1 305	37.9%	21	7.3%	292.9%
Interest earned - external investments	1 473	1 473	45	3.1%	34	2.3%	22	1.5%	1 485	100.8%	1 586	107.7%	-	-	(100.0%)
Interest earned - outstanding debtors	51 138	51 138	11 739	23.0%	12 374	24.2%	14 073	27.5%	14 704	28.8%	52 889	103.4%	12 322	51.4%	19.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 052	1 052	139	13.2%	118	11.2%	100	9.5%	249	23.6%	605	57.5%	151	68.2%	65.3%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	194 555	194 555	94 303	48.5%	40 949	21.0%	46 085	23.7%	5 000	2.6%	186 337	95.8%	(22 946)	106.5%	(121.8%)
Other own revenue	5 655	3 937	312	5.5%	255	4.5%	573	14.5%	554	14.1%	1 694	43.0%	350	32.9%	58.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	835 706	835 706	139 937	16.7%	144 295	17.3%	110 054	13.2%	122 249	14.6%	516 534	61.8%	70 923	58.2%	72.4%
Employee related costs	218 950	217 217	53 539	24.5%	54 309	24.8%	56 478	26.0%	52 200	24.0%	216 527	99.7%	49 377	114.4%	5.7%
Remuneration of councillors	15 239	15 392	3 553	23.3%	3 566	23.4%	4 011	26.1%	3 744	24.3%	14 874	96.6%	1 200	87.9%	212.1%
Debt impairment	71 737	71 737	-	-	-	-	-	-	218	.3%	218	.3%	-	-	(100.0%)
Depreciation and asset impairment	68 959	68 959	-	-	-	-	-	-	-	-	-	-	(2 405)	(2.7%)	(100.0%)
Finance charges	210	100	-	-	-	-	-	-	10	10.4%	10	10.4%	(682)	41.7%	(101.5%)
Bulk purchases	247 597	236 597	44 378	17.9%	45 066	18.2%	12 947	5.5%	31 102	13.1%	133 493	56.4%	14 406	49.2%	115.9%
Other Materials	27 848	71 624	18 480	66.4%	18 000	64.6%	12 627	17.6%	16 449	23.0%	65 556	91.5%	-	-	(100.0%)
Contracted services	31 628	32 372	7 121	22.5%	5 907	18.7%	3 730	11.5%	5 885	18.2%	22 642	69.9%	10 363	171.5%	(43.2%)
Transfers and grants	-	18 252	-	-	6 570	-	10 490	57.5%	990	5.4%	18 050	98.9%	-	-	(100.0%)
Other expenditure	153 538	103 456	12 867	8.4%	10 877	7.1%	9 770	9.4%	11 650	11.3%	45 164	43.7%	7 679	34.9%	51.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(9 014)	-	(100.0%)
Surplus/(Deficit)	(132 633)	(132 633)	121 210		(52 501)		66 735		19 434		154 878		(5 304)		
Transfers recognised - capital	102 164	102 164	22 000	21.5%	46 010	45.0%	29 154	28.5%	-	-	97 164	95.1%	27 946	82.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(30 469)	(30 469)	143 210		(6 491)		95 889		19 434		252 042		22 642		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(30 469)	(30 469)	143 210		(6 491)		95 889		19 434		252 042		22 642		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(30 469)	(30 469)	143 210		(6 491)		95 889		19 434		252 042		22 642		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(30 469)	(30 469)	143 210		(6 491)		95 889		19 434		252 042		22 642		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	102 164	132 164	24 742	24.2%	11 855	11.6%	2 868	2.2%	18 192	13.8%	57 657	43.6%	24 649	63.1%	(26.2%)
National Government	102 164	102 164	24 742	24.2%	11 855	11.6%	2 868	2.8%	13 083	12.8%	52 548	51.4%	24 649	83.4%	(46.9%)
Provincial Government	-	-	-	-	-	-	-	-	5 109	-	5 109	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	102 164	102 164	24 742	24.2%	11 855	11.6%	2 868	2.8%	18 192	17.8%	57 657	56.4%	24 649	72.1%	(26.2%)
Borrowing	-	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	102 164	132 164	24 742	24.2%	11 855	11.6%	2 868	2.2%	18 192	13.8%	57 657	43.6%	24 649	63.1%	(26.2%)
Governance and Administration	-	30 000	44	-	-	-	-	-	-	-	44	.1%	104	5.9%	(100.0%)
Executive & Council	-	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	44	-	-	-	-	-	-	-	44	-	104	-	(100.0%)
Community and Public Safety	370	370	13 229	3 576.0%	8 067	2 180.7%	265	71.6%	100	26.9%	21 661	5 855.2%	875	39.4%	(88.6%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	1.7%	-
Sport And Recreation	370	370	13 229	3 576.0%	8 067	2 180.7%	265	71.6%	100	26.9%	21 661	5 855.2%	875	101.5%	(88.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 591	24 649	575	2.5%	61	.3%	43	.2%	119	.5%	798	3.2%	898	80.5%	(86.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	22 591	24 649	575	2.5%	61	.3%	43	.2%	119	.5%	798	3.2%	898	80.5%	(86.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	77 145	77 145	10 894	14.1%	3 727	4.8%	2 560	3.3%	17 973	23.3%	35 154	45.6%	22 773	73.7%	(21.1%)
Electricity	3 000	3 000	-	-	688	22.9%	1 294	43.1%	613	20.4%	2 596	86.5%	2 378	118.8%	(74.2%)
