

AGGREGATED INFORMATION FOR CATEGORY A (METRO)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part 1: 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	218 990 645	220 924 718	58 635 743	26.8%	56 388 248	25.7%	52 847 880	23.9%	48 066 036	21.8%	215 937 907	97.7%	44 587 140	97.5%	7.8%		
Property rates - penalties and collection charges	44 281 816	45 402 885	11 702 003	26.6%	11 611 436	26.2%	12 489 063	27.4%	12 082 027	26.6%	47 933 538	105.6%	10 403 457	101.2%	16.1%		
Property rates - penalties and collection charges	-	-	37 842	-	54 552	-	62 227	-	50 768	-	205 388	-	39 912	-	27.2%		
Service charges - electricity revenue	76 464 506	76 171 813	20 151 888	26.4%	17 702 699	23.2%	16 939 067	22.2%	17 855 881	23.4%	72 649 535	95.4%	16 685 566	95.1%	7.0%		
Service charges - water revenue	25 723 914	25 110 745	6 908 313	26.9%	7 536 713	29.3%	5 247 558	20.9%	5 406 114	21.5%	25 098 758	100.0%	5 709 996	99.7%	(5.3%)		
Service charges - sanitation revenue	11 055 339	11 228 059	2 409 138	21.8%	2 570 834	23.3%	2 597 681	23.1%	2 552 984	22.7%	10 130 637	90.2%	2 449 144	96.5%	4.2%		
Service charges - refuse revenue	7 012 797	7 214 685	1 795 113	25.6%	1 754 946	25.0%	1 701 342	24.4%	1 901 980	26.0%	7 223 302	98.9%	1 631 826	101.2%	16.6%		
Service charges - other	595 294	463 067	(79)	-	(13 226)	(2.2%)	102 895	22.2%	106 728	23.0%	196 318	42.4%	190 120	190.1%	(43.9%)		
Rental of facilities and equipment	2 223 098	2 214 177	456 189	20.5%	486 028	21.9%	377 885	17.1%	512 026	23.1%	1 832 129	82.7%	549 453	95.9%	(6.8%)		
Interest earned - external investments	2 523 553	2 643 192	584 114	23.1%	663 266	26.3%	810 961	30.7%	906 449	34.3%	2 964 841	112.2%	1 062 811	121.7%	(14.7%)		
Interest earned - outstanding debtors	2 589 700	2 807 454	1 295 390	50.0%	838 610	31.2%	286 549	10.2%	848 795	30.2%	3 239 344	115.4%	651 189	104.3%	30.3%		
Dividends received	92	93	-	-	67	72.0%	-	-	117	125.2%	183	198.2%	45	46.7%	150.0%		
Fines	2 477 758	2 779 684	346 443	12.9%	629 906	23.5%	1 083 914	39.0%	737 428	26.5%	2 797 691	100.6%	693 696	92.3%	6.3%		
Licences and permits	535 054	536 707	123 031	23.0%	120 936	22.6%	119 512	22.3%	141 383	26.3%	504 863	94.1%	166 854	115.2%	(15.3%)		
Agency services	997 971	974 538	222 832	22.3%	264 378	26.5%	238 919	24.5%	280 237	28.8%	1 006 366	103.3%	258 614	100.0%	8.4%		
Transfers recognised - operational	35 527 496	36 925 434	11 425 033	32.2%	10 825 484	30.5%	9 049 152	24.5%	2 801 239	7.6%	34 106 968	92.4%	2 438 844	92.8%	15.1%		
Other own revenue	6 694 902	6 252 244	1 093 028	16.3%	1 652 700	26.4%	1 623 114	26.0%	1 844 012	29.5%	5 923 251	94.7%	1 665 958	84.4%	11.4%		
Loss on disposal of PPE	87 353	99 944	5 045	5.8%	8 858	10.1%	79 043	79.1%	31 779	31.8%	124 724	124.8%	653	42.3%	4 768.8%		
Operating Expenditure	216 794 976	217 882 900	49 374 860	22.8%	52 049 180	24.0%	49 207 487	22.6%	55 254 952	25.4%	205 886 478	94.5%	49 036 710	93.1%	12.7%		
Employees related costs	42 288 228	41 847 885	13 795 695	22.2%	15 788 164	25.4%	14 272 296	23.6%	14 946 640	24.2%	59 102 815	95.6%	13 464 714	96.5%	11.1%		
Remuneration of councillors	957 617	958 810	219 311	22.9%	224 183	23.4%	245 008	25.6%	226 893	23.7%	915 465	95.5%	227 740	99.0%	1.9%		
Debt impairment	10 918 320	10 713 544	3 164 584	29.0%	2 624 012	24.0%	3 614 521	33.7%	1 679 585	15.7%	11 082 702	102.4%	2 521 097	100.5%	(33.4%)		
Depreciation and asset impairment	15 637 675	15 733 392	3 369 533	21.1%	4 097 971	25.7%	3 230 036	20.5%	4 350 307	27.7%	15 047 847	95.6%	3 406 731	88.9%	27.7%		
Finance charges	6 994 223	6 712 529	1 045 264	14.9%	1 602 224	22.9%	1 642 239	24.8%	1 677 993	25.0%	5 980 260	89.2%	1 321 779	88.9%	26.9%		
Bulk purchases	48 807 969	48 546 430	19 959 549	29.0%	15 814 548	23.0%	14 807 154	21.6%	17 448 044	25.5%	68 029 294	99.2%	14 827 284	96.9%	17.7%		
Other Materials	7 669 526	8 064 419	950 710	12.4%	1 821 096	23.7%	1 600 724	19.8%	2 166 142	26.9%	6 538 733	81.1%	2 727 477	85.5%	(20.4%)		
Contracted services	25 602 334	26 735 051	3 612 677	14.1%	5 641 704	22.0%	5 769 967	21.6%	7 552 606	28.2%	22 576 954	84.4%	6 435 191	83.6%	(17.4%)		
Transfers and grants	2 197 249	2 501 834	416 051	18.9%	523 488	23.8%	498 902	19.9%	791 900	31.7%	2 230 552	89.2%	559 211	95.2%	41.6%		
Other expenditure	15 425 668	15 878 813	2 786 063	18.1%	3 731 661	24.2%	3 381 491	21.3%	4 407 382	27.8%	14 306 317	90.1%	3 546 766	86.2%	24.3%		
Loss on disposal of PPE	16 007	190 292	55 304	345.5%	139 618	1 122.2%	(174 892)	(91.9%)	7 521	4.0%	67 553	35.5%	18 717	82.3%	(59.8%)		
Surplus/(Deficit)	2 195 669	3 041 819	9 260 883		4 339 069		3 640 393		(7 188 916)		10 051 428		(4 449 570)				
Transfers recognised - capital	15 476 238	16 987 943	752 275	4.9%	2 761 467	17.8%	1 995 975	11.8%	5 013 042	29.5%	10 522 879	62.0%	2 996 141	66.2%	67.3%		
Contributions recognised - capital	139 982	52 000	3 658	2.6%	14 701	10.5%	4 507	8.7%	5 851	11.3%	28 718	55.2%	(17 500)	(133.4%)			
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	17 811 889	20 061 762	10 016 756		7 115 417		5 640 875		(2 170 022)		20 603 025		(1 470 933)				
Taxation	307 833	87 813	13 498	4.4%	21 161	6.9%	12 977	14.8%	26 340	30.0%	73 975	84.2%	38 085	23.9%	(30.8%)		
Surplus/(Deficit) after taxation	17 504 056	19 973 949	10 003 258		7 094 256		5 627 898		(2 196 362)		20 529 050		(1 509 018)				
Attributable to minorities	(8 783)	6 409	(42 249)	481.0%	(31 239)	363.6%	387	6.0%	(12 724)	(198.6%)	(86 526)	(1 350.2%)	(1 104)	(2.3%)	1 062.9%		
Surplus/(Deficit) attributable to municipality	17 495 273	19 980 358	9 961 009		7 062 317		5 628 285		(2 209 087)		20 442 524		(1 510 122)				
Share of surplus/(deficit) of associate	-	(0)	(0)	-	(0)	-	-	-	-	-	(0)	200.0%	(0)	200.0%	(100.0%)		
Surplus/(Deficit) for the year	17 495 273	19 980 358	9 961 009		7 062 317		5 628 285		(2 209 087)		20 442 524		(1 510 122)				

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	38 928 050	38 119 390	2 549 145	6.5%	6 511 439	16.7%	5 002 639	13.1%	15 494 346	40.6%	29 557 569	77.5%	11 602 249	72.1%	33.5%	
National Government	14 621 926	15 879 393	773 814	5.3%	2 622 771	18.3%	2 360 458	14.9%	5 878 106	37.0%	11 695 149	73.6%	4 464 019	71.0%	31.7%	
Provincial Government	687 680	734 490	108 118	15.7%	144 228	21.0%	145 812	19.9%	112 296	15.3%	510 455	69.5%	261 284	330.0%	(57.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	174 258	162 186	3 658	2.1%	14 799	8.5%	21 416	12.2%	(9 708)	(6.0%)	30 165	18.6%	751 452	576.1%	(101.3%)	
Transfers recognised - capital	15 403 864	16 776 068	885 590	5.7%	2 841 798	18.4%	2 527 686	15.1%	5 900 694	35.7%	12 235 768	72.9%	5 476 756	80.0%	9.2%	
Borrowing	13 191 148	9 428 713	579 440	4.4%	1 430 306	10.8%	936 249	9.9%	3 903 711	41.4%	6 849 986	72.7%	3 555 605	65.5%	9.8%	
Internally generated funds	9 555 559	11 324 092	998 430	10.4%	2 002 067	21.0%	1 398 017	12.3%	3 368 945	44.8%	9 767 458	86.3%	1 922 928	57.9%	179.2%	
Public contributions and donations	697 478	590 517	85 405	12.3%	237 188	34.0%	140 688	23.8%	240 996	40.7%	704 357	119.3%	646 960	237.8%	(62.7%)	
Capital Expenditure Standard Classification	38 928 050	38 119 390	2 549 145	6.5%	6 511 439	16.7%	5 002 639	13.1%	15 494 346	40.6%	29 557 569	77.5%	11 602 249	72.1%	33.5%	
Governance and Administration	5 023 783	4 915 419	176 816	3.5%	435 485	8.7%	672 896	13.7%	2 504 230	50.9%	3 789 427	77.1%	1 681 232	61.2%	49.0%	
Executive & Council	1 218 771	1 200 246	51 005	4.2%	155 749	12.8%	200 983	16.7%	451 926	37.7%	859 663	71.6%	245 244	42.1%	84.3%	
Budget & Treasury Office	3 764 223	2 886 462	70 574	1.9%	151 876	4.0%	318 963	11.1%	662 612	23.8%	1 224 026	42.7%	529 727	22.0%	28.9%	
Corporate Services	40 788	846 712	55 236	135.4%	127 860	313.5%	152 949	18.1%	1 369 692	161.8%	1 785 107	201.5%	909 241	11 229.5%	51.1%	
Community and Public Safety	8 339 698	9 019 621	478 099	5.7%	1 682 916	20.2%	1 027 759	11.4%	4 352 864	38.3%	6 641 638	73.6%	2 276 543	74.2%	51.7%	
Community & Social Services</																

Part 3: Cash Receipts and Payments

R thousands	2018/19											2017/18		O4 of 2017/18 to O4 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	221 016 420	224 919 678	64 283 668	29.1%	59 483 284	26.9%	62 046 869	27.6%	45 322 935	20.2%	231 136 757	102.8%	45 424 987	102.9%	(2.9%)
Property rates, penalties and collection charges	41 517 391	47 160 254	10 647 546	25.6%	11 237 138	27.1%	10 968 844	23.3%	11 739 905	24.9%	44 593 513	94.6%	9 395 809	101.9%	24.9%
Service charges	112 334 326	109 044 923	30 296 139	27.0%	28 863 479	25.7%	27 754 711	25.5%	27 516 803	25.2%	114 431 333	104.9%	25 805 433	98.8%	6.4%
Other revenue	14 989 264	14 013 434	5 432 474	36.2%	4 694 143	31.3%	5 756 528	41.1%	1 625 024	11.6%	17 508 169	124.9%	7 296 755	160.2%	(77.7%)
Government - operating	32 372 572	33 330 453	13 169 366	40.7%	9 017 351	27.9%	11 154 353	33.5%	50 673	2%	33 391 744	100.2%	409 783	90.3%	(87.6%)
Government - capital	16 024 874	17 050 011	3 194 307	19.9%	4 627 077	28.9%	5 674 536	33.3%	2 862 689	16.9%	16 378 609	96.1%	1 268 805	103.0%	127.2%
Interest	3 777 904	4 320 514	1 543 836	40.9%	1 043 895	27.6%	737 897	17.1%	1 496 640	34.7%	4 824 288	111.7%	1 248 357	112.2%	20.0%
Dividends	90	90	-	-	-	-	-	9 122	10 135.6%	9 122	10 135.6%	9 122	10 135.6%	20 066.7%	
Payments	(186 860 299)	(187 910 829)	(62 992 472)	33.7%	(48 978 279)	26.2%	(45 078 389)	24.0%	(45 441 751)	24.2%	(202 408 892)	107.7%	(45 072 453)	111.3%	.8%
Suppliers and employees	(177 699 515)	(178 831 494)	(61 804 499)	34.8%	(46 438 563)	26.1%	(42 288 387)	23.6%	(42 851 636)	24.0%	(193 383 085)	108.1%	(40 615 862)	110.5%	5.5%
Finance charges	(6 896 052)	(6 508 494)	(884 662)	12.8%	(2 023 352)	29.3%	(1 430 174)	22.0%	(1 959 881)	30.1%	(6 288 068)	96.8%	(4 240 297)	135.6%	(53.8%)
Transfers and grants	(2 284 733)	(2 570 841)	(303 272)	13.4%	(634 264)	19.2%	(1 259 628)	52.9%	(630 234)	24.5%	(2 727 729)	106.1%	(216 295)	96.0%	191.4%
Net Cash from/(used) Operating Activities	34 156 120	37 008 849	1 291 195	3.8%	10 507 005	31.0%	16 968 480	45.6%	(118 815)	(3.9%)	28 727 865	77.6%	352 533	61.1%	(133.7%)
Cash Flow from Investing Activities															
Receipts	(399 355)	436 016	654 231	(163.8%)	(931 502)	233.3%	706 184	162.0%	(2 236 623)	(513.0%)	(1 807 709)	(414.6%)	(1 247 267)	12.1%	79.3%
Proceeds on disposal of PPE	626 507	600 291	-	-	1 404	2%	2 007	3%	922	2%	4 333	7%	(1 614 009)	(502.0%)	(100.1%)
Decrease in non-current debtors	127 366	(4 440)	-	-	15 204	11.9%	(45 711)	(1029.5%)	37 868	(852.9%)	7 361	(165.8%)	(3 777)	(37 994.8%)	(110.7%)
Decrease in other non-current receivables	(109 858)	(75 650)	50 396	(46.4%)	(926 288)	843.7%	656 333	(867.6%)	(979 701)	1 295.0%	(1 199 260)	1 585.3%	620 071	255.4%	(258.0%)
Decrease (increase) in non-current investments	(1 043 370)	(84 184)	603 295	(57.8%)	(21 281)	2.0%	93 556	(111.1%)	(1 295 712)	1 539.1%	(620 143)	736.6%	(249 552)	(10.3%)	419.2%
Payments	(37 512 460)	(36 695 338)	(5 213 185)	13.9%	(5 618 576)	15.0%	(4 610 444)	12.6%	(11 838 072)	32.3%	(27 280 276)	74.3%	(8 270 962)	69.6%	43.1%
Capital assets	(37 512 460)	(36 695 338)	(5 213 185)	13.9%	(5 618 576)	15.0%	(4 610 444)	12.6%	(11 838 072)	32.3%	(27 280 276)	74.3%	(8 270 962)	69.6%	43.1%
Net Cash from/(used) Investing Activities	(37 911 815)	(36 259 320)	(4 558 954)	12.0%	(6 550 077)	17.3%	(3 904 259)	10.8%	(14 074 695)	38.8%	(29 087 985)	80.2%	(9 518 248)	67.4%	47.9%
Cash Flow from Financing Activities															
Receipts	13 063 626	9 549 284	3 653 371	28.0%	(1 247 131)	(9.5%)	32 520	3%	8 423 907	88.2%	10 862 667	113.8%	3 037 253	81.6%	177.4%
Short term loans	-	1 500 000	-	-	-	-	-	-	-	1 500 000	-	-	-	-	
Borrowing long term/financing	12 942 503	9 374 503	2 175 697	16.8%	(1 245 467)	(9.8%)	(60 091)	(4%)	8 409 966	89.7%	9 260 125	98.8%	2 998 386	52.8%	180.5%
Increase (decrease) in consumer deposits	121 123	175 781	(22 326)	(18.4%)	18 336	15.1%	92 611	52.7%	13 921	7.9%	102 542	58.3%	38 867	109.9%	(64.2%)
Payments	(3 129 508)	(3 090 599)	(658 608)	21.0%	(909 568)	29.1%	(192 710)	6.2%	(2 135 396)	69.1%	(3 896 282)	126.1%	(2 975 880)	105.9%	(28.2%)
Repayment of borrowing	(3 129 508)	(3 090 599)	(658 608)	21.0%	(909 568)	29.1%	(192 710)	6.2%	(2 135 396)	69.1%	(3 896 282)	126.1%	(2 975 880)	105.9%	(28.2%)
Net Cash from/(used) Financing Activities	9 934 118	6 458 685	2 994 763	30.1%	(2 156 699)	(21.7%)	(160 190)	(2.5%)	6 288 511	97.4%	6 966 385	107.9%	61 373	57.4%	10 146.4%
Net Increase/(Decrease) in cash held	6 178 423	7 208 214	(772 996)	(4.4%)	1 880 229	30.4%	12 904 030	179.0%	(7 904 999)	(109.7%)	6 606 265	91.6%	(9 104 342)	24.4%	(13.2%)
Cash/cash equivalents at the year begin	28 534 662	24 858 979	23 916 904	81.4%	23 643 909	83.4%	25 214 138	102.7%	38 483 148	154.6%	23 916 904	98.2%	38 644 919	95.1%	(4.6%)
Cash/cash equivalents at the year end	34 513 086	32 067 093	23 643 909	68.5%	25 524 138	74.0%	38 428 168	119.8%	30 523 149	95.2%	30 523 149	95.2%	29 540 571	82.3%	3.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 541 688	10.7%	1 098 182	4.6%	869 191	3.7%	19 232 135	81.0%	23 741 196	28.9%	1 317 850	5.6%	5 113 217	21.5%
Trade and Other Receivables from Exchange Transactions - Electricity	3 743 212	29.4%	810 203	6.4%	491 691	3.9%	7 695 536	60.4%	12 740 642	15.5%	157 380	1.2%	2 035 314	16.0%
Receivables from Non-exchange Transactions - Property Rates	2 802 491	15.4%	879 262	4.8%	687 891	3.8%	13 825 599	70.0%	18 195 264	22.1%	138 890	0.8%	4 303 169	23.6%
Receivables from Exchange Transactions - Waste Water Management	6 939 703	10.7%	425 250	4.8%	364 182	4.1%	7 090 459	80.4%	8 819 594	10.7%	264 341	3.0%	1 705 631	19.4%
Receivables from Exchange Transactions - Waste Management	590 436	10.2%	249 158	4.3%	200 350	3.5%	4 766 065	82.1%	5 806 010	71.1%	402 907	6.9%	641 856	11.1%
Receivables from Exchange Transactions - Property Rental Debtors	108 519	5.3%	20 259	1.0%	14 946	0.7%	1 908 804	93.0%	2 052 528	2.5%	11	-	218 023	10.6%
Interest on Arrear Debtor Accounts	386 275	5.2%	237 515	3.2%	206 300	2.8%	6 527 793	88.7%	7 357 882	9.0%	722 322	9.8%	369 856	5.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	429	-	-	-
Other	370 149	10.6%	316 503	9.1%	262 014	7.5%	2 530 967	72.7%	3 479 634	4.2%	555 129	16.8%	411 747	11.8%
Total By Income Source	11 482 473	14.0%	4 036 353	4.9%	3 096 564	3.8%	63 577 359	77.4%	82 192 750	100.0%	3 589 218	4.4%	14 799 814	18.0%
Debtors Age Analysis By Customer Group														
Organs of State	550 312	20.0%	178 815	6.5%	119 191	4.3%	1 897 805	69.1%	2 746 123	3.3%	-	-	330 883	12.0%
Commercial	4 448 288	31.6%	1 012 170	7.2%	627 609	4.5%	7 973 716	56.7%	14 061 783	17.1%	655	-	1 185 261	8.4%
Households	6 339 958	10.0%	2 821 737	4.4%	2 301 743	3.6%	52 038 750	81.9%	63 502 187	77.3%	3 680 111	5.8%	13 274 184	20.9%
Other	143 915	7.6%	23 631	1.3%	48 021	2.6%	1 667 088	88.5%	1 882 656	2.3%	(91 548)	(4.9%)	9 486	5%
Total By Customer Group	11 482 473	14.0%	4 036 353	4.9%	3 096 564	3.8%	63 577 359	77.4%	82 192 750	100.0%	3 589 218	4.4%	14 799 814	18.0%

