

**AGGREGATED INFORMATION FOR B1 (2016) SECONDARY CITIES
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	52 038 248	51 521 549	14 340 175	27.6%	11 863 263	22.8%	11 667 844	22.6%	10 187 836	19.8%	48 059 119	93.3%	10 116 591	104.6%	.7%
Operating Revenue	52 038 248	51 521 549	14 340 175	27.6%	11 863 263	22.8%	11 667 844	22.6%	10 187 836	19.8%	48 059 119	93.3%	10 116 591	104.6%	.7%
Property rates - penalties and collection charges	8 227 409	8 254 362	2 533 917	30.8%	1 846 392	22.4%	1 819 345	22.0%	1 835 795	21.9%	8 005 648	97.0%	1 825 536	95.2%	(1.1%)
Service charges - electricity revenue	19 064 571	18 500 934	5 265 891	27.6%	4 388 521	23.0%	4 281 547	23.1%	4 450 353	24.1%	18 386 332	99.4%	4 104 091	134.7%	8.4%
Service charges - water revenue	6 384 516	6 588 842	1 573 459	24.0%	1 392 404	21.8%	1 690 482	25.7%	1 431 607	21.7%	6 087 952	92.4%	1 359 220	84.4%	5.3%
Service charges - sanitation revenue	2 329 965	2 315 233	630 701	27.1%	529 567	22.7%	524 848	22.7%	499 464	21.6%	2 184 381	94.3%	558 402	90.0%	(10.6%)
Service charges - refuse revenue	1 952 736	1 883 881	589 636	30.2%	448 052	22.9%	438 603	22.2%	378 359	20.1%	1 852 450	98.3%	488 687	22.2%	(22.3%)
Service charges - other	35 046	13 518	575	1.6%	1 201	3.4%	602	4.5%	878	6.5%	3 225	24.1%	1 380	290.2%	(92.9%)
Rental of facilities and equipment	231 552	242 487	64 008	27.6%	47 306	20.4%	39 102	16.1%	35 728	14.7%	188 144	76.8%	12 627	66.3%	182.9%
Interest earned - external investments	377 954	342 756	63 944	16.9%	81 558	21.6%	88 941	25.9%	84 005	24.5%	318 447	92.9%	118 004	102.4%	(28.8%)
Interest earned - outstanding debtors	1 317 284	1 590 934	360 877	27.4%	435 910	33.1%	485 199	30.5%	510 929	32.1%	1 792 976	112.7%	339 945	110.3%	50.3%
Dividends received	78	78	-	-	548	699.1%	0	2%	358	454.4%	908	1 155.7%	1	583.5%	35 274.6%
Fines	716 010	727 884	45 375	6.3%	93 108	13.0%	53 473	7.3%	69 214	9.5%	261 169	35.9%	140 844	44.9%	(50.9%)
Licences and permits	71 841	93 965	56 173	78.2%	62 448	86.9%	69 377	73.8%	(95 571)	(101.7%)	92 426	98.4%	148 545	77.9%	(164.3%)
Agency services	439 575	435 357	88 211	8.7%	60 438	13.7%	73 564	16.9%	86 033	19.8%	258 246	59.3%	(57 138)	122.8%	(250.6%)
Transfers recognised - operational	8 686 619	9 749 101	2 890 945	33.3%	2 314 511	26.6%	1 953 610	22.3%	513 436	5.9%	7 672 502	87.7%	610 243	86.1%	(15.9%)
Other own revenue	2 010 181	1 528 206	221 254	11.0%	160 537	8.0%	146 775	8.6%	235 803	15.5%	764 371	50.1%	473 281	51.8%	(42.8%)
Gains on disposal of PPE	192 710	242 457	1 228	.6%	970	.5%	3 915	1.6%	1 663 311	68.6%	172 425	71.1%	28 226	57.5%	489.2%
Operating Expenditure	53 977 908	54 345 150	10 155 009	18.8%	11 956 897	22.2%	12 628 855	23.2%	11 857 868	21.8%	46 598 628	85.7%	12 391 695	78.1%	(4.3%)
Employees related costs	13 496 611	13 561 650	2 974 591	22.0%	3 083 968	22.8%	3 311 940	24.4%	2 908 053	21.4%	12 238 572	90.5%	2 641 839	87.6%	8.0%
Remuneration of councillors	644 732	640 958	145 317	22.5%	131 899	20.5%	187 370	29.2%	138 918	21.7%	605 505	94.2%	144 495	90.9%	(3.9%)
Debt impairment	4 285 805	4 342 244	417 198	9.7%	240 871	5.6%	499 880	11.5%	368 494	8.5%	1 526 412	35.2%	578 844	27.1%	(36.3%)
Depreciation and asset impairment	5 831 501	5 728 547	532 952	9.1%	951 788	16.3%	2 262 107	39.5%	1 870 667	32.7%	5 617 524	98.1%	865 955	51.4%	116.0%
Finance charges	1 651 762	1 132 922	166 143	15.6%	303 580	26.9%	365 539	32.3%	444 927	41.0%	1 300 188	114.8%	389 531	95.2%	25.5%
Bulk purchases	17 590 914	17 325 123	4 201 903	23.7%	4 549 615	25.6%	3 763 496	21.7%	3 397 477	19.6%	15 912 481	91.8%	4 457 151	85.1%	(23.8%)
Other Materials	1 320 777	1 467 117	172 772	13.1%	273 051	20.7%	161 192	11.0%	210 183	14.3%	817 197	55.7%	282 879	77.5%	(25.7%)
Contracted services	5 601 529	6 018 238	791 445	14.1%	1 487 551	26.6%	1 363 838	22.7%	1 457 826	24.2%	5 100 460	84.8%	1 570 937	88.4%	(5.2%)
Transfers and grants	290 352	356 847	77 212	26.6%	88 471	33.9%	15 795	4.4%	34 057	9.5%	225 534	63.2%	70 500	115.8%	(51.7%)
Other expenditure	3 701 288	3 783 788	675 626	18.3%	836 086	22.6%	697 804	18.5%	780 814	21.2%	3 003 530	79.9%	1 323 314	80.1%	(39.6%)
Loss on disposal of PPE	2 436	9 674	(951)	(13.3%)	5	.2%	117	1.2%	208 452	2 154.8%	208 225	2 152.5%	36 243	171.5%	475.2%
Surplus/(Deficit)	(1 939 660)	(2 823 601)	4 185 166		(93 633)		(961 010)		(1 670 032)		1 460 491		(2 275 104)		
Transfers recognised - capital	4 788 092	4 887 829	701 791	14.7%	894 118	18.7%	1 027 670	21.0%	854 233	17.5%	3 477 812	71.2%	755 058	57.4%	13.1%
Contributions recognised - capital	57 504	1 528	2 778	2.7%	1 438	2.5%	-	-	827	-	3 704	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 905 935	2 064 219	4 888 485		801 923		66 660		(814 972)		4 942 096		(1 520 046)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 905 935	2 064 219	4 888 485		801 923		66 660		(814 972)		4 942 096		(1 520 046)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 905 935	2 064 219	4 888 485		801 923		66 660		(814 972)		4 942 096		(1 520 046)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 905 935	2 064 219	4 888 485		801 923		66 660		(814 972)		4 942 096		(1 520 046)		

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	8 644 705	9 047 563	943 376	10.9%	1 740 440	20.1%	1 433 537	15.8%	2 406 438	26.6%	6 523 791	72.1%	2 217 287	71.7%	8.5%
Source of Finance	8 644 705	9 047 563	943 376	10.9%	1 740 440	20.1%	1 433 537	15.8%	2 406 438	26.6%	6 523 791	72.1%	2 217 287	71.7%	8.5%
National Government	4 427 911	4 568 236	665 504	15.0%	1 115 371	25.2%	925 126	20.3%	1 294 028	28.3%	4 000 030	87.6%	1 202 859	75.9%	7.6%
Provincial Government	354 132	385 390	43 717	12.3%	63 273	17.9%	72 136	18.7%	162 837	42.3%	341 963	88.7%	107 614	52.1%	51.3%
District Municipality	43 104	43 123	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	4 825 147	4 996 749	715 947	14.8%	1 200 251	24.9%	1 239 209	20.4%	1 502 249	30.1%	4 433 937	88.8%	1 349 937	76.7%	11.3%
Borrowing	2 141 445	2 120 749	140 530	6.6%	166 994	7.8%	155 634	7.3%	441 685	20.8%	904 842	42.7%	331 216	88.4%	33.4%
Internally generated funds	1 663 513	1 915 665	86 880	5.2%	373 196	22.4%	252 035	13.2%	462 504	24.1%	1 174 614	61.3%	556 542	56.9%	(16.9%)
Public contributions and donations	14 400	14 400	-	-	-	-	5 398	37.5%	-	-	5 398	37.5%	(20 408)	15.5%	(100.0%)
Capital Expenditure Standard Classification	8 644 705	9 047 563	943 376	10.9%	1 740 440	20.1%	1 433 537	15.8%	2 406 438	26.6%	6 523 791	72.1%	2 217 287	71.7%	8.5%
Governance and Administration	831 505	959 408	25 307	3.0%	112 460	13.5%	97 719	10.2%	215 278	22.4%	450 763	47.0%	171 389	66.0%	25.6%
Executive & Council	59 582	121 848	1 607	1.7%	2 324	3.9%	22 394	18.4%	49 985	41.0%	76 311	62.6%	12 543	20.8%	298.5%
Budget & Treasury Office	746 433	546 941	(821)	(0.1%)	29 191	3.9%	30 383	5.6%	59 981	9.3%	109 734	20.1%	39 664	22.0%	30.5%
Corporate Services	25 990	290 620	24 530	96.2%	80 944	317.5%	44 943	15.5%	114 312	39.3%	264 718	91.1%	119 792	223.8%	(46.6%)
Community and Public Safety	782 102	855 738	55 382	7.1%	107 783	13.8%	115 598	13.5%	290 211	33.9%	568 974	66.5%	252 811	61.3%	14.8%
Community & Social Services	209 027	238 811	26 102	12.5%	31 794	15.2%	31 523	13.3%	75 428	31.9%	164 848	69.6%	61 166	55.5%	23.3%
Sport And Recreation	256 578	250 677	9 930	3.9%	33 440	13.0%	24 218	9.7%	54 671	21.8%	122 259	48.8%	52 585	70.1%	4.0%
Public Safety	76 987	76 899	5 642	7.4%	9 452	12.3%	8 853	11.5%	22 802	29.7%	46 770	60.8%	22 261	27.5%	2.2%
Housing	238 155	289 996	13 653	5.7%	32 992	13.9%	50 980	17.6%	138 775	47.2%	244 400	80.8%	116 718	57.1%	17.2%
Health	1 355	1 355	34	2.5%	106	7.8%	23	1.							

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

Part1: Operating Revenue and Expenditure

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	2 490 298	2 490 298	685 538	27.5%	545 190	21.9%	612 800	24.6%	461 348	18.5%	2 304 876	92.6%	398 166	93.3%	15.9%
Operating Revenue	2 490 298	2 490 298	685 538	27.5%	545 190	21.9%	612 800	24.6%	461 348	18.5%	2 304 876	92.6%	398 166	93.3%	15.9%
Property rates	294 053	294 053	76 852	26.1%	76 285	25.9%	76 094	25.9%	76 305	25.9%	305 516	103.9%	70 387	108.3%	8.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	673 476	673 476	212 823	31.6%	136 892	20.3%	161 482	24.0%	136 747	20.3%	647 944	96.2%	117 869	88.5%	16.0%
Service charges - water revenue	361 260	361 260	77 843	21.5%	95 640	26.5%	133 716	37.0%	116 652	32.3%	423 852	117.3%	83 763	107.3%	39.3%
Service charges - sanitation revenue	155 578	155 578	35 359	22.7%	48 001	30.9%	42 015	27.0%	48 001	30.9%	173 357	111.4%	37 009	115.9%	29.7%
Service charges - refuse revenue	88 430	88 430	31 467	35.6%	30 082	34.0%	36 132	40.9%	30 085	34.0%	127 766	144.5%	22 167	126.9%	35.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	21 060	21 060	20 768	98.6%	3 110	14.8%	1 828	8.7%	3 522	16.7%	29 228	138.8%	2 041	80.2%	72.5%
Interest earned - external investments	3 639	3 639	267	7.3%	46	1.3%	76	2.1%	288	7.9%	657	18.1%	94	39.3%	185.1%
Interest earned - outstanding debtors	135 684	135 684	30 241	22.3%	47 720	35.2%	51 259	37.8%	53 133	39.2%	182 333	134.4%	45 410	135.0%	17.0%
Dividends received	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	21 060	21 135	926	4.4%	632	3.0%	633	3.0%	534	2.5%	2 726	12.9%	682	16.4%	(21.6%)
Licences and permits	75	-	12	16.0%	35	45.9%	41	-	41	-	129	-	20	162.7%	-
Agency services	-	-	1 689	-	3 156	-	2 917	-	2 561	-	10 324	-	2 638	-	(2.9%)
Transfers recognised - operational	461 252	461 252	191 265	41.5%	129 707	28.1%	114 760	24.9%	114 760	24.9%	435 732	94.5%	97 536	97.5%	-
Other own revenue	224 710	224 710	6 065	2.7%	(26 115)	(11.6%)	(8 139)	(3.6%)	-	-	(34 687)	(15.4%)	9 962	25.8%	(165.3%)
Gains on disposal of PPE	50 000	50 000	-	-	-	-	-	-	(6 503)	(2.9%)	-	-	6 124	28.8%	(100.0%)
Operating Expenditure	2 415 436	2 415 436	350 695	14.5%	370 926	15.4%	416 630	17.2%	468 531	19.4%	1 606 781	66.5%	576 027	80.3%	(18.7%)
Operating Expenditure	2 415 436	2 415 436	350 695	14.5%	370 926	15.4%	416 630	17.2%	468 531	19.4%	1 606 781	66.5%	576 027	80.3%	(18.7%)
Employees related costs	312 642	312 642	179 106	57.3%	170 530	54.5%	172 459	54.4%	180 372	56.4%	686 028	92.8%	167 132	96.4%	7.9%
Remuneration of councillors	30 822	24 359	8 448	27.4%	8 122	26.3%	9 144	37.5%	8 412	34.5%	34 125	140.1%	8 170	114.0%	3.0%
Debt impairment	142 020	142 020	1 105	0.8%	744	0.5%	1 027	0.7%	1 589 918	111.9%	161 794	113.9%	263 320	197.5%	(39.6%)
Depreciation and asset impairment	136 000	136 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	133 865	133 865	117	0.1%	112	0.1%	196	0.1%	362	0.3%	788	0.6%	81	1.5%	347.6%
Bulk purchases	921 205	737 495	91 139	9.9%	76 789	8.3%	45 450	6.2%	(22 748)	(3.1%)	190 610	25.8%	60 241	47.0%	(137.8%)
Other Materials	122 508	126 121	25 331	20.7%	45 045	36.8%	38 781	30.7%	6 764	5.4%	115 520	91.9%	11 940	96.7%	(43.4%)
Contracted services	104 068	228 332	23 105	22.2%	27 204	26.1%	94 138	41.2%	90 979	39.8%	233 426	103.1%	13 107	46.0%	594.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	11 456	-	(100.0%)
Other expenditure	92 307	148 140	30 920	33.5%	50 245	54.4%	55 435	37.4%	45 492	30.7%	182 092	122.9%	40 578	248.7%	12.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	74 862	74 862	334 843	-	174 264	-	196 171	(7 183)	(7 183)	(7 183)	698 095	-	(177 860)	-	-
Transfers recognised - capital	163 406	163 406	75 681	46.3%	29 515	18.1%	58 210	35.6%	-	-	163 406	100.0%	-	105.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	238 268	238 268	410 524	-	203 779	-	254 381	(7 183)	(7 183)	(7 183)	861 501	-	(177 860)	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	238 268	238 268	410 524	-	203 779	-	254 381	(7 183)	(7 183)	(7 183)	861 501	-	(177 860)	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	238 268	238 268	410 524	-	203 779	-	254 381	(7 183)	(7 183)	(7 183)	861 501	-	(177 860)	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	238 268	238 268	410 524	-	203 779	-	254 381	(7 183)	(7 183)	(7 183)	861 501	-	(177 860)	-	-

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	163 406	163 406	23 089	14.1%	35 497	21.7%	34 376	21.0%	58 421	35.8%	151 383	92.6%	54 495	86.7%	7.2%
Source of Finance	163 406	163 406	23 089	14.1%	35 497	21.7%	34 376	21.0%	58 421	35.8%	151 383	92.6%	54 495	86.7%	7.2%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	163 406	163 406	23 089	14.1%	35 497	21.7%	34 376	21.0%	58 421	35.8%	151 383	92.6%	53 388	116.2%	9.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	1 107	9.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	163 406	163 406	23 089	14.1%	35 497	21.7%	34 376	21.0%	58 421	35.8%	151 383	92.6%	54 495	86.7%	7.2%
Governance and Administration	-	7 338	-	-	-	-	-	-	-	-	-	-	165	6.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	165	6.1%	(100.0%)
Budget & Treasury Office	-	7 338	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	42 418	59 733	1 158	2.7%	5 807	13.7%	3 600	6.0%	18 097	30.3%	28 662	48.0%	9 110	971.8%	96.6%
Community & Social Services	-	13 797	-	-	261	1.9%	57	0.4%	8 251	59.8%	8 569	62.1%	481	5.6%	1 616.5%
Sport And Recreation	42 418	45 936	1 158	2.7%	5 546	13.1%	3 544	7.7%	9 846	21.4%	20 094	43.7%	8 630	783.7%	14.1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 223	23 999	8 431	39.7%	6 005	28.3%	5 890	24.5%	(4 338)	(18.1%)	15 988	66.6%	10 555	110.6%	(141.1%)
Planning and Development	2 235	1 447	1 447	64.7%	6 005	31.6%	5 890	24.5%	(4 338)	(18.1%)	1 447	10.0%	3 958	371.3%	(100.0%)
Road Transport	18 988	23 999	6 984	36.8%	6 005	31.6%	5 890	24.5%	(4 338)	(18.1%)	14 542	60.6%	6 597	87.9%	(165.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	99 765	72 336	13 500	13.5%	23 486	23.7%	24 885	34.4%	44 661	61.7%	106 732	147.6%	34 665	96.3%	28.8%
Electricity	12 912	3 160	2 248	17.3%	2 486	19.3%	1 384	43.8%	8 573	271.3%	10 204	322.9%	942	43.5%	809.8%
Water	86 853	7 420	206	2%	1 708	2.0%	4 772	64.3%	1 954	26.3%	8 639	116.4%</			