Water	72 745	72 745	10 437	14.3%	2 759	3.8%	1 265	1.7%	17 360	23.9%	31 821	43.7%	10 914	81.8%	59.1%
Waste Water Management	1 400	1 400	458	32.7%	280	20.0%	-	-	-	-	737	52.7%	6 639	58.8%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	2 842	83.5%	(100.0%)
Other	2 058	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19												2017/18		Q4 of 2017/18 to Q4 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	617 228	617 228	179 478	29.1%	153 418	24.9%	173 044	28.0%	102 994	16.7%	608 934	98.7%	78 619	95.3%	31.0%
Property rates, penalties and collection charges	58 743	58 743	10 913	18.6%	10 015	17.0%	11 449	19.5%	10 647	18.1%	43 025	73.2%	10 609	77.6%	.4%
Service charges	223 183	223 183	43 215	19.4%	43 498	19.5%	44 329	19.9%	43 426	19.5%	174 468	78.2%	47 311	85.6%	(8.2%)
Other revenue	32 440	32 440	7 578	23.4%	11 709	36.1%	40 799	125.8%	42 771	131.8%	102 857	317.1%	14 136	140.0%	202.6%
Government - operating	194 555	194 555	77 857	40.0%	50 395	25.9%	53 085	27.3%	5 000	2.6%	186 337	95.8%	-	101.6%	(100.0%)
Government - capital	102 164	102 164	38 446	37.6%	36 564	35.8%	22 154	21.7%	-	-	97 164	95.1%	5 000	101.8%	(100.0%)
Interest	6 142	6 142	1 469	23.9%	1 237	20.1%	1 228	20.0%	1 150	18.7%	5 084	82.8%	1 563	88.6%	(26.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(583 443)	(582 921)	(138 302)	23.7%	(134 013)	23.0%	(128 794)	22.1%	(105 437)	18.1%	(506 546)	86.9%	(87 132)	98.2%	21.0%
Suppliers and employees	(582 811)	(582 811)	(138 302)	23.7%	(134 000)	23.0%	(128 792)	22.1%	(105 429)	18.1%	(506 523)	86.9%	(87 104)	98.2%	21.0%
Finance charges	(631)	(110)	(1)	.1%	(13)	2.0%	(2)	1.6%	(8)	7.1%	(23)	21.0%	(28)	59.4%	(71.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	33 785	34 306	41 176	121.9%	19 405	57.4%	44 250	129.0%	(2 443)	(7.1%)	102 388	298.5%	(8 512)	84.3%	(71.3%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(102 164)	(132 164)	(32 614)	31.9%	(13 525)	13.2%	(3 209)	2.4%	(19 767)	15.0%	(69 115)	52.3%	(34 131)	95.4%	(42.1%)
Capital assets	(102 164)	(132 164)	(32 614)	31.9%	(13 525)	13.2%	(3 209)	2.4%	(19 767)	15.0%	(69 115)	52.3%	(34 131)	95.4%	(42.1%)
Net Cash from/(used) Investing Activities	(102 164)	(132 164)	(32 614)	31.9%	(13 525)	13.2%	(3 209)	2.4%	(19 767)	15.0%	(69 115)	52.3%	(34 131)	95.4%	(42.1%)
Cash Flow from Financing Activities															
Receipts	-	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	91.8%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	91.8%	-
Net Cash from/(used) Financing Activities	-	30 000	-	-	-	-	-	-	-	-	-	-	-	91.8%	-
Net Increase/(Decrease) in cash held	(68 379)	(67 858)	8 562	(12.5%)	5 880	(8.6%)	41 042	(60.5%)	(22 211)	32.7%	33 273	(49.0%)	(42 643)	6.6%	(47.9%)
Cash\cash equivalents at the year begin:	1 565	4 182	4 182	267.2%	12 744	814.1%	18 624	445.3%	59 666	1 426.7%	4 182	100.0%	47 408	15.1%	25.9%
Cash\cash equivalents at the year end:	(66 813)	(63 676)	12 744	(19.1%)	18 624	(27.9%)	59 666	(93.7%)	37 455	(58.8%)	37 455	(58.8%)	4 765	11.9%	686.0%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	28 801	2.5%	17 865	1.6%	9	-	1 098 479	95.9%	1 145 155	93.8%
Bulk Water	2 605	39.2%	2 799	42.1%	1 247	18.7%	-	-	6 650	.5%
PAYE deductions	2 843	23.3%	6 032	49.4%	3 333	27.3%	-	-	12 208	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 448	35.9%	7 338	15.1%	2 581	5.3%	21 243	43.7%	48 611	4.0%
Auditor-General	151	3.4%	446	10.2%	32	.7%	3 763	85.7%	4 392	.4%
Other	3 099	76.3%	-	-	-	-	962	23.7%	4 061	.3%
Total	54 946	4.5%	34 480	2.8%	7 203	.6%	1 124 447	92.1%	1 221 076	100.0%

Contact Details

Municipal Manager	Mr Brian Kannemeyer	056 816 2700
Financial Manager	Mr Hopolang Lebusa	056 816 2700

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	1 105 406	1 120 955	290 350	26.3%	284 919	25.8%	271 429	24.2%	206 038	18.4%	1 052 735	93.9%	188 862	92.5%	9.1%
Property rates	140 001	140 867	44 468	31.8%	32 244	23.0%	33 195	23.6%	33 741	24.0%	143 648	102.0%	30 806	93.9%	9.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	290 603	291 672	70 392	24.2%	71 426	24.6%	57 927	19.9%	60 866	20.9%	260 611	89.4%	54 356	88.9%	12.0%
Service charges - water revenue	382 236	393 436	78 458	20.5%	99 951	26.1%	105 824	26.9%	80 787	20.5%	365 020	92.8%	67 365	95.4%	19.9%