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	5 919 604	100.0%	-	-	-	-	-	-	5 919 604	34.6%
Bulk Water	1 106 675	100.0%	-	-	-	-	-	-	1 106 675	6.5%
PAYE deductions	359 764	100.0%	-	-	-	-	-	-	359 764	2.1%
VAT (output less input)	(18 488)	100.0%	-	-	-	-	-	-	(18 488)	(1.1%)
Pensions / Retirement	328 525	100.0%	-	-	-	-	-	-	328 525	1.9%
Loan repayments	630 197	44.3%	-	-	40 860	4.3%	732 399	51.5%	1 423 457	8.3%
Trade Creditors	4 007 227	86.8%	53 743	1.2%	101 259	2.2%	454 906	9.9%	4 617 135	27.0%
Auditor-General	2 647	85.5%	450	14.5%	-	-	-	-	3 097	-
Other	3 342 931	99.9%	981	-	214	-	1 806	1%	3 345 932	19.6%
Total	15 678 683	91.8%	55 174	3%	162 333	1.0%	1 189 111	7.0%	17 085 301	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
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	6 517 222	6 564 019	1 795 279	27.5%	1 640 218	25.2%	1 289 738	19.6%	1 177 820	17.9%	5 903 053	89.9%	723 931	90.4%	62.7%
Operating Revenue	1 421 961	1 417 161	415 459	29.2%	311 129	21.9%	278 495	19.7%	293 269	20.7%	1 298 333	91.6%	117 149	84.7%	150.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 971 883	1 950 679	470 967	23.9%	426 760	21.6%	397 735	20.4%	444 179	22.8%	1 739 641	89.2%	407 629	89.8%	9.0%
Service charges - water revenue	563 043	563 043	138 371	24.6%	241 992	43.0%	(28 272)	(5.0%)	77 346	13.7%	429 436	76.3%	38 409	93.5%	101.4%
Service charges - sanitation revenue	322 143	322 143	87 745	27.2%	82 076	25.5%	79 939	24.8%	79 043	24.5%	328 804	102.1%	38 889	104.0%	103.3%
Service charges - refuse revenue	294 388	294 388	63 846	21.7%	64 112	21.8%	58 404	19.9%	61 015	20.7%	247 457	84.1%	2 610	92.4%	2 237.8%
Service charges - other	20 809	20 829	9 595	46.1%	6 669	32.0%	8 337	40.0%	7 451	35.8%	32 051	153.9%	5 643	193.8%	31.6%
Rental of facilities and equipment	17 563	17 563	4 834	27.5%	4 097	23.3%	5 631	32.1%	4 054	23.1%	18 616	106.0%	4 535	67.0%	(10.6%)
Interest earned - external investments	140 961	140 631	27 802	19.7%	20 629	14.6%	20 759	14.8%	26 683	19.0%	95 873	68.2%	36 326	96.2%	(26.5%)
Interest earned - outstanding debtors	41 807	54 405	13 138	31.4%	15 223	36.7%	18 924	34.8%	19 065	35.0%	66 450	122.1%	9 887	115.1%	92.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 591	16 591	3 173	19.1%	3 271	19.7%	2 082	12.5%	5 382	32.4%	13 907	83.8%	4 052	153.3%	32.8%
Licences and permits	14 597	14 597	2 936	20.1%	3 366	23.1%	3 578	24.5%	5 127	35.1%	15 008	102.8%	4 560	90.0%	12.4%
Agency services	31 270	30 528	5 084	16.3%	3 318	10.6%	9 450	31.0%	14 141	46.3%	31 993	104.8%	4 562	55.3%	210.0%
Transfers recognised - operational	1 471 673	1 521 746	503 942	34.2%	409 244	27.8%	224 966	14.8%	92 400	6.1%	1 220 572	80.9%	17 527	95.3%	427.2%
Other own revenue	189 513	199 716	45 522	24.1%	50 143	26.6%	202 520	101.4%	53 688	26.9%	351 672	176.2%	32 125	55.3%	67.1%
Gains on disposal of PPE	-	-	2 886	-	(1 932)	-	7 108	-	(5 023)	-	3 038	-	8	-	(62 884.2%)
Operating Expenditure	6 513 298	6 560 061	1 861 976	28.6%	1 652 369	25.4%	1 515 518	23.1%	1 713 135	26.1%	6 742 998	102.8%	1 032 548	100.1%	65.9%
Employees related costs	1 941 718	2 008 166	472 891	24.1%	521 467	26.6%	597 363	25.3%	499 492	24.9%	2 081 414	99.7%	446 775	101.9%	11.8%
Remuneration of councillors	65 035	64 185	15 231	23.4%	15 041	23.1%	16 624	25.9%	15 400	24.0%	62 316	97.1%	14 821	97.3%	4.0%
Debt impairment	343 696	343 336	85 924	25.0%	86 881	25.3%	(13 478)	(3.9%)	68 024	19.8%	227 353	66.2%	79 447	100.0%	(14.4%)
Depreciation and asset impairment	896 426	896 290	445 987	49.8%	296 273	33.1%	354 810	39.6%	366 643	40.9%	1 463 713	163.3%	(73 312)	125.3%	(60.1%)
Finance charges	59 818	39 013	10 129	16.9%	9 943	16.6%	9 244	23.7%	9 151	23.5%	38 467	96.6%	10 539	97.1%	(13.2%)
Bulk purchases	1 695 510	1 694 310	543 076	32.0%	345 728	20.4%	338 899	20.0%	417 659	24.7%	1 645 362	97.1%	396 028	96.6%	5.5%
Other Materials	86 376	81 054	11 748	13.6%	26 356	30.5%	20 998	25.9%	17 738	21.9%	76 840	94.8%	20 048	86.4%	(11.5%)
Contracted services	857 589	814 265	132 746	15.5%	184 277	21.5%	151 240	18.6%	196 750	24.2%	665 013	81.7%	188 806	75.7%	5.3%
Transfers and grants	60 526	70 426	23 662	39.1%	8 084	13.4%	30 796	43.6%	(2 444)	(3.5%)	60 100	85.1%	(167 780)	158.3%	(98.5%)
Other expenditure	484 205	548 816	120 581	24.9%	158 319	32.7%	99 079	18.0%	124 502	22.7%	502 421	91.5%	119 177	99.0%	4.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 924	3 958	(66 697)		(12 152)		(225 780)		(535 315)		(839 945)		(308 617)		
Transfers recognised - capital	803 900	1 003 052	27 386	3.4%	228 618	28.5%	188 161	18.8%	220 319	22.0%	684 684	66.3%	228 002	58.3%	(3.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	807 825	1 007 010	(39 312)		216 666		(37 619)		(314 996)		(175 261)		(80 615)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	807 825	1 007 010	(39 312)		216 666		(37 619)		(314 996)		(175 261)		(80 615)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	807 825	1 007 010	(39 312)		216 666		(37 619)		(314 996)		(175 261)		(80 615)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	807 825	1 007 010	(39 312)		216 666		(37 619)		(314 996)		(175 261)		(80 615)		

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	1 753 142	2 099 100	122 873	7.0%	414 569	23.6%	292 630	13.9%	643 094	30.6%	1 473 166	70.2%	641 191	70.3%	.3%
Source of Finance	803 900	1 003 052	71 352	8.9%	262 579	32.7%	130 408	13.0%	254 231	25.3%	718 571	71.6%	369 965	77.9%	(31.3%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	134	13.0%	276	410	410	410	410	410	(100.0%)
Transfers recognised - capital	803 900	1 003 052	71 352	8.9%	262 579	32.7%	130 542	13.0%	254 507	25.4%	718 981	71.7%	369 965	77.2%	(31.2%)
Borrowing	69 000	-	-	-	-	-	-	-	-	-	-	-	(547)	-	(100.0%)
Internally generated funds	880 242	1 096 048	51 521	5.9%	151 989	17.3%	162 088	14.8%	388 587	35.5%	754 186	68.8%	271 773	61.8%	43.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 753 142	2 099 100	122 873	7.0%	414 569	23.6%	292 630	13.9%	643 094	30.6%	1 473 166	70.2%	641 191	70.3%	.3%
Governance and Administration	292 651	257 259	31 690	10.8%	50 913	17.4%	42 479	16.5%	110 909	43.1%	235 992	91.7%	129 917	62.6%	(14.6%)
Executive & Council	55 340	96 927	29 461	53.2%	38 269	69.2%	38 158	39.4%	34 050	35.1%	139 937	144.4%	23 447	71.7%	45.2%
Budget & Treasury Office	237 311	160 332	2 230	.9%	12 645	5.3%	4 321	2.7%	76 859	47.9%	96 055	59.9%	106 470	60.6%	(27.8%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	193 125	284 474	4 891	2.5%	38 501	19.9%	51 159	18.0%	101 522	35.7%	196 074	68.9%	84 265	60.8%	20.5%
Community & Social Services	21 820	29 560	2 244	10.3%	4 636	21.2%	5 071	17.2%	9 593	32.5%	21 544	72.9%	1 229	54.3%	680.3%
Sport And Recreation	57 950	75 375	1 685	2.9%	7 670	13.2%	8 280	11.0%	18 165	24.1%	35 801	47.5%	13 775	31.9%	91.9%
Public Safety	7 700	18 055	330	4.3%	2 203	28.6%	4 225	23.4%	13 861	72.3%	19 818	109.8%	3 074	29.6%	324.9%
Housing	104 755	159 700	31	-	23 968	22.9%	32 952	20.6%	69 560	37.9%	117 511	73.6%	65 926	44.1%	(8.1%)
Health	900	1 784	601	66.8%	23	2.6%	631	35.4%	143	8.0%	1 400	78.5%	261	32.6%	(45.0%)
Economic and Environmental Services	498 719	854 967	50 374	10.1%	191 822	38.5%	126 461	14.8%	191 892	22.4%	560 550	65.6%	166 695	58.3%	13.8%
Planning and Development	202 957	227 735	19 396	9.6%	68 841	33.9%	37 533	16.5%	63 809	28.0%	189 579	83.2%	47 842	53.2%	33.4%
Road Transport	291 335	627 736	30 536	10.5%	122 958	42.2%	88 663	14.3%	128 058	20.6%	370 275	59.5%	118 991	62.1%	7.6%
Environmental Protection	4 427	6 496	442	10.0%	22	0%	265	4.8%	26	0					