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	2 022 557	2 022 557	529 216	26.2%	393 154	19.4%	486 774	24.1%	284 955	14.1%	1 694 099	83.8%	260 413	73.3%	9.4%		
Property rates, penalties and collection charges	264 647	264 647	55 591	21.0%	42 701	16.1%	67 859	25.6%	51 884	19.6%	218 035	82.4%	57 404	85.1%	(9.6%)		
Service charges	833 734	833 734	177 287	21.3%	165 494	19.9%	181 003	21.7%	166 922	20.0%	690 906	82.9%	178 700	67.5%	(6.6%)		
Other revenue	160 174	160 174	27 511	17.2%	23 984	15.0%	62 990	39.3%	63 758	39.8%	178 143	111.2%	20 902	48.4%	205.0%		
Government - operating	461 252	461 252	191 265	41.5%	129 707	28.1%	114 760	24.9%	-	-	435 732	94.5%	-	100.0%	-		
Government - capital	163 406	163 406	75 681	46.3%	29 515	18.1%	58 210	35.6%	-	-	163 406	100.0%	-	105.8%	-		
Interest	139 323	139 323	1 880	1.3%	1 553	1.1%	2 052	1.5%	2 391	1.7%	7 877	5.7%	3 406	19.6%	(29.8%)		
Dividends	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 906 267)	(1 906 267)	(342 547)	18.0%	(370 926)	19.5%	(416 630)	21.9%	(468 531)	24.6%	(1 598 633)	83.9%	(576 027)	89.2%	(18.7%)		
Suppliers and employees	(1 775 079)	(1 775 079)	(342 430)	19.3%	(370 814)	20.9%	(416 434)	23.5%	(468 168)	26.4%	(1 597 845)	90.0%	(564 489)	94.3%	(17.1%)		
Finance charges	(131 188)	(131 188)	(117)	-	(112)	-	(196)	-	(362)	-	(788)	-	(81)	-	1.5%		
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	116 290	116 290	186 669	160.5%	22 228	19.1%	70 145	60.3%	(183 576)	(157.9%)	95 466	82.1%	(315 614)	(288.3%)	(41.8%)		
Cash Flow from Investing Activities																	
Receipts	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(163 406)	(163 406)	(23 089)	14.1%	(35 497)	21.7%	(34 376)	21.0%	(58 421)	35.8%	(151 383)	92.6%	(54 495)	100.6%	7.2%		
Capital assets	(163 406)	(163 406)	(23 089)	14.1%	(35 497)	21.7%	(34 376)	21.0%	(58 421)	35.8%	(151 383)	92.6%	(54 495)	100.6%	7.2%		
Net Cash from/(used) Investing Activities	(113 406)	(113 406)	(23 089)	20.4%	(35 497)	31.3%	(34 376)	30.3%	(58 421)	51.5%	(151 383)	133.5%	(54 495)	163.3%	7.2%		
Cash Flow from Financing Activities																	
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	2 884	2 884	163 580	5 672.2%	(13 269)	(460.1%)	35 769	1 240.3%	(241 996)	(8 391.3%)	(55 916)	(1 938.9%)	(370 109)	10 736.7%	(34.6%)		
Cash/cash equivalents at the year begin	(4 875)	(4 875)	(4 875)	100.0%	158 305	(3 255.2%)	145 436	(2 983.0%)	181 204	(3 714.6%)	181 204	100.0%	(57 891)	100.0%	(413.0%)		
Cash/cash equivalents at the year end	(1 992)	(1 992)	158 705	(7 968.7%)	145 436	(7 302.5%)	181 204	(9 098.4%)	(60 792)	(3 052.4%)	(60 792)	(3 052.4%)	(428 000)	4 854.9%	(85.8%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		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	70 744	6.5%	49 994	4.6%	16 500	1.5%	948 106	87.4%	1 085 345	32.7%	55	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 218	16.6%	16 234	5.8%	10 817	3.9%	204 854	73.7%	278 123	8.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 230	8.0%	8 484	2.8%	6 780	2.2%	284 456	87.0%	303 950	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 446	3.0%	10 588	2.4%	10 205	2.3%	414 668	92.4%	448 969	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 255	2.9%	6 457	2.2%	6 142	2.1%	268 023	92.8%	288 877	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 199	1.6%	1 184	1.6%	1 172	1.6%	71 752	95.3%	75 307	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	17 663	2.2%	17 430	2.2%	16 862	2.1%	752 026	93.5%	803 982	24.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 582	8.4%	1 810	5.9%	1 844	6.0%	24 582	79.8%	30 819	9%	-	-	-	-
Total By Income Source	184 338	5.6%	112 181	3.4%	70 322	2.1%	2 948 469	88.9%	3 315 311	100.0%	55	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 390	15.8%	8 296	9.8%	2 812	3.3%	60 475	71.2%	84 972	2.6%	-	-	-	-
Commercial	52 742	8.5%	19 127	3.1%	15 600	2.5%	534 942	85.9%	622 412	18.8%	-	-	-	-
Households	118 206	4.5%	84 758	3.2%	51 910	2.0%	2 389 883	90.4%	2 644 757	79.8%	55	-	-	-
Other	-	-	-	-	-	-	(38 630)	100.0%	(38 630)	(1.1%)	-	-	-	-
Total By Customer Group	184 338	5.6%	112 181	3.4%	70 322	2.1%	2 948 469	88.9%	3 315 311	100.0%	55	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	84 551	3.4%	62 948	2.5%	-	-	2 380 176	94.1%	2 507 675	43.7%
Bulk Water	53 922	1.7%	58 500	1.9%	57 090	1.8%	2 947 304	94.6%	3 116 817	54.4%
PAYE deductions	-	-	6	15.6%	6	15.6%	25	68.8%	36	36
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 543	99.8%	0	-	-	-	9	2%	4 552	1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	64 924	67.1%	12 337	12.7%	8 380	8.7%	11 135	11.5%	96 777	1.7%
Auditor-General	59	8%	140	2.0%	65	9%	6 820	96.3%	7 084	1%
Other	-	-	-	-	-	-	-	-	-	-
Total	207 999	3.6%	133 932	2.3%	65 541	1.1%	5 325 470	92.9%	5 732 942	100.0%

Contact Details

Municipal Manager	Mr Thabiso Tsoeli	057 391 3416
Financial Manager	Mr Thabo Panjani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

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	4 779 928	4 860 112	1 483 391	31.0%	1 206 837	25.2%	1 129 014	23.2%	872 254	17.9%	4 691 495	96.5%	940 611	97.9%	(7.3%)		
Property rates, penalties and collection charges	644 397	583 044	135 819	21.1%	152 218	23.6%	155 303	26.6%	151 943	26.1%	595 203	102.1%	157 883	88.1%	(3.8%)		
Service charges	2 936 468	1 997 060	549 659	18.7%	550 810	18.8%	471 374	23.6%	461 545	23.1%	2 033 389	101.8%	534 594	83.4%	(13.7%)		
Other revenue	89 927	1 192 159	410 583	45.6%	191 860	21.3%	241 300	20.2%	236 666	19.9%	1 080 499	90.6%	230 473	167.0%	2.7%		
Government - operating	792 225	798 908	294 885	37.2%	224 949	28.4%	176 931	22.1%	-	-	696 765	87.2%	-	100.0%	-		
Government - capital	244 613	229 957	77 655	31.7%	72 435	29.6%	66 118	28.8%	600	3%	216 808	94.3%	487	79.7%	23.3%		
Interest	72 298	58 984	14 790	20.5%	14 565	20.1%	17 898	30.3%	21 499	36.4%	68 751	116.6%	17 175	85.2%	25.2%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(4 385 028)	(4 559 893)	(1 389 222)	31.7%	(1 295 413)	29.5%	(1 040 457)	22.8%	(1 195 703)	26.2%	(4 920 795)	107.9%	(890 057)	95.4%	34.3%		
Suppliers and employees	(4 292 528)	(2 747 903)	(1 388 257)	32.3%	(1 224 538)	28.5%	(1 002 030)	36.5%	(1 132 988)	41.2%	(4 747 813)	172.8%	(836 869)	95.0%	35.4%		
Finance charges	(92 499)	(1 258 471)	(706)	8%	(70 875)	76.6%	(38 427)	3.1%	(62 715)	5.0%	(172 723)	13.7%	(53 187)	116.1%	17.9%		
Transfers and grants	-	(553 519)	(280)	-	-	-	-	-	-	-	(280)	-	-	-	-		
Net Cash from/(used) Operating Activities	394 900	300 219	94 169	23.8%	(88 577)	(22.4%)	88 557	29.5%	(323 449)	(107.7%)	(229 300)	(76.4%)	50 554	591.2%	(739.8%)		
Cash Flow from Investing Activities																	
Receipts	-	-	32 780	-	54 104	-	28 760	-	278 253	-	393 897	-	25	69.0%	1 098 108.6%		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	32 780	-	54 104	-	28 760	-	278 253	-	393 897	-	25	69.0%	1 098 108.6%		
Payments	(287 413)	(284 789)	(29 373)	10.2%	(46 524)	16.2%	(22 436)	7.9%	(33 626)	11.8%	(131 959)	46.3%	(36 926)	51.9%	(8.9%)		
Capital assets	(287 413)	(284 789)	(29 373)	10.2%	(46 524)	16.2%	(22 436)	7.9%	(33 626)	11.8%	(131 959)	46.3%	(36 926)	51.9%	(8.9%)		
Net Cash from/(used) Investing Activities	(287 413)	(284 789)	3 406	(1.2%)	7 581	(2.6%)	6 325	(2.2%)	244 627	(85.9%)	261 938	(92.0%)	(36 901)	(5.0%)	(762.9%)		
Cash Flow from Financing Activities																	
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	107 288	15 429	97 575	90.9%	(80 996)	(75.5%)	94 881	614.9%	(78 822)	(510.9%)	32 638	211.5%	13 653	(388.4%)	(677.3%)		
Cash/cash equivalents at the year begin	(121 138)	67 453	67 518	(53.7%)	165 095	(126.3%)	84 097	124.7%	118 919	265.3%	67 518	100.1%	53 864	63.8%	232.3%		
Cash/cash equivalents at the year end	(13 850)	82 882	165 093	(1 192.0%)	84 097	(607.2%)	178 978	215.9%	100 156	120.8%	100 156	120.8%	67 518	(42.7%)	48.3%		

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	143 659	3.7%	92 727	2.4%	70 407	1.8%	3 626 145	92.2%	3 922 938	50.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	131 419	17.0%	80 249	10.4%	62 745	8.1%	500 563	64.6%	774 977	10.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	60 967	7.0%	26 615	3.0%	21 807	2.5%	788 875	87.5%	876 264	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	29 179	2.7%	20 212	1.9%	18 007	1.7%	1 017 928	93.8%	1 085 326	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 478	2.2%	10 891	1.6%	10 170	1.5%	625 640	94.6%	661 179	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 379	2.7%	16 649	3.9%	2 074	5%	392 436	92.9%	422 737	5.5%	-	-	-	-
Total By Income Source	391 081	5.0%	247 344	3.2%	185 210	2.4%	6 929 787	89.4%	7 753 422	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	24 570	5.2%	25 495	5.4%	8 519	1.8%	411 489	87.5%	470 073	6.1%	-	-	-	-
Commercial	164 607	20.7%	81 230	10.2%	60 900	7.7%	488 069	61.4%	794 806	10.3%	-	-	-	-
Households	199 387	3.1%	138 933	2.2%	114 059	1.8%	5 948 111	92.9%	6 400 471	82.6%	-	-	-	-
Other	2 516	2.9%	1 685	1.9%	1 752	2.0%	82 118	93.2%	88 071	1.1%	-	-	-	-
Total By Customer Group	391 081	5.0%	247 344	3.2%	185 210	2.4%	6 929 787	89.4%	7 753 422	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	366 275	19.8%	-	-	1 482 990	80.2%	-	-	1 849 265	68.5%
Bulk Water	90 669	19.1%	-	-	416 282	80.9%	-	-	514 951	19.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	189 722	56.6%	2 593	8%	142 791	42.6%	-	-	335 106	12.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	654 066	24.2%	2 593	1%	2 042 063	75.7%	-	-	2 698 722	100.0%

Contact Details

Municipal Manager	Mr Dilhabe Nxosane(acting)	016 950 5102
Financial Manager	Mr Andile Dyakala (acting)	016 950 5429

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
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	2 798 874	2 742 902	727 327	26.0%	701 264	25.1%	623 407	22.7%	596 840	21.8%	2 648 838	96.6%	558 332	92.1%	6.9%
Operating Revenue	2 798 874	2 742 902	727 327	26.0%	701 264	25.1%	623 407	22.7%	596 840	21.8%	2 648 838	96.6%	558 332	92.1%	6.9%
Property rates - penalties and collection charges	575 190	560 158	143 611	25.0%	143 597	25.0%	109 017	19.5%	102 945	18.5%	559 171	99.8%	129 067	97.7%	26.2%
Service charges - electricity revenue	948 069	955 622	235 731	24.9%	223 585	23.6%	206 806	21.6%	241 549	25.3%	907 671	95.0%	216 166	97.0%	11.7%
Service charges - water revenue	280 490	303 333	71 635	25.5%	81 620	29.1%	77 866	27.7%	91 486	30.2%	322 606	106.4%	102 782	115.9%	(11.0%)
Service charges - sanitation revenue	154 477	155 033	49 393	31.9%	53 127	34.3%	48 872	31.5%	42 475	27.4%	193 807	125.0%	51 943	138.4%	(18.3%)
Service charges - refuse revenue	152 515	83 271	32 093	21.0%	33 188	21.8%	31 929	38.3%	15 745	18.9%	112 955	135.6%	32 571	88.8%	(51.7%)
Service charges - other	34 792	12	(0)	-	0	-	-	-	-	-	-	-	7 161	98.3%	(100.0%)
Rental of facilities and equipment	6 256	21 275	1 709	27.3%	1 562	25.0%	1 849	8.7%	2 675	12.6%	7 796	36.6%	2 112	377.7%	26.7%
Interest earned - external investments	7 455	6 972	1 232	16.5%	1 504	20.2%	1 305	18.7%	1 059	15.2%	5 100	73.2%	708	121.5%	49.6%
Interest earned - outstanding debtors	40 194	42 561	11 175	27.8%	12 791	31.8%	13 693	32.2%	16 532	38.8%	54 191	127.3%	10 575	103.2%	56.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 032	49 666	7 394	81.9%	8 632	100.0%	10 339	20.8%	8 404	17.1%	34 859	70.2%	310	48.0%	2 642.1%
Licences and permits	35	43	47	17.1%	3	7.5%	7	16.4%	6	13.2%	32	74.0%	5	90.3%	6.9%
Agency services	27 403	27 205	4 923	17.8%	6 525	23.6%	15 413	56.7%	(1 862)	(6.8%)	24 999	91.9%	7 772	94.0%	(124.0%)
Transfers recognised - operational	393 901	393 698	159 888	40.6%	128 607	32.6%	96 665	24.6%	4 378	1.1%	389 537	98.9%	2 456	99.1%	78.2%
Other own revenue	147 365	122 052	8 525	5.8%	6 498	4.4%	9 645	7.8%	8 782	7.1%	33 460	27.2%	(11 465)	17.6%	(116.5%)
Gains on disposal of PPE	21 000	21 000	-	-	26	1%	-	-	2 638	12.6%	2 663	12.7%	1 025	(11%)	157.4%
Operating Expenditure	2 699 164	2 738 042	565 085	20.9%	576 133	21.3%	467 703	17.1%	621 141	22.7%	2 230 062	81.4%	647 468	91.2%	(4.1%)
Employees related costs	389 932	783 075	178 292	22.4%	188 402	23.9%	195 270	24.9%	175 258	22.4%	737 221	94.1%	130 154	97.5%	3.0%
Remuneration of councillors	37 057	37 057	8 320	22.5%	8 329	22.5%	9 117	24.6%	8 612	23.2%	34 377	92.8%	8 243	96.2%	4.5%
Debt impairment	104 704	96 431	-	-	-	-	-	-	-	-	-	-	692	7%	(100.0%)
Depreciation and asset impairment	289 995	231 725	141	-	68	-	-	-	-	-	209	1%	38 676	89.2%	(100.0%)
Finance charges	45 984	49 842	10 131	22.0%	10 478	23.2%	9 310	18.7%	8 804	17.7%	38 923	78.1%	9 765	122.7%	(9.8%)
Bulk purchases	902 168	939 555	253 083	25.5%	232 011	23.4%	187 196	19.9%	263 845	28.1%	924 135	99.6%	223 419	91.4%	18.1%
Other Materials	20 322	112 599	6 171	30.4%	30 665	150.9%	(32 587)	(28.9%)	6 015	5.3%	10 264	9.1%	35 792	116.7%	(83.2%)
Contracted services	280 604	213 462	49 187	17.5%	48 345	17.2%	99 587	46.7%	112 177	52.6%	309 297	144.9%	83 058	93.5%	35.1%
Transfers and grants	4 761	3 443	10 926	229.5%	11 853	248.9%	(21 360)	(620.3%)	1 372	39.8%	2 790	81.0%	15 220	101.3%	(91.0%)
Other expenditure	134 636	270 854	48 834	36.3%	45 783	34.0%	21 170	7.8%	45 060	16.6%	160 847	59.4%	62 448	89.9%	(27.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	99 710	4 860	162 242		125 131		155 704		(24 301)		418 775		(89 136)		
Transfers recognised - capital	290 133	345 357	22 367	7.7%	81 015	27.9%	73 442	21.3%	163 814	47.4%	340 639	98.6%	29 920	58.3%	447.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	389 843	350 217	184 609		206 146		229 146		139 513		759 414		(59 216)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	389 843	350 217	184 609		206 146		229 146		139 513		759 414		(59 216)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	389 843	350 217	184 609		206 146		229 146		139 513		759 414		(59 216)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	389 843	350 217	184 609		206 146		229 146		139 513		759 414		(59 216)		