Service charges - sanitation revenue	26 802	25 997	6 901	25.7%	6 925	25.8%	6 974	26.8%	6 718	25.8%	27 518	105.9%	6 766	112.2%	(.7%)
Service charges - refuse revenue	27 985	30 075	7 809	27.9%	8 163	29.2%	7 999	26.6%	8 052	26.8%	32 024	106.5%	8 134	96.4%	(1.0%)
Service charges - other	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	6 086	6 086	1 461	24.0%	1 461	24.0%	1 443	23.7%	1 482	24.3%	5 846	96.1%	1 488	91.5%	(.4%)
Interest earned - external investments	1 300	1 500	457	35.1%	351	27.0%	448	29.9%	2 455	163.7%	3 711	247.4%	810	149.9%	203.3%
Interest earned - outstanding debtors	31 509	36 989	8 863	28.1%	9 575	30.4%	10 176	27.5%	8 713	23.6%	37 327	100.9%	12 092	98.0%	(27.9%)
Dividends received	-	-	-	-	-	-	-	-	115	-	115	-	107	-	7.6%
Fines	16 920	12 920	143	.8%	235	1.4%	357	2.8%	396	3.1%	1 131	8.8%	384	11.3%	3.2%
Licences and permits	211	211	19	9.2%	18	8.6%	39	18.4%	29	13.8%	106	50.0%	12	11.5%	151.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	168 255	168 255	70 060	41.6%	51 424	30.6%	45 634	27.1%	0	-	167 118	99.3%	4 033	98.2%	(100.0%)
Other own revenue	13 497	12 946	1 319	9.8%	3 145	23.3%	1 414	10.9%	2 683	20.7%	8 560	66.1%	2 512	63.4%	6.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 092 830	1 113 451	242 290	22.2%	265 682	24.3%	241 786	21.7%	214 856	19.3%	964 615	86.6%	271 793	87.5%	(20.9%)
Employee related costs	307 178	321 676	68 787	22.4%	71 061	23.1%	73 823	22.9%	68 203	21.2%	281 873	87.6%	67 457	90.3%	1.1%
Remuneration of councillors	18 105	18 540	4 341	24.0%	4 058	22.4%	4 437	23.9%	4 715	25.4%	17 551	94.7%	4 265	94.4%	10.5%
Debt impairment	117 921	126 117	28 980	24.6%	28 980	24.6%	30 147	23.9%	36 310	28.8%	124 417	98.7%	30 013	100.0%	21.0%
Depreciation and asset impairment	67 920	66 105	-	-	27 534	40.5%	14 199	21.5%	13 982	21.2%	55 715	84.3%	55 277	96.7%	(74.7%)
Finance charges	2 715	3 015	502	18.5%	536	19.8%	55	1.8%	1 147	38.1%	2 241	74.3%	697	35.9%	64.7%
Bulk purchases	386 319	391 067	107 829	27.9%	105 888	27.4%	89 946	23.0%	52 398	13.4%	356 061	91.0%	77 510	93.0%	(32.4%)
Other Materials	29 104	24 592	1 902	6.5%	4 650	16.0%	3 016	12.3%	5 036	20.5%	14 604	59.4%	4 766	51.3%	5.7%
Contracted services	102 926	101 168	24 137	23.5%	10 054	9.8%	20 080	19.8%	20 493	20.3%	74 763	73.9%	23 362	66.6%	(12.3%)
Transfers and grants	1 041	441	-	-	20	1.9%	9	2.0%	126	28.7%	155	35.2%	3	.7%	4 109.0%
Other expenditure	59 600	60 732	5 812	9.8%	12 902	21.6%	6 073	10.0%	12 446	20.5%	37 233	61.3%	8 444	60.4%	47.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 576	7 504	48 060		19 236		29 643		(8 819)		88 121		(82 931)		
Transfers recognised - capital	68 247	121 003	-	-	-	-	4 175	3.5%	56 717	46.9%	60 892	50.3%	(30 011)	-	(289.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	40 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 823	128 507	48 060		19 236		33 818		47 898		149 012		(112 942)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	120 823	128 507	48 060		19 236		33 818		47 898		149 012		(112 942)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 823	128 507	48 060		19 236		33 818		47 898		149 012		(112 942)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 823	128 507	48 060		19 236		33 818		47 898		149 012		(112 942)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	777 868	152 388	18 708	2.4%	21 711	2.8%	18 725	12.3%	27 115	17.8%	86 259	56.6%	45 518	50.3%	(40.4%)
National Government	108 247	109 247	18 708	17.3%	21 564	19.9%	14 140	12.9%	22 407	20.5%	76 820	70.3%	39 427	136.8%	(43.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	110 747	109 247	18 708	16.9%	21 564	19.5%	14 140	12.9%	22 407	20.5%	76 820	70.3%	39 427	53.9%	(43.2%)
Borrowing	-	6 000	-	-	-	-	-	-	-	-	-	-	596	8.4%	(100.0%)
Internally generated funds	667 121	21 885	-	-	147	-	259	1.2%	3 626	16.6%	4 032	18.4%	2 367	14.2%	53.2%
Public contributions and donations	-	15 256	-	-	-	-	4 326	28.4%	1 082	7.1%	5 408	35.4%	3 128	-	(65.4%)
Capital Expenditure Standard Classification	777 868	152 388	18 708	2.4%	21 711	2.8%	18 725	12.3%	27 115	17.8%	86 259	56.6%	45 518	50.3%	(40.4%)
Governance and Administration	644 277	6 127	-	-	21	-	186	3.0%	354	5.8%	562	9.2%	1 265	27.3%	(72.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	596	100.0%	(100.0%)
Budget & Treasury Office	644 277	-	-	-	-	-	-	-	25	-	25	-	-	-	(100.0%)