Part 3: Cash Receipts and Payments

R thousands	2018/19										2017/18		O4 of 2017/18 to O4 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	6 956 414	7 203 528	1 663 407	23.9%	1 554 924	22.4%	2 333 692	32.4%	1 353 422	18.8%	6 905 445	95.9%	932 716	92.2%	45.1%
Receipts	1 315 314	1 310 874	296 042	22.5%	299 018	22.7%	264 270	20.2%	200 477	21.4%	1 139 807	87.0%	177 792	85.4%	57.8%
Property rates, penalties and collection charges	2 934 363	2 914 750	542 238	18.5%	748 399	25.5%	512 008	17.6%	607 489	20.8%	2 410 133	82.7%	636 282	92.4%	(4.5%)
Service charges	248 395	258 070	45 321	18.2%	59 184	23.8%	484 936	187.9%	93 923	36.4%	683 364	264.8%	58 089	61.7%	61.7%
Other revenue	1 471 673	1 521 746	512 826	34.8%	182 131	12.4%	624 508	41.0%	101 893	6.7%	1 421 358	93.4%	9 340	101.0%	990.9%
Government - operating	803 900	1 003 052	226 041	28.1%	230 240	28.6%	408 287	40.7%	223 892	22.3%	1 088 460	108.5%	5 000	95.1%	4 377.8%
Government - capital	182 768	195 036	40 939	22.4%	35 953	19.7%	39 683	20.3%	45 748	23.5%	162 323	83.2%	46 213	100.8%	(1.0%)
Dividends	(5 273 176)	(5 320 435)	(1 807 648)	34.3%	(1 110 608)	21.1%	(1 739 913)	32.7%	(1 190 303)	22.4%	(6 848 491)	109.9%	(876 246)	98.0%	35.8%
Suppliers and employees	(5 152 832)	(5 210 796)	(1 774 492)	34.4%	(1 096 566)	21.3%	(1 701 950)	32.7%	(1 189 665)	22.8%	(5 762 678)	110.6%	(1 034 276)	97.4%	15.0%
Finance charges	(59 818)	(39 013)	(10 129)	16.9%	(9 943)	16.6%	(9 244)	23.7%	(9 151)	23.5%	(38 467)	98.6%	(10 539)	97.1%	(13.2%)
Transfers and grants	(80 526)	(70 628)	(23 046)	28.1%	(4 998)	6.8%	(28 715)	40.7%	8 513	(12.1%)	(47 348)	67.0%	168 569	155.4%	(94.4%)
Net Cash from/(used) Operating Activities	1 683 238	1 883 093	(144 260)	(8.6%)	444 317	26.4%	593 779	31.5%	163 120	8.7%	1 056 955	56.1%	58 469	77.1%	188.9%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 753 142)	(2 099 100)	(122 873)	7.0%	(413 264)	23.6%	(293 929)	14.0%	(643 100)	30.6%	(1 473 166)	70.2%	(641 191)	70.7%	.3%
Capital assets	(1 753 142)	(2 099 100)	(122 873)	7.0%	(413 264)	23.6%	(293 929)	14.0%	(643 100)	30.6%	(1 473 166)	70.2%	(641 191)	70.7%	.3%
Net Cash from/(used) Investing Activities	(1 753 142)	(2 099 100)	(122 873)	7.0%	(413 264)	23.6%	(293 929)	14.0%	(643 100)	30.6%	(1 473 166)	70.2%	(641 191)	70.7%	.3%
Cash Flow from Financing Activities															
Receipts	69 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	69 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(59 667)	(57 974)	(8 907)	14.9%	(16 651)	27.9%	(9 331)	16.1%	(17 684)	30.5%	(52 572)	90.7%	(15 892)	100.0%	11.3%
Payments	(59 667)	(57 974)	(8 907)	14.9%	(16 651)	27.9%	(9 331)	16.1%	(17 684)	30.5%	(52 572)	90.7%	(15 892)	100.0%	11.3%
Repayment of borrowing	9 333	(57 974)	(8 907)	(95.4%)	(16 651)	(178.4%)	(9 331)	16.1%	(17 684)	30.5%	(52 572)	90.7%	(15 892)	100.0%	11.3%
Net Cash from/(used) Financing Activities	9 333	(57 974)	(8 907)	(95.4%)	(16 651)	(178.4%)	(9 331)	16.1%	(17 684)	30.5%	(52 572)	90.7%	(15 892)	100.0%	11.3%
Net Increase/(Decrease) in cash held	(60 571)	(273 980)	(276 041)	455.7%	14 402	(23.8%)	290 520	(106.0%)	(497 664)	181.6%	(468 784)	171.1%	(600 614)	826.8%	(17.1%)
Cash/cash equivalents at the year begin	1 103 855	1 828 497	1 825 497	107.1%	1 549 456	80.9%	1 563 858	85.7%	1 854 377	101.6%	1 835 497	100.0%	2 484 431	100.0%	(22.9%)
Cash/cash equivalents at the year end	1 643 284	1 551 516	1 549 456	94.3%	1 563 858	95.2%	1 854 377	119.5%	1 356 713	87.4%	1 356 713	87.4%	1 803 817	105.9%	(24.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 724	8.9%	19 131	4.9%	14 134	3.6%	320 462	82.5%	388 451	19.3%	319 576	82.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	114 311	53.3%	20 506	9.6%	8 026	3.7%	71 713	33.4%	214 556	10.7%	24 748	11.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	99 663	20.0%	32 590	6.5%	20 592	4.1%	345 365	69.3%	498 210	24.8%	74 335	14.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	22 664	12.7%	9 495	5.3%	5 563	3.1%	140 538	78.8%	178 260	8.9%	56 077	31.5%	-	-
Receivables from Exchange Transactions - Waste Management	18 643	8.0%	9 047	3.9%	5 777	2.5%	200 952	85.7%	234 418	11.7%	63 028	26.9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	39	100.0%	39	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 219	3.0%	7 029	2.9%	6 705	2.8%	221 693	91.4%	242 647	12.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 797	5.4%	7 309	2.9%	6 645	2.6%	225 706	89.1%	253 657	12.6%	68 157	26.9%	-	-
Total By Income Source	311 020	15.5%	105 107	5.2%	67 442	3.4%	1 526 468	75.9%	2 010 037	100.0%	605 920	30.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 230	34.6%	5 666	19.1%	3 383	11.4%	10 310	34.8%	29 589	1.5%	-	-	-	-
Commercial	162 857	22.7%	38 046	5.3%	22 679	3.2%	492 818	68.8%	716 400	35.6%	-	-	-	-
Households	137 933	10.9%	61 396	4.9%	41 381	3.3%	1 023 339	81.0%	1 264 048	62.9%	605 920	47.9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	311 020	15.5%	105 107	5.2%	67 442	3.4%	1 526 468	75.9%	2 010 037	100.0%	605 920	30.1%	-	-

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	178 728	100.0%	-	-	-	-	-	-	178 728	25.8%
Bulk Water	19 770	100.0%	-	-	-	-	-	-	19 770	2.9%
PAYE deductions	25 461	100.0%	-	-	-	-	-	-	25 461	3.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	29 023	100.0%	-	-	-	-	-	-	29 023	4.2%
Loan repayments	26 142	100.0%	-	-	-	-	-	-	26 142	3.8%
Trade Creditors	188 673	100.0%	-	-	-	-	-	-	188 673	27.0%
Auditor-General	347	100.0%	-	-	-	-	-	-	347	1%
Other	225 945	100.0%	-	-	-	-	-	-	225 945	32.6%
Total	692 090	100.0%	-	-	-	-	-	-	692 090	100.0%

Contact Details

Municipal Manager	Mr Andile Sibahla	043 705 1046
Financial Manager	Mr Ntsikelelo Sigcau (Acting)	043 705 3329

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
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	10 363 386	10 361 367	2 616 595	25.2%	2 315 848	22.3%	2 433 139	23.5%	1 934 253	18.7%	9 299 835	89.8%	2 192 294	101.8%	(11.8%)
Operating Revenue	10 363 386	10 361 367	2 616 595	25.2%	2 315 848	22.3%	2 433 139	23.5%	1 934 253	18.7%	9 299 835	89.8%	2 192 294	101.8%	(11.8%)
Property rates - penalties and collection charges	2 177 931	2 177 931	560 374	25.7%	488 388	22.4%	538 056	24.7%	530 945	24.4%	2 117 762	97.2%	681 709	103.7%	(11.8%)
Service charges - electricity revenue	3 964 692	3 964 692	1 056 772	26.7%	983 495	24.8%	661 933	16.7%	930 362	23.5%	3 632 563	91.6%	892 034	103.8%	4.3%
Service charges - water revenue	749 547	749 547	153 741	20.5%	235 849	31.5%	251 500	33.6%	157 201	21.0%	798 291	106.5%	231 724	106.9%	(32.2%)
Service charges - sanitation revenue	459 930	459 930	126 394	27.5%	142 522	31.0%	115 481	25.1%	150 111	32.6%	534 508	116.2%	152 278	102.4%	(1.4%)
Service charges - refuse revenue	294 667	294 667	47 075	16.0%	43 421	14.7%	49 488	16.8%	52 728	17.9%	192 710	65.4%	66 061	108.6%	(20.2%)
Service charges - other	-	943	39	-	118	-	45	4.7%	71	7.5%	272	28.9%	-	-	(100.0%)
Rental of facilities and equipment	37 118	37 208	8 582	23.1%	8 633	23.3%	9 269	24.9%	6 632	17.8%	33 116	89.0%	8 211	98.1%	(19.2%)
Interest earned - external investments	106 592	105 901	20 868	19.6%	40 497	38.0%	39 705	37.5%	45 877	43.3%	146 946	138.8%	31 551	93.5%	45.4%
Interest earned - outstanding debtors	221 488	221 488	63 723	28.8%	70 498	31.8%	73 145	33.0%	27 275	12.3%	234 641	105.9%	46 010	124.0%	(40.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	303 735	288 772	21 322	7.0%	24 831	8.2%	20 816	7.2%	16 464	5.7%	83 433	28.9%	16 049	27.9%	2.6%
Licences and permits	28 034	28 034	5 243	18.7%	5 097	18.2%	5 582	19.9%	4 742	16.9%	20 665	73.7%	4 372	72.5%	8.5%
Agency services	2 892	2 892	753	26.1%	783	27.1%	798	27.6%	821	28.4%	3 155	109.1%	-	-	(100.0%)
Transfers recognised - operational	1 814 474	1 819 368	509 171	28.1%	237 061	13.1%	625 591	34.4%	(5 502)	(3.3%)	1 366 322	75.1%	109 315	105.0%	(16.0%)
Other own revenue	202 286	209 522	42 063	20.8%	34 656	17.1%	41 729	19.9%	16 527	7.9%	134 974	64.4%	32 979	72.4%	(69.9%)
Gains on disposal of PPE	-	473	473	-	-	-	3	7%	-	-	477	100.7%	-	-	-
Operating Expenditure	10 375 088	10 435 733	2 288 149	22.1%	2 326 445	22.4%	2 052 492	19.7%	2 480 388	23.8%	9 147 475	87.7%	2 194 963	89.5%	13.0%
Employees related costs	3 272 708	3 289 820	664 579	20.3%	778 455	23.8%	701 529	21.3%	720 223	21.9%	2 865 598	87.1%	627 912	86.7%	14.8%
Remuneration of councillors	73 451	75 484	17 448	24.3%	18 196	24.8%	20 024	26.5%	19 009	25.2%	75 077	99.5%	17 803	99.1%	6.8%
Debt impairment	541 605	541 750	91 588	17.0%	201 607	37.2%	63 674	11.8%	273 688	50.5%	630 828	116.4%	279 288	105.7%	(2.0%)
Depreciation and asset impairment	817 712	738 535	204 404	25.0%	204 418	25.0%	170 694	23.1%	158 929	21.5%	738 445	100.0%	202 382	100.0%	(21.5%)
Finance charges	142 392	142 392	11 751	8.3%	20 242	14.2%	47 192	33.1%	20 669	14.7%	180 054	70.3%	21 080	72.0%	(1.0%)
Bulk purchases	3 181 932	3 204 776	988 874	31.4%	672 829	21.1%	691 539	21.6%	838 650	26.2%	3 201 893	99.9%	592 801	101.2%	41.5%
Other Materials	1 911 819	205 737	34 715	18.1%	29 440	15.3%	44 195	21.5%	32 966	16.0%	141 316	68.7%	110 556	119.5%	(70.2%)
Contracted services	1 369 473	1 413 980	103 952	7.6%	251 374	18.4%	188 877	13.4%	319 458	22.6%	863 661	61.1%	166 280	40.7%	92.1%
Transfers and grants	89 038	83 451	37 740	42.4%	24 490	27.5%	(7 348)	(8.8%)	4 913	5.9%	59 794	71.7%	46 710	112.9%	(89.5%)
Other expenditure	694 958	739 805	122 428	17.6%	125 394	18.0%	131 808	17.8%	91 182	12.3%	470 811	63.6%	130 152	83.4%	(29.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 702)	(74 366)	328 446		(10 597)		380 646		(546 135)		152 360		(2 669)		
Transfers recognised - capital	997 534	1 369 693	112 354	11.3%	164 963	16.5%	164 874	12.0%	355 444	26.0%	797 638	58.2%	458 744	116.4%	(22.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	139 982	52 000	3 658	2.6%	14 799	10.6%	4 507	8.7%	6 791	13.1%	29 755	57.2%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 125 813	1 347 326	444 458		169 165		550 027		(183 900)		979 751		454 075		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 125 813	1 347 326	444 458		169 165		550 027		(183 900)		979 751		454 075		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 125 813	1 347 326	444 458		169 165		550 027		(183 900)		979 751		454 075		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 125 813	1 347 326	444 458		169 165		550 027		(183 900)		979 751		454 075		

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	1 740 079	2 063 593	175 059	10.1%	295 925	17.0%	275 584	13.4%	510 308	24.7%	1 256 875	60.9%	469 197	77.2%	8.8%
Source of Finance	1 740 079	2 063 593	175 059	10.1%	295 925	17.0%	275 584	13.4%	510 308	24.7%	1 256 875	60.9%	469 197	77.2%	8.8%
National Government	977 575	1 252 980	112 355	11.5%	164 963	16.9%	148 099	11.8%	372 219	29.7%	797 638	63.7%	316 271	83.4%	17.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	159 940	146 216	3 658	2.3%	14 799	9.3%	21 282	14.6%	(9 984)	(6.8%)	29 755	20.4%	9 245	172.2%	(208.0%)
Transfers recognised - capital	1 127 515	1 399 196	114 012	10.2%	179 763	15.8%	169 381	12.1%	362 235	25.9%	827 391	59.1%	325 516	90.7%	11.3%
Borrowing	148 290	148 290	16 303	11.0%	39 822	26.9%	20 328	13.7%	5 113	3.4%	81 566	55.0%	-	-	(100.0%)
Internally generated funds	454 274	516 107	42 743	9.4%	76 341	16.8%	85 874	16.6%	142 960	27.7%	347 918	67.4%	143 681	47.4%	(5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Capital Expenditure Standard Classification	1 740 079	2 063 593	175 059	10.1%	295 925	17.0%	275 584	13.4%	510 308	24.7%	1 256 875	60.9%	469 197	77.2%	8.8%
Governance and Administration	93 774	139 828	957	1.0%	5 116	5.5%	9 428	6.7%	25 232	18.0%	40 733	29.1%	1 692	38.4%	1 390.9%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	430	-	(100.0%)
Budget & Treasury Office	93 774	139 828	957	1.0%	5 116	5.5%	9 428	6.7%	25 232	18.0%	40 733	29.1%	1 262	34.4%	1 898.6%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	156 801	183 978	10 350	6.6%	21 778	13.9%	15 706	8.5%	45 829	24.9%	93 664	50.9%	75 393	155.2%	(39.2%)
Community & Social Services	36 117	37 567	2 136	5.9%	6 938	19.2%	2 641	7.1%	14 810	39.4%	26 545	70.7%	1 542	10.7%	860.4%
Sport And Recreation	59 070	86 871	7 214	12.2%	14 221	24.1%	12 238	14.1%	25 964	29.9%	59 638	68.7%	3 333	24.3%	679.0%
Public Safety	15 815	13 740	1 000	6.3%	619	3.9%	808	5.9%	5 031	36.6%	7 456	54.3%	7 355	56.2%	(31.8%)
Housing	45 000	45 000	-	-	-	-	-	-	-	-	-	-	62 272	1 412.7%	(100.0%)
Health	800	800	-	-	-	-	-	-	25	3.1%	25	3.1%	891	74.3%	(97.2%)
Economic and Environmental Services	562 243	599 383	42 041	7.5%	89 481	15.9%	76 490	12.8%	182 239	30.4%	390 250	65.1%	161 446	71.7%	12.9%
Planning and Development	53 722	75 027	10 208	19.0%	9 564	17.8%	8 498	11.3%	22 166	29.5%	50 437	67.2%	13 521	63.9%	63.9%
Road Transport	556 421	525 106	31 139	6.1%	79 917	15.8%	67 539	12.9%	160 072	30.6%	338 667	64.7%			