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	386 739	421 916	27 539	7.1%	96 962	25.1%	82 960	19.7%	185 348	43.9%	392 809	93.1%	127 988	80.5%	44.8%
Source of Finance	386 739	421 916	27 539	7.1%	96 962	25.1%	82 960	19.7%	185 348	43.9%	392 809	93.1%	127 988	80.5%	44.8%
National Government	164 795	236 323	17 244	10.5%	84 319	51.2%	35 007	14.8%	95 187	40.3%	231 758	98.1%	116 332	132.7%	(18.2%)
Provincial Government	125 338	112 593	8 497	6.8%	2 303	1.8%	32 017	28.4%	66 063	58.7%	108 881	96.7%	9 000	19.3%	634.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	290 133	348 917	25 742	8.9%	86 621	29.9%	67 025	19.2%	161 251	46.2%	340 639	97.6%	125 332	89.5%	28.7%
Borrowing	96 607	72 999	1 798	1.9%	10 341	10.7%	15 935	21.8%	24 097	33.0%	52 170	71.5%	16 467	68.4%	46.3%
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	(13 811)	45.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	386 739	421 916	27 539	7.1%	96 962	25.1%	82 960	19.7%	185 348	43.9%	392 809	93.1%	127 988	80.5%	44.8%
Governance and Administration	32 159	24 264	111	3%	6 021	18.7%	7 238	29.8%	12 279	50.6%	25 649	105.7%	5 185	67.3%	136.8%
Executive & Council	20	40	-	-	-	-	-	-	34	84.6%	34	84.6%	-	3.8%	(100.0%)
Budget & Treasury Office	32 139	24 224	111	3%	6 021	18.7%	7 238	29.9%	12 245	50.6%	25 615	105.7%	5 185	53.2%	136.2%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	148 863	138 324	12 797	8.6%	10 877	7.3%	31 631	22.9%	72 157	52.2%	127 463	92.1%	79 256	56.4%	(9.0%)
Community & Social Services	22 593	33 054	5 672	25.1%	8 655	38.3%	5 373	16.3%	7 132	21.6%	26 831	81.2%	8 653	65.4%	(17.6%)
Sport And Recreation	7 472	6 472	-	-	2 222	29.7%	343	5.3%	1 607	24.8%	4 172	64.5%	-	72.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	118 798	98 798	7 126	6.0%	-	-	25 915	26.2%	63 419	64.2%	96 460	97.6%	70 603	52.9%	(10.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 076	120 964	1 380	1.5%	19 411	21.8%	20 631	17.1%	89 112	73.7%	130 534	107.9%	12 347	128.9%	621.8%
Planning and Development	19 357	76 944	949	4.9%	16 956	87.6%	15 772	20.5%	38 468	50.0%	72 145	93.8%	9 878	134.2%	289.5%
Road Transport	69 718	44 020	431	6%	2 454	3.5%	4 860	11.0%	50 644	115.0%	58 389	132.6%	2 469	113.0%	1 951.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	115 642	137 364	13 251	11.5%	60 654	52.4%	23 459	17.1%	11 799	8.6%	109 164	79.5%	31 201	82.9%	(62.2%)
Electricity	25 000	18 777	256	1.0%	1 095	4.4%	11 250	59.9%	5 100	27.2%	17 701	94.3%	6 877	51.1%	(25.8%)
Water	41 88														

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	2 968 007	3 017 433	814 825	27.5%	896 824	30.2%	760 036	25.2%	559 469	18.5%	3 031 153	100.5%	531 414	98.0%		5.3%	
Property rates, penalties and collection charges	609 972	578 302	118 678	19.5%	138 700	22.7%	123 189	21.3%	125 919	21.8%	506 486	87.6%	116 436	91.4%		8.1%	
Service charges	1 536 062	1 529 785	361 874	23.6%	394 476	25.7%	316 228	20.7%	331 528	21.7%	1 404 106	91.8%	336 700	91.8%		(1.5%)	
Other revenue	90 291	179 567	84 221	93.3%	78 474	86.9%	111 627	62.2%	98 277	54.7%	372 598	207.5%	(12 750)	111.8%		(80.8%)	
Government - operating	393 901	390 138	168 541	42.8%	128 404	32.6%	96 647	24.8%	-	-	393 592	100.9%	-	100.6%		-	
Government - capital	290 133	290 109	69 694	24.0%	142 740	49.2%	108 709	37.5%	-	-	321 143	110.7%	80 200	128.9%		(100.0%)	
Interest	47 649	49 533	11 818	24.8%	14 029	29.4%	3 635	7.3%	3 722	7.5%	33 204	67.0%	10 805	102.4%		(65.6%)	
Dividends	-	-	-	-	-	-	-	-	24	24	-	-	23	23		7.6%	
Payments	(2 409 281)	(2 521 286)	(786 037)	32.6%	(717 528)	29.8%	(638 735)	25.3%	(478 101)	19.0%	(2 620 401)	103.9%	(413 699)	101.5%		15.6%	
Suppliers and employees	(2 363 297)	(2 463 403)	(777 158)	32.9%	(705 587)	29.9%	(629 437)	25.6%	(469 297)	19.1%	(2 581 479)	104.8%	(389 745)	102.1%		20.4%	
Finance charges	(45 984)	(56 658)	(8 888)	19.3%	(11 941)	26.0%	(9 298)	16.4%	(8 804)	15.5%	(38 923)	68.7%	(8 734)	74.1%		8%	
Transfers and grants	-	(1 225)	-	-	-	-	-	-	-	-	-	-	(15 220)	101.3%		(100.0%)	
Net Cash from/(used) Operating Activities	558 726	496 147	28 788	5.2%	179 296	32.1%	121 300	24.4%	81 368	16.4%	410 752	82.8%	117 714	78.2%		(30.9%)	
Cash Flow from Investing Activities																	
Receipts	21 000	21 000	-	-	-	-	2 638	12.6%	-	-	2 638	12.6%	-	-		-	
Proceeds on disposal of PPE	21 000	21 000	-	-	-	-	2 638	12.6%	-	-	2 638	12.6%	-	-		-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Payments	(386 739)	(360 308)	(87 991)	22.8%	(97 978)	25.3%	(98 575)	27.4%	(73 619)	20.4%	(358 163)	99.4%	(78 275)	83.8%		(5.9%)	
Capital assets	(386 739)	(360 308)	(87 991)	22.8%	(97 978)	25.3%	(98 575)	27.4%	(73 619)	20.4%	(358 163)	99.4%	(78 275)	83.8%		(5.9%)	
Net Cash from/(used) Investing Activities	(365 739)	(339 308)	(87 991)	24.1%	(97 978)	26.8%	(95 938)	28.3%	(73 619)	21.7%	(355 526)	104.8%	(78 275)	88.9%		(5.9%)	
Cash Flow from Financing Activities																	
Receipts	100 000	75 000	-	-	-	-	-	-	-	-	-	-	-	-		-	
Short term loans	100 000	75 000	-	-	-	-	-	-	-	-	-	-	-	-		-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Payments	(134 666)	(109 666)	(9 204)	6.8%	(9 355)	6.9%	(7 793)	7.1%	(8 571)	7.8%	(34 924)	31.8%	(8 659)	100.0%		(1.0%)	
Repayment of borrowing	(134 666)	(109 666)	(9 204)	6.8%	(9 355)	6.9%	(7 793)	7.1%	(8 571)	7.8%	(34 924)	31.8%	(8 659)	100.0%		(1.0%)	
Net Cash from/(used) Financing Activities	(34 666)	(34 666)	(9 204)	26.6%	(9 355)	27.0%	(7 793)	22.5%	(8 571)	24.7%	(34 924)	100.7%	(8 659)	100.0%		(1.0%)	
Net Increase/(Decrease) in cash held	158 321	122 174	(68 407)	(43.2%)	71 963	45.5%	17 570	14.4%	(822)	(7%)	20 302	16.6%	30 780	(8.5%)		(102.7%)	
Cash/cash equivalents at the year begin	44 753	49 375	40 375	90.2%	(28 033)	(62.6%)	43 939	108.8%	61 500	152.3%	40 375	100.0%	9 601	100.0%		940.5%	
Cash/cash equivalents at the year end	203 074	162 549	(28 033)	(13.8%)	43 930	21.6%	61 500	37.8%	60 677	37.3%	60 677	37.3%	40 381	41.9%		50.3%	

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	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source																						
Trade and Other Receivables from Exchange Transactions - Water	27 781	11.1%	3 757	1.5%	3 114	1.2%	215 223	86.1%	249 876	16.0%	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	70 872	29.6%	4 282	1.8%	4 283	1.8%	160 042	66.8%	239 479	15.4%	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	75 098	22.1%	8 899	2.6%	11 170	3.3%	244 507	72.0%	339 674	21.8%	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	23 048	13.6%	6 219	2.7%	4 850	2.9%	135 218	79.9%	169 315	10.9%	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	11 856	8.7%	3 599	2.7%	3 307	2.4%	116 947	86.2%	135 709	8.7%	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	247	5.7%	184	4.3%	81	1.9%	3 789	88.1%	4 301	3%	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	10 431	9.2%	4 281	3.8%	4 284	3.8%	94 734	83.3%	113 730	7.3%	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	20 405	6.7%	7 087	2.3%	8 131	2.7%	270 211	88.4%	305 634	19.6%	-	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	239 737	15.4%	38 308	2.5%	39 200	2.5%	1 240 674	79.6%	1 557 919	100.0%	-	-	-	-	-	-	-	-	-	-	-	
Debtors Age Analysis By Customer Group																						
Organs of State	15 196	37.1%	3 524	8.6%	878	2.1%	21 340	52.1%	40 938	2.6%	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	78 563	30.2%	6 812	2.6%	8 483	3.3%	166 093	63.9%	259 951	16.7%	-	-	-	-	-	-	-	-	-	-	-	-
Households	140 187	17.3%	27 135	3.3%	28 679	3.5%	615 747	75.9%	811 748	52.1%	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 792	1.3%	836	2%	1 160	3%	437 494	98.3%	445 282	28.6%	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	239 737	15.4%	38 308	2.5%	39 200	2.5%	1 240 674	79.6%	1 557 919	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	45 070	48.5%	51 542	38.4%	17 688	13.2%	-	-	134 300	27.2%
Bulk Water	61 942	64.8%	3 394	5.2%	-	-	-	-	65 236	13.2%
PAYE deductions	9 744	100.0%	-	-	-	-	-	-	9 744	2.0%
VAT (output less input)	11 037	100.0%	-	-	-	-	-	-	11 037	2.2%
Pensions / Retirement	10 225	100.0%	-	-	-	-	-	-	10 225	2.1%
Loan repayments	4 553	100.0%	-	-	-	-	-	-	4 553	0.9%
Trade Creditors	192 410	74.5%	56 089	21.7%	9 608	3.7%	-	-	258 107	52.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	130	61.7%	12	5.7%	69	32.6%	-	-	210	0.4%
Total	355 011	72.0%	111 037	22.5%	27 364	5.5%	-	-	493 413	100.0%

Contact Details

Municipal Manager	Mr Pringle Maanda Raedani	011 951 2037
Financial Manager	Ms Dorothy Dale	011 951 2025

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
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	5 032 038	4 969 234	1 324 408	26.3%	1 224 261	24.3%	1 149 563	23.1%	1 310 271	26.4%	5 008 502	100.8%	992 019	92.7%	32.1%
Operating Revenue	900 637	915 564	230 349	25.6%	228 161	25.3%	232 697	25.4%	227 364	24.8%	918 571	100.3%	221 668	102.2%	2.6%
Property rates - penalties and collection charges	-	13 531	3 980	-	(7)	-	(24)	(2%)	(48)	(4%)	3 902	28.8%	11 252	-	(100.4%)
Service charges - electricity revenue	2 177 873	2 138 438	580 465	26.7%	481 923	22.1%	457 711	21.4%	504 402	23.6%	2 024 501	94.7%	448 567	93.7%	12.4%
Service charges - water revenue	603 661	604 899	152 257	25.2%	162 222	26.9%	165 022	27.3%	171 364	28.3%	650 865	107.6%	132 930	92.5%	28.9%
Service charges - sanitation revenue	137 072	137 241	37 548	27.4%	40 578	29.6%	41 617	30.3%	38 542	28.1%	158 285	115.3%	35 176	110.5%	9.6%
Service charges - refuse revenue	106 276	105 023	27 066	25.5%	17 659	16.6%	24 973	23.6%	30 804	29.3%	100 473	95.7%	27 879	50.3%	103.5%
Service charges - other	-	-	(1)	-	-	-	-	-	0	35.7%	(0)	(15.8%)	-	-	(100.0%)
Rental of facilities and equipment	35 220	26 252	6 339	18.0%	6 399	18.2%	2 499	9.5%	5 382	20.5%	20 618	78.5%	6 912	111.1%	(22.1%)
Interest earned - external investments	39 956	26 947	5 900	14.8%	3 588	9.0%	5 428	20.1%	5 443	20.3%	20 379	75.6%	7 268	94.6%	(24.8%)
Interest earned - outstanding debtors	118 141	182 773	41 532	35.2%	65 436	55.4%	63 876	34.9%	59 744	32.7%	230 588	126.2%	28 396	104.6%	110.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	75 203	1 624	257	3%	386	5%	489	30.1%	11 425	703.7%	12 557	773.4%	764	4.3%	1 395.8%
Licences and permits	100	1 011	268	26.74%	207	20.64%	202	19.9%	160	15.8%	836	82.7%	271	12.1%	(40.9%)
Agency services	-	543	128	-	622	-	435	80.1%	665	122.4%	1 851	340.6%	-	-	(100.0%)
Transfers recognised - operational	672 679	671 406	219 798	32.7%	188 448	28.0%	151 934	22.6%	402 271	6.3%	602 271	89.7%	23 851	85.0%	76.2%
Other own revenue	185 019	144 024	18 479	11.2%	28 667	17.4%	(967)	(0.7%)	49 234	46.3%	95 512	66.3%	28 222	39.3%	87.4%
Gains on disposal of PPE	-	(43)	43	-	-	-	3 670	(8 457.0%)	163 641	(377 087.2%)	167 334	(385 644.3%)	20 764	-	688.1%
Operating Expenditure	4 928 912	4 925 581	1 085 577	22.0%	1 320 002	26.8%	1 381 074	28.0%	1 381 008	28.0%	5 167 662	104.9%	1 020 932	87.5%	35.3%
Employees related costs	1 274 530	1 276 229	293 642	22.3%	332 931	26.1%	286 402	22.4%	283 317	16.3%	1 111 293	87.1%	262 445	87.1%	(20.6%)
Remuneration of councillors	48 573	48 573	11 660	22.8%	11 140	22.9%	11 125	22.9%	10 805	22.2%	44 131	90.9%	11 159	99.6%	(3.2%)
Debt impairment	110 178	110 280	370	0.3%	394	0.4%	314 043	284.8%	9 740	8.8%	324 546	294.3%	787	8%	1 137.3%
Depreciation and asset impairment	468 636	468 637	118 449	25.3%	119 388	25.5%	117 394	25.1%	111 604	23.8%	466 814	99.6%	107 510	93.8%	3.8%
Finance charges	50 688	50 672	12 669	25.0%	15 246	30.1%	29 973	59.2%	(3 077)	(6.1%)	54 810	108.2%	17 680	108.4%	(117.4%)
Bulk purchases	2 050 322	2 034 195	530 877	25.9%	605 416	29.5%	435 743	21.4%	540 137	27.5%	2 132 173	104.8%	303 715	86.7%	84.4%
Other Materials	63 797	56 462	18 161	28.5%	14 201	22.3%	11 566	20.5%	14 610	25.9%	58 537	103.7%	21 574	145.1%	(22.3%)
Contracted services	606 222	633 572	71 968	11.9%	159 910	26.4%	141 089	22.3%	193 248	30.5%	566 216	89.4%	184 716	101.5%	4.6%
Transfers and grants	45 328	58 437	8 844	19.5%	21 292	47.0%	9 728	16.6%	(15 166)	(26.0%)	24 698	42.3%	9 427	#####	(260.9%)
Other expenditure	210 837	188 524	29 537	14.0%	40 103	19.0%	23 924	12.7%	100 167	53.1%	193 672	102.7%	61 452	48.9%	62.9%
Loss on disposal of PPE	-	-	-	-	-	-	87	-	190 683	-	190 772	-	40 446	-	371.2%
Surplus/(Deficit)	103 126	43 653	238 830		(95 742)		(231 512)		(70 736)		(159 159)		(28 913)		
Transfers recognised - capital	404 341	425 277	34 966	8.6%	78 138	19.3%	106 931	25.1%	194 372	45.7%	414 405	97.4%	132 684	79.6%	46.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	507 467	468 930	273 796		(17 606)		(124 581)		123 636		255 246		103 771		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	507 467	468 930	273 796		(17 606)		(124 581)		123 636		255 246		103 771		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	507 467	468 930	273 796		(17 606)		(124 581)		123 636		255 246		103 771		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	507 467	468 930	273 796		(17 606)		(124 581)		123 636		255 246		103 771		