Corporate Services	-	6 127	-	-	21	-	186	3.0%	329	5.4%	537	8.8%	669	-	(50.8%)
Community and Public Safety	8 380	14 054	-	-	126	1.5%	23	.2%	334	2.4%	483	3.4%	5 418	26.0%	(93.8%)
Community & Social Services	3 389	1 841	-	-	-	-	4	.2%	3	.2%	7	.4%	63	40.2%	(95.6%)
Sport And Recreation	4 229	3 841	-	-	126	3.0%	19	.5%	331	8.6%	476	12.4%	3 301	27.3%	(90.0%)
Public Safety	762	8 372	-	-	-	-	-	-	-	-	-	-	2 054	20.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 735	28 022	12 937	62.4%	6 484	31.3%	357	1.3%	3 506	12.5%	23 284	83.1%	15 776	111.9%	(77.8%)
Planning and Development	2 760	2 760	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 975	25 262	12 937	72.0%	6 484	36.1%	357	1.4%	3 506	13.9%	23 284	92.2%	15 776	116.7%	(77.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	104 477	104 185	5 771	5.5%	15 080	14.4%	18 158	17.4%	22 921	22.0%	61 931	59.4%	23 059	54.3%	(.6%)
Electricity	17 270	22 090	-	-	1 484	8.6%	-	-	2 641	12.0%	4 125	18.7%	8 466	53.0%	(68.8%)
Water	16 500	16 500	426	2.6%	160	1.0%	2 198	13.3%	5 392	32.7%	8 177	49.6%	500	16.1%	978.3%
Waste Water Management	64 492	60 555	5 345	8.3%	13 436	20.8%	11 635	19.2%	14 888	24.6%	45 304	74.8%	14 094	56.2%	5.6%
Waste Management	6 215	5 041	-	-	-	-	4 326	85.8%	-	-	4 326	85.8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	1 025 783	1 085 224	285 165	27.8%	292 527	28.5%	275 775	25.4%	183 089	16.9%	1 036 555	95.5%	194 747	89.6%	(6.0%)
Property rates, penalties and collection charges	116 201	116 920	26 978	23.2%	29 990	25.8%	31 895	27.3%	30 346	26.0%	119 208	102.0%	30 189	93.0%	.5%
Service charges	626 800	638 269	126 092	20.1%	140 496	22.4%	142 488	22.3%	130 318	20.4%	539 394	84.5%	134 731	91.7%	(3.3%)
Other revenue	19 487	21 333	28 195	144.7%	43 169	221.5%	34 507	161.8%	19 111	89.6%	124 982	585.9%	11 191	249.3%	70.8%
Government - operating	168 541	168 255	70 060	41.6%	51 424	30.5%	45 634	27.1%	-	-	167 118	99.3%	1 980	96.3%	(100.0%)
Government - capital	68 247	108 247	32 517	47.6%	26 331	38.6%	19 989	18.5%	-	-	78 838	72.8%	14 736	64.2%	(100.0%)
Interest	26 507	32 201	1 324	5.0%	1 117	4.2%	1 261	3.9%	3 313	10.3%	7 015	21.8%	1 814	18.2%	82.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	107	-	(100.0%)
Payments	(924 337)	(939 907)	(305 978)	33.1%	(209 285)	22.6%	(269 356)	28.7%	(181 332)	19.3%	(965 951)	102.8%	(165 326)	97.0%	9.7%
Suppliers and employees	(921 622)	(936 451)	(305 475)	33.1%	(208 749)	22.7%	(269 300)	28.8%	(180 185)	19.2%	(963 709)	102.9%	(164 626)	97.2%	9.5%
Finance charges	(2 715)	(3 015)	(502)	18.5%	(536)	19.8%	(55)	1.8%	(1 147)	38.1%	(2 241)	74.3%	(697)	48.0%	64.7%
Transfers and grants	-	(441)	-	-	-	-	-	-	-	-	-	-	(3)	-	(100.0%)
Net Cash from/(used) Operating Activities	101 446	145 317	(20 813)	(20.5%)	83 242	82.1%	6 419	4.4%	1 756	1.2%	70 604	48.6%	29 421	46.6%	(94.0%)
Cash Flow from Investing Activities															
Receipts	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(96 368)	(137 132)	(18 708)	19.4%	(21 689)	22.5%	(18 725)	13.7%	(27 115)	19.8%	(86 238)	62.9%	(33 005)	42.7%	(17.8%)
Capital assets	(96 368)	(137 132)	(18 708)	19.4%	(21 689)	22.5%	(18 725)	13.7%	(27 115)	19.8%	(86 238)	62.9%	(33 005)	42.7%	(17.8%)
Net Cash from/(used) Investing Activities	(96 168)	(137 132)	(18 708)	19.5%	(21 689)	22.6%	(18 725)	13.7%	(27 115)	19.8%	(86 238)	62.9%	(33 005)	43.2%	(17.8%)
Cash Flow from Financing Activities															
Receipts	-	11 701	602	-	217	-	335	2.9%	490	4.2%	1 644	14.1%	-	11.8%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	6 000	-	-	-	-	-	-	-	-	-	-	-	31.2%	-
Increase (decrease) in consumer deposits	-	5 701	602	-	217	-	335	5.9%	490	8.6%	1 644	28.8%	-	-	(100.0%)
Payments	(5 511)	(5 511)	(780)	14.2%	(1 812)	32.9%	(558)	10.1%	(1 613)	29.3%	(4 763)	86.4%	(1 468)	75.7%	9.9%
Repayment of borrowing	(5 511)	(5 511)	(780)	14.2%	(1 812)	32.9%	(558)	10.1%	(1 613)	29.3%	(4 763)	86.4%	(1 468)	75.7%	9.9%
Net Cash from/(used) Financing Activities	(5 511)	6 190	(178)	3.2%	(1 595)	28.9%	(223)	(3.6%)	(1 123)	(18.1%)	(3 119)	(50.4%)	(1 468)	(2 668.0%)	(23.5%)
Net Increase/(Decrease) in cash held	(233)	14 376	(39 699)	17 038.4%	59 958	(25 733.0%)	(12 529)	(87.2%)	(26 482)	(184.2%)	(18 753)	(130.5%)	(5 052)	38.1%	424.2%