Part 3: Cash Receipts and Payments

R thousands	2018/19											2017/18		O4 of 2017/18 to O4 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	10 983 250	11 260 919	3 219 159	29.3%	2 829 157	25.8%	3 619 178	32.1%	1 944 552	17.3%	11 612 046	103.1%	1 892 933	105.3%	2.7%		
Property rates, penalties and collection charges	2 069 035	5 930 492	547 503	26.5%	513 350	24.8%	447 966	7.6%	381 330	6.4%	1 890 149	31.9%	355 692	96.7%	7.2%		
Service charges	5 195 393	1 333 936	1 331 311	25.6%	1 326 200	25.5%	1 138 476	85.4%	1 261 984	94.6%	5 088 171	379.2%	1 181 153	94.2%	6.8%		
Other revenue	310 241	315 764	356 673	115.0%	353 439	113.9%	285 320	90.4%	208 150	65.9%	1 203 583	381.2%	273 180	450.8%	(23.8%)		
Government - operating	1 755 820	1 780 072	561 203	32.0%	213 407	12.2%	604 663	34.0%	49 723	2.8%	1 428 996	80.3%	(82 819)	86.1%	(160.0%)		
Government - capital	1 546 170	1 794 753	365 100	23.6%	383 660	24.8%	1 105 732	61.6%	-	-	1 854 492	103.3%	132 341	112.2%	(100.0%)		
Interest	106 592	105 901	57 369	53.8%	39 101	36.7%	36 821	34.8%	43 365	40.9%	176 656	166.8%	33 385	101.3%	29.9%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(8 959 664)	(9 346 463)	(2 978 924)	33.2%	(2 339 562)	26.1%	(2 021 282)	21.6%	(2 225 577)	23.8%	(9 565 340)	102.3%	(2 070 325)	105.1%	7.5%		
Suppliers and employees	(8 729 826)	(9 109 442)	(2 927 690)	33.5%	(2 280 134)	26.1%	(1 959 376)	21.5%	(2 189 404)	24.0%	(9 356 605)	102.7%	(2 012 761)	106.5%	8.8%		
Finance charges	(142 392)	(142 392)	(28 512)	20.0%	(40 418)	28.4%	(27 577)	19.4%	(39 362)	27.6%	(135 868)	95.4%	(40 976)	63.2%	(3.9%)		
Transfers and grants	(87 446)	(94 629)	(22 722)	26.0%	(19 010)	21.7%	(34 229)	36.3%	3 189	(3.4%)	(2 873)	77.0%	(16 588)	52.2%	(19.2%)		
Net Cash from/(used) Operating Activities	2 023 586	1 914 455	240 235	11.9%	489 595	24.2%	1 597 896	83.5%	(281 025)	(14.7%)	2 046 701	106.9%	(177 392)	106.3%	58.4%		
Cash Flow from Investing Activities																	
Receipts	(3 203)	(3 203)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	(3 203)	(3 203)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 728 084)	(2 043 139)	(512 463)	29.7%	(240 505)	13.9%	(227 267)	11.1%	(307 992)	15.1%	(1 288 227)	63.1%	(294 501)	78.4%	4.6%		
Capital assets	(1 728 084)	(2 043 139)	(512 463)	29.7%	(240 505)	13.9%	(227 267)	11.1%	(307 992)	15.1%	(1 288 227)	63.1%	(294 501)	78.4%	4.6%		
Net Cash from/(used) Investing Activities	(1 731 287)	(2 046 342)	(512 463)	29.6%	(240 505)	13.9%	(227 267)	11.1%	(307 992)	15.1%	(1 288 227)	63.0%	(294 501)	76.7%	4.6%		
Cash Flow from Financing Activities																	
Receipts	156 170	158 290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	148 290	148 290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	7 880	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(83 306)	(83 324)	(23 872)	28.7%	(15 013)	18.0%	(24 807)	29.8%	(16 069)	19.3%	(79 761)	95.7%	(14 455)	66.7%	11.2%		
Repayment of borrowing	(83 306)	(83 324)	(23 872)	28.7%	(15 013)	18.0%	(24 807)	29.8%	(16 069)	19.3%	(79 761)	95.7%	(14 455)	66.7%	11.2%		
Net Cash from/(used) Financing Activities	72 864	74 966	(23 872)	(32.8%)	(15 013)	(20.6%)	(24 807)	(33.1%)	(16 069)	(21.4%)	(79 761)	(106.4%)	(14 455)	72.0%	11.2%		
Net Increase/(Decrease) in cash held	365 163	(56 921)	(296 099)	(81.1%)	234 077	64.1%	1 345 822	(2 364.4%)	(605 086)	(1 063.0%)	678 713	(1 192.4%)	(486 348)	247.8%	24.4%		
Cash/cash equivalents at the year begin	2 001 445	2 421 746	2 519 876	127.4%	2 253 777	112.6%	2 487 854	94.9%	3 833 675	146.2%	2 549 876	97.3%	3 038 224	100.0%	26.3%		
Cash/cash equivalents at the year end	2 366 608	2 564 825	2 253 777	95.2%	2 487 854	105.1%	3 833 675	149.5%	3 228 589	125.9%	3 228 589	125.9%	2 549 876	127.4%	26.6%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	159 588	13.3%	59 311	4.9%	51 511	4.3%	929 654	77.5%	1 200 063	26.3%	102 035	8.5%	923 678	77.0%
Trade and Other Receivables from Exchange Transactions - Electricity	245 241	32.0%	35 448	4.6%	15 951	2.1%	469 705	61.3%	766 345	16.8%	4 300	6%	519 424	68.0%
Receivables from Non-exchange Transactions - Property Rates	198 203	27.1%	15 739	2.1%	13 806	1.9%	504 450	68.9%	722 198	16.1%	12 013	1.6%	834 495	114.0%
Receivables from Exchange Transactions - Waste Water Management	78 929	10.7%	24 175	5.4%	18 551	4.2%	323 248	72.7%	444 903	9.8%	26 305	5.9%	328 781	73.0%
Receivables from Exchange Transactions - Waste Management	38 958	14.3%	9 917	3.6%	8 295	3.1%	214 648	79.0%	271 838	6.0%	8 338	3.1%	218 259	80.0%
Receivables from Exchange Transactions - Property Rental Debtors	2 096	7.8%	614	2.3%	640	2.4%	23 522	87.5%	26 873	6%	11	-	27 335	102.0%
Interest on Arrear Debtor Accounts	35 874	4.5%	22 485	2.8%	22 222	2.8%	717 280	89.9%	797 862	17.5%	12 494	1.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	429	-	-	-
Other	19 145	6.0%	4 467	1.4%	2 465	1.1%	293 927	91.6%	321 004	7.0%	4 278	1.4%	-	-
Total By Income Source	778 034	17.1%	172 156	3.8%	134 440	2.9%	3 476 455	76.2%	4 561 086	100.0%	170 302	3.7%	2 849 972	63.0%
Debtors Age Analysis By Customer Group														
Organs of State	28 450	23.8%	4 781	4.0%	5 673	4.7%	80 584	67.4%	119 488	2.6%	-	-	-	-
Commercial	343 897	25.8%	49 487	3.7%	26 330	2.0%	913 689	68.5%	1 333 403	29.2%	-	-	-	-
Households	405 687	13.1%	117 888	3.8%	102 437	3.3%	2 482 182	79.9%	3 108 195	68.1%	170 302	5.5%	2 849 972	92.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	778 034	17.1%	172 156	3.8%	134 440	2.9%	3 476 455	76.2%	4 561 086	100.0%	170 302	3.7%	2 849 972	63.0%

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	38 323	100.0%	-	-	-	-	-	-	38 323	22.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	94 913	72.2%	19 015	14.5%	7 261	5.5%	10 306	7.8%	131 495	77.0%
Auditor-General	519	53.6%	450	46.4%	-	-	-	-	970	6%
Other	-	-	-	-	-	-	-	-	-	-
Total	133 755	78.3%	19 465	11.4%	7 261	4.3%	10 306	6.0%	170 787	100.0%

Contact Details

Municipal Manager	Mr Peter Neilson	041 506 3209
Financial Manager	Mr M J Ngqolwane (Acting)	041 506 1201

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)

Part 1: 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	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%
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%	291 681	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	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%	(1 354)	20.8%	(67.25%)
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	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%
Transfers recognised - operational	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%)
Other own revenue	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%
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%
Employees 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	24 646	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%	65 485	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%	549 754	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	17.8%	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	0.5%	312 407	30.2%	(305 927)	(31.0%)	1 893	2%	13 876	1.4%	(381 985)	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	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%
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	17.8%	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	4 360	21	-	54	1%	-	-	25	6%	180	3.3%	533	1.8%	(95.4%)
Corporate Services	-	16 055	2 894	-	6 058	-	10 118	63.0%	15 007	93.5%	34 071	212.3%	4 869	288.2%	-
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%	15 796	28.8%	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	67.9%	(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%	149.5%
Environmental Protection	-	-	-	-	-	-	-	-	1						

Part 3: Cash Receipts and Payments

R thousands	2018/19										2017/18		O4 of 2017/18 to O4 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%	789 811	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%	287 200	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)	(2 168 770)	40.8%	(1 642 658)	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	35.7%	(622 978)	(410.3%)	192 952	127.1%	(95 159)	76.2%	55.4%		
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	(39 463)	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/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	(39 463)	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)	(78 648)	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)	(78 648)	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)	(78 409)	57.8%	(43 702)	32.2%	(47 391)	22.4%	(94 790)	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	437 417	289 161	544 830	129.1%	246 180	56.3%	265 132	91.7%	671 832	232.3%	544 830	195.3%	647 857	300.1%	3.7%		
Cash/cash equivalents at the year end	396 574	285 690	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 to Council Policy			
	Amount		%		Amount		%		Amount		%		Amount		%		Amount		%	
	Amount	%	Amount	%	Amount	%	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	89.2%	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	10%	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%	22 242	18.4%	392 741	6.5%	-	-	37 616	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	%
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	205 376	100.0%	-	-	-	-	-	-	205 376	48.0%
Bulk Water	21 643	100.0%	-	-	-	-	-	-	21 643	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 Msa	051 405 8621
Financial Manager	Mr Sabata Mfokeng	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF EKURHULENI (EKU)
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	35 317 657	36 205 712	9 982 216	28.3%	8 949 689	25.3%	8 040 174	22.2%	7 368 828	20.4%	34 340 908	94.8%	7 158 416	98.7%	2.9%	8.0%	
Property rates	5 615 605	5 632 288	1 377 066	24.5%	1 338 688	23.8%	1 340 808	23.8%	1 348 814	23.9%	5 405 374	96.0%	1 248 526	98.6%	-	-	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	13 732 952	13 868 905	4 390 429	32.0%	3 225 749	23.5%	3 026 634	21.8%	3 258 158	23.5%	13 900 270	100.2%	3 239 755	100.1%	0.6%	30.5%	
Service charges - water revenue	4 119 535	4 119 535	1 321 161	32.1%	1 511 233	36.7%	1 009 804	24.5%	1 058 023	25.7%	4 900 222	119.0%	810 987	97.2%	30.5%	32.6%	
Service charges - sanitation revenue	1 594 808	1 594 808	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	1 338 897	1 338 897	322 214	24.8%	312 961	23.4%	300 132	22.9%	337 066	25.2%	1 303 372	97.3%	303 351	93.1%	11.1%	12.6%	
Service charges - other	-	-	(120 235)	-	(121 900)	-	-	-	-	-	(242 135)	-	-	-	-	-	
Rental of facilities and equipment	127 763	127 763	28 923	22.6%	27 631	21.6%	27 850	21.8%	31 724	24.8%	116 127	90.9%	28 170	91.9%	12.6%	(46.8%)	
Interest earned - external investments	422 568	422 568	86 597	20.5%	87 901	20.8%	52 395	12.4%	152 488	36.1%	379 362	89.8%	286 847	154.8%	61.2%	21.8%	
Interest earned - outstanding debtors	523 506	523 305	116 594	22.3%	123 778	23.6%	123 350	23.6%	120 204	23.0%	483 926	92.7%	96 665	61.2%	21.8%	154.9%	
Dividends received	92	92	-	-	67	72.4%	-	-	115	125.4%	182	197.8%	45	50.3%	50.3%	13.9%	
Fines	138 197	238 197	28 711	20.8%	30 586	22.1%	28 015	11.8%	33 679	14.1%	120 990	50.8%	29 556	91.3%	13.9%	1.6%	
Licences and permits	338 745	338 745	79 728	23.5%	74 067	21.9%	75 481	22.3%	75 862	22.4%	305 138	90.1%	74 676	91.7%	1.6%	-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	6 014 349	6 335 329	2 037 551	33.9%	2 027 028	33.7%	1 350 884	21.3%	271 357	4.3%	5 686 769	89.8%	281 050	97.5%	(3.4%)	(34.6%)	
Other own revenue	1 350 581	1 666 281	303 377	22.5%	309 257	22.9%	323 993	19.4%	311 388	18.7%	1 248 125	74.9%	478 483	114.6%	(12.1%)	(912.1%)	
Gains on disposal of PPE	-	-	-	-	1 444	-	-	-	-	-	(1 644)	-	18	-	-	-	
Operating Expenditure	35 256 508	36 144 563	8 110 431	23.0%	8 428 497	23.9%	7 987 433	22.1%	9 584 566	26.5%	34 110 928	94.4%	8 516 941	97.1%	12.5%	11.3%	
Employee related costs	8 708 534	8 656 028	2 049 315	23.5%	2 059 491	23.8%	2 058 474	23.8%	2 239 645	26.9%	8 407 127	97.1%	2 011 497	99.6%	11.3%	2.8%	
Remuneration of councillors	151 062	151 062	33 391	22.1%	33 374	22.1%	36 940	24.5%	34 231	22.7%	137 936	91.3%	33 312	99.4%	2.8%	28.7%	
Debt impairment	1 453 081	1 503 081	364 101	25.1%	365 745	25.2%	366 178	24.4%	360 867	24.0%	1 456 891	96.9%	280 392	102.4%	28.7%	3.3%	
Depreciation and asset impairment	2 385 339	2 285 339	231 476	9.7%	963 048	40.4%	569 139	24.9%	520 732	22.8%	2 288 395	100.0%	519 373	100.3%	3.3%	(10.2%)	
Finance charges	992 048	921 428	191 304	19.3%	148 771	14.9%	187 225	22.8%	141 661	17.2%	668 361	81.4%	157 614	97.5%	10.8%	6.7%	
Bulk purchases	13 479 345	13 579 633	4 101 099	30.4%	2 934 041	21.8%	2 899 427	21.4%	3 420 042	25.2%	13 555 169	98.3%	3 204 082	99.4%	6.7%	10.8%	
Other Materials	1 946 750	2 403 007	176 658	9.1%	455 977	23.4%	487 609	20.3%	653 680	27.2%	1 773 584	73.8%	589 804	87.1%	10.8%	38.6%	
Contracted services	4 080 213	4 407 663	573 189	14.0%	943 018	23.1%	931 104	21.1%	1 483 011	33.6%	3 930 322	89.2%	1 070 375	90.4%	38.6%	16.0%	
Transfers and grants	897 027	1 089 027	140 979	15.7%	276 020	30.8%	230 505	21.2%	331 420	30.4%	978 933	89.9%	265 655	102.2%	16.0%	10.5%	
Other expenditure	1 148 730	1 233 765	248 719	21.7%	247 256	21.5%	227 370	17.9%	398 971	32.3%	1 115 266	90.5%	360 045	82.7%	10.5%	(93.5%)	
Loss on disposal of PPE	14 578	14 578	-	-	1 436	11.2%	-	-	308	2.1%	1 945	13.3%	4 730	31.6%	-	-	
Surplus/(Deficit)	61 149	61 149	1 871 785		521 192		52 740		(2 215 738)		229 979		(1 358 525)				
Transfers recognised - capital	2 259 169	2 251 814	69 959	3.1%	232 535	10.3%	437 628	19.4%	1 183 751	52.6%	1 923 871	85.4%	718 385	71.1%	65.2%	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	2 320 318	2 312 963	1 941 744		753 727		490 366		(1 031 987)		2 153 850		(642 140)				
Taxation	59 989	59 989	-	-	-	-	-	15 394	25.7%	15 394	25.7%	23 618	-	(94.8%)	-	-	
Surplus/(Deficit) after taxation	2 260 329	2 252 974	1 941 744		753 727		490 366		(1 047 381)		2 138 456		(665 758)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	2 260 329	2 252 974	1 941 744		753 727		490 366		(1 047 381)		2 138 456		(665 758)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	2 260 329	2 252 974	1 941 744		753 727		490 366		(1 047 381)		2 138 456		(665 758)				

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	6 904 213	6 723 102	1 633 315	2.4%	825 888	12.0%	857 048	12.7%	3 631 913	54.0%	5 478 164	81.5%	2 525 557	78.1%	43.8%	70.6%
National Government	2 242 969	2 363 958	50 557	2.3%	227 038	10.1%	425 916	18.0%	1 114 393	47.1%	1 817 964	76.9%	653 397	70.5%	148.8%	(100.0%)
Provincial Government	8 700	64 506	-	-	-	-	741	1.1%	4 484	7.0%	5 226	8.1%	1 803	15.4%	148.8%	(19.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 251 649	2 428 464	50 557	2.2%	227 038	10.1%	426 717	17.6%	1 118 877	46.1%	1 822 109	75.1%	740 591	1 571.7%	171.6%	118.2%
Borrowing	3 590 944	3 153 898	61 031	1.7%	458 743	12.8%	282 832	9.0%	1 865 546	59.2%	2 668 152	84.6%	854 818	62.1%	135.5%	100.0%
Internally generated funds	1 061 600	1 140 739	51 726	4.9%	140 107	13.2%	147 499	12.9%	647 490	56.8%	986 823	86.5%	274 948	75.1%	135.5%	100.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	6 904 213	6 723 102	1 633 315	2.4%	825 888	12.0%	857 048	12.7%	3 631 913	54.0%	5 478 164	81.5%	2 525 557	78.1%	43.8%	34.9%
Governance and Administration	1 498 254	1 327 030	15 684	1.0%	72 524	4.8%	205 207	15.5%	773 158	58.3%	1 066 573	80.4%	572 933	67.7%	553.1%	32.3%
Executive & Council	683 659	659 566	6 371	0.9%	46 250	6.8%	135 340	20.5%	331 340	50.2%	519 300	78.7%	50 735	24.2%	553.1%	32.3%
Budget & Treasury Office	814 144	661 464	9 313	1.1%	26 275	3.2%	69 667	10.5%	441 818	66.2%	547 273	82.0%	338 867	53.8%	553.1%	32.3%
Corporate Services	450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 968 656	2 088 625	58 903	3.0%	299 121	15.2%	297 868	14.3%	1 062 126	50.9%	1 718 017	82.3%	418 080	64.1%	154.0%	100.0%
Community & Social Services	278 650	272 899	4 969	1.8%	46 871	16.8%	35 114	12.9%	151 558	55.5%	238 512	87.4%	-	40.3%	154.0%	100.0%
Sport And Recreation	88 000	89 752	567	0.6%	12 039	13.7%	9 237	10.3%	57 600	64.2%	79 443	88.5%	62 274	75.5%	154.0%	100.0%
Public Safety	337 240	307 347	17 483	5.2%	29 343	8.7%	43 865	14.3%	200 185	65.1%	290 895	94.6%	73 716	65.2%	171.6%	118.2%
Housing	1 222 491	1 391 327	35 192	2.9%	199 968	16.4%	206 544	16.8%	644 911	48.4%	1 088 625	78.1%	263 121	40.0%	145.1%	100.0%
Health	42 275	27 300	691	1.6%	10 900	25.8%	3 078	11.3%	7 872	28.8%	22 541	82.6%	18 969	82.4%	154.0%	100.0%
Economic and Environmental Services	1 669 048	1 503 738	22 337	1.3%	145 958	8.7%	108 559	7.2%	844 171	56.1%	1 121 024	74.5%	1 088 773	113.7%	(22.5%)	153.7%
Planning and Development	189 250	161 701	42	0.0%	1 711	0.9%	26 133	16.2%	125 993	77.9%	153 878	95.2%	49 660	72.1%	153.7%	118.4%
Road Transport	1 428 498	1 296 127	22 295	1.6%	133 106	9.3%	81 552									