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	571 382	595 676	64 694	11.3%	93 255	16.3%	100 761	16.9%	167 342	28.1%	426 052	71.5%	286 723	76.6%	(41.6%)
Source of Finance	571 382	595 676	64 694	11.3%	93 255	16.3%	100 761	16.9%	167 342	28.1%	426 052	71.5%	286 723	76.6%	(41.6%)
National Government	404 341	388 513	51 582	12.8%	59 700	14.8%	81 280	20.9%	89 128	22.9%	281 690	72.5%	150 978	81.0%	(41.0%)
Provincial Government	2 000	37 602	(933)	(46.7%)	4 154	207.7%	41	1%	39 204	104.3%	42 466	112.9%	20 497	48.4%	91.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	406 341	426 115	50 649	12.5%	63 855	15.7%	81 320	19.1%	128 332	30.1%	324 155	76.1%	171 475	77.7%	(25.2%)
Transfers recognised - capital	424 041	47 053	14 228	33.8%	4 062	9.7%	12 058	25.6%	13 381	28.4%	43 729	92.9%	50 515	203.0%	(73.5%)
Borrowing	123 000	122 508	(182)	(1%)	25 338	20.6%	7 383	6.0%	25 629	20.9%	58 168	47.5%	64 733	53.0%	(60.4%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	571 382	595 676	64 694	11.3%	93 255	16.3%	100 761	16.9%	167 342	28.1%	426 052	71.5%	286 723	76.6%	(41.6%)
Governance and Administration	64 442	38 064	(4 740)	(7.4%)	2 349	3.6%	2 133	5.6%	7 657	20.1%	7 400	19.4%	9 272	47.6%	(17.4%)
Executive & Council	4 567	4 475	19	4%	107	2.3%	-	-	208	4.6%	334	7.5%	322	7.9%	(35.5%)
Budget & Treasury Office	34 164	29 538	(4 827)	(13.9%)	1 715	4.9%	1 820	4.7%	7 268	24.6%	5 976	20.2%	7 337	63.6%	(9%)
Corporate Services	25 111	4 051	68	3%	527	21%	314	7.7%	182	4.5%	1 090	26.9%	1 414	28.1%	(88.7%)
Community and Public Safety	68 684	69 157	6 416	9.3%	7 182	10.5%	8 032	11.6%	39 799	57.5%	61 430	88.8%	31 568	90.5%	26.1%
Community & Social Services	39 269	32 896	3 966	10.1%	874	2.2%	3 994	12.1%	9 251	28.1%	18 005	55.0%	6 683	64.5%	38.4%
Sport And Recreation	9 000	14 032	2 269	25.2%	1 424	15.8%	2 804	20.0%	770	5.5%	7 267	51.8%	9 466	106.1%	(91.9%)
Public Safety	8 750	6 392	181	2.1%	1 045	11.9%	-	-	1 592	24.9%	2 818	44.1%	7 160	93.5%	(77.8%)
Housing	11 666	15 837	-	-	3 859	32.9%	1 234	7.8%	28 187	178.0%	33 260	210.0%	8 260	89.3%	241.2%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	269 052	282 558	31 013	11.5%	45 444	16.9%	63 083	22.3%	70 742	25.0%	210 283	74.4%	140 708	93.3%	(49.7%)
Planning and Development	45 257	35 976	(1 728)	(3.8%)	5 690	12.6%	(442)	(1.2%)	9 238	25.7%	12 759	35.5%	37 537	58.3%	(75.4%)
Road Transport	221 445	244 997	32 741	14.8%	38 610	17.4%	63 466	25.9%	61 378	25.1%	196 195	80.1%	103 090	109.6%	(40.5%)
Environmental Protection	2 350	1 585	-	-	1 144	48.7%	59	3.7%	126	7.9%	1 339	83.8%	81	44.9%	55.0%</

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																	
Receipts	5 004 449	4 980 103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates, penalties and collection charges	810 753	824 008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	2 722 993	2 487 042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	247 998	180 911	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Government - operating	672 679	671 406	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Government - capital	404 341	425 277	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	146 284	191 459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 159 739)	(4 305 413)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(4 063 723)	(4 196 304)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(50 688)	(50 672)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(45 328)	(58 437)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	844 710	674 691	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities																	
Receipts																	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(571 382)	(595 676)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(571 382)	(595 676)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(571 382)	(595 676)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities																	
Receipts	6 903																
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6 903	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(83 375)	(83 375)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(83 375)	(83 375)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(76 472)	(83 375)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	196 856	(4 360)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin	512 571	465 479	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	709 427	461 119	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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	%
	Debtors Age Analysis By Income Source																	
Trade and Other Receivables from Exchange Transactions - Water	158 558	11.8%	(283)	-	30 604	2.3%	1 157 864	86.0%	1 346 743	37.8%	-	-	703 687	52.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	262 319	69.9%	(9 495)	(2.5%)	7 099	1.9%	115 225	30.7%	375 149	10.5%	-	-	67 758	18.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	129 513	18.9%	636	1%	16 361	2.4%	540 274	78.7%	686 784	19.3%	-	-	327 160	48.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	30 940	11.8%	(102)	-	4 852	1.8%	226 362	85.4%	262 072	7.4%	-	-	143 877	55.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 586	11.9%	610	4%	3 001	2.0%	126 510	85.6%	147 707	4.1%	-	-	76 908	52.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	463	1.0%	1 214	2.6%	1 095	2.4%	43 657	94.0%	46 429	1.3%	-	-	28 135	61.0%	-	-	-	-
Interest on Arrear Debtor Accounts	20 687	5.3%	20 437	5.3%	20 436	5.3%	327 008	84.2%	388 548	10.9%	-	-	(1)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	79	-	51	-	70	-	306 449	99.9%	306 650	8.6%	-	-	302 199	99.0%	-	-	-	-
Total By Income Source	620 166	17.4%	13 068	4%	83 498	2.3%	2 843 368	79.9%	3 560 100	100.0%	-	-	1 650 722	46.0%	-	-	-	-
Debtors Age Analysis By Customer Group																		
Organs of State	55 612	27.5%	1 215	6%	5 946	2.9%	139 776	69.0%	202 549	5.7%	-	-	62 211	31.0%	-	-	-	-
Commercial	261 220	47.6%	(1 203)	(2%)	14 369	2.6%	274 844	50.0%	549 229	15.4%	-	-	144 715	26.0%	-	-	-	-
Households	281 243	10.9%	11 113	4%	57 935	2.3%	2 218 174	86.4%	2 568 465	72.1%	-	-	1 308 340	51.0%	-	-	-	-
Other	22 091	9.2%	1 944	8%	5 247	2.2%	210 575	87.8%	239 858	6.7%	-	-	135 456	57.0%	-	-	-	-
Total By Customer Group	620 166	17.4%	13 068	4%	83 498	2.3%	2 843 368	79.9%	3 560 100	100.0%	-	-	1 650 722	46.0%	-	-	-	-

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	209 471	100.0%	-	-	-	-	-	-	209 471	21.1%
Bulk Water	77 150	100.0%	-	-	-	-	-	-	77 150	7.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	145 670	100.0%	-	-	-	-	-	-	145 670	14.7%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	195 646	97.1%	1 806	9%	1 056	5%	2 982	1.5%	201 489	20.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	356 936	100.0%	-	-	-	-	-	-	356 936	36.0%
Total	984 873	99.4%	1 806	2%	1 056	1%	2 982	3%	990 717	100.0%

Contact Details

Municipal Manager	Mrs Margaret Ndlovu	033 392 2002
Financial Manager	Mrs Dudu Gumbu Ndlovu	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
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	1 768 721	1 845 800	531 042	30.0%	514 118	29.1%	448 925	24.3%	348 802	18.9%	1 842 887	99.8%	244 761	97.0%	42.5%
Operating Revenue	295 785	282 785	79 796	27.0%	72 428	24.5%	72 630	25.6%	62 054	21.9%	287 110	101.5%	59 444	98.8%	4.4%
Property rates - penalties and collection charges	686 768	683 349	195 742	28.5%	153 066	22.3%	149 415	21.9%	131 970	19.3%	630 194	92.2%	146 038	93.8%	(9.6%)
Service charges - electricity revenue	161 896	170 146	46 069	28.5%	43 989	27.2%	40 970	24.1%	45 479	26.7%	176 507	103.7%	44 529	106.1%	2.1%
Service charges - water revenue	95 532	107 116	28 500	30.3%	27 545	28.8%	25 875	24.2%	26 554	24.8%	108 894	101.7%	25 271	106.1%	5.1%
Service charges - refuse revenue	64 354	61 345	21 688	33.7%	20 402	32.0%	17 514	21.5%	20 486	35.0%	88 291	108.5%	19 150	119.7%	48.7%
Service charges - other	8 642	8 171	2 061	23.8%	2 050	23.7%	2 161	26.5%	1 869	22.9%	8 141	99.6%	1 908	100.6%	(2.0%)
Rental of facilities and equipment	4 041	4 041	634	15.7%	2 032	50.3%	1 681	41.6%	614	15.2%	4 961	122.8%	1 673	100.4%	(63.3%)
Interest earned - external investments	13 218	9 780	2 206	16.7%	2 574	19.5%	1 419	14.5%	1 815	18.6%	8 015	81.9%	2 383	90.5%	(23.8%)
Interest earned - outstanding debtors	8 710	8 117	1 027	11.8%	51	0.6%	5 592	68.9%	1 919	23.6%	8 589	105.8%	1 113	113.4%	72.4%
Dividends received	13	14	3	23.9%	4	28.7%	3	20.8%	2	17.0%	12	85.2%	2	84.9%	16.7%
Licences and permits	384 734	453 909	148 944	38.7%	180 171	46.8%	123 140	27.1%	46 292	10.2%	498 547	109.8%	(62 521)	95.6%	(174.0%)
Agency services	42 638	34 828	3 948	9.2%	9 466	22.4%	8 326	23.9%	1 747	5.0%	23 627	67.8%	5 771	53.9%	(69.7%)
Transfers recognised - operational	2 200	2 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	2 234 510	2 297 430	493 716	22.1%	462 433	20.7%	479 645	20.9%	572 206	24.9%	2 008 020	87.4%	680 480	98.6%	(15.9%)
Operating Expenditure	537 171	548 527	147 676	27.5%	124 821	23.2%	141 128	25.7%	144 430	26.7%	560 056	102.1%	139 492	108.6%	5.0%
Employees related costs	24 159	25 710	6 208	25.7%	6 358	26.3%	5 577	21.7%	6 332	24.6%	24 475	95.2%	5 705	96.0%	11.0%
Remuneration of councillors	163 946	163 946	24 492	14.9%	22 466	13.7%	24 145	14.7%	18 504	11.3%	89 608	54.7%	113 955	90.9%	(83.8%)
Depreciation and asset impairment	525 578	472 145	91 694	17.4%	91 394	17.4%	89 012	18.9%	89 817	19.0%	361 917	76.7%	110 001	88.5%	(18.3%)
Finance charges	43 979	43 718	11 219	25.5%	8 169	18.4%	11 970	27.4%	30 366	69.5%	61 665	141.1%	(267)	80.4%	(11 465.5%)
Bulk purchases	618 730	602 230	160 616	26.0%	118 787	19.2%	123 737	20.5%	121 070	20.1%	524 211	87.0%	138 703	85.1%	(12.7%)
Other materials	3 763	3 467	471	12.5%	570	15.1%	1 118	32.2%	3 816	110.1%	5 975	172.3%	4 500	204.9%	(15.2%)
Contracted services	35 645	95 709	4 649	13.0%	18 175	51.0%	32 693	34.2%	18 495	19.3%	74 012	77.3%	24 320	130.2%	(24.0%)
Transfers and grants	281 538	341 977	46 690	16.6%	71 752	25.5%	50 285	14.7%	137 375	40.2%	306 101	89.5%	144 071	130.1%	(4.6%)
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(465 788)	(451 630)	37 326		51 685		(30 740)		(223 404)		(165 133)		(435 719)		
Transfers recognised - capital	162 426	152 819	-	-	53 183	32.7%	28 339	17.2%	35 648	23.3%	115 168	75.4%	50 181	72.8%	(29.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(303 363)	(298 811)	37 326		104 868		(4 401)		(187 758)		(49 965)		(385 537)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(303 363)	(298 811)	37 326		104 868		(4 401)		(187 758)		(49 965)		(385 537)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(303 363)	(298 811)	37 326		104 868		(4 401)		(187 758)		(49 965)		(385 537)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(303 363)	(298 811)	37 326		104 868		(4 401)		(187 758)		(49 965)		(385 537)		

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	205 576	224 064	15 957	7.8%	47 090	22.9%	32 867	14.7%	62 979	28.1%	158 893	70.9%	48 636	77.3%	29.5%
Source of Finance	142 732	130 932	13 134	9.2%	33 294	23.3%	19 471	14.6%	42 956	32.3%	108 854	81.9%	40 743	79.5%	5.4%
National Government	19 694	19 887	2 674	13.6%	4 081	20.7%	6 868	34.5%	5 161	26.0%	18 785	94.5%	5 278	71.3%	(2.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	162 426	152 819	15 608	9.7%	37 375	23.0%	26 339	17.2%	48 117	31.5%	127 639	83.5%	10 783	85.5%	(100.0%)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	56 804	79.6%	(15.3%)
Borrowing	43 150	71 245	149	0.3%	9 715	22.5%	6 528	9.2%	14 862	20.9%	31 254	43.9%	2 174	63.6%	583.7%
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	(10 341)	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 000	1 218	15 957	7.8%	47 090	22.9%	32 867	14.7%	62 979	28.1%	158 893	70.9%	48 636	77.3%	29.5%
Governance and Administration	1 000	1 218	191	19.1%	445	44.5%	59	4.8%	634	52.1%	1 329	109.2%	1 091	90.5%	(41.9%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	1 218	191	19.1%	445	44.5%	59	4.8%	634	52.1%	1 329	109.2%	1 091	90.5%	(41.9%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 640	19 389	-	-	1 730	65.5%	853	4.4%	4 318	22.3%	6 902	35.6%	5 229	54.0%	(17.4%)
Community & Social Services	990	7 915	-	-	1 154	116.6%	477	6.0%	2 516	31.8%	4 147	52.4%	4 201	40.1%	(53.8%)
Sport And Recreation	1 650	10 450	-	-	561	34.0%	375	3.6%	1 775	17.0%	2 711	25.9%	766	86.1%	131.8%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	99	86.5%	(100.0%)
Housing	-	1 024	-	-	15	1.5%	1	0.1%	27	2.6%	44	4.3%	164	35.2%	(83.5%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	116 436	80 345	4 279	3.7%	23 062	19.8%	33 887	42.2%	52 011	64.7%	113 238	140.9%	(1 968)	59.4%	(2 742.6%)
Planning and Development	-	13 558	-	-	-	-	7 687	56.7%	12 192	89.9%	19 879	146.6%	7 907	61.5%	54.2%
Road Transport	116 436	66 787	4 279	3.7%	23 062	19.8%	26 200	39.2%	39 819	59.6%	93 360	139.8%	(9 875)	57.9%	(503.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	85 500	123 112	11 487	13.4%	21 853	26.6%	(1 932)	(1.6%)	6 016	4.9%	37 424	30.4%	28 638	91.4%	(79.0%)
Electricity	-	5 000	-	-	771	15.4%	-	-	3 047	60.9%	3 625	72.5%	1 147	396.9%	165.6%
Water	85 500	118 112	11 487	13.4%	21 082	24.7%	(1 739)	(1.5%)	2 969	2.5%	33 799	28.6%	27 490	90.4%	(89.2%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	15 646	85.5%	(100.0%)