Cash/cash equivalents at the year begin:	12 628	21 043	6 229	49.3%	(33 471)	(265.0%)	26 487	125.9%	13 958	66.3%	6 229	29.6%	6 232	47.4%	124.0%
Cash/cash equivalents at the year end:	12 395	35 419	(33 471)	(270.0%)	26 487	213.7%	13 958	39.4%	(12 524)	(35.4%)	(12 524)	(35.4%)	1 180	8 764.9%	(1 161.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito 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	44 284	5.0%	28 159	3.2%	17 144	2.0%	788 818	89.8%	878 404	60.1%	34 338	3.9%	70 235	8.0%
Trade and Other Receivables from Exchange Transactions - Electricity	13 214	16.6%	3 345	4.2%	2 684	3.4%	60 194	75.8%	79 437	5.4%	1 437	1.8%	17 674	22.0%
Receivables from Non-exchange Transactions - Property Rates	9 636	8.6%	5 586	5.0%	3 163	2.8%	94 021	83.6%	112 406	7.7%	3 653	3.2%	25 251	23.0%
Receivables from Exchange Transactions - Waste Water Management	2 550	5.6%	1 357	3.0%	1 046	2.3%	40 914	89.2%	45 868	3.1%	4 060	8.9%	4 260	9.0%
Receivables from Exchange Transactions - Waste Management	2 669	4.0%	1 756	2.7%	1 434	2.2%	60 132	91.1%	65 992	4.5%	4 175	6.3%	5 275	8.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 591	2.0%	3 795	2.1%	3 525	2.0%	167 975	93.9%	178 887	12.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 647	1.6%	2 084	2.1%	907	.9%	95 777	95.4%	100 415	6.9%	122	.1%	-	-
Total By Income Source	77 591	5.3%	46 083	3.2%	29 903	2.0%	1 307 831	89.5%	1 461 408	100.0%	47 784	3.3%	122 695	8.0%
Debtors Age Analysis By Customer Group														
Organs of State	4 068	12.4%	1 243	3.8%	837	2.5%	26 681	81.3%	32 828	2.2%	-	-	-	-
Commercial	31 991	23.0%	12 598	9.0%	4 238	3.0%	90 452	64.9%	139 279	9.5%	-	-	-	-
Households	41 533	3.2%	32 242	2.5%	24 828	1.9%	1 190 699	92.4%	1 289 301	88.2%	47 784	3.7%	122 695	10.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	77 591	5.3%	46 083	3.2%	29 903	2.0%	1 307 831	89.5%	1 461 408	100.0%	47 784	3.3%	122 695	8.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	30 793	100.0%	-	-	-	-	-	-	30 793	17.9%
Bulk Water	16 212	30.2%	971	1.8%	1 054	2.0%	35 489	66.1%	53 726	31.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	403	100.0%	-	-	-	-	-	-	403	.2%
Other	18 795	21.5%	1 611	1.8%	144	.2%	66 695	76.4%	87 245	50.7%
Total	66 203	38.5%	2 582	1.5%	1 198	.7%	102 184	59.4%	172 167	100.0%

Contact Details

Municipal Manager	Mr Obakeng Mashaine(Acting MM)	016 973 8313
Financial Manager	Mr Clive Scheepers(Acting CFO)	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	216 749	216 749	56 878	26.2%	23 957	11.1%	26 505	12.2%	25 432	11.7%	132 772	61.3%	24 648	96.5%	3.2%
Property rates	30 533	30 533	5 367	17.6%	4 635	15.2%	5 090	16.7%	4 784	15.7%	19 876	65.1%	7 160	92.0%	(33.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	35 683	35 683	6 569	18.4%	10 185	28.5%	12 276	34.4%	10 883	30.5%	39 914	111.9%	7 241	100.2%	50.3%
Service charges - sanitation revenue	16 469	16 469	3 727	22.6%	5 280	32.1%	5 280	32.1%	5 280	32.1%	19 568	118.8%	4 441	100.6%	18.9%
Service charges - refuse revenue	15 047	15 047	2 705	18.0%	3 857	25.6%	3 858	25.6%	3 858	25.6%	14 278	94.9%	3 537	102.1%	9.1%
Service charges - other	-	-	-	-	-	-	-	-	626	-	626	-	-	-	(100.0%)
Rental of facilities and equipment	152	152	-	-	-	-	-	-	-	-	-	-	23	88.2%	(100.0%)
Interest earned - external investments	205	205	-	-	-	-	-	-	-	-	-	-	24	104.0%	(100.0%)
Interest earned - outstanding debtors	26 525	26 525	-	-	-	-	-	-	-	-	-	-	1 969	82.1%	(100.0%)
Dividends received	2 885	2 885	-	-	-	-	-	-	-	-	-	-	295	147.5%	(100.0%)
Fines	200	200	-	-	-	-	-	-	-	-	-	-	6	125.0%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	88 694	88 694	38 365	43.3%	-	-	-	-	-	-	38 365	43.3%	-	98.0%	-
Other own revenue	355	355	144	40.7%	-	-	-	-	-	-	144	40.7%	(47)	121.9%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	170 848	170 848	23 197	13.6%	22 001	12.9%	24 825	14.5%	38 317	22.4%	108 339	63.4%	37 009	79.4%	3.5%
Employee related costs	98 786	98 786	21 924	22.2%	20 955	21.2%	23 213	23.5%	23 633	23.9%	89 726	90.8%	22 085	100.7%	7.0%
Remuneration of councillors	6 381	6 381	1 273	19.9%	1 046	16.4%	1 611	25.3%	1 500	23.5%	5 430	85.1%	1 441	99.1%	4.1%
Debt impairment	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 000	3 000	-	-	-	-	-	-	-	-	-	-	183	55.6%	(100.0%)