Part 3: Cash Receipts and Payments

R thousands	2018/19											2017/18		O4 of 2017/18 to O4 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	36 160 034	37 246 997	9 131 031	25.3%	8 255 659	22.8%	9 334 929	25.1%	4 237 881	11.4%	30 959 498	83.1%	6 187 936	85.5%		(31.5%)	
Property rates, penalties and collection charges	4 833 913	4 850 537	1 174 746	24.3%	1 289 475	26.7%	1 388 294	28.6%	2 001 631	41.3%	5 854 147	120.7%	1 136 805	94.4%		76.1%	
Service charges	18 823 618	18 959 571	3 566 624	18.9%	4 616 438	24.5%	4 836 467	25.5%	3 748 372	19.8%	16 749 900	88.4%	4 403 320	96.5%		(14.9%)	
Other revenue	3 968 520	4 383 019	249 710	6.3%	(25 057)	(4.6%)	123 183	2.8%	(2 411 773)	(60.3%)	(2 293 937)	(52.3%)	140 319	26.5%		(1 982.7%)	
Government - operating	5 406 054	5 727 547	3 866 774	71.5%	1 930 588	35.7%	2 373 615	41.4%	(301 333)	(5.3%)	7 869 643	137.4%	(570 694)	68.5%		(47.2%)	
Government - capital	2 259 169	2 457 564	69 959	3.1%	232 535	10.3%	437 626	17.8%	1 169 533	47.6%	1 909 653	77.7%	659 559	108.9%		77.3%	
Interest	868 670	868 670	203 218	23.4%	211 679	24.4%	175 745	20.2%	252 328	29.0%	842 970	97.0%	418 581	140.3%		(59.7%)	
Dividends	90	90	-	-	-	-	-	-	9122	10 135.6%	9 122	10 135.6%	45	45		20 050.7%	
Payments	(29 459 431)	(30 413 924)	(11 116 399)	37.7%	(7 289 586)	24.7%	(6 497 968)	21.4%	(4 655 115)	15.3%	(29 559 068)	97.2%	(5 964 865)	106.0%		(22.0%)	
Suppliers and employees	(27 570 356)	(28 503 459)	(10 792 293)	39.1%	(6 865 385)	24.9%	(6 080 238)	21.3%	(4 182 034)	14.7%	(27 919 951)	98.0%	(5 632 679)	104.9%		(25.8%)	
Finance charges	(992 408)	(821 438)	(183 127)	18.5%	(148 171)	14.9%	(187 225)	22.8%	(141 661)	17.2%	(660 183)	80.4%	(166 902)	100.9%		(15.1%)	
Transfers and grants	(897 027)	(1 089 027)	(140 979)	15.7%	(276 029)	30.8%	(230 555)	21.2%	(331 420)	30.4%	(978 923)	89.9%	(165 283)	160.9%		100.5%	
Net Cash from/(used) Operating Activities	6 700 603	6 833 073	(1 985 368)	(29.6%)	966 073	14.4%	2 836 960	41.5%	(417 235)	(6.1%)	1 400 430	20.5%	223 071	6.5%		(287.0%)	
Cash Flow from Investing Activities																	
Receipts	(52 183)	(52 183)	733 370	(1 405.4%)	448 444	(859.4%)	(46 103)	88.3%	(141 134)	270.5%	994 577	(1 905.9%)	(252 189)	(51.9%)		(44.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	10	-		(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-		(100.0%)	
Decrease in other non-current receivables	-	0	(14)	-	(3 273)	-	342	34 233 700.0%	(366)	(36 583 600.0%)	(3 311)	(331 059 000.0%)	(9)	-		3 852.0%	
Decrease (increase) in non-current investments	(52 183)	(52 183)	733 384	(1 405.4%)	451 717	(865.6%)	(46 445)	89.0%	(140 768)	269.8%	997 888	(1 912.3%)	(249 552)	(52.2%)		(43.6%)	
Payments	(6 489 940)	(6 489 960)	(140 961)	2.2%	(622 893)	9.6%	(818 646)	12.6%	(3 614 607)	55.7%	(5 197 126)	80.1%	(1 817 768)	56.4%		98.8%	
Capital assets	(6 489 940)	(6 489 960)	(140 961)	2.2%	(622 893)	9.6%	(818 646)	12.6%	(3 614 607)	55.7%	(5 197 126)	80.1%	(1 817 768)	56.4%		98.8%	
Net Cash from/(used) Investing Activities	(6 542 143)	(6 542 143)	592 409	(9.1%)	(174 449)	2.7%	(864 747)	13.2%	(3 755 741)	57.4%	(4 202 549)	64.2%	(2 069 956)	52.7%		81.4%	
Cash Flow from Financing Activities																	
Receipts	3 425 791	3 425 791	1 153 132	33.7%	(1 247 408)	(36.4%)	(47 670)	(1.4%)	2 992 276	87.3%	2 850 331	83.2%	44 337	64.7%		6 649.0%	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Borrowing long term/financing	3 375 487	3 375 487	1 175 697	34.8%	(1 265 467)	(37.5%)	(60 091)	(1.8%)	2 962 050	87.8%	2 812 190	83.3%	44 337	59.6%		(100.0%)	
Increase (decrease) in consumer deposits	50 304	50 304	(22 565)	(44.9%)	18 060	35.9%	12 421	24.7%	30 225	60.1%	38 141	75.8%	44 337	388.7%		(31.8%)	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	77 298	79.7%		(100.0%)	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	77 298	79.7%		(100.0%)	
Net Cash from/(used) Financing Activities	3 425 791	3 425 791	1 153 132	33.7%	(1 247 408)	(36.4%)	(47 670)	(1.4%)	2 992 276	87.3%	2 850 331	83.2%	121 635	62.4%		2 360.0%	
Net Increase/(Decrease) in cash held	3 584 251	3 716 721	(239 827)	(6.7%)	(455 784)	(12.7%)	1 924 524	51.8%	(1 180 700)	(31.8%)	48 212	1.3%	(1 725 250)	(49.8%)		(31.6%)	
Cash/cash equivalents at the year begin	5 009 954	3 489 876	3 489 876	69.1%	3 250 049	55.9%	2 794 265	80.1%	4 718 789	135.2%	3 489 876	100.0%	5 070 817	55.5%		(22.3%)	
Cash/cash equivalents at the year end	9 394 204	7 206 597	3 250 049	34.6%	2 794 265	29.7%	4 718 789	65.5%	3 538 088	49.1%	3 538 088	49.1%	4 345 627	32.4%		(18.6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	355 213	8.2%	184 466	4.2%	147 592	3.4%	3 667 684	84.2%	4 354 956	36.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	817 328	47.3%	118 011	6.8%	67 853	3.9%	725 868	42.0%	1 729 060	14.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	326 773	16.0%	97 373	4.8%	77 275	3.8%	1 543 512	75.5%	2 044 932	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	115 616	9.7%	52 005	4.4%	40 508	2.4%	907 156	82.6%	1 115 086	9.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	94 033	7.8%	46 638	3.9%	40 617	3.4%	1 020 550	84.9%	1 201 839	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 120	1.1%	2 097	2.2%	2 051	2.1%	92 257	94.6%	97 526	0.8%	-	-	-	-
Interest on Arrear Debtor Accounts	41 434	3.9%	38 998	3.7%	36 346	3.4%	950 452	89.1%	1 067 229	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42 156	10.4%	12 847	3.2%	11 617	2.9%	339 756	82.6%	406 377	3.4%	-	-	-	-
Total By Income Source	1 793 476	14.8%	552 435	4.6%	423 859	3.5%	9 327 235	77.1%	12 097 004	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	42 942	33.0%	14 545	11.2%	8 088	6.2%	64 496	49.6%	130 072	1.1%	-	-	-	-
Commercial	962 511	37.8%	156 410	6.1%	102 410	4.0%	1 328 118	52.1%	2 549 449	21.1%	-	-	-	-
Households	776 499	8.4%	377 828	4.1%	309 953	3.3%	7 830 967	84.2%	9 295 246	76.8%	-	-	-	-
Other	11 523	9.4%	3 652	3.0%	3 408	2.8%	103 654	84.8%	122 237	1.0%	-	-	-	-
Total By Customer Group	1 793 476	14.8%	552 435	4.6%	423 859	3.5%	9 327 235	77.1%	12 097 004	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 334 979	100.0%	-	-	-	-	-	-	1 334 979	96.3%
Bulk Water	51 184	100.0%	-	-	-	-	-	-	51 184	3.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	623	100.0%	-	-	-	-	-	-	623	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 386 785	100.0%	-	-	-	-	-	-	1 386 785	100.0%

Contact Details

Municipal Manager	Dr Imogen Mashazi	011 999 0761
Financial Manager	Mr Kagiso Leruta	011 999 1310

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
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	53 046 409	52 214 845	13 361 254	25.2%	13 430 769	25.3%	12 868 574	24.6%	12 367 414	23.7%	52 028 010	99.6%	10 768 308	94.3%	14.9%		
Property rates	10 099 983	11 002 419	3 223 555	31.9%	3 256 425	32.2%	3 038 113	27.6%	2 833 887	25.9%	12 371 980	112.4%	2 291 620	108.3%	24.5%		
Property rates - penalties and collection charges	-	-	37 842	-	54 552	-	62 227	-	50 768	-	205 388	-	39 912	-	27.2%		
Service charges - electricity revenue	16 778 616	15 673 810	4 061 289	24.2%	3 277 833	19.5%	3 306 643	21.1%	3 726 216	23.8%	14 371 981	91.7%	3 209 412	87.3%	16.1%		
Service charges - water revenue	7 351 906	6 951 335	1 626 858	22.1%	1 921 386	26.1%	1 773 978	25.5%	1 640 497	23.6%	6 962 719	100.2%	1 538 316	93.7%	6.6%		
Service charges - sanitation revenue	4 234 262	4 634 224	1 032 623	24.4%	1 117 422	26.4%	1 216 375	26.3%	1 109 688	23.9%	4 476 468	96.6%	969 860	100.1%	14.4%		
Service charges - refuse revenue	1 539 894	1 790 093	460 268	29.9%	454 531	29.5%	459 303	25.7%	459 040	25.6%	1 833 142	102.4%	408 792	110.2%	12.8%		
Service charges - other	555 612	417 137	110 373	19.9%	101 730	18.3%	93 151	22.3%	96 113	23.0%	401 367	96.2%	103 334	76.8%	(7.0%)		
Rental of facilities and equipment	377 929	379 752	64 532	17.1%	85 344	22.6%	63 361	16.7%	67 031	17.7%	280 269	73.8%	120 900	90.9%	(44.6%)		
Interest earned - external investments	297 400	297 400	43 481	14.6%	62 135	20.9%	62 980	21.2%	112 644	37.9%	281 240	94.6%	253 685	226.7%	(55.6%)		
Interest earned - outstanding debtors	342 837	329 352	55 578	16.2%	69 466	20.3%	73 183	22.2%	63 137	19.2%	261 545	79.4%	40 236	124.7%	56.9%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	449 783	569 783	22 536	5.0%	49 472	11.0%	204 556	35.9%	283 572	49.8%	560 137	98.3%	99 336	43.5%	185.5%		
Licences and permits	7 139	7 379	2 434	34.1%	1 971	27.6%	874	11.8%	2 992	40.6%	8 271	112.1%	2 761	113.5%	8.4%		
Agency services	739 574	723 863	164 835	22.3%	195 270	26.4%	172 718	23.9%	196 553	27.2%	729 375	100.8%	190 670	96.6%	3.1%		
Transfers recognised - operational	8 240 403	9 125 172	2 292 523	27.8%	2 541 644	30.8%	2 032 333	25.0%	1 016 868	12.5%	7 883 368	97.0%	934 366	96.4%	8.8%		
Other own revenue	2 012 052	1 279 767	162 827	8.1%	241 407	12.0%	308 418	24.1%	688 407	53.8%	1 400 759	109.5%	567 107	82.2%	21.4%		
Gains on disposal of PPE	20 000	33 358	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	51 097 641	51 116 884	13 028 568	25.5%	11 679 147	22.9%	11 639 833	22.8%	13 447 361	26.3%	49 794 909	97.4%	11 076 403	93.6%	21.4%		
Employees related costs	13 290 425	13 158 582	3 074 501	23.1%	3 480 751	26.2%	3 179 344	24.2%	3 383 488	25.7%	13 118 504	99.7%	2 897 479	96.9%	20.5%		
Remuneration of councillors	170 336	170 336	39 278	23.1%	39 391	23.1%	43 542	25.6%	39 876	23.4%	162 088	95.2%	38 996	97.2%	2.3%		
Debt impairment	2 830 770	3 163 779	1 405 088	49.6%	754 799	26.7%	1 286 194	40.7%	1 051 096	33.2%	4 497 177	142.1%	714 523	116.3%	47.1%		
Depreciation and asset impairment	4 063 538	4 012 891	782 963	19.3%	761 579	18.7%	775 378	19.3%	893 866	22.3%	3 213 786	80.1%	655 878	68.8%	36.3%		
Finance charges	2 317 490	2 413 281	544 604	23.5%	552 717	23.0%	604 487	25.1%	565 543	23.4%	2 267 380	94.0%	391 679	89.1%	44.3%		
Bulk purchases	16 933 558	16 933 558	5 378 029	31.8%	3 825 228	22.6%	3 410 340	21.3%	4 272 027	25.2%	17 085 645	100.9%	4 078 233	101.5%	4.8%		
Other Materials	2 108 374	2 042 823	248 795	11.8%	331 445	15.7%	257 899	12.6%	533 429	26.1%	1 371 567	67.1%	475 864	63.5%	12.1%		
Contracted services	3 881 909	3 557 132	586 549	15.1%	663 530	18.6%	727 023	20.4%	1 033 726	29.1%	3 000 829	84.4%	752 911	86.2%	37.3%		
Transfers and grants	342 288	280 931	15 232	4.4%	33 681	9.8%	9 255	3.3%	122 096	43.5%	180 263	64.2%	106 091	63.3%	15.1%		
Other expenditure	5 159 753	5 383 570	898 685	17.4%	1 243 656	24.1%	1 145 295	21.3%	1 552 566	28.8%	4 840 083	89.9%	1 042 694	88.7%	48.9%		
Loss on disposal of PPE	-	-	55 044	-	2 569	-	435	-	(352)	-	57 697	-	11 656	-	(103.0%)		
Surplus/(Deficit)	1 948 768	1 097 960	332 686		1 751 622		1 228 741		(1 079 948)		2 233 100		(308 095)				
Transfers recognised - capital	2 614 216	3 078 749	149 866	5.7%	707 846	27.1%	401 399	13.0%	1 855 886	60.3%	3 114 997	101.2%	428 619	62.7%	335.0%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	4 562 984	4 176 710	482 552		2 459 467		1 630 140		775 939		5 348 097		118 524				
Taxation	247 309	248 893	13 498	5.5%	18 385	7.4%	12 977	5.2%	11 998	4.8%	56 857	22.8%	13 973	13.9%	(14.1%)		
Surplus/(Deficit) after taxation	4 315 675	4 151 817	469 054		2 441 082		1 617 163		763 941		5 291 240		104 552				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	4 315 675	4 151 817	469 054		2 441 082		1 617 163		763 941		5 291 240		104 552				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	4 315 675	4 151 817	469 054		2 441 082		1 617 163		763 941		5 291 240		104 552				