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	1 687 559	1 759 670	476 681	28.2%	418 967	24.8%	429 486	24.4%	267 809	15.2%	1 592 943	90.5%	297 615	98.2%	(10.0%)
Property rates, penalties and collection charges	233 985	233 890	49 484	21.1%	57 942	24.8%	64 147	27.4%	44 316	18.9%	215 889	92.3%	60 716	120.9%	(27.0%)
Service charges	899 570	883 041	220 532	25.7%	161 249	18.8%	195 110	22.1%	182 451	20.7%	759 342	86.0%	220 638	92.0%	(17.3%)
Other revenue	37 516	36 397	20 073	53.5%	30 010	80.0%	33 075	90.9%	24 120	66.3%	107 278	294.7%	6 688	86.0%	260.7%
Government - operating	384 734	444 821	144 753	37.6%	136 950	35.6%	107 280	24.1%	8 563	1.9%	397 546	89.4%	6 296	93.9%	36.0%
Government - capital	162 425	153 079	39 000	24.0%	28 189	17.4%	26 774	17.5%	7 355	4.8%	101 319	66.2%	-	106.7%	(100.0%)
Interest	9 328	8 442	2 840	30.4%	4 606	49.4%	3 100	36.7%	1 003	11.9%	11 549	136.8%	4 856	171.9%	(75.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	(780)	-	(100.0%)
Payments	(1 536 294)	(1 639 141)	(423 374)	27.6%	(353 896)	23.0%	(411 929)	25.1%	(257 000)	15.7%	(1 446 199)	88.2%	(321 171)	102.9%	(20.0%)
Suppliers and employees	(1 492 315)	(1 595 559)	(412 156)	27.6%	(345 787)	23.2%	(399 958)	25.1%	(248 552)	15.6%	(1 406 453)	88.1%	(321 448)	103.9%	(22.7%)
Finance charges	(43 979)	(43 582)	(11 219)	25.5%	(8 109)	18.4%	(11 970)	27.5%	(8 448)	19.4%	(39 746)	91.2%	277	74.7%	(3 150.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	151 264	120 529	53 307	35.2%	65 070	43.0%	17 557	14.6%	10 809	9.0%	146 744	121.8%	(23 557)	65.6%	(145.9%)
Cash Flow from Investing Activities	54 325	58 959	-	-	2 485	4.5%	(2 453)	(4.2%)	-	-	1	-	-	-	-
Proceeds on disposal of PPE	21 200	13 200	-	-	2 485	11.6%	(2 453)	(18.6%)	-	-	1	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	33 125	45 759	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(205 576)	(224 064)	(15 957)	7.8%	(47 091)	22.9%	(32 846)	14.7%	(20 045)	8.9%	(115 959)	51.8%	(63 685)	77.3%	(68.5%)
Capital assets	(205 576)	(224 064)	(15 957)	7.8%	(47 091)	22.9%	(32 846)	14.7%	(20 045)	8.9%	(115 959)	51.8%	(63 685)	77.3%	(68.5%)
Net Cash from/(used) Investing Activities	(151 250)	(165 105)	(15 957)	10.6%	(44 606)	29.5%	(35 319)	21.4%	(20 045)	12.1%	(115 958)	70.2%	(63 685)	77.9%	(68.5%)
Cash Flow from Financing Activities	-	3 561	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts	-	3 561	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3 561	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 000)	(16 060)	(2 641)	8.3%	(24 954)	78.0%	9 919	(61.8%)	7 306	(45.5%)	(10 370)	64.6%	(3 555)	149.6%	(305.5%)
Repayment of borrowing	(32 000)	(16 060)	(2 641)	8.3%	(24 954)	78.0%	9 919	(61.8%)	7 306	(45.5%)	(10 370)	64.6%	(3 555)	149.6%	(305.5%)
Net Cash from/(used) Financing Activities	(32 000)	(12 499)	(2 641)	8.3%	(24 954)	78.0%	9 919	(79.4%)	7 306	(58.5%)	(10 370)	83.0%	(3 555)	159.0%	(305.5%)
Net Increase/(Decrease) in cash held	(31 986)	(57 075)	34 708	(108.5%)	(4 519)	14.1%	(7 843)	13.7%	(1 930)	3.4%	20 416	(35.8%)	(90 796)	177.9%	(97.9%)
Cash/cash equivalents at the year begin	33 251	57 465	57 465	172.8%	92 113	272.2%	87 654	152.5%	79 811	138.9%	57 465	100.0%	41 247	79.2%	93.5%
Cash/cash equivalents at the year end	1 265	390	92 173	7 287.9%	87 654	6 930.6%	79 811	20 468.8%	77 881	19 973.8%	77 881	19 973.8%	(49 550)	(28 796.0%)	(257.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days						31 - 60 Days						61 - 90 Days						Over 90 Days						Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy			
	Amount		%		Amount		%		Amount		%		Amount		%		Amount		%		Amount		%		Amount		%		Amount		%	
	Debtors Age Analysis By Income Source	20 024		5.9%		8 201		2.4%		8 514		2.5%		304 843		89.2%		341 582		25.3%		36 377		10.6%		-		-		-		
Trade and Other Receivables from Exchange Transactions - Water	31 804		35.6%		8 597		9.6%		4 979		5.6%		43 851		49.1%		89 231		6.6%		10 322		11.6%		-		-		-			
Trade and Other Receivables from Exchange Transactions - Electricity	29 090		11.8%		7 481		3.0%		6 952		2.8%		203 192		82.4%		246 714		18.3%		28 087		11.4%		-		-		-			
Receivables from Non-exchange Transactions - Property Rates	14 328		5.5%		6 047		2.3%		5 786		2.2%		235 111		90.0%		261 271		19.4%		30 147		11.5%		-		-		-			
Receivables from Exchange Transactions - Waste Water Management	10 235		7.5%		4 227		3.1%		4 000		2.9%		117 630		86.4%		136 091		10.1%		17 871		13.1%		-		-		-			
Receivables from Exchange Transactions - Waste Management	557		12.7%		169		3.9%		167		3.8%		3 489		79.6%		4 382		3%		466		10.6%		-		-		-			
Interest on Arrear Debtor Accounts	1 539		2.6%		668		1.1%		685		1.1%		57 259		95.2%		60 151		4.5%		1 104		1.8%		-		-		-			
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-		-		-		-		-		-		-		-		-		-		-		-		-			
Other	(23 960)		(16.2%)		11 439		5.5%		4 715		2.2%		227 420		108.5%		209 614		15.5%		18 500		8.8%		-		-		-			
Total By Income Source	73 616		5.5%		46 829		3.5%		35 796		2.7%		1 192 795		88.4%		1 349 036		100.0%		142 874		10.6%		-		-		-			
Debtors Age Analysis By Customer Group	8 181		14.8%		3 642		6.6%		740		1.3%		42 722		77.2%		55 305		4.1%		-		-		-		-		-			
Organs of State	11 308		8.2%		13 274		9.6%		7 740		5.6%		106 399		76.7%		138 722		10.3%		60		0.0%		-		-		-			
Commercial	54 198		4.7%		29 820		2.6%		27 276		2.4%		1 042 438		90.4%		1 153 732		85.5%		129 699		11.2%		-		-		-			
Households	(71)		(5.6%)		73		5.7%		40		3.1%		1 236		96.8%		1 277		1%		13 115		1 027.4%		-		-		-			
Other	-		-		-		-		-		-		-		-		-		-		-		-		-		-		-			
Total By Customer Group	73 616		5.5%		46 829		3.5%		35 796		2.7%		1 192 795		88.4%		1 349 036		100.0%		142 874		10.6%		-		-		-			

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	34 866	19.1%	14 876	8.1%	36 252	19.8%	96 896	53.0%	182 890
Bulk Electricity	18 007	43.0%	-	-	-	-	23 844	57.0%	41 851	11.8%
Bulk Water	8 902	100.0%	-	-	-	-	-	-	8 902	2.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	15 998	100.0%	-	-	-	-	-	-	15 998	4.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	61 512	58.7%	29 079	27.7%	3 489	3.3%	10 781	10.3%	104 860	29.5%
Auditor-General	515	94.6%	-	-	30	5.4%	-	-	545	2%
Other	-	-	-	-	-	-	-	-	-	-
Total	139 801	39.4%	43 954	12.4%	39 770	11.2%	131 520	37.0%	355 046	100.0%

Contact Details

Municipal Manager	Mr B.E. Mswane	034 328 7750
Financial Manager	Mr B.E. Hlongwe	034 328 7755

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLHATHUZE (KZN282)
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	3 054 874	2 990 431	904 178	29.6%	703 922	23.0%	672 681	22.5%	608 711	20.4%	2 889 492	96.6%	649 422	98.5%	(6.3%)
Operating Revenue	3 054 874	2 990 431	904 178	29.6%	703 922	23.0%	672 681	22.5%	608 711	20.4%	2 889 492	96.6%	649 422	98.5%	(6.3%)
Property rates	474 453	495 732	150 566	31.7%	108 770	22.9%	108 781	21.9%	477 138	22.0%	1 374 731	96.2%	103 354	99.1%	8.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 579 530	1 443 589	438 827	27.8%	301 173	19.1%	320 100	22.2%	314 632	21.8%	1 374 731	95.2%	309 439	96.2%	1.7%
Service charges - water revenue	337 842	366 612	107 326	31.8%	100 209	29.7%	109 509	29.9%	102 961	28.1%	420 005	114.6%	82 124	122.0%	25.4%
Service charges - sanitation revenue	99 625	122 536	25 231	25.3%	24 690	24.8%	24 074	19.6%	25 318	20.7%	99 313	81.0%	23 532	99.9%	7.6%
Service charges - refuse revenue	80 372	84 372	26 629	33.1%	26 621	33.1%	10 626	12.6%	21 165	25.1%	85 041	100.0%	24 660	103.5%	(14.2%)
Service charges - other	-	1 069	-	-	-	-	198	18.5%	93	8.7%	291	27.2%	-	-	(100.0%)
Rental of facilities and equipment	8 449	8 599	1 452	17.2%	2 032	24.1%	1 668	19.4%	1 703	19.8%	6 856	79.7%	962	84.6%	77.0%
Interest earned - external investments	55 000	55 000	9 569	17.4%	10 681	19.4%	3 062	5.6%	9 169	16.7%	32 482	59.1%	17 597	121.7%	(47.9%)
Interest earned - outstanding debtors	56	86	514	922.6%	805	1 445.6%	277	323.2%	40	46.7%	1 606	1 909.1%	32	194.7%	23.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 485	7 498	1 940	25.9%	1 423	19.0%	2 758	35.8%	6 026	78.3%	12 147	157.8%	1 469	95.1%	310.1%
Licences and permits	3 808	3 308	852	22.4%	763	20.0%	992	30.0%	1 167	35.3%	3 773	114.1%	916	104.6%	2.7%
Agency services	7 797	5 797	1 520	19.5%	1 239	15.9%	1 887	32.5%	1 714	29.6%	6 360	109.7%	1 670	86.0%	27.4%
Transfers recognised - operational	356 638	354 985	135 940	38.1%	121 431	34.0%	84 384	23.8%	3 407	1.0%	345 162	97.2%	77 503	95.1%	(95.6%)
Other own revenue	43 819	40 290	2 839	6.5%	3 511	8.0%	4 592	11.4%	12 255	30.4%	23 196	57.6%	8 568	35.1%	43.0%
Gains on disposal of PPE	-	759	973	-	575	-	(226)	(29.7%)	39	5.1%	1 361	179.3%	595	-	(93.4%)
Operating Expenditure	3 016 497	3 049 313	798 618	26.5%	667 783	22.1%	708 277	23.2%	715 523	23.5%	2 890 202	94.8%	693 593	96.6%	3.2%
Employees related costs	812 123	810 017	182 385	22.5%	191 812	23.6%	189 210	23.4%	190 225	23.5%	753 633	93.0%	174 684	97.5%	8.9%
Remuneration of councillors	31 881	31 488	7 231	22.7%	7 383	23.2%	8 173	26.0%	7 608	24.2%	30 395	96.5%	7 303	99.4%	4.2%
Debt impairment	26 513	29 730	852	25.0%	8 548	32.2%	8 648	29.1%	9 641	33.4%	33 665	112.6%	6 697	100.4%	44.0%
Depreciation and asset impairment	376 066	376 066	94 017	25.0%	94 017	25.0%	94 017	25.0%	94 017	25.0%	376 066	100.0%	94 214	100.0%	(2%)
Finance charges	47 884	59 359	16 971	35.0%	16 971	25.0%	14 640	25.0%	10 577	11.8%	59 359	100.0%	18 350	100.0%	(42.8%)
Bulk purchases	1 000 945	974 726	330 196	33.0%	183 049	18.3%	217 125	22.3%	216 971	22.3%	947 341	97.2%	214 331	95.8%	1.2%
Other Materials	114 233	126 546	29 436	25.8%	30 517	26.7%	24 635	19.5%	21 232	16.8%	105 821	83.6%	18 161	112.9%	16.9%
Contracted services	312 731	366 946	79 222	25.3%	76 454	24.4%	112 964	30.8%	85 866	24.5%	354 507	96.6%	72 454	118.1%	18.5%
Transfers and grants	12 534	15 179	6 555	52.3%	2 852	22.8%	1 515	10.0%	4 636	30.5%	15 558	102.5%	2 851	88.0%	62.6%
Other expenditure	261 588	259 257	45 977	17.6%	56 179	21.5%	37 150	14.3%	74 757	28.8%	214 064	82.6%	81 548	76.6%	(11.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 377	(6 882)	105 560	-	36 139	-	(35 596)	-	(106 812)	-	(710)	-	(44 171)	-	-
Transfers recognised - capital	129 224	129 224	-	-	2 079	1.6%	4 522	3.5%	14 755	11.4%	21 358	16.5%	17 665	11.7%	(16.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	167 601	70 342	105 560	-	38 218	-	(31 074)	-	(92 058)	-	20 646	-	(26 487)	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	167 601	70 342	105 560	-	38 218	-	(31 074)	-	(92 058)	-	20 646	-	(26 487)	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	167 601	70 342	105 560	-	38 218	-	(31 074)	-	(92 058)	-	20 646	-	(26 487)	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	167 601	70 342	105 560	-	38 218	-	(31 074)	-	(92 058)	-	20 646	-	(26 487)	-	-

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	525 161	586 328	57 006	10.9%	144 179	27.5%	92 595	15.8%	189 062	32.2%	482 843	82.4%	242 787	82.1%	(22.1%)
Source of Finance	525 161	586 328	57 006	10.9%	144 179	27.5%	92 595	15.8%	189 062	32.2%	482 843	82.4%	242 787	82.1%	(22.1%)
National Government	121 374	129 224	19 606	16.2%	33 891	27.9%	25 200	19.6%	38 767	30.0%	117 584	91.0%	58 550	91.6%	(33.8%)
Provincial Government	7 850	-	-	-	-	-	-	-	-	-	-	-	340	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	129 224	129 224	19 606	15.2%	33 891	26.2%	25 200	19.6%	38 767	30.0%	117 584	91.0%	58 889	91.8%	(34.2%)
Transfers recognised - capital	310 000	310 000	30 593	9.9%	63 107	20.4%	59 058	19.1%	93 894	30.3%	246 652	79.6%	41 139	90.3%	128.2%
Borrowing	85 937	147 105	6 807	7.9%	47 182	54.9%	8 218	5.6%	56 400	38.3%	118 607	80.6%	142 298	74.5%	(60.4%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	460	135.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	525 161	586 328	57 006	10.9%	144 179	27.5%	92 595	15.8%	189 062	32.2%	482 843	82.4%	242 787	82.1%	(22.1%)
Governance and Administration	102 236	131 291	198	2%	28 453	27.8%	21 869	16.7%	65 939	50.2%	116 459	88.7%	85 277	101.4%	(22.7%)
Executive & Council	-	1 180	-	-	105	-	171	14.5%	-	-	276	23.4%	-	61.5%	(49.9%)
Budget & Treasury Office	102 236	-	-	-	-	-	334	-	-	134	-	468	-	288	111.8%
Corporate Services	-	130 111	198	-	28 348	-	21 344	16.4%	65 805	50.6%	115 715	88.9%	85 010	101.4%	(22.6%)
Community and Public Safety	80 981	89 461	7 479	9.2%	13 499	16.7%	11 703	13.1%	18 772	21.0%	51 452	57.5%	22 959	59.0%	(18.2%)
Community & Social Services	55 463	60 860	6 976	12.6%	10 479	18.9%	7 107	11.7%	16 595	27.3%	41 157	67.6%	19 463	56.7%	(14.7%)
Sport And Recreation	24 958	27 929	438	1.8%	2 697	10.8%	4 609	16.5%	2 020	7.2%	9 764	35.0%	693	48.6%	191.4%
Public Safety	559	672	64	11.4%	323	57.8%	(13)	(1.9%)	157	23.3%	531	79.0%	2 803	107.7%	(94.4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	137 876	146 864	24 003	17.4%	27 497	19.9%	10 928	7.4%	23 117	15.7%	85 545	58.2%	34 426	70.3%	(32.9%)
Planning and Development	3 953	4 411	-	-	116	-	16	4%	231	5.2%	363	8.2%	9 402	124.4%	(97.5%)
Road Transport	133 723	142 214	24 003	17.9%	27 207	20.3%	10 877	7.6%	22 873	16.1%	84 961	59.7%	24 323	63.6%	(6.0%)
Environmental Protection	200	229	-	-	174	-	34	14.5%	13	5.5%	222	92.9%			