Bulk purchases	4 000	4 000	-	-	-	-	-	-	50	1.2%	50	1.2%	7 577	314.4%	(99.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	10 000	10 000	-	-	-	-	-	-	-	-	-	-	833	83.3%	(100.0%)
Other expenditure	41 182	41 182	-	-	-	-	-	-	13 134	31.9%	13 134	31.9%	4 890	90.4%	168.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	45 901	45 901	33 682		1 956		1 681		(12 885)		24 433		(12 361)		
Transfers recognised - capital	37 064	37 064	8 000	21.6%	-	-	-	-	-	-	8 000	21.6%	-	31.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 965	82 965	41 682		1 956		1 681		(12 885)		32 433		(12 361)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	82 965	82 965	41 682		1 956		1 681		(12 885)		32 433		(12 361)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 965	82 965	41 682		1 956		1 681		(12 885)		32 433		(12 361)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 965	82 965	41 682		1 956		1 681		(12 885)		32 433		(12 361)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	47 061	47 061	2 888	6.1%	54	.1%	-	-	9 330	19.8%	12 272	26.1%	123	.5%	7 480.4%
National Government	36 361	36 361	1 137	3.1%	-	-	-	-	9 330	25.7%	10 467	28.8%	-	.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 361	36 361	1 137	3.1%	-	-	-	-	9 330	25.7%	10 467	28.8%	-	.2%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 700	10 700	1 751	16.4%	54	.5%	-	-	-	-	1 805	16.9%	123	5.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 061	47 061	2 888	6.1%	54	.1%	-	-	9 330	19.8%	12 272	26.1%	123	.5%	7 480.4%
Governance and Administration	10 500	10 500	1 751	16.7%	54	.5%	-	-	-	-	1 805	17.2%	123	5.5%	(100.0%)
Executive & Council	2 000	2 000	-	-	34	1.7%	-	-	-	-	34	1.7%	-	-	-
Budget & Treasury Office	8 500	8 500	80	.9%	20	.2%	-	-	-	-	100	1.2%	123	49.2%	(100.0%)
Corporate Services	-	-	1 671	-	-	-	-	-	-	-	1 671	-	-	-	-
Community and Public Safety	1 365	1 365	-	-	-	-	-	-	776	56.8%	776	56.8%	-	-	(100.0%)
Community & Social Services	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 165	1 165	-	-	-	-	-	-	776	66.6%	776	66.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 958	2 958	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 958	2 958	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	31 838	31 838	1 137	3.6%	-	-	-	-	8 554	26.9%	9 691	30.4%	-	.2%	(100.0%)
Electricity	-	-	1 137	-	-	-	-	-	300	-	1 437	-	-	1.1%	(100.0%)
Water	24 301	24 301	-	-	-	-	-	-	7 248	29.8%	7 248	29.8%	-	-	(100.0%)
Waste Water Management	7 536	7 536	-	-	-	-	-	-	1 007	13.4%	1 007	13.4%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	400	400	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	220 403	220 403	54 285	24.6%	40 250	18.3%	56 835	25.8%	9 732	4.4%	161 101	73.1%	10 723	42.5%	(9.2%)
Property rates, penalties and collection charges	25 783	25 783	3 566	13.8%	2 797	10.8%	4 373	17.0%	1 668	6.5%	12 403	48.1%	2 568	18.5%	(35.1%)
Service charges	42 298	42 298	3 653	8.6%	4 010	9.5%	4 511	10.7%	3 990	9.4%	16 164	38.2%	2 435	5.3%	63.8%
Other revenue	3 129	3 129	701	22.4%	2 146	68.6%	429	13.7%	4 072	130.1%	7 348	234.8%	5 720	3 238.4%	(28.8%)
Government - operating	88 779	88 779	46 365	52.2%	28 186	31.7%	21 569	24.3%	-	-	96 120	108.3%	-	29.5%	-
Government - capital	37 064	37 064	-	-	3 111	8.4%	25 953	70.0%	-	-	29 064	78.4%	-	-	-
Interest	20 695	20 695	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Dividends	2 655	2 655	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(178 477)	(178 477)	(81 239)	45.5%	(72 362)	40.5%	(83 717)	46.9%	(37 183)	20.8%	(274 501)	153.8%	(32 085)	59.4%	15.9%
Suppliers and employees	(175 477)	(175 477)	(81 239)	46.3%	(72 362)	41.2%	(83 717)	47.7%	(37 183)	21.2%	(274 501)	156.4%	(32 085)	83.1%	15.9%
Finance charges	(3 000)	(3 000)	-	-	-	-	-	-	(0)	-	(0)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 926	41 926	(26 954)	(64.3%)	(32 112)	(76.6%)	(26 882)	(64.1%)	(27 451)	(65.5%)	(113 400)	(270.5%)	(21 361)	125.0%	28.5%
Cash Flow from Investing Activities															
Receipts	-	-	28 686	-	35 046	-	32 970	-	43 519	-	140 221	-	21 661	-	100.9%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	28 686	-	35 046	-	32 970	-	43 519	-	140 221	-	21 661	-	100.9%
Payments	(42 061)	(42 061)	(1 664)	4.0%	(3 023)	7.2%	(6 203)	14.7%	(15 866)	37.7%	(26 756)	63.6%	-	-	(100.0%)