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	7 810 236	8 064 898	452 271	5.8%	1 478 454	18.9%	1 012 901	12.6%	4 423 543	54.8%	7 367 169	91.3%	2 657 581	77.9%	66.4%	
National Government	2 614 216	2 648 371	67 206	2.6%	639 038	24.4%	393 702	14.9%	1 574 569	59.5%	2 674 515	101.0%	373 424	45.6%	321.7%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	2 614 216	2 648 371	67 206	2.6%	639 038	24.4%	393 702	14.9%	1 574 569	59.5%	2 674 515	101.0%	373 424	45.6%	321.7%	
Borrowing	2 849 726	2 916 337	230 053	8.1%	465 606	16.3%	294 192	10.1%	1 474 738	50.6%	2 464 589	84.5%	1 429 104	82.8%	3.2%	
Internally generated funds	1 883 016	2 069 812	84 117	4.5%	185 838	9.9%	225 211	10.9%	1 243 926	60.1%	1 739 093	84.0%	257 095	64.5%	383.8%	
Public contributions and donations	463 278	430 378	70 894	15.3%	187 972	40.6%	99 796	23.2%	130 310	30.3%	488 972	113.6%	597 958	317.3%	(78.2%)	
Capital Expenditure Standard Classification	7 810 236	8 064 898	452 271	5.8%	1 478 454	18.9%	1 012 901	12.6%	4 423 543	54.8%	7 367 169	91.3%	2 657 581	77.9%	66.4%	
Governance and Administration	1 081 825	1 240 825	31 411	2.9%	41 363	3.8%	145 169	11.7%	947 555	76.4%	1 165 498	93.9%	418 401	78.5%	126.5%	
Executive & Council	26 370	26 370	23	1%	27 767	105.3%	(25 110)	(95.2%)	25 049	95.0%	27 729	105.2%	69 347	68.8%	(63.9%)	
Budget & Treasury Office	1 055 455	1 214 455	497	1%	222	-	170 275	14.0%	550	-	171 744	14.1%	1 452	3%	(62.1%)	
Corporate Services	-	-	30 691	-	13 374	-	4	-	921 956	-	966 005	-	347 602	195.2%	195.2%	
Community and Public Safety	1 876 198	2 225 028	18 914	1.0%	534 917	28.5%	179 474	8.1%	917 186	41.2%	1 650 491	74.2%	485 502	65.3%	88.9%	
Community & Social Services	158 679	158 679	3 690	2.3%	24 218	15.3%	1 727	1.1%	35 779	22.5%	65 414	41.2%	45 538	50.2%	(21.4%)	
Sport And Recreation	36 000	54 279	3 028	8.4%	7 785	21.6%	3 106	5.7%	43 048	79.3%	56 967	105.0%	19 067	94.6%	125.8%	
Public Safety	133 523	182 143	5 803	4.3%	5 441	4.1%	4 020	2.2%	31 845	17.5%	47 189	25.9%	28 603	61.3%	11.3%	
Housing	1 463 296	1 725 930	6 393	4%	487 065	33.3%	165 604	9.6%	727 740	42.2%	1 386 802	80.4%	329 743	45.9%	120.7%	
Health	84 700	103 998	-	-	10 408	12.3%	5 017	4.8%	78 775	75.7%	94 200	90.6%	62 551	67.3%	25.9%	
Economic and Environmental Services	2 814 165	2 496 053	163 508	5.8%	586 2											

Part 3: Cash Receipts and Payments

R thousands	2018/19											2017/18		O4 of 2017/18 to O4 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	52 013 512	50 268 565	15 541 203	29.9%	15 321 853	29.5%	14 860 761	29.6%	11 706 730	23.3%	57 430 547	114.2%	11 901 860	115.0%	(1.6%)
Property rates, penalties and collection charges	9 757 436	10 636 872	2 635 649	27.2%	2 770 316	28.4%	2 588 087	24.3%	2 807 174	26.4%	10 821 247	101.7%	2 436 362	103.1%	15.2%
Service charges	28 286 577	26 998 857	7 153 846	26.3%	7 103 259	25.1%	6 811 984	25.2%	7 034 475	26.1%	28 105 565	104.1%	6 109 689	99.4%	15.1%
Other revenue	2 495 634	1 258 081	2 332 907	93.5%	1 742 274	69.8%	1 996 155	158.7%	1 749 576	139.1%	7 820 913	621.7%	3 255 738	285.2%	(46.3%)
Government - operating	8 240 403	8 125 172	2 743 227	33.3%	2 334 319	28.3%	2 038 240	25.1%	-	-	7 115 786	87.6%	-	-	89.2%
Government - capital	2 614 216	2 648 371	607 631	23.2%	1 316 368	50.4%	1 348 314	50.9%	-	-	3 272 313	123.6%	-	-	109.8%
Interest	619 246	601 212	47 923	7.7%	55 316	8.9%	77 981	13.0%	115 505	19.2%	296 725	49.4%	100 071	53.8%	15.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 772 928)	(42 065 544)	(14 035 544)	32.1%	(13 597 592)	31.1%	(10 919 940)	26.0%	(12 528 531)	29.8%	(51 081 608)	121.4%	(13 865 770)	135.9%	(9.6%)
Suppliers and employees	(41 112 950)	(39 371 289)	(13 828 865)	33.6%	(12 501 298)	30.4%	(10 779 815)	27.4%	(11 728 337)	29.8%	(48 838 315)	124.0%	(10 446 303)	132.0%	12.3%
Finance charges	(2 317 690)	(2 413 281)	(192 553)	8.3%	(1 089 555)	47.0%	(115 605)	4.8%	(742 819)	30.8%	(2 140 531)	88.7%	(3 403 565)	211.3%	(78.2%)
Transfers and grants	(942 288)	(880 973)	(114 125)	4.1%	(6 739)	2.0%	(24 520)	8.7%	(57 378)	20.4%	(102 761)	36.6%	(15 903)	45.2%	280.8%
Net Cash from/(used) Operating Activities	8 240 584	8 202 064	1 505 659	18.3%	1 724 261	20.9%	3 940 821	48.0%	(821 801)	(10.0%)	6 348 940	77.4%	(1 963 909)	17.7%	(68.2%)
Cash Flow from Investing Activities	(319 927)	(178 297)	-	-	-	-	-	-	-	-	-	-	(1 675 466)	701.8%	(100.0%)
Receipts	483 278	463 736	-	-	-	-	-	-	-	-	-	-	(1 675 466)	(2 987.0%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(89 302)	(71 644)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(713 903)	(570 390)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 810 236)	(8 064 998)	(1 903 313)	24.4%	(1 190 504)	15.2%	(845 066)	10.5%	(1 776 590)	22.0%	(5 715 473)	70.9%	(1 221 915)	73.1%	45.0%
Capital assets	(7 810 236)	(8 064 998)	(1 903 313)	24.4%	(1 190 504)	15.2%	(845 066)	10.5%	(1 776 590)	22.0%	(5 715 473)	70.9%	(1 221 915)	73.1%	45.0%
Net Cash from/(used) Investing Activities	(8 130 163)	(8 242 195)	(1 903 313)	23.4%	(1 190 504)	14.6%	(845 066)	10.3%	(1 776 590)	21.6%	(5 715 473)	69.3%	(2 900 380)	83.0%	(38.7%)
Cash Flow from Financing Activities	2 850 183	2 850 251	1 500 000	52.6%	-	-	-	-	2 849 726	100.0%	4 349 726	152.6%	2 998 386	200.0%	(5.0%)
Receipts	-	-	1 500 000	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	1 500 000	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	2 849 726	2 849 726	-	-	-	-	-	2 849 726	100.0%	2 849 726	100.0%	2 998 386	100.0%	(5.0%)	
Increase (decrease) in consumer deposits	457	525	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(558 947)	(616 803)	(54 737)	9.8%	(227 301)	40.7%	(27 641)	3.6%	(2 108 074)	73.7%	(2 417 773)	317.4%	(2 423 409)	115.7%	(13.0%)
Repayment of borrowing	(558 947)	(616 803)	(54 737)	9.8%	(227 301)	40.7%	(27 641)	3.6%	(2 108 074)	73.7%	(2 417 773)	317.4%	(2 423 409)	115.7%	(13.0%)
Net Cash from/(used) Financing Activities	2 291 236	2 088 448	1 445 263	63.1%	(227 301)	(9.9%)	(27 641)	(1.3%)	741 652	35.5%	1 931 953	92.5%	574 977	(841.4%)	29.0%
Net Increase/(Decrease) in cash held	2 401 657	2 048 317	1 047 609	43.6%	306 456	12.8%	3 068 094	149.8%	(1 856 740)	(90.6%)	2 565 420	125.2%	(4 289 313)	(122.6%)	(56.7%)
Cash/cash equivalents at the year begin	4 637 389	2 239 861	1 631 492	35.2%	2 839 101	62.1%	3 185 558	142.2%	6 253 652	273.2%	1 831 492	81.8%	8 350 991	192.3%	(25.1%)
Cash/cash equivalents at the year end	7 039 046	4 288 178	2 879 101	40.9%	3 185 558	45.3%	6 253 652	165.8%	4 396 912	102.5%	4 396 912	102.5%	4 061 678	87.6%	8.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days								31 - 60 Days								61 - 90 Days								Over 90 Days								Total		Actual Bad Debts Written Off to Debtors				Impairment - Bad Debts to Council Policy			
	Amount		%		Amount		%		Amount		%		Amount		%		Amount		%		Amount		%		Amount		%		Amount		%											
	Debtors Age Analysis By Income Source	559 129		8.1%		341 600		4.9%		310 779		4.5%		5 715 595		82.5%		6 927 102		27.5%		-		-		1 312 700		19.0%														
Trade and Other Receivables from Exchange Transactions - Water	647 519		13.0%		280 672		5.6%		266 978		5.3%		3 798 168		76.1%		4 993 337		19.8%		-		-		530 339		11.0%															
Trade and Other Receivables from Exchange Transactions - Electricity	401 511		7.0%		276 269		4.8%		249 407		4.4%		4 796 244		83.8%		5 725 431		22.7%		-		-		1 408 188		25.0%															
Receivables from Exchange Transactions - Waste Water Management	558 947		8.1%		227 733		4.9%		207 186		4.5%		3 810 307		82.5%		4 618 068		18.3%		-		-		875 133		19.0%															
Receivables from Exchange Transactions - Waste Management	132 652		5.9%		72 742		3.2%		71 265		3.1%		1 986 208		87.8%		2 262 867		9.0%		-		-		139 772		6.0%															
Receivables from Exchange Transactions - Property Rental Debtors	(698)		(1.1%)		8 433		1.3%		8 575		1.3%		637 189		97.5%		653 499		2.6%		-		-		94 470		15.0%															
Interest on Arrear Debtor Accounts	-		-		-		-		-		-		-		-		-		-		-		-		-		-		-													
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-		-		-		-		-		-		-		-		-		-		-		-		-													
Other	-		-		-		-		-		-		-		-		-		-		-		-		-		-		-													
Total By Income Source	2 112 865		8.4%		1 207 450		4.8%		1 114 190		4.4%		20 745 799		82.4%		25 180 304		100.0%		-		-		4 360 601		17.0%															
Debtors Age Analysis By Customer Group	2 112 865		8.4%		1 207 450		4.8%		1 114 190		4.4%		20 745 799		82.4%		25 180 304		100.0%		-		-		4 360 601		17.0%															
Organs of State	-		-		-		-		-		-		-		-		-		-		-		-		-		-		-													
Commercial	-		-		-		-		-		-		-		-		-		-		-		-		-		-		-													
Households	2 112 865		8.4%		1 207 450		4.8%		1 114 190		4.4%		20 745 799		82.4%		25 180 304		100.0%		-		-		4 360 601		17.0%															
Other	-		-		-		-		-		-		-		-		-		-		-		-		-		-		-													
Total By Customer Group	2 112 865		8.4%		1 207 450		4.8%		1 114 190		4.4%		20 745 799		82.4%		25 180 304		100.0%		-		-		4 360 601		17.0%															

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	1 546 029		100.0%		-		-		1 546 029		55.1%
Bulk Electricity	461 143		100.0%		-		-		461 143		16.4%
Bulk Water	-		-		-		-		-		-
PAYE deductions	-		-		-		-		-		-
VAT (output less input)	-		-		-		-		-		-
Pensions / Retirement	-		-		-		-		-		-
Loan repayments	656 399		82.5%		1 834		2%		46 594		5.9%
Trade Creditors	-		-		-		-		-		-
Auditor-General	-		-		-		-		-		-
Other	2 015		40.2%		981		19.6%		214		4.3%
Total	2 665 586		94.9%		2 815		1%		46 808		1.7%
											93 092
											3.3%
											2 808 302
											100.0%

Contact Details

Municipal Manager	Dr L Ndlovoswani	011 407 7309
Financial Manager	Mr Manenzhe Manenzhe	011 628 4612

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part 1: 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	32 530 207	32 991 191	8 526 705	26.2%	8 207 868	25.2%	7 957 449	24.1%	7 590 974	23.0%	32 282 996	97.9%	6 894 959	98.1%	10.1%
Operating Revenue	32 530 207	32 991 191	8 526 705	26.2%	8 207 868	25.2%	7 957 449	24.1%	7 590 974	23.0%	32 282 996	97.9%	6 894 959	98.1%	10.1%
Property rates	6 980 636	7 065 502	1 739 720	24.9%	1 634 726	23.4%	1 785 714	25.3%	1 924 732	27.2%	7 064 892	100.3%	1 814 029	102.0%	6.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 928 316	11 987 567	3 151 323	26.4%	2 840 782	23.8%	2 469 196	20.6%	2 640 855	22.2%	11 122 156	92.8%	2 676 575	96.0%	(6.6)
Service charges - water revenue	4 065 617	3 971 962	886 751	21.8%	931 678	22.9%	975 382	24.6%	1 220 198	30.7%	4 014 010	101.1%	954 292	104.3%	27.9%
Service charges - sanitation revenue	1 262 524	1 084 721	264 729	20.6%	261 069	20.4%	283 102	26.1%	317 812	29.3%	1 126 713	103.9%	255 232	85.1%	24.5%
Service charges - refuse revenue	1 494 023	1 591 930	407 038	27.2%	395 967	26.5%	418 753	26.3%	450 730	28.3%	1 624 488	105.1%	407 239	104.5%	10.3%
Service charges - other	18 281	23 582	-	-	-	-	1 090	4.6%	2 987	12.7%	4 078	17.3%	8 162	166.2%	(63.4)
Rental of facilities and equipment	152 593	166 785	24 439	16.0%	34 189	22.4%	20 748	12.4%	68 494	41.1%	147 870	88.7%	34 474	85.3%	98.7%
Interest earned - external investments	133 342	177 983	36 984	27.7%	64 419	48.3%	147 561	82.9%	145 034	81.5%	393 998	221.4%	95 311	183.5%	52.2%
Interest earned - outstanding debtors	575 401	765 522	219 950	38.2%	219 468	38.1%	251 947	32.9%	169 519	22.1%	860 903	112.5%	209 506	123.7%	(19.1)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	368 755	315 074	49 734	13.5%	97 944	26.6%	80 228	25.5%	95 930	30.4%	323 837	102.8%	77 973	79.1%	23.0%
Licences and permits	59 551	53 174	9 824	16.5%	12 542	21.1%	10 266	19.3%	13 985	26.3%	46 618	87.7%	55 863	286.9%	(75.0)
Agency services	6 980	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	4 440 081	4 736 594	1 606 263	36.2%	1 497 186	33.7%	1 303 316	27.5%	1 046 432	22.2%	4 513 197	95.3%	134 312	93.4%	(20.8)
Other own revenue	1 023 065	1 050 795	129 949	12.7%	217 879	21.3%	210 144	20.0%	413 243	39.3%	971 215	92.4%	171 953	71.7%	140.3%
Gains on disposal of PPE	1 242	-	-	-	-	-	-	1 022	-	1 022	-	-	-	(100.0)	
Operating Expenditure	32 416 977	32 927 924	7 754 479	23.9%	7 542 976	23.3%	7 190 805	21.8%	6 901 724	27.0%	31 391 984	95.3%	7 702 261	93.4%	15.6%
Employees related costs	9 404 146	9 560 855	2 017 444	21.4%	2 281 773	23.8%	2 202 013	23.0%	2 377 352	24.9%	8 938 701	93.5%	2 211 415	96.9%	7.5%
Remuneration of councillors	132 797	132 797	30 511	23.0%	30 678	23.1%	34 193	25.7%	31 304	23.6%	126 685	95.4%	32 687	102.3%	(4.2)
Debt impairment	1 514 427	1 514 427	378 607	25.0%	378 601	25.0%	398 534	26.3%	361 131	23.8%	1 516 963	100.2%	350 419	100.1%	3.1%
Depreciation and asset impairment	1 957 156	1 957 259	367 222	18.8%	367 185	18.8%	149 693	7.6%	642 640	32.8%	1 529 739	78.0%	341 026	75.9%	88.4%
Finance charges	1 390 948	1 387 722	106 407	7.6%	338 114	24.3%	391 169	28.2%	558 162	40.2%	1 393 882	100.4%	161 151	95.4%	246.6%
Bulk purchases	10 727 870	10 756 214	3 423 993	31.8%	2 412 018	22.5%	2 285 977	21.3%	2 428 880	22.6%	10 709 867	100.0%	1 760 161	99.9%	38.0%
Other Materials	761 581	643 732	101 994	13.4%	169 089	22.2%	154 221	24.0%	194 419	30.2%	619 723	96.3%	856 399	83.9%	(7.3)
Contracted services	3 332 669	3 808 663	460 422	13.8%	726 704	21.8%	912 538	24.0%	1 136 495	29.8%	3 239 125	85.0%	1 167 381	89.9%	(27.6)
Transfers and grants	52 495	57 868	20 666	39.4%	19 641	37.4%	21 157	36.6%	80 795	139.6%	142 258	245.8%	67 680	300.6%	19.4%
Other expenditure	2 942 885	3 108 311	589 014	20.0%	619 095	27.8%	642 935	20.7%	1 086 324	34.9%	3 137 389	100.9%	753 943	84.3%	44.1%
Loss on disposal of PPE	-	85	-	-	-	-	(1 420)	(1 901.4%)	4 221	4 943.0%	2 597	3 041.6%	-	-	(100.0)
Surplus/(Deficit)	113 230	63 257	770 227		664 891		766 643		(1 310 749)		891 012		(807 302)		
Transfers recognised - capital	2 206 735	2 272 795	85 641	3.9%	523 018	23.7%	353 960	15.6%	608 679	26.8%	1 571 297	69.1%	835 025	84.8%	(27.1)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	(17 495)	(100.0)	
Surplus/(Deficit) after capital transfers and contributions	2 319 965	2 336 052	855 867		1 187 909		1 120 603		(702 070)		2 462 309		10 228		
Taxation	535	2 931	-	-	-	518.8%	-	-	-	-	2 776	94.7%	-	142.8%	
Surplus/(Deficit) after taxation	2 319 430	2 333 121	855 867		1 185 133		1 120 603		(702 070)		2 459 533		10 228		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	2 319 430	2 333 121	855 867		1 185 133		1 120 603		(702 070)		2 459 533		10 228		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	2 319 430	2 333 121	855 867		1 185 133		1 120 603		(702 070)		2 459 533		10 228		