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	3 031 168	2 982 332	840 518	27.7%	760 931	25.1%	723 620	24.3%	622 316	20.9%	2 947 384	98.8%	521 363	100.1%	19.4%		
Property rates, penalties and collection charges	464 964	485 818	111 098	23.9%	108 632	23.4%	108 795	22.4%	109 055	22.4%	437 501	90.1%	99 603	93.7%	9.5%		
Service charges	1 957 076	1 891 528	515 865	26.4%	445 812	22.8%	440 399	23.3%	411 286	21.7%	1 813 362	95.9%	388 959	99.2%	5.7%		
Other revenue	64 868	62 293	26 289	40.5%	33 938	52.3%	49 816	80.0%	89 316	143.4%	199 358	320.0%	15 233	228.3%	486.3%		
Government - operating	356 638	354 985	144 188	40.4%	118 402	33.2%	38 170	10.8%	100	-	300 860	84.8%	-	-	78.3%		(100.0%)
Government - capital	129 224	129 224	32 617	25.2%	42 617	33.0%	82 618	63.9%	2 617	2.0%	160 468	124.2%	-	-	110.2%		(100.0%)
Interest	58 398	58 484	10 462	17.9%	11 530	19.7%	3 821	6.5%	9 942	17.0%	35 755	61.1%	17 569	119.5%	(43.4%)		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 487 933)	(2 539 301)	(679 318)	27.3%	(601 313)	24.2%	(578 784)	22.8%	(654 461)	25.8%	(2 513 876)	99.0%	(573 979)	101.8%	14.0%		
Suppliers and employees	(2 407 516)	(2 464 763)	(668 255)	27.8%	(571 186)	23.7%	(577 277)	23.4%	(627 519)	25.5%	(2 444 237)	99.2%	(542 449)	102.3%	15.7%		
Finance charges	(67 884)	(59 359)	(3 817)	5.6%	(27 960)	41.2%	-	-	(22 865)	38.5%	(54 642)	92.1%	(29 050)	88.2%	(21.3%)		
Transfers and grants	(12 534)	(15 179)	(7 246)	57.8%	(2 167)	17.3%	(1 508)	9.9%	(4 077)	26.9%	(14 998)	98.8%	(2 481)	85.9%	(64.3%)		
Net Cash from/(used) Operating Activities	543 235	443 031	161 200	29.7%	159 618	29.4%	144 835	32.7%	(32 146)	(7.3%)	433 508	97.9%	(52 616)	90.6%	(38.9%)		
Cash Flow from Investing Activities																	
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	116.4%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	116.4%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(525 179)	(542 910)	(139 239)	26.5%	(155 059)	29.5%	(61 972)	11.4%	(215 741)	39.7%	(572 012)	105.4%	(175 467)	97.7%	23.0%		
Capital assets	(525 179)	(542 910)	(139 239)	26.5%	(155 059)	29.5%	(61 972)	11.4%	(215 741)	39.7%	(572 012)	105.4%	(175 467)	97.7%	23.0%		
Net Cash from/(used) Investing Activities	(525 179)	(542 910)	(139 239)	26.5%	(155 059)	29.5%	(61 972)	11.4%	(215 741)	39.7%	(572 012)	105.4%	(175 467)	97.5%	23.0%		
Cash Flow from Financing Activities																	
Receipts	310 000	318 500	1 749	6%	2 107	7%	892	3%	314 571	98.8%	319 319	100.3%	1 763	139.6%	17 743.1%		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	310 000	310 000	-	-	-	-	-	-	310 000	100.0%	310 000	100.0%	-	-	(100.0%)		
Increase (decrease) in consumer deposits	(156 144)	(151 699)	(28 295)	18.1%	(82 441)	52.8%	-	-	(64 810)	42.7%	(175 547)	115.7%	(50 643)	81.3%	28.0%		
Repayment of borrowing	(156 144)	(151 699)	(28 295)	18.1%	(82 441)	52.8%	-	-	(64 810)	42.7%	(175 547)	115.7%	(50 643)	81.3%	28.0%		
Net Cash from/(used) Financing Activities	153 856	166 801	(26 546)	(17.3%)	(80 334)	(52.2%)	892	5%	249 760	149.7%	143 772	86.2%	(48 880)	78.5%	(611.0%)		
Net Increase/(Decrease) in cash held	171 912	66 922	(4 585)	(2.7%)	(75 774)	(44.1%)	83 755	125.2%	1 874	2.8%	5 269	7.9%	(276 963)	97.8%	(100.7%)		
Cash/cash equivalents at the year begin	446 516	458 929	458 929	98.3%	454 344	97.3%	370 549	82.5%	463 324	103.7%	458 929	100.0%	735 612	98.1%	(37.2%)		
Cash/cash equivalents at the year end	638 788	525 851	454 344	71.1%	378 569	59.3%	462 324	87.9%	464 198	88.3%	464 198	88.3%	458 929	98.3%	1.1%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days								31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts 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	81 481	42.7%	7 627	4.0%	7 741	4.1%	93 780	49.2%	190 630	37.0%	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	155 531	92.1%	1 443	0.9%	1 046	6%	10 885	6.4%	168 904	32.8%	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	36 085	52.3%	1 952	2.9%	1 411	2.0%	29 467	42.7%	68 945	13.4%	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 262	56.0%	772	4.7%	534	3.2%	5 968	36.1%	14 538	2.2%	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 916	59.0%	509	4.3%	404	3.4%	3 901	33.3%	11 730	2.3%	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	717	6.8%	170	1.6%	165	1.6%	9 534	90.1%	10 587	2.1%	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	474	9.9%	194	4.1%	184	3.8%	3 942	82.2%	4 794	9%	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 216	14.5%	472	1.1%	328	8%	35 751	82.6%	42 767	8.3%	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	296 683	57.6%	13 168	2.6%	11 813	2.3%	193 228	37.5%	514 893	100.0%	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group																						
Organs of State	9 437	45.6%	439	2.1%	313	1.5%	10 498	50.7%	20 686	4.0%	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	230 111	75.2%	6 140	2.0%	5 989	2.0%	63 693	20.8%	305 934	59.4%	-	-	-	-	-	-	-	-	-	-	-	-
Households	52 900	30.1%	6 368	3.6%	5 013	2.9%	111 398	63.4%	175 679	34.1%	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 236	33.6%	221	1.8%	497	3.9%	7 639	60.7%	12 594	2.4%	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	296 683	57.6%	13 168	2.6%	11 813	2.3%	193 228	37.5%	514 893	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	66 767	100.0%	-	-	-	-	-	-	66 767	41.3%
Bulk Water	13 986	100.0%	-	-	-	-	-	-	13 986	8.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	80 998	100.0%	-	-	-	-	-	-	80 998	50.1%
Auditor-General	29	100.0%	-	-	-	-	-	-	29	-
Other	-	-	-	-	-	-	-	-	-	-
Total	161 781	100.0%	-	-	-	-	-	-	161 781	100.0%

Contact Details

Municipal Manager	Dr Nthania J. Siboko	035 907 5100
Financial Manager	Mr Moolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
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	3 634 554	3 584 947	791 237	21.8%	749 653	20.6%	761 482	21.2%	847 716	23.6%	3 150 088	87.9%	754 843	85.5%		12.3%	
Property rates	461 484	431 818	103 474	22.4%	104 263	22.6%	102 542	23.7%	114 339	26.5%	424 619	98.3%	97 021	92.0%		17.8%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Service charges - electricity revenue	1 054 944	1 054 944	236 844	22.5%	216 927	20.6%	228 666	21.7%	259 029	24.6%	941 466	89.2%	373 819	88.8%		(30.7%)	
Service charges - water revenue	248 450	277 273	59 281	23.9%	65 517	26.4%	67 091	24.2%	65 114	23.5%	257 002	92.7%	(143 945)	49.7%		(145.2%)	
Service charges - sanitation revenue	102 529	123 864	27 279	26.6%	28 092	27.4%	31 126	25.1%	27 525	22.2%	114 023	92.1%	(124)	88.0%		(22 316.7%)	
Service charges - refuse revenue	112 947	118 636	28 025	24.8%	31 642	28.0%	27 835	23.5%	27 051	22.8%	114 553	96.6%	8 963	90.2%		201.8%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Rental of facilities and equipment	37 297	37 297	4 404	11.8%	2 949	7.9%	5 413	14.5%	1 956	5.2%	14 722	39.5%	(12 394)	14.4%		(115.8%)	
Interest earned - external investments	47 281	27 281	4 517	9.6%	1 267	2.7%	-	-	643	2.4%	6 428	23.6%	4 455	58.7%		(85.6%)	
Interest earned - outstanding debtors	80 000	80 000	5 388	6.7%	13 647	17.1%	17 855	22.3%	38 397	48.0%	75 287	94.1%	5 518	85.9%		595.8%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Fines	16 000	16 000	7 009	43.8%	7 153	44.7%	5 874	36.7%	4 976	31.1%	25 012	156.3%	15 239	134.3%		(67.3%)	
Licences and permits	14 890	14 890	2 401	16.1%	4 960	33.3%	6 902	46.4%	6 466	43.4%	20 729	139.2%	(1 394)	108.7%		(563.8%)	
Agency services	25 000	25 000	5 065	20.3%	13 623	54.5%	20 133	80.5%	7 783	31.1%	46 605	186.4%	(432)	97.2%		(1 902.3%)	
Transfers recognised - operational	1 008 780	978 326	228 133	22.6%	243 173	24.1%	226 001	23.1%	268 841	27.5%	965 148	98.8%	274 014	90.7%		(1.9%)	
Other own revenue	424 952	399 618	79 416	18.7%	16 440	3.9%	22 043	5.5%	25 596	6.4%	143 496	35.9%	134 104	78.8%		(80.9%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Operating Expenditure	3 348 699	3 406 349	753 305	22.5%	858 879	25.6%	723 787	21.2%	732 087	21.5%	3 068 059	90.1%	959 509	99.2%		(23.7%)	
Employees related costs	817 423	852 667	175 580	21.5%	198 438	24.3%	191 595	22.5%	191 997	22.5%	757 610	88.9%	174 928	89.0%		9.8%	
Remuneration of councillors	40 518	40 518	9 180	22.7%	9 259	22.9%	10 345	25.5%	9 575	23.6%	38 340	94.7%	9 157	95.7%		4.6%	
Debt impairment	235 000	200 000	58 750	25.0%	58 750	25.0%	58 750	29.4%	58 750	29.4%	235 000	117.5%	13 750	91.7%		327.3%	
Depreciation and asset impairment	190 000	190 000	47 500	25.0%	47 500	25.0%	47 500	25.0%	47 500	25.0%	190 000	100.0%	46 250	100.0%		2.7%	
Finance charges	107 500	82 500	2 147	2.0%	4 037	3.6%	5 603	4.1%	5 010	4.1%	13 193	16.0%	27 170	114.3%		(81.6%)	
Bulk purchases	905 497	889 497	234 083	25.9%	199 284	22.0%	116 828	20.1%	222 403	25.3%	832 599	94.6%	279 551	99.7%		(20.4%)	
Other materials	37 666	39 266	15 105	40.1%	10 478	27.8%	7 127	18.2%	10 858	27.7%	43 568	111.0%	6 673	50.7%		62.7%	
Contracted services	796 325	891 283	160 950	20.2%	289 814	36.4%	186 525	20.9%	131 445	14.7%	768 735	86.3%	246 871	98.4%		(46.8%)	
Transfers and grants	11 500	11 500	2 100	18.3%	2 060	17.9%	1 950	17.0%	2 310	20.1%	8 420	73.2%	3 360	188.5%		(31.3%)	
Other expenditure	207 260	218 119	47 909	23.1%	37 258	18.0%	43 167	19.8%	34 461	15.8%	162 796	74.6%	151 790	131.5%		(17.3%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit)	285 865	178 598	37 932		(109 225)		37 694		115 628		82 030		(204 665)				
Transfers recognised - capital	798 465	911 744	167 088	20.9%	316 861	39.7%	200 067	21.9%	223 054	24.5%	907 070	99.5%	207 783	74.3%		7.3%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Contributed assets	14 400	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) after capital transfers and contributions	1 098 730	1 090 342	205 020		207 636		237 761		338 683		989 100		3 118				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) after taxation	1 098 730	1 090 342	205 020		207 636		237 761		338 683		989 100		3 118				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) attributable to municipality	1 098 730	1 090 342	205 020		207 636		237 761		338 683		989 100		3 118				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) for the year	1 098 730	1 090 342	205 020		207 636		237 761		338 683		989 100		3 118				

Part 2: Capital Revenue and Expenditure

R thousands	2018/19											2017/18		Q4 of 2017/18 to Q4 of 2018/19		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure																
Source of Finance	1 912 547	1 912 547	198 728	10.4%	363 835	19.0%	238 064	12.4%	460 793	24.1%	1 261 420	66.0%	293 985	78.1%		56.7%
National Government	798 465	798 465	167 088	20.9%	320 680	40.2%	196 248	24.6%	387 648	48.5%	1 071 664	134.2%	208 041	78.5%		86.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Other transfers and grants	798 465	798 465	167 088	20.9%	320 680	40.2%	196 248	24.6%	387 648	48.5%	1 071 664	134.2%	208 041	78.5%		86.3%
Transfers recognised - capital	830 000	830 000	15 958	1.9%	(15 958)	(1.9%)	-	-	4 333	0.5%	4 333	0.5%	(191)	99.9%		(2 372.1%)
Borrowing	269 682	269 682	15 682	5.8%	59 114	21.9%	41 588	15.4%	68 811	25.5%	185 194	68.7%	86 135	70.3%		(20.1%)
Internally generated funds	14 400	14 400	-	-	-	-	228	1.6%	-	-	228	1.6%	-	-		-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Capital Expenditure Standard Classification	1 912 547	1 912 547	198 728	10.4%	363 835	19.0%	238 064	12.4%	460 793	24.1%	1 261 420	66.0%	293 985	78.1%		56.7%
Governance and Administration	332 907	332 907	9 862	3.0%	8 067	2.4%	8 482	2.5%	27 899	8.4%	54 310	16.3%	11 105	10.2%		151.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Budget & Treasury Office	332 907	332 907	-	-	4 012	1.2%	-	-	2 946	0.9%	4 988	2.1%	1 736	1.6%		49.7%
Corporate Services	-	-	9 862	4.05%	4 055	1.2%	8 482	2.5%	24 954	7.3%	47 353	14.6%	9 369	166.3%		166.3%
Community and Public Safety	43 390	43 390	2 768	6.4%	5 036	11.6%	764	1.8%	14 107	32.5%	22 676	52.3%	12 330	31.9%		14.4%
Community & Social Services	4 050	4 050	1 183	29.2%	1 091	26.9%	764	18.9%	4 009	99.0%	7 047	174.0%	3 938	25.7%		1.8%
Sport And Recreation	39 340	39 340	1 585	4.0%	3 946	10.0%	-	-	8 176	20.8%	13 707	34.8%	4 153	35.6%		96.9%
Public Safety	-	-	-	-	-	-	-	-	1 922	4.4%	1 922	4.4%	4 239	60.2%		(54.6%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Economic and Environmental Services	755 557	755 557	39 056	5.2%	125 924	16.7%	109 652	14.5%	229 527	30.4%	504 160	66.7%	108 628	64.6%		111.3%
Planning and Development	7 000	7 000	-	-	48	0.7%	-	-	-	-	48	0.7%	189	38.5%		(100.0%)
Road Transport	748 557	748 557	39 056	5.2%	125 876	16.8%	109 250	14.6%	225 501	30.3%	500 684	66.9%	108 440	64.9%		138.9%
Environmental Protection	-	-	-	-	-	-	402	0.5%	-	-	4 026	5.3%	-	-		(100.0%)
Trading Services	780 693	7														