Capital assets	(42 061)	(42 061)	(1 664)	4.0%	(3 023)	7.2%	(6 203)	14.7%	(15 866)	37.7%	(26 756)	63.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(42 061)	(42 061)	27 022	(64.2%)	32 023	(76.1%)	26 767	(63.6%)	27 653	(65.7%)	113 464	(269.8%)	21 661	(226.7%)	27.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(150)	-	-	-	-	-	-	-	(150)	-	(150)	-	(100.0%)
Repayment of borrowing	-	-	(150)	-	-	-	-	-	-	-	(150)	-	(150)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	(150)	-	-	-	-	-	-	-	(150)	-	(150)	-	(100.0%)
Net Increase/(Decrease) in cash held	(135)	(135)	(83)	61.2%	(89)	65.9%	(115)	84.8%	201	(148.9%)	(85)	63.0%	149	-	35.1%
Cash\cash equivalents at the year begin:	528	528	348	66.0%	266	50.3%	176	33.4%	62	11.7%	348	66.0%	240	(5.4%)	(74.3%)
Cash\cash equivalents at the year end:	393	393	266	67.6%	176	44.9%	62	15.7%	263	67.0%	263	67.0%	389	(.4%)	(32.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito 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	8 621	3.8%	4 639	2.0%	3 782	1.7%	210 622	92.5%	227 664	40.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17	.3%	23	.4%	19	.3%	5 603	99.0%	5 661	1.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 816	3.2%	1 654	2.9%	1 352	2.4%	51 928	91.5%	56 750	10.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 540	1.7%	2 602	1.7%	2 169	1.4%	143 719	95.2%	151 030	27.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 891	1.6%	1 943	1.6%	1 612	1.4%	113 941	95.4%	119 387	21.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	.6%	0	1.0%	0	.4%	2	98.1%	2	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	81	(3.4%)	95	(3.9%)	76	(3.2%)	(2 669)	110.5%	(2 416)	(.4%)	-	-	-	-
Total By Income Source	14 967	2.7%	10 956	2.0%	9 010	1.6%	523 145	93.7%	558 078	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	825	13.9%	153	2.6%	158	2.7%	4 816	80.9%	5 953	1.1%	-	-	-	-
Commercial	1 046	6.1%	565	3.3%	486	2.8%	15 061	87.8%	17 159	3.1%	-	-	-	-
Households	7 084	2.4%	4 972	1.7%	4 002	1.4%	276 663	94.5%	292 721	52.5%	-	-	-	-
Other	6 012	2.5%	5 266	2.2%	4 364	1.8%	226 605	93.5%	242 246	43.4%	-	-	-	-
Total By Customer Group	14 967	2.7%	10 956	2.0%	9 010	1.6%	523 145	93.7%	558 078	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 333	1.9%	1 925	1.5%	2 013	1.6%	119 516	95.0%	125 788	22.5%
Bulk Water	25	-	22 917	9.3%	2 698	1.1%	220 106	89.6%	245 746	44.0%
PAYE deductions	-	-	-	-	-	-	23 415	100.0%	23 415	4.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 079	1.0%	1 052	.9%	-	-	108 928	98.1%	111 059	19.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	71	1.7%	41	1.0%	229	5.6%	3 725	91.6%	4 066	.7%
Other	837	1.7%	752	1.6%	695	1.4%	45 967	95.3%	48 251	8.6%
Total	4 345	.8%	26 687	4.8%	5 636	1.0%	521 656	93.4%	558 325	100.0%

Contact Details

Municipal Manager	Mr Mojalefa Matlole	058 813 9710
Financial Manager	Mr Amos Makoae	058 813 9703

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Operating Revenue and Expenditure															
Operating Revenue	162 225	166 592	64 359	39.7%	3 638	2.2%	37 836	22.7%	37 628	22.6%	143 461	86.1%	4 858	68.8%	674.6%
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	8 837	7 000	1 089	12.3%	3 504	39.7%	489	7.0%	283	4.0%	5 365	76.6%	4 033	55.9%	(93.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	152 376	159 092	63 162	41.5%	-	-	37 297	23.4%	37 297	23.4%	137 756	86.6%	-	69.0%	(100.0%)
Other own revenue	1 012	500	108	10.6%	134	13.2%	50	10.0%	48	9.6%	340	67.9%	824	172.9%	(94.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	157 187	170 779	29 213	18.6%	40 526	25.8%	34 373	20.1%	22 206	13.0%	126 318	74.0%	46 316	83.6%	(52.1%)
Employee related costs	100 624	98 551	22 569	22.4%	20 759	20.6%	22 662	23.0%	15 010	15.2%	81 002	82.2%	21 830	80.2%	(31.2%)
Remuneration of councillors	7 787	7 865	1 843	23.7%	1 820	23.4%	1 873	23.8%	1 093	13.9%	6 629	84.3%	2 466	88.4%	(55.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 500	2 000	-	-	-	-	-	-	-	-	-	-	2 493	71.2%	(100.0%)
Finance charges	-	(293)	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 776	2 217	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 405	30 853	795	23.4%	8 318	244.3%	3 388	11.0%	2 241	7.3%	14 742	47.8%	5 977	419.2%	(62.5%)
Transfers and grants	-	3 450	1 795	-	2 988	-	546	15.8%	232	6.7%	5 560	161.2%	7 607	-	(97.0%)