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	4 023 015	4 033 888	135 696	3.4%	757 264	18.8%	482 739	12.0%	1 726 464	42.8%	3 102 164	76.9%	1 403 284	75.7%	23.0%
Source of Finance	4 023 015	4 033 888	135 696	3.4%	757 264	18.8%	482 739	12.0%	1 726 464	42.8%	3 102 164	76.9%	1 403 284	75.7%	23.0%
National Government	2 161 967	2 203 667	87 231	4.0%	538 489	24.9%	313 350	14.2%	632 427	28.7%	1 571 497	71.3%	777 633	81.0%	(18.7)
Provincial Government	32 730	50 255	8 710	26.6%	8 671	26.5%	850	1.7%	13 109	26.1%	31 341	62.4%	42 784	127.2%	(69.4)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 202 497	2 252 922	95 941	4.4%	547 161	24.8%	314 200	13.9%	645 536	28.6%	1 602 838	71.1%	820 417	82.2%	(21.3)
Borrowing	1 500 000	1 490 000	31 854	2.1%	146 360	9.8%	118 600	8.0%	953 721	64.0%	1 250 555	83.9%	393 498	62.6%	(142.4)
Internally generated funds	162 318	184 352	4 921	3.0%	27 433	16.9%	21 126	11.5%	28 022	15.2%	81 503	44.2%	163 523	68.9%	(82.9)
Public contributions and donations	158 000	105 613	2 979	1.9%	36 311	23.0%	28 792	27.3%	99 186	93.9%	167 268	158.4%	25 845	68.4%	283.8
Capital Expenditure Standard Classification	4 023 015	4 033 888	135 696	3.4%	757 264	18.8%	482 739	12.0%	1 726 464	42.8%	3 102 164	76.9%	1 403 284	75.7%	23.0%
Governance and Administration	377 761	299 374	-	-	8 448	2.2%	36 074	12.0%	177 329	59.2%	221 850	74.1%	108 989	56.8%	62.7%
Executive & Council	101 761	100	-	-	351	3%	460	460.1%	138	138.0%	949	949.4%	24 866	41.3%	(99.4)
Budget & Treasury Office	236 000	-	-	-	-	-	-	-	-	-	-	-	4 963	100.0%	
Corporate Services	40 000	299 274	-	-	8 096	20.2%	35 614	11.9%	177 191	59.2%	229 901	73.8%	79 161	881.2%	123.8%
Community and Public Safety	1 030 613	988 898	32 439	3.1%	179 620	17.4%	26 513	2.7%	229 599	23.3%	468 531	47.4%	416 673	71.1%	(44.5)
Community & Social Services	15 250	48 017	951	6.2%	2 471	16.2%	972	2.0%	18 346	38.2%	22 740	47.4%	13 222	143.0%	38.8%
Sport And Recreation	64 500	53 500	-	-	-	-	-	-	41 513	77.6%	41 513	77.6%	15 530	30.7%	167.3%
Public Safety	18 000	26 200	11	1%	3 194	17.7%	3 730	14.2%	16 255	62.3%	23 271	88.8%	17 214	318.1%	(5.1)
Housing	900 963	806 581	14 846	1.6%	152 983	17.0%	15 745	2.0%	143 494	17.8%	327 087	40.6%	342 283	67.8%	(88.1)
Health	32 000	54 600	16 631	52.0%	20 971	65.5%	6 046	11.1%	10 271	18.8%	53 919	98.8%	26 423	93.4%	(61.1)
Economic and Environmental Services	1 012 823	1 													

KWAZULU-NATAL: ETHEKWINI (ETH)
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	35 175 463	35 366 557	9 149 046	26.0%	9 392 489	26.7%	9 512 212	26.9%	7 142 386	20.2%	35 196 133	99.5%	7 087 255	98.0%		.8%	
Property rates	7 497 289	7 617 289	1 865 737	24.9%	1 855 042	24.7%	1 855 042	24.7%	2 775 659	36.4%	2 428 069	117.2%	1 847 980	109.5%		31.4%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	13 124 496	13 124 496	2 809 167	21.4%	3 166 223	24.1%	3 387 063	25.8%	3 041 057	23.2%	12 403 509	94.5%	2 799 042	94.7%		8.6%	
Service charges - water revenue	4 409 604	4 409 604	1 045 030	23.7%	1 369 160	31.0%	1 369 160	31.0%	707 004	16.0%	3 948 972	78.9%	738 962	89.4%		12.0%	
Service charges - sanitation revenue	1 075 290	1 075 290	191 406	17.8%	397 791	37.0%	205 676	19.1%	189 222	17.6%	984 295	91.5%	151 910	99.7%		24.6%	
Service charges - refuse revenue	727 158	727 158	162 417	22.3%	181 084	24.9%	175 770	24.2%	206 378	28.4%	725 448	99.8%	151 061	95.6%		26.6%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72 777	(100.0%)	
Rental of facilities and equipment	951 325	940 688	208 974	22.0%	197 969	20.8%	125 118	13.3%	273 599	29.1%	805 660	85.6%	232 672	100.6%		17.6%	
Interest earned - external investments	455 655	520 153	118 002	25.9%	138 021	30.3%	183 245	35.2%	162 166	31.2%	601 434	115.6%	173 667	93.9%		16.6%	
Interest earned - outstanding debtors	342 903	377 903	67 974	19.8%	131 589	38.4%	(422 628)	(11.8%)	292 230	77.3%	680 766	180.1%	95 489	110.9%		206.0%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	72 791	72 791	(50 549)	(69.5%)	(110 402)	(151.8%)	330 089	453.5%	(305 772)	(420.1%)	(136 744)	(187.9%)	102 859	179.8%		(397.3%)	
Licences and permits	40 688	40 688	7 571	18.6%	9 138	22.5%	7 399	18.2%	19 859	48.8%	43 967	108.1%	9 999	97.2%		96.6%	
Agency services	15 532	15 532	2 126	13.7%	3 248	20.9%	2 234	14.4%	5 484	35.3%	13 091	84.3%	3 029	105.4%		81.1%	
Transfers recognised - operational	5 736 951	5 773 032	1 961 466	34.2%	1 855 428	32.3%	1 803 238	31.2%	(37 260)	(6.8%)	5 562 871	96.7%	629 705	97.1%		(105.9%)	
Other own revenue	703 844	650 055	146 949	20.9%	197 861	28.1%	220 707	35.5%	39 174	6.0%	614 770	94.6%	75 677	43.8%		(84.4%)	
Gains on disposal of PPE	21 916	21 917	977	4.5%	427	1.9%	1 438	7.5%	403	1.8%	3 445	15.7%	2 266	10.4%		(82.2%)	
Operating Expenditure	35 227 111	35 417 436	6 934 947	19.7%	9 489 000	26.9%	9 424 425	26.6%	6 920 284	19.5%	32 768 677	92.5%	8 046 919	92.5%		(14.0%)	
Employees related costs	10 470 211	10 573 522	2 324 099	22.2%	2 882 741	27.5%	2 451 427	25.1%	2 310 804	21.9%	10 149 071	96.2%	2 208 857	94.0%		4.4%	
Remuneration of councillors	132 014	132 014	27 986	21.1%	33 446	25.3%	33 582	25.4%	30 789	23.3%	125 715	95.2%	30 393	96.9%		1.3%	
Debt impairment	891 525	891 527	610	0.1%	1 851	0.2%	988 260	110.9%	(977 331)	(109.6%)	13 391	1.5%	(110)	20.7%		889 943.9%	
Depreciation and asset impairment	2 554 436	2 544 294	629 007	24.6%	645 962	25.3%	461 366	18.1%	485 161	19.1%	2 221 497	87.3%	563 313	108.6%		(13.9%)	
Finance charges	657 779	857 779	(5 177)	(0.8%)	354 192	41.3%	150 403	17.5%	165 753	21.7%	685 220	79.9%	277 757	80.1%		(33.1%)	
Bulk purchases	11 290 762	11 290 762	2 588 123	22.9%	3 173 677	28.1%	2 741 914	24.3%	2 732 402	24.2%	11 234 314	99.5%	2 678 674	97.5%		2.0%	
Other Materials	1 193 595	1 247 468	112 141	9.4%	429 303	36.0%	282 429	22.7%	323 722	26.0%	1 148 095	92.0%	285 903	93.6%		13.2%	
Contracted services	5 148 311	5 176 907	834 336	16.2%	1 252 871	24.3%	1 337 420	25.8%	1 171 221	22.6%	4 598 849	88.8%	1 305 550	87.2%		(10.3%)	
Transfers and grants	481 998	492 858	86 806	18.0%	101 992	21.2%	114 559	23.2%	167 742	34.0%	471 099	95.6%	119 410	89.6%		40.5%	
Other expenditure	2 205 641	2 209 787	337 077	15.3%	612 962	27.8%	662 196	30.0%	489 301	22.1%	2 101 537	95.1%	575 095	85.4%		(15.0%)	
Loss on disposal of PPE	939	516	(3)	(0.3%)	3	0.3%	368	71.4%	519	100.5%	887	171.8%	1 278	85.7%		(59.4%)	
Surplus/(Deficit)	(51 649)	(60 879)	2 214 079		(96 511)		87 787		222 102		2 427 456		(959 664)				
Transfers recognised - capital	3 493 322	3 467 891	128 074	3.7%	142 528	4.1%	416 967	12.0%	270 261	7.8%	951 827	27.6%	373 912	52.1%		(27.7%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	3 441 673	3 417 012	2 342 153		46 014		504 754		492 363		3 385 283		(585 752)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	3 441 673	3 417 012	2 342 153		46 014		504 754		492 363		3 385 283		(585 752)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	3 441 673	3 417 012	2 342 153		46 014		504 754		492 363		3 385 283		(585 752)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	3 441 673	3 417 012	2 342 153		46 014		504 754		492 363		3 385 283		(585 752)				

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	7 110 162	7 100 361	825 714	11.6%	1 247 507	17.5%	1 015 293	14.3%	2 024 605	28.5%	5 113 119	72.0%	1 576 235	66.5%		28.4%
National Government	2 833 976	2 822 546	191 928	6.8%	232 009	8.2%	467 190	16.6%	815 964	28.9%	1 707 091	60.5%	1 130 849	83.8%		(27.8%)
Provincial Government	593 500	593 501	97 619	16.4%	131 174	22.1%	139 562	23.5%	82 237	13.9%	450 592	75.9%	198 039	78.9%		(58.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	3 427 476	3 416 047	289 547	8.4%	363 183	10.6%	606 752	17.8%	898 201	26.3%	2 157 683	63.2%	1 616	87.7%		(100.0%)
Borrowing	1 000 000	1 187 000	-	-	-	-	-	-	-	-	-	-	1 330 504	101.1%		(22.5%)
Internally generated funds	2 682 686	2 497 314	536 167	20.0%	884 324	33.0%	408 541	16.4%	1 126 404	45.1%	2 955 436	118.3%	245 731	40.1%		358.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	7 110 162	7 100 361	825 714	11.6%	1 247 507	17.5%	1 015 293	14.3%	2 024 605	28.5%	5 113 119	72.0%	1 576 235	66.5%		28.4%
Governance and Administration	628 057	747 596	60 011	9.6%	106 207	16.9%	62 840	8.4%	127 069	17.0%	356 127	47.6%	82 292	25.7%		54.4%
Executive & Council	332 954	90 741	3 837	1.2%	2 382	7%	3 053	3.4%	3 899	4.3%	13 171	14.5%	5 262	9.9%		(25.9%)
Budget & Treasury Office	294 896	655 532	56 174	19.0%	103 825	35.2%	59 787	9.1%	122 824	18.7%	342 610	52.3%	76 577	29.5%		40.6%
Corporate Services	907	3 323	-	-	-	-	-	-	346	26.1%	346	26.1%	453	748.4%		(23.7%)
Community and Public Safety	1 787 157	1 859 685	208 859	11.7%	357 337	20.0%	296 609	15.9%	521 632	28.0%	1 384 437	74.4%	396 531	92.1%		31.5%
Community & Social Services	277 718	283 276	37 404	13.5%	39 641	14.3%	42 920	15.2%	91 603	32.3%	211 568	74.7%	54 018	41.1%		69.6%
Sport And Recreation	311 510	270 548	5 282	1.7%	19 097	6.1%	9 133	3.4%	38 739	13.6%	70 251	26.0%	5 485	4.9%		569.8%
Public Safety	67 090	61 796	9 597	14.3%	16 221	24.2%	4 313	7.0%	65 576	106.1%	95 707	154.9%	23 356	72.5%		180.8%
Housing	1 107 235	1 219 499	154 874	14.0%	279 918	25.3%	235 317	19.3%	323 726	28.5%	993 835	81.5%	310 306	169.0%		4.3%
Health	23 604	24 566	1 702	7.2%	2 460	10.4%	4 926	20.1%	3 988	16.2%	13 076	53.2%	3 366	69.0%		18.5%
Economic and Environmental Services	2 165 019	1 802 372	151 088	7.0%	322 110	14.9%	271 570	15.1%	379 926	21.1%	1 124 674	62.4%	420 024	63.8%		(9.5%)
Planning and Development	318 289	317 549	51 243	16.1%	89 167	28.0%	57 616	18.1%	80 665	25.4%	278 691	87.8%	89 806	66.2%		(10.2%)
Road Transport	1 838 413	1 476 856	99 825	5.4%	232 943	12.7%	213 954	14.5%	299 261	20.3%	845 983	57.3%	330 218	63.7%		(9.4%)
Environmental Protection	8 317	9 967	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 421 029	2 581 470	403 447	16.7%	461 867	19.1%	386 243	15.0%	995 129	38.5%	2 246 886	87.0%	668 077	72.9%		49.0%
Electricity	802 601	620 803	116 343	14.5%	173 324	21.6%	42 991	6.9%	314 493	50.7%	647 151	104.2%	227 337	91.8%		38.3%
Water																