MPUMALANGA: GOVAN MBEKI (MP307)
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	1 758 947	1 758 947	435 276	24.7%	436 604	24.8%	450 543	25.6%	372 778	21.2%	1 695 200	96.4%	1 665 757	119.2%	(77.6%)
Operating Revenue	1 758 947	1 758 947	435 276	24.7%	436 604	24.8%	450 543	25.6%	372 778	21.2%	1 695 200	96.4%	1 665 757	119.2%	(77.6%)
Property rates	350 790	350 790	81 444	23.2%	66 317	18.9%	70 559	20.1%	68 609	19.6%	286 930	81.8%	298 575	154.9%	(77.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	488 433	488 433	149 644	30.6%	90 951	18.6%	102 777	21.0%	111 185	22.8%	454 557	93.1%	525 815	113.3%	(78.9%)
Service charges - water revenue	370 783	370 783	109 323	29.5%	94 797	25.6%	93 594	25.2%	108 587	29.3%	406 302	109.6%	448 037	156.9%	(75.8%)
Service charges - sanitation revenue	101 720	101 720	27 018	26.6%	28 055	27.6%	27 680	27.2%	27 245	26.8%	109 998	108.1%	174 243	202.7%	(84.4%)
Service charges - refuse revenue	108 215	108 215	30 520	28.2%	28 447	26.3%	28 746	26.6%	29 723	27.5%	117 435	108.5%	151 300	159.3%	(80.4%)
Service charges - other	-	-	285	-	-	-	-	-	-	-	285	-	-	-	-
Rental of facilities and equipment	5 444	5 444	1 066	19.6%	655	12.0%	1 662	30.5%	1 130	20.8%	4 513	82.9%	8 194	173.3%	(86.2%)
Interest earned - external investments	1 200	1 200	778	64.8%	-	-	9 951	829.3%	10 498	874.8%	21 227	1 768.9%	2 204	64.8%	376.3%
Interest earned - outstanding debtors	-	-	21 728	-	26 439	-	18 036	-	10 316	-	76 519	-	21 590	-	(52.2%)
Dividends received	58	58	-	-	548	-	9	-	3	-	548	-	1	-	(100.0%)
Fines	31 624	31 624	357	1.1%	414	1.3%	316	1.0%	410	1.3%	1 496	4.7%	947	3.3%	(56.7%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	289 452	289 452	11 526	4.0%	97 554	33.7%	91 893	31.7%	-	-	200 973	69.4%	9 217	39.8%	(100.0%)
Other own revenue	9 608	9 608	1 588	16.5%	2 427	25.3%	4 871	50.7%	5 070	52.8%	13 964	145.3%	25 633	49.3%	(82.2%)
Gains on disposal of PPE	1 620	1 620	-	-	-	-	457	28.2%	4	3%	462	28.5%	-	-	(100.0%)
Operating Expenditure	1 700 171	1 736 664	359 279	21.1%	408 385	24.0%	409 029	23.6%	440 638	25.4%	1 617 331	93.1%	1 097 218	82.4%	(59.8%)
Employees related costs	488 009	489 009	12 589	2.6%	(44 388)	(9.1%)	123 642	25.3%	121 704	24.9%	215 597	43.7%	124 827	52.4%	(25.5%)
Remuneration of councillors	24 618	24 618	7 929	32.2%	1 918	7.8%	6 376	25.9%	5 870	23.8%	22 093	89.7%	10 481	84.1%	(44.0%)
Debt impairment	73 136	73 136	-	-	-	-	-	-	-	-	-	-	373	4%	(100.0%)
Depreciation and asset impairment	110 896	110 896	3	-	-	-	-	-	-	-	3	-	35	61.5%	(100.0%)
Finance charges	3 608	3 608	20 036	771.1%	53 020	1 469.6%	40 272	1 116.2%	48 656	1 348.6%	169 985	4 711.5%	43 635	11.4%	(100.0%)
Bulk purchases	654 960	654 960	277 490	42.4%	296 998	45.3%	186 429	28.5%	175 167	26.7%	930 083	142.9%	751 911	114.7%	(76.7%)
Other Materials	29 232	24 689	542	1.9%	3 616	12.4%	267	1.1%	4	-	4 429	17.9%	14 171	-	(100.0%)
Contracted services	242 523	272 642	14 427	5.9%	75 709	31.2%	30 510	11.2%	57 707	21.2%	178 353	65.4%	104 496	90.9%	(44.8%)
Transfers and grants	3 863	3 863	792	20.5%	6 077	157.3%	9 144	236.7%	8 173	211.6%	24 186	626.2%	1 038	2.7%	(67.7%)
Other expenditure	69 326	79 243	17 388	25.7%	15 628	22.3%	12 369	15.6%	23 357	29.5%	68 963	87.0%	50 443	82.5%	(63.7%)
Loss on disposal of PPE	-	-	(518)	-	(23)	-	-	-	-	-	(341)	-	(4 232)	-	(100.0%)
Surplus/(Deficit)	58 777	22 283	75 997	4.3%	28 219	1.6%	41 514	2.4%	(67 861)	-3.9%	77 869	4.6%	568 539	32.8%	28.4%
Transfers recognised - capital	74 651	74 651	116 857	156.5%	(3 253)	(4.4%)	16 209	21.7%	-	-	129 783	173.9%	-	-	28.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	133 428	96 934	192 853	11.3%	24 936	1.4%	57 723	3.3%	(67 861)	-3.9%	207 651	12.1%	568 539	32.8%	28.4%
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	133 428	96 934	192 853	11.3%	24 936	1.4%	57 723	3.3%	(67 861)	-3.9%	207 651	12.1%	568 539	32.8%	28.4%
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	133 428	96 934	192 853	11.3%	24 936	1.4%	57 723	3.3%	(67 861)	-3.9%	207 651	12.1%	568 539	32.8%	28.4%
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	133 428	96 934	192 853	11.3%	24 936	1.4%	57 723	3.3%	(67 861)	-3.9%	207 651	12.1%	568 539	32.8%	28.4%

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	133 448	124 232	13 270	9.9%	15 662	11.7%	36 194	29.1%	20 740	16.7%	85 865	69.1%	33 832	49.5%	(38.7%)
Source of Finance	133 448	124 232	13 270	9.9%	15 662	11.7%	36 194	29.1%	20 740	16.7%	85 865	69.1%	33 832	49.5%	(38.7%)
National Government	74 651	74 651	9 834	13.2%	12 287	16.5%	21 402	28.7%	15 145	20.3%	58 667	78.6%	27 515	62.3%	(45.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	74 651	74 651	9 834	13.2%	12 287	16.5%	21 402	28.7%	15 145	20.3%	58 667	78.6%	27 515	62.3%	(45.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 797	49 581	3 436	5.8%	3 375	5.7%	9 622	19.4%	5 595	11.3%	22 029	44.4%	6 317	20.0%	(11.4%)
Public contributions and donations	-	-	-	-	-	-	5 170	-	-	-	5 170	-	-	-	-
Capital Expenditure Standard Classification	133 448	124 232	13 270	9.9%	15 662	11.7%	36 194	29.1%	20 740	16.7%	85 865	69.1%	33 832	49.5%	(38.7%)
Governance and Administration	16 000	15 800	2 445	15.3%	-	-	-	-	1 590	10.1%	4 036	25.5%	-	-	(100.0%)
Executive & Council	300	100	-	-	-	-	-	-	499	499.3%	499	499.3%	-	-	(100.0%)
Budget & Treasury Office	15 700	15 700	2 445	15.6%	-	-	-	-	1 054	6.7%	3 499	22.3%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	37	-	37	-	-	-	(100.0%)
Community and Public Safety	5 500	5 200	-	-	-	-	-	-	1 195	23.0%	1 195	23.0%	-	-	(100.0%)
Community & Social Services	4 900	4 900	-	-	-	-	-	-	1 195	24.4%	1 195	24.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	600	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 897	3 981	0	-	1 379	11.6%	-	-	-	-	1 379	34.6%	12 322	86.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 917	2 001	-	-	1 353	13.6%	-	-	-	-	1 353	67.6%	12 322	86.3%	(100.0%)
Environmental Protection	1 980	1 980	0	-	26	1.3%	-	-	-	-	26	1.3%	-	-	-
Trading Services	100 051	99 251	10 824	10.8%	14 283	14.3%	36 194	36.5%	17 954	18.1%	79 255	79.9%	21 510	42.2%	(16.5%)
Electricity	18 320	17 520	7 445	40.6%	343	1.9%	10 483	59.8%	927	5.3%	19 198	109.6%	1 697	3.9%	(45.4%)
Water	22 131	22 131	989	4.5%	613	2.8%	6 444	29.1%	3 330	15.0%	11 375	51.4%	-	-	(100.0%)
Waste Water Management	49 100	49 100	2 390	4.9%	12 354	25.2%	10 137	20.6%	13 698						

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	1 461 141	1 461 141	436 974	29.9%	412 368	28.2%	375 401	25.7%	209 910	14.4%	1 434 654	98.2%	341 270	94.2%	(38.5%)		
Property rates, penalties and collection charges	228 684	228 684	54 839	24.0%	56 568	24.7%	55 284	24.2%	37 211	16.3%	203 901	89.2%	48 135	75.6%	(22.7%)		
Service charges	793 673	793 673	186 941	23.6%	179 866	22.7%	170 392	21.5%	121 099	15.3%	458 298	82.9%	197 117	73.9%	(38.6%)		
Other revenue	39 021	39 021	40 580	104.0%	16 668	42.7%	52 187	133.3%	40 677	104.2%	210 112	538.5%	94 702	460.3%	(57.0%)		
Government - operating	289 452	289 452	120 440	41.6%	80 061	27.7%	80 393	27.8%	-	-	280 894	97.0%	-	97.6%	-		
Government - capital	74 651	74 651	32 200	43.1%	18 251	24.4%	16 200	21.7%	-	-	66 651	89.3%	-	73.9%	-		
Interest	35 602	35 602	1 975	5.5%	955	2.7%	945	2.7%	10 924	30.7%	14 799	41.6%	1 316	4.5%	730.2%		
Dividends	58	58	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(1 463 344)	(1 699 837)	(453 536)	27.3%	(318 475)	19.1%	(409 069)	24.1%	(169 373)	10.0%	(1 350 453)	79.4%	(356 599)	103.8%	(52.5%)		
Suppliers and employees	(1 627 529)	(1 664 022)	(425 500)	26.1%	(305 600)	18.8%	(408 731)	24.6%	(169 373)	10.2%	(1 309 204)	78.7%	(356 599)	104.1%	(52.5%)		
Finance charges	(3 608)	(3 608)	(28 036)	77.1%	(12 875)	356.9%	(338)	9.4%	-	-	(41 249)	1 143.3%	-	-	-		
Transfers and grants	(32 207)	(32 207)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	(202 203)	(238 696)	(16 562)	8.2%	93 894	(46.4%)	(33 668)	14.1%	40 537	(17.0%)	84 201	(35.3%)	(15 320)	22.0%	(364.5%)		
Cash Flow from Investing Activities																	
Receipts	-	-	318	-	290	-	135	-	344	-	1 087	-	4 214	16.9%	(91.8%)		
Proceeds on disposal of PPE	-	-	318	-	290	-	135	-	344	-	1 087	-	4 214	16.9%	(91.8%)		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(153 066)	(143 851)	(13 259)	8.7%	(10 232)	6.7%	(27 105)	18.0%	(8 895)	6.2%	(59 491)	41.4%	(17 748)	38.5%	(49.9%)		
Capital assets	(153 066)	(143 851)	(13 259)	8.7%	(10 232)	6.7%	(27 105)	18.0%	(8 895)	6.2%	(59 491)	41.4%	(17 748)	38.5%	(49.9%)		
Net Cash from/(used) Investing Activities	(153 066)	(143 851)	(12 941)	8.5%	(9 942)	6.5%	(26 970)	18.7%	(8 551)	5.9%	(58 404)	40.6%	(13 533)	45.4%	(36.8%)		
Cash Flow from Financing Activities																	
Receipts	-	-	(78)	-	325	-	170	-	1 039	-	1 457	-	32	-	3 190.0%		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	(78)	-	325	-	170	-	1 039	-	1 457	-	32	-	3 190.0%		
Payments	(2 225)	(2 225)	(865)	38.9%	-	-	(920)	41.3%	-	-	(1 785)	80.2%	(1 113)	50.0%	(100.0%)		
Repayment of borrowing	(2 225)	(2 225)	(865)	38.9%	-	-	(920)	41.3%	-	-	(1 785)	80.2%	(1 113)	50.0%	(100.0%)		
Net Cash from/(used) Financing Activities	(2 225)	(2 225)	(943)	42.4%	325	(14.6%)	(750)	33.7%	1 039	(46.7%)	(328)	14.7%	(1 081)	49.8%	(196.1%)		
Net Increase/(Decrease) in cash held	(357 494)	(384 771)	(30 445)	8.5%	84 277	(23.6%)	(61 388)	16.0%	33 025	(8.6%)	25 468	(6.6%)	(29 943)	2.9%	(210.3%)		
Cash/cash equivalents at the year begin	51 659	51 659	57 082	110.6%	26 636	51.6%	110 913	214.9%	49 525	95.0%	37 062	110.6%	72 239	185.1%	(31.4%)		
Cash/cash equivalents at the year end	(305 884)	(333 162)	26 636	(8.7%)	110 913	(36.3%)	49 525	(14.9%)	82 550	(24.8%)	62 530	(24.8%)	42 296	34.8%	95.2%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	75 314	13.4%	27 930	5.0%	16 516	2.9%	440 787	78.6%	560 548	32.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 479	14.3%	8 995	4.5%	6 514	3.3%	155 434	77.9%	199 423	11.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 214	14.1%	7 413	4.7%	6 530	4.1%	121 896	77.1%	158 052	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 344	4.6%	5 943	2.9%	5 463	2.7%	181 793	89.8%	202 543	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 797	5.9%	6 115	3.7%	5 706	3.4%	145 706	87.1%	167 325	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	243	11.1%	165	7.5%	152	6.9%	1 628	74.4%	2 187	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	153 049	35.4%	22	-	1 176	3%	277 554	64.3%	431 801	25.1%	-	-	-	-
Total By Income Source	298 440	17.3%	56 583	3.3%	42 056	2.4%	1 324 799	76.9%	1 721 878	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 054	5.6%	1 249	3.4%	861	2.3%	32 457	88.6%	36 620	2.1%	-	-	-	-
Commercial	36 962	21.5%	8 813	5.1%	5 611	3.3%	120 645	70.1%	172 051	10.0%	-	-	-	-
Households	259 424	17.1%	46 521	3.1%	35 584	2.4%	1 171 677	77.4%	1 513 207	87.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	298 440	17.3%	56 583	3.3%	42 056	2.4%	1 324 799	76.9%	1 721 878	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	90 776	6.7%	57 218	4.2%	45 500	4.8%	1 150 784	84.4%	1 364 279	75.9%
Bulk Water	44 040	28.1%	13 356	5.9%	11 755	5.2%	138 663	60.9%	227 783	12.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 590	14.9%	6 382	3.1%	4 397	2.1%	163 850	79.8%	205 219	11.4%
Auditor-General	-	-	-	-	83	0.0%	748	90.0%	831	-
Other	-	-	-	-	-	-	-	-	-	-
Total	185 406	10.3%	76 956	4.3%	81 715	4.5%	1 454 035	80.9%	1 798 112	100.0%

Contact Details

Municipal Manager	Mr SF Mndibole	017 620 6279
Financial Manager	Mr B.B. Sibole	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
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	3 064 274	2 739 919	736 314	24.0%	688 619	22.5%	660 494	24.1%	592 919	21.6%	2 678 346	97.8%	557 995	387.5%	6.3%
Operating Revenue	3 064 274	2 739 919	736 314	24.0%	688 619	22.5%	660 494	24.1%	592 919	21.6%	2 678 346	97.8%	557 995	387.5%	6.3%
Property rates	426 740	525 853	119 181	27.9%	118 226	27.7%	118 456	22.5%	120 702	23.0%	416 565	90.6%	111 737	110.0%	8.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 265 744	902 839	261 291	26.6%	201 717	15.9%	197 701	21.9%	214 416	23.7%	875 126	96.9%	197 689	842.8%	8.5%
Service charges - water revenue	484 676	382 067	84 059	17.3%	103 159	21.3%	107 985	28.3%	92 041	24.1%	387 244	101.4%	69 350	15.1%	32.7%
Service charges - sanitation revenue	181 862	120 432	28 473	15.7%	30 424	16.7%	34 294	28.5%	30 135	25.0%	123 326	102.4%	36 663	103.0%	(17.8%)
Service charges - refuse revenue	124 940	115 160	28 660	22.9%	29 058	23.2%	28 650	24.9%	28 762	25.0%	115 107	100.0%	25 221	77.8%	13.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	805	-	(100.0%)
Rental of facilities and equipment	6 785	2 463	1 241	18.3%	1 781	26.2%	1 566	63.6%	1 310	53.2%	5 898	239.5%	417	10.7%	214.3%
Interest earned - external investments	192	3 031	796	41.0%	578	30.0%	521	23.8%	1 185	39.1%	3 279	108.2%	375	807.6%	215.6%
Interest earned - outstanding debtors	193 869	266 356	65 703	33.9%	66 355	34.2%	69 003	25.9%	74 386	27.9%	275 447	103.4%	73 268	107.0%	1.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 589	28 969	5 686	74.9%	8 911	114.4%	7 889	27.2%	10 095	34.8%	32 581	112.5%	16 832	336.0%	(40.0%)
Licences and permits	194	26 384	30	15.6%	95	48.7%	383	1.4%	71	3%	579	2.2%	74	86.6%	(4.0%)
Agency services	1 585	2 557	981	61.9%	3 354	211.7%	1 263	49.4%	1 268	49.6%	6 865	268.5%	1 360	12.1%	(6.8%)
Transfers recognised - operational	339 217	339 794	135 724	40.0%	108 527	32.0%	85 666	25.2%	93	0%	330 010	97.1%	-	-	(100.0%)
Other own revenue	30 681	24 013	4 490	14.6%	16 456	53.6%	6 918	28.8%	18 454	76.8%	46 318	192.9%	24 616	179.9%	(25.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(512)	-	(100.0%)
Operating Expenditure	3 266 197	3 387 370	557 698	17.1%	561 720	17.2%	608 863	18.0%	979 438	28.9%	2 707 718	79.9%	949 441	68.7%	3.2%
Employees related costs	868 354	868 354	210 100	24.2%	223 280	25.7%	213 097	24.5%	211 693	24.4%	858 170	98.8%	194 436	103.6%	8.9%
Remuneration of councillors	30 027	30 027	7 138	23.8%	2 415	8.7%	7 230	24.1%	7 823	26.1%	24 806	82.6%	6 648	81.1%	17.7%
Debt impairment	388 001	467 909	1	-	-	-	-	-	2 257	5%	2 258	5%	-	-	(100.0%)
Depreciation and asset impairment	306 435	326 723	-	-	-	-	-	-	-	-	-	-	2 221	1.3%	(100.0%)
Finance charges	84 041	155 528	1 361	1.6%	24 143	28.7%	79 215	59.9%	163 539	105.1%	268 258	173.4%	89 612	113.3%	52.5%
Bulk purchases	1 038 553	1 018 553	262 328	25.3%	147 783	14.2%	214 082	21.0%	424 398	41.7%	1 048 590	102.9%	597 357	94.3%	(29.0%)
Other Materials	61 683	71 386	8 140	13.2%	12 903	20.9%	10 973	15.4%	15 427	21.6%	47 443	66.5%	4 403	16.3%	250.4%
Contracted services	266 130	266 717	30 919	11.6%	89 103	33.5%	55 638	20.9%	108 788	40.8%	284 448	106.6%	34 739	341.0%	213.2%
Transfers and grants	30 163	30 163	3 090	10.2%	4 707	15.6%	4 708	15.6%	6 169	20.5%	18 674	61.9%	2 641	9.3%	133.6%
Other expenditure	192 809	151 909	34 620	18.0%	57 186	29.7%	23 920	15.7%	39 343	25.9%	155 070	102.1%	17 384	24.5%	126.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(201 923)	(647 452)	178 616	-	126 899	-	51 631	-	(386 519)	-	(29 372)	-	(391 446)	-	-
Transfers recognised - capital	190 199	-	539	3%	-	-	131 352	-	-	-	132 091	-	-	1.4%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	23 104	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 380	(647 452)	179 155	-	126 899	-	183 183	-	(386 519)	-	102 719	-	(391 446)	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	11 380	(647 452)	179 155	-	126 899	-	183 183	-	(386 519)	-	102 719	-	(391 446)	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 380	(647 452)	179 155	-	126 899	-	183 183	-	(386 519)	-	102 719	-	(391 446)	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 380	(647 452)	179 155	-	126 899	-	183 183	-	(386 519)	-	102 719	-	(391 446)	-	-