Other expenditure	40 096	26 136	2 210	5.5%	6 640	16.6%	5 852	22.4%	3 578	13.7%	18 281	69.9%	5 943	37.9%	(39.8%)
Loss on disposal of PPE	-	-	-	-	-	-	52	-	52	-	103	-	-	-	(100.0%)
Surplus/(Deficit)	5 038	(4 187)	35 146		(36 888)		3 463		15 422		17 143		(41 458)		
Transfers recognised - capital	-	-	1 532	-	-	-	656	-	-	-	2 188	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 038	(4 187)	36 678		(36 888)		4 119		15 422		19 331		(41 458)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 038	(4 187)	36 678		(36 888)		4 119		15 422		19 331		(41 458)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 038	(4 187)	36 678		(36 888)		4 119		15 422		19 331		(41 458)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 038	(4 187)	36 678		(36 888)		4 119		15 422		19 331		(41 458)		

Part 2: Capital Revenue and Expenditure

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Capital Revenue and Expenditure															
Source of Finance	5 038	5 038	-	-	219	4.3%	407	8.1%	495	9.8%	1 121	22.2%	253	1.3%	95.3%
National Government	2 188	2 188	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 188	2 188	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 850	2 850	-	-	219	7.7%	407	14.3%	495	17.4%	1 121	39.3%	253	46.6%	95.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 038	5 038	-	-	219	4.3%	407	8.1%	495	9.8%	1 121	22.2%	253	1.3%	95.3%
Governance and Administration	1 250	1 250	-	-	50	4.0%	318	25.5%	406	32.4%	774	61.9%	235	48.8%	72.4%
Executive & Council	800	800	-	-	-	-	-	-	76	9.5%	76	9.5%	93	92.6%	(17.7%)
Budget & Treasury Office	450	450	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	50	-	318	-	329	-	697	-	143	-	130.9%
Community and Public Safety	1 400	1 400	-	-	169	12.1%	-	-	-	-	169	12.1%	18	43.4%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 400	1 400	-	-	169	12.1%	-	-	-	-	169	12.1%	18	43.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 388	2 388	-	-	-	-	89	3.7%	89	3.7%	178	7.5%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 188	2 188	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	200	200	-	-	-	-	89	44.5%	89	44.5%	178	89.0%	-	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2018/19												2017/18		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2017/18 to Q4 of 2018/19
Cash Flow from Operating Activities															
Receipts	162 225	162 225	65 891	40.6%	50 352	31.0%	38 492	23.7%	566	.3%	155 300	95.7%	1 085	93.2%	(47.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 012	1 012	108	10.6%	126	12.4%	50	5.0%	217	21.5%	501	49.5%	654	162.1%	(66.7%)
Government - operating	152 376	152 376	64 694	42.5%	48 064	31.5%	37 953	24.9%	-	-	150 711	98.9%	-	81.8%	-
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8 837	8 837	1 089	12.3%	2 162	24.5%	489	5.5%	349	3.9%	4 088	46.3%	431	19.2%	(19.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(153 687)	(153 687)	(29 213)	19.0%	(39 288)	25.6%	(35 423)	23.0%	(22 151)	14.4%	(126 075)	82.0%	(37 468)	72.3%	(40.9%)
Suppliers and employees	(153 687)	(153 687)	(27 418)	17.8%	(35 993)	23.4%	(34 141)	22.2%	(21 794)	14.2%	(119 345)	77.7%	(34 887)	69.0%	(37.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(1 795)	-	(3 295)	-	(1 283)	-	(357)	-	(6 730)	-	(2 582)	-	(86.2%)
Net Cash from/(used) Operating Activities	8 538	8 538	36 678	429.6%	11 064	129.6%	3 069	35.9%	(21 585)	(252.8%)	29 225	342.3%	(36 384)	(429.2%)	(40.7%)
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	(2 850)	(2 850)	-	-	(219)	7.7%	(407)	14.3%	(242)	8.5%	(868)	30.5%	(832)	108.1%	(71.0%)
Capital assets	(2 850)	(2 850)	-	-	(219)	7.7%	(407)	14.3%	(242)	8.5%	(868)	30.5%	(832)	108.1%	(71.0%)
Net Cash from/(used) Investing Activities	(2 850)	(2 850)	-	-	(219)	7.7%	(407)	14.3%	(242)	8.5%	(868)	30.5%	(832)	108.1%	(71.0%)
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	5 688	5 688	36 678	644.8%	10 845	190.7%	2 662	46.8%	(21 827)	(383.7%)	28 357	498.5%	(37 216)	(369.2%)	(41.3%)
Cash\cash equivalents at the year begin:	52 000	52 000	87 616	168.5%	124 294	239.0%	135 139	259.9%	137 800	265.0%	87 616	168.5%	157 617	137.4%	(12.6%)
Cash\cash equivalents at the year end:	57 688	57 688	124 294	215.5%	135 139	234.3%	137 800	238.9%	115 973	201.0%	115 973	201.0%	120 401	219.3%	(3.7%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.