**WESTERN CAPE: CATH TOWN (CPT)
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	39 735 877	40 530 966	11 311 691	28.5%	11 068 884	27.9%	8 998 548	22.2%	8 825 393	21.8%	40 204 516	99.2%	8 511 299	101.5%	3.7%		
Property rates	9 361 952	9 362 895	2 292 286	24.5%	2 416 589	25.8%	2 390 205	25.5%	2 410 622	25.7%	9 510 702	101.6%	2 193 943	99.4%	9.9%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	12 591 403	13 027 472	3 433 957	27.3%	3 222 432	25.6%	3 138 449	24.1%	3 220 032	24.7%	13 014 871	99.9%	2 949 270	98.9%	9.2%		
Service charges - water revenue	3 574 755	3 511 828	1 542 667	43.2%	1 152 326	32.2%	305 872	8.7%	251 350	7.2%	3 252 215	92.6%	1 238 398	134.8%	(79.7%)		
Service charges - sanitation revenue	1 811 048	1 781 428	625 345	34.5%	488 716	27.0%	255 926	14.4%	253 994	14.3%	1 623 982	91.2%	523 611	112.0%	(51.5%)		
Service charges - refuse revenue	1 202 059	1 155 841	291 974	24.3%	217 612	22.6%	269 195	23.3%	304 909	26.4%	1 137 689	98.4%	267 026	99.2%	14.2%		
Service charges - other	573	-	4	0.7%	26	4.6%	-	-	-	-	30	-	62	49 387.2%	(100.0%)		
Rental of facilities and equipment	534 195	519 846	108 229	20.3%	120 407	22.6%	118 068	22.7%	51 906	10.0%	398 810	76.7%	111 864	95.7%	(53.6%)		
Interest earned - external investments	941 028	952 549	243 980	25.9%	246 625	26.2%	300 780	31.6%	254 448	26.7%	1 045 833	109.8%	176 812	91.1%	43.9%		
Interest earned - outstanding debtors	340 970	322 691	97 221	28.5%	103 218	30.3%	87 009	27.0%	72 018	22.3%	359 466	111.4%	85 449	108.4%	(15.7%)		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	1 280 160	1 230 730	289 822	23.1%	532 487	41.6%	416 676	33.0%	600 412	48.8%	1 819 397	147.8%	365 226	128.7%	64.4%		
Licences and permits	46 050	53 841	15 215	33.0%	14 448	31.8%	16 259	20.2%	18 746	34.8%	64 868	120.5%	14 583	119.2%	28.5%		
Agency services	201 723	201 723	50 035	24.8%	61 759	30.6%	53 719	26.6%	63 238	31.3%	228 572	113.4%	60 353	130.4%	4.8%		
Transfers recognised - operational	6 803 608	7 389 203	2 119 839	31.2%	2 161 799	31.8%	1 315 400	17.8%	1 015 999	13.8%	6 613 088	89.7%	296 563	85.6%	242.6%		
Other own revenue	1 022 683	997 049	220 118	22.0%	267 319	26.7%	260 694	26.1%	270 688	27.1%	1 018 829	102.2%	229 813	107.1%	17.8%		
Gains on disposal of PPE	43 870	43 870	-	-	8 720	19.9%	70 294	160.2%	37 020	84.4%	116 024	264.5%	1 674	80.6%	(2 312.0%)		
Operating Expenditure	39 604 509	38 815 275	8 002 898	20.2%	9 314 148	23.5%	8 144 382	21.0%	10 194 208	26.3%	35 655 637	91.9%	8 460 528	88.9%	20.5%		
Employees related costs	13 014 073	12 407 599	2 630 910	20.2%	3 248 249	26.0%	2 828 313	22.4%	2 904 299	23.0%	11 611 771	92.1%	2 470 764	97.4%	8.7%		
Remuneration of councillors	169 640	169 768	39 330	23.2%	38 800	22.9%	43 041	25.4%	40 126	23.6%	161 297	95.0%	39 136	99.6%	2.5%		
Debt impairment	2 989 251	2 401 678	749 905	25.1%	745 947	25.0%	436 611	18.2%	453 618	18.9%	2 386 081	99.4%	698 302	100.0%	(35.0%)		
Depreciation and asset impairment	2 856 987	2 892 702	683 628	23.9%	707 213	24.8%	692 593	23.9%	713 241	24.7%	2 796 676	96.7%	655 825	78.4%	8.8%		
Finance charges	1 089 285	986 679	178 224	16.4%	151 850	15.3%	238 096	26.3%	181 372	20.0%	749 522	82.7%	185 358	79.2%	(2.2%)		
Bulk purchases	9 487 132	8 987 316	2 153 521	22.7%	1 897 103	20.0%	1 822 190	20.4%	2 768 430	30.8%	8 651 233	96.3%	1 644 286	82.5%	68.4%		
Other Materials	1 296 611	1 357 825	247 068	19.1%	352 038	27.2%	344 336	25.4%	392 652	28.9%	1 336 095	98.4%	343 202	101.5%	14.4%		
Contracted services	6 119 111	6 739 351	831 211	13.6%	1 484 623	24.3%	1 391 632	20.6%	2 042 194	30.3%	5 749 661	85.3%	1 608 669	81.5%	26.9%		
Transfers and grants	263 704	419 298	90 467	34.3%	57 713	21.9%	97 880	23.3%	85 107	20.3%	331 167	79.0%	94 207	86.9%	(9.7%)		
Other expenditure	2 318 237	2 151 947	398 570	17.2%	455 223	19.6%	413 771	19.2%	610 345	28.3%	1 877 710	87.0%	519 722	89.9%	17.8%		
Loss on disposal of PPE	488	175 112	263	54.0%	175 409	35 956.5%	(174 072)	(99.4%)	2 824	1.6%	4 425	2.5%	1 056	576.8%	167.5%		
Surplus/(Deficit)	131 368	1 715 691	3 308 792		1 754 736		854 166		(1 368 815)		4 548 879		50 771				
Transfers recognised - capital	2 067 896	2 536 296	173 431	8.4%	449 535	21.7%	338 915	13.4%	518 809	20.4%	1 478 690	58.3%	344 440	59.3%	50.0%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	98	-	-	-	(940)	-	(1 037)	-	(9)	-	10 339.7%		
Surplus/(Deficit) after capital transfers and contributions	2 199 264	4 251 988	3 482 224		2 204 173		1 193 080		(852 946)		6 026 532		395 202				
Taxation	-	-	-	-	-	-	-	-	(1 052)	-	(1 052)	-	494	-	(312.9%)		
Surplus/(Deficit) after taxation	2 199 264	4 251 988	3 482 224		2 204 173		1 193 080		(851 894)		6 027 583		394 708				
Attributable to minorities	(8 783)	6 409	(2 49)	2.8%	(6 642)	75.8%	387	6.0%	2 314	36.1%	(4 211)	(65.7%)	(1 104)	(2.3%)	(309.6%)		
Surplus/(Deficit) attributable to municipality	2 190 481	4 258 396	3 481 975		2 197 511		1 193 467		(849 581)		6 023 372		393 604				
Share of surplus/ (deficit) of associate	-	(9)	(9)	-	(9)	-	-	-	-	-	(9)	200.0%	0	200.0%	(100.0%)		
Surplus/(Deficit) for the year	2 190 481	4 258 396	3 481 975		2 197 511		1 193 467		(849 581)		6 023 372		393 604				

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	8 456 748	6 685 325	611 415	7.2%	1 268 302	15.0%	866 754	13.0%	2 196 733	32.9%	4 943 203	73.9%	2 109 520	67.0%	4.1%		
National Government	2 015 146	2 510 069	170 596	8.5%	445 152	22.1%	334 255	13.3%	853 079	34.0%	1 803 081	71.8%	691 730	74.2%	23.3%		
Provincial Government	52 750	26 227	1 789	3.4%	4 383	8.3%	4 659	17.8%	12 466	47.5%	23 296	88.8%	18 659	96.0%	(33.2%)		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other transfers and grants	2 067 896	2 536 296	172 383	8.3%	449 535	21.7%	338 915	13.4%	865 544	34.1%	1 826 378	72.0%	710 389	74.6%	21.8%		
Transfers recognised - capital	4 000 000	500 000	237 504	5.9%	315 940	7.9%	214 638	42.9%	(404 958)	(81.0%)	363 124	72.6%	874 903	59.5%	(146.3%)		
Borrowing	2 312 652	3 594 503	189 916	8.2%	489 922	21.2%	301 101	8.4%	1 724 647	48.0%	2 705 556	75.3%	501 071	75.0%	244.2%		
Internally generated funds	76 200	54 526	11 612	15.2%	12 904	16.9%	12 100	22.2%	11 500	21.1%	48 116	88.2%	23 157	72.9%	(50.3%)		
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Expenditure Standard Classification	8 456 748	6 685 325	611 415	7.2%	1 268 302	15.0%	866 754	13.0%	2 196 733	32.9%	4 943 203	73.9%	2 109 520	67.0%	4.1%		
Governance and Administration	986 516	741 102	34 147	3.5%	144 802	14.7%	157 693	21.3%	327 486	44.2%	664 129	89.6%	343 635	73.5%	(4.7%)		
Executive & Council	4 380	184 542	11 314	258.3%	40 730	929.9%	45 195	24.5%	56 990	30.9%	154 229	83.6%	52 308	1 828.7%	7.1%		
Budget & Treasury Office	982 005	26 501	1 183	1.1%	3 740	4%	5 285	19.9%	15 303	57.7%	25 511	96.3%	4 603	1.4%	(232.5%)		
Corporate Services	531	530 059	1 651	16 471.6%	100 332	76 333.3%	107 214	20.2%	255 193	48.1%	484 889	91.4%	285 824	81 759.5%	(100.0%)		
Community and Public Safety	1 082 792	1 160 284	143 743	13.3%	210 331	19.4%	119 650	10.3%	533 722	46.0%	1 007 446	86.8%	382 473	97.0%	39.5%		
Community & Social Services	97 129	82 432	11 525	11.9%	15 460	15.9%	9 548	11.6%	23 756	28.8%	60 289	73.1%	48 539	65.1%	(51.1%)		
Sport And Recreation	84 261	149 465	15 293	18.1%	33 376	39.6%	14 869	9.9%	61 758	41.3%	125 295	83.8%	52 349	90.2%	18.0%		
Public Safety	35 844	158 965	26 037	74.3%	33 536	95.6%	20 215	12.7%	57 270	34.0%	137 057	86.3%	60 589	571.3%	(5		

Part 3: Cash Receipts and Payments

R thousands	2018/19										2017/18		O4 of 2017/18 to O4 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	38 421 463	40 639 166	11 127 162	29.0%	10 840 530	28.2%	11 266 477	27.7%	7 742 259	19.1%	40 976 427	100.8%	7 349 551	103.4%	103.2%	5.3%	
Property rates, penalties and collection charges	8 968 987	9 039 504	2 225 641	24.8%	2 315 450	25.8%	2 297 758	25.4%	2 262 786	25.0%	9 101 634	100.7%	2 043 650	103.2%	103.2%	10.7%	
Service charges	17 623 043	18 709 014	4 992 617	28.3%	5 027 644	28.5%	4 627 342	24.7%	4 654 625	24.9%	19 302 269	103.2%	4 247 521	102.6%	102.6%	9.6%	
Other revenue	4 504 676	4 525 375	1 429 400	31.7%	1 537 099	34.1%	1 302 717	28.8%	363 907	8.0%	4 433 122	102.4%	460 260	136.5%	(20.9%)	(20.9%)	
Government - operating	4 315 632	4 883 727	1 546 574	35.8%	1 076 923	25.0%	2 117 649	43.4%	95 477	2.0%	4 836 624	99.0%	341 339	100.2%	(72.0%)	(72.0%)	
Government - capital	2 067 896	2 528 996	728 118	35.2%	671 901	32.5%	683 632	27.0%	98 540	3.9%	2 182 191	86.3%	58 735	102.1%	67.8%	67.8%	
Interest	941 028	952 549	204 812	21.8%	211 493	22.5%	237 358	24.9%	266 924	28.0%	920 587	96.6%	198 046	77.2%	34.8%	34.8%	
Dividends																	
Payments	(33 576 505)	(32 795 087)	(9 105 079)	27.1%	(8 087 716)	24.1%	(7 497 201)	22.9%	(7 939 094)	24.2%	(32 629 090)	99.5%	(7 510 734)	102.4%	5.7%	5.7%	
Suppliers and employees	(32 261 821)	(31 623 758)	(8 897 522)	27.6%	(7 947 937)	24.6%	(7 293 466)	23.1%	(7 754 882)	24.5%	(31 893 808)	100.9%	(7 358 217)	103.3%	5.4%	5.4%	
Finance charges	(980 877)	(686 428)	(207 557)	21.2%	(139 779)	14.3%	(203 735)	29.7%	(184 212)	26.8%	(735 283)	107.1%	(152 517)	74.3%	20.8%	20.8%	
Transfers and grants	(533 807)	(484 901)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	4 844 958	7 844 079	2 022 083	41.7%	2 752 814	56.8%	3 769 275	48.1%	(196 835)	(2.5%)	8 347 337	106.4%	(161 183)	109.7%	22.1%	22.1%	
Cash Flow from Investing Activities																	
Receipts	(116 492)	(139 020)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	120 070	98 396	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	1 946	1 293	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(238 708)	(238 708)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(7 615 993)	(5 999 843)	(1 274 647)	16.7%	(960 374)	12.6%	(731 959)	12.2%	(1 417 057)	23.6%	(4 384 056)	73.1%	(1 085 142)	51.4%	30.6%	30.6%	
Capital assets	(7 615 993)	(5 999 843)	(1 274 647)	16.7%	(960 374)	12.6%	(731 959)	12.2%	(1 417 057)	23.6%	(4 384 056)	73.1%	(1 085 142)	51.4%	30.6%	30.6%	
Net Cash from/(used) Investing Activities	(7 732 485)	(6 138 863)	(1 274 647)	16.5%	(960 374)	12.4%	(731 959)	11.9%	(1 417 057)	23.1%	(4 384 056)	71.4%	(1 085 142)	50.2%	30.6%	30.6%	
Cash Flow from Financing Activities																	
Receipts	4 038 688	538 166	-	-	-	-	-	-	98 209	18.2%	98 209	18.2%	-	24.8%	(100.0%)	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	4 000 000	500 000	-	-	-	-	-	-	98 209	19.6%	98 209	19.6%	-	25.0%	(100.0%)	(100.0%)	
Increase (decrease) in consumer deposits	38 688	38 166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(482 586)	(325 919)	(156 439)	32.4%	(20 000)	4.1%	(129 481)	39.7%	(20 000)	6.1%	(325 919)	100.0%	(28 574)	69.7%	(30.0%)	(30.0%)	
Repayment of borrowing	(482 586)	(325 919)	(156 439)	32.4%	(20 000)	4.1%	(129 481)	39.7%	(20 000)	6.1%	(325 919)	100.0%	(28 574)	69.7%	(30.0%)	(30.0%)	
Net Cash from/(used) Financing Activities	3 556 102	212 247	(156 439)	(4.4%)	(20 000)	(4%)	(129 481)	(6.0%)	(78 209)	36.8%	(227 710)	(107.3%)	(28 574)	19.4%	(313.7%)	(313.7%)	
Net Increase/(Decrease) in cash held	668 375	1 917 464	590 977	88.4%	1 772 440	265.2%	2 907 836	151.7%	(1 535 683)	(80.1%)	3 735 571	194.8%	(1 274 900)	163.5%	20.5%	20.5%	
Cash/cash equivalents at the year begin	5 255 273	5 613 313	5 255 273	100.0%	5 846 250	112.2%	7 618 691	135.7%	10 526 527	187.5%	5 255 273	93.6%	7 587 750	100.0%	38.7%	38.7%	
Cash/cash equivalents at the year end	5 923 649	7 530 778	5 846 250	98.7%	7 618 691	128.6%	10 526 527	139.8%	8 990 844	119.4%	8 990 844	119.4%	6 312 851	118.5%	42.4%	42.4%	

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 to Council Policy			
	Amount		%		Amount		%		Amount		%		Amount		%		Amount		%			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source																						
Trade and Other Receivables from Exchange Transactions - Water	273 837	10.8%	160 532	6.4%	99 390	3.9%	1 992 056	78.9%	2 525 816	28.9%	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	767 990	64.1%	52 516	4.4%	30 750	2.6%	346 091	28.9%	1 197 347	13.7%	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	683 498	34.6%	1 125 211	5.7%	1 021 071	5.2%	1 074 874	54.5%	1 972 964	22.5%	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	137 038	15.5%	45 590	5.2%	40 461	4.6%	661 221	74.8%	804 311	10.1%	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	112 644	18.5%	56 913	9.3%	37 056	6.1%	402 384	66.1%	609 037	7.0%	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	85 419	12.5%	363	1%	(4 315)	(4%)	601 441	88.1%	682 907	7.8%	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	80 791	7.4%	59 386	5.4%	48 794	4.5%	905 278	82.7%	1 094 249	12.5%	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(17 888)	8.4%	(18 897)	8.9%	(14 449)	6.9%	(162 029)	76.0%	(213 242)	(2.4%)	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 123 370	24.3%	468 924	5.4%	339 760	3.9%	5 821 316	66.5%	8 753 369	100.0%	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group																						
Organs of State	112 212	46.8%	34 773	14.5%	28 179	11.7%	64 695	27.0%	239 859	2.7%	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	1 086 863	61.2%	80 201	4.5%	64 653	3.6%	543 208	30.6%	1 774 926	20.3%	-	-	-	-	-	-	-	-	-	-	-	-
Households	963 266	15.5%	344 422	5.5%	222 644	3.6%	4 696 578	75.4%	6 226 909	71.1%	-	-	-	-	-	-	-	-	-	-	-	-
Other	(38 971)	(7.6%)	9 527	1.9%	24 284	4.7%	516 835	101.0%	511 675	5.8%	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 123 370	24.3%	468 924	5.4%	339 760	3.9%	5 821 316	66.5%	8 753 369	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	%
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	540 422	99.7%	694	1%	-	-	1 154	2%	542 270	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	540 422	99.7%	694	1%	-	-	1 154	2%	542 270	100.0%

Contact Details

Municipal Manager	Mr Lungiso Mbandazayo	021 400 1167
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.