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	241 812	252 816	35 262	14.6%	60 945	25.2%	27 891	11.0%	52 561	20.8%	176 659	69.9%	88 976	63.7%	(40.9%)
Source of Finance	241 812	252 816	35 262	14.6%	60 945	25.2%	27 891	11.0%	52 561	20.8%	176 659	69.9%	88 976	63.7%	(40.9%)
National Government	190 199	190 199	34 895	18.3%	60 250	31.7%	27 439	14.4%	43 577	22.9%	166 162	87.4%	83 633	81.1%	(47.9%)
Provincial Government	-	2 836	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	23 104	23 104	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	2 486	2.486%	-	-	(100.0%)
Transfers recognised - capital	213 302	216 138	34 895	16.4%	60 250	28.2%	27 439	12.7%	46 064	21.3%	166 648	78.0%	83 633	68.5%	(44.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 510	36 678	367	1.3%	696	2.4%	452	1.2%	6 497	17.7%	8 011	21.8%	5 343	41.0%	21.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	241 812	252 816	35 262	14.6%	60 945	25.2%	27 891	11.0%	52 561	20.8%	176 659	69.9%	88 976	63.7%	(40.9%)
Governance and Administration	22 380	23 480	360	1.6%	359	1.6%	150	0.6%	5 055	21.5%	5 925	25.2%	10 116	95.9%	(50.0%)
Executive & Council	170	170	14	8.1%	32	18.8%	-	-	-	-	46	26.8%	6 258	715.6%	(100.0%)
Budget & Treasury Office	22 210	21 560	168	8%	326	1.5%	30	1%	5 000	23.2%	5 524	25.6%	2 677	35.5%	86.8%
Corporate Services	-	1 750	179	-	1	-	121	6.9%	55	3.1%	355	20.3%	1 182	47.7%	(95.4%)
Community and Public Safety	650	650	-	-	332	51.1%	57	8.8%	117	18.0%	507	77.9%	1 236	27.4%	(90.5%)
Community & Social Services	650	650	-	-	332	51.1%	-	-	-	-	332	51.1%	1 236	27.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	117	-	-	-	174	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	730	34 907	4 667	639.3%	13 494	1 848.5%	314	9%	5 762	16.5%	24 236	69.4%	18 723	1 399.9%	(69.2%)
Planning and Development	150	150	-	-	16	10.7%	-	-	-	-	36	24.0%	-	-	-
Road Transport	-	32 677	4 667	-	13 475	-	294	9%	5 763	17.6%	24 188	74.0%	18 723	-	(69.3%)
Environmental Protection	580	2 080	-	-	3	5%	-	-	9	4%	12	6%	-	-	(100.0%)
Trading Services	186 919	193 779	30 235	16.2%	46 721	25.0%	27 370	14.1%	41 627	21.5%	145 953	75.3%	58 901	62.1%	(29.3%)
Electricity	47 250	51 250	10 965	23.2%	11 424	24.2%	13 700	26.7%	12 608	24.6%	48 697	95.0%	6 915	15.2%	82.3%
Water	60 693	75 293	11 080	18.3%	14 960	24.6%	12 526								

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	2 757 663	2 519 537	705 719	25.6%	642 849	23.3%	541 965	21.5%	536 976	21.3%	2 427 510	96.3%	597 798	99.5%	(10.2%)
Receipts	369 055	407 355	88 090	23.9%	92 154	25.0%	83 778	20.6%	96 322	23.6%	360 344	89.5%	100 880	31.1%	(4.5%)
Property rates, penalties and collection charges	1 645 067	1 337 421	334 805	20.1%	308 936	18.6%	309 262	23.1%	318 414	23.8%	1 271 419	95.1%	96 465	167.6%	231.5%
Service charges	35 739	215 253	49 576	138.7%	88 291	247.0%	18 210	8.5%	113 942	52.9%	270 019	125.4%	352 110	171.2%	(67.6%)
Other revenue	337 057	339 794	141 057	41.8%	108 527	32.2%	85 666	25.2%	-	-	335 250	98.7%	-	1 030.8%	-
Government - operating	190 199	193 034	87 435	46.0%	39 287	20.7%	38 565	20.0%	-	-	165 287	85.6%	-	16.6%	-
Government - capital	160 546	26 480	4 756	3.0%	5 654	3.5%	4 684	24.5%	8 296	31.3%	25 191	95.1%	48 743	142.0%	(83.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 524 855)	(2 279 046)	(655 545)	26.0%	(623 699)	24.7%	(512 214)	22.5%	(551 961)	24.2%	(2 343 438)	102.8%	(538 015)	105.4%	2.6%
Suppliers and employees	(2 413 666)	(2 207 377)	(633 795)	26.3%	(614 653)	25.5%	(502 459)	22.8%	(541 944)	24.6%	(2 292 851)	103.9%	(514 334)	103.3%	5.4%
Finance charges	(84 041)	(51 158)	(18 679)	22.2%	(4 339)	5.2%	(4 339)	8.5%	(3 848)	7.5%	(31 205)	61.0%	(21 512)	-	(82.1%)
Transfers and grants	(27 147)	(20 511)	(3 090)	11.4%	(4 707)	17.3%	(5 416)	26.4%	(6 169)	30.1%	(19 383)	94.5%	(2 169)	22.5%	184.5%
Net Cash from/(used) Operating Activities	232 808	240 491	50 155	21.5%	19 150	0.2%	29 752	12.4%	(14 985)	(6.2%)	84 071	35.0%	59 784	48.6%	(125.1%)
Cash Flow from Investing Activities	-	0	(14 430)	-	46 443	-	41 589	#####	40 377	#####	113 979	#####	-	-	(100.0%)
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	0	(14 430)	-	46 443	-	41 589	4 158 886 300.0%	40 377	4 037 698 300.0%	113 979	#####	-	-	(100.0%)
Payments	(218 709)	(229 713)	(35 242)	16.1%	(60 942)	27.9%	(27 891)	12.1%	(52 561)	22.9%	(176 656)	76.9%	(57 491)	42.5%	(8.6%)
Capital assets	(218 709)	(229 713)	(35 242)	16.1%	(60 942)	27.9%	(27 891)	12.1%	(52 561)	22.9%	(176 656)	76.9%	(57 491)	42.5%	(8.6%)
Net Cash from/(used) Investing Activities	(218 709)	(229 713)	(49 692)	22.7%	(14 499)	6.6%	13 698	(6.0%)	(12 184)	5.3%	(62 677)	27.3%	(57 491)	42.5%	(78.8%)
Cash Flow from Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 975)	(16 975)	-	-	(8 344)	49.2%	-	-	(8 631)	50.8%	(16 975)	100.0%	(9 242)	144.7%	(6.6%)
Repayment of borrowing	(16 975)	(16 975)	-	-	(8 344)	49.2%	-	-	(8 631)	50.8%	(16 975)	100.0%	(9 242)	144.7%	(6.6%)
Net Cash from/(used) Financing Activities	(16 975)	(16 975)	-	-	(8 344)	49.2%	-	-	(8 631)	50.8%	(16 975)	100.0%	(9 242)	136.3%	(6.6%)
Net Increase/(Decrease) in cash held	(2 875)	(6 196)	463	(16.1%)	(3 693)	128.4%	43 450	(701.2%)	(35 800)	577.8%	4 419	(71.3%)	(6 949)	233.5%	415.2%
Cash/cash equivalents at the year begin	4 929	7 863	7 863	159.5%	9 325	168.9%	4 632	58.9%	48 082	611.5%	7 863	100.0%	(4 768)	(54.1%)	(1 104.2%)
Cash/cash equivalents at the year end	2 054	1 666	8 325	405.3%	4 632	225.5%	48 082	2 885.5%	12 282	737.0%	12 282	737.0%	(11 737)	(1 122.4%)	(204.6%)

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		%		Amount		%									
	Debtors Age Analysis By Income Source	36 332		3.0%		26 666		2.2%		30 181		2.5%		1 119 804		92.3%		1 212 983		28.9%		-		-		-		-		-										
Trade and Other Receivables from Exchange Transactions - Water	48 710		5.8%		25 323		3.0%		20 026		2.4%		743 370		88.8%		837 428		19.9%		-		-		-		-		-											
Trade and Other Receivables from Exchange Transactions - Electricity	48 975		10.6%		27 066		5.9%		27 337		4.9%		361 048		78.6%		459 227		10.9%		-		-		-		-		-											
Receivables from Non-exchange Transactions - Property Rates	8 994		2.0%		8 637		1.9%		7 843		1.7%		423 349		94.4%		448 644		10.7%		-		-		-		-		-											
Receivables from Exchange Transactions - Waste Water Management	10 576		3.9%		7 380		2.7%		6 898		2.5%		247 720		90.9%		272 574		6.5%		-		-		-		-		-											
Receivables from Exchange Transactions - Property Rental Debtors	(0)		(13.6%)		0		5.4%		0		5.4%		3		102.8%		3		-		-		-		-		-		-											
Interest on Arrear Debtor Accounts	-		-		-		-		-		-		-		-		-		-		-		-		-		-		-											
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-		-		-		-		-		-		-		-		-		-		-		-		-											
Other	(53 364)		(5.5%)		25 614		2.6%		25 720		2.7%		971 381		100.2%		969 360		23.1%		-		-		-		-		-											
Total By Income Source	100 022		2.4%		120 506		2.9%		113 016		2.7%		3 866 676		92.1%		4 200 220		100.0%		-		-		-		-		-											
Debtors Age Analysis By Customer Group	(2 233)		(4.8%)		9 520		20.5%		1 215		2.6%		38 043		81.7%		46 545		1.1%		-		-		-		-		-											
Organs of State	(15 762)		(3.8%)		59 777		14.3%		22 153		5.3%		352 437		84.2%		418 605		10.0%		-		-		-		-		-											
Commercial	(60 085)		(1.7%)		123 916		3.5%		81 708		4.3%		3 405 138		95.9%		3 550 677		84.5%		-		-		-		-		-											
Households	178 102		96.6%		(72 707)		(39.4%)		7 939		4.3%		71 058		38.5%		184 292		4.4%		-		-		-		-		-											
Other	-		-		-		-		-		-		-		-		-		-		-		-		-		-		-											
Total By Customer Group	100 022		2.4%		120 506		2.9%		113 016		2.7%		3 866 676		92.1%		4 200 220		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	170 659	5.8%	109 650	3.7%	123 242	4.2%	2 539 148	86.3%	2 942 099
Bulk Electricity	6 442	3.3%	12 044	6.3%	1 971	1.0%	172 185	89.4%	192 643	5.8%
Bulk Water	14 145	100.0%	-	-	-	-	-	-	14 145	4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	11 061	100.0%	-	-	-	-	-	-	11 061	3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36 304	22.6%	39 923	24.9%	10 518	6.6%	73 721	45.9%	160 467	4.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	238 012	7.2%	161 637	4.9%	135 732	4.1%	2 785 055	83.9%	3 320 435	100.0%

Contact Details

Municipal Manager	Mr H. S. Maysela	013 690 6208
Financial Manager	Ms J P Hlshwayo	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
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	1 486 348	1 530 674	418 368	28.1%	387 574	26.1%	357 576	23.4%	332 174	21.7%	1 495 692	97.7%	338 915	104.3%	(2.0%)
Operating Revenue	1 486 348	1 530 674	418 368	28.1%	387 574	26.1%	357 576	23.4%	332 174	21.7%	1 495 692	97.7%	338 915	104.3%	(2.0%)
Property rates	353 052	357 127	89 576	25.4%	89 100	25.2%	90 074	25.2%	89 538	25.1%	358 277	100.3%	83 652	102.2%	7.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	572 991	584 876	170 737	29.8%	136 249	23.8%	130 829	22.4%	140 046	23.9%	577 862	98.8%	134 030	89.6%	4.5%
Service charges - water revenue	89 185	92 837	22 229	24.9%	24 163	27.1%	21 801	23.5%	21 791	23.5%	89 985	96.9%	18 785	105.1%	16.0%
Service charges - sanitation revenue	64 440	66 551	16 880	26.2%	16 409	25.5%	16 077	24.2%	16 840	25.3%	65 207	99.5%	15 510	103.9%	8.6%
Service charges - refuse revenue	72 621	72 970	18 237	25.1%	18 233	25.1%	18 056	24.7%	18 116	24.8%	72 643	99.6%	16 510	102.3%	9.7%
Service charges - other	-	472	-	-	35	-	-	-	495	104.9%	530	112.3%	615	-	(19.5%)
Rental of facilities and equipment	2 011	16 510	617	30.7%	4 083	203.0%	1 420	8.6%	448	2.7%	6 568	39.8%	1 833	25.3%	(75.6%)
Interest earned - external investments	35 071	36 071	914	2.6%	17 181	49.0%	15 168	42.0%	2 201	6.1%	35 463	98.3%	8 264	77.0%	(73.4%)
Interest earned - outstanding debtors	3 414	4 292	1 027	30.1%	1 126	33.0%	1 342	31.3%	1 547	37.4%	4 082	21 041	10 297	-	70.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	21 601	21 801	1 243	5.8%	1 220	5.6%	1 227	5.6%	1 097	5.0%	4 785	22.0%	1 372	49.6%	(20.0%)
Licences and permits	9 046	9 037	1 803	19.9%	1 774	19.6%	1 962	21.7%	1 684	18.6%	7 222	79.9%	1 876	97.8%	(10.3%)
Agency services	20 332	20 332	10 555	51.9%	-	-	5 890	29.0%	-	-	16 445	80.9%	-	-	-
Transfers recognised - operational	186 877	187 825	75 615	40.5%	62 113	33.2%	46 083	24.5%	1 041	0.7%	184 852	98.4%	2 491	137.0%	(58.2%)
Other own revenue	55 706	59 973	8 935	16.0%	15 888	28.5%	7 647	12.8%	21 341	35.6%	53 811	89.7%	43 519	82.3%	(51.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	162	148.4%	(100.0%)
Operating Expenditure	1 556 717	1 598 627	325 626	20.9%	352 485	22.6%	355 162	22.2%	385 576	24.1%	1 418 849	88.8%	353 501	87.7%	9.1%
Employees related costs	545 556	537 764	123 644	22.7%	128 329	23.5%	133 240	24.6%	133 201	24.8%	518 464	96.5%	118 397	94.8%	12.5%
Remuneration of councillors	23 153	23 402	5 423	23.4%	5 500	23.8%	6 111	26.1%	5 714	24.4%	22 748	97.2%	5 598	100.1%	2.1%
Debt impairment	20 134	20 134	-	-	-	-	-	-	314	1.6%	314	1.6%	-	-	(100.0%)
Depreciation and asset impairment	162 402	162 491	40 650	25.0%	40 677	25.0%	40 678	25.0%	40 650	25.0%	162 657	100.1%	40 626	99.6%	1.1%
Finance charges	19 132	19 132	2	0.0%	1	0.0%	9 751	45.7%	8 401	43.9%	17 555	89.7%	2 922	43.6%	107.5%
Bulk purchases	455 548	470 366	112 378	24.6%	100 188	21.9%	97 477	20.8%	91 491	19.5%	401 732	85.4%	93 335	86.3%	(2.0%)
Other Materials	43 420	50 791	-	-	8 822	20.3%	8 423	16.6%	14 558	28.7%	31 803	62.6%	10 987	-	32.5%
Contracted services	193 502	219 644	22 691	11.7%	54 314	28.1%	43 068	19.6%	56 186	25.6%	176 259	80.2%	49 026	79.1%	14.6%
Transfers and grants	1 910	-	345	18.1%	900	47.1%	580	-	38	-	1 863	-	470	91.2%	(9.9%)
Other expenditure	90 760	95 503	20 472	22.6%	13 756	15.2%	16 615	17.4%	35 022	36.7%	85 865	89.9%	32 140	65.1%	9.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(70 370)	(67 953)	92 742		35 089		2 413		(53 402)		76 843		(14 586)		
Transfers recognised - capital	68 204	95 023	17 495	25.7%	15 035	22.0%	11 638	12.2%	26 269	27.6%	70 437	74.1%	13 795	99.1%	91.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 834	27 071	110 238		50 124		14 051		(27 132)		147 280		(831)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 834	27 071	110 238		50 124		14 051		(27 132)		147 280		(831)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 834	27 071	110 238		50 124		14 051		(27 132)		147 280		(831)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 834	27 071	110 238		50 124		14 051		(27 132)		147 280		(831)		

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	374 410	391 145	30 356	8.1%	80 987	21.6%	55 484	14.2%	169 869	43.4%	336 696	86.1%	106 915	90.9%	58.9%
Source of Finance	374 410	391 145	30 356	8.1%	80 987	21.6%	55 484	14.2%	169 869	43.4%	336 696	86.1%	106 915	90.9%	58.9%
National Government	65 934	72 591	14 732	22.3%	20 971	31.8%	7 011	9.7%	25 518	35.2%	68 232	94.0%	10 643	89.3%	139.8%
Provincial Government	2 270	2 413	-	-	1 128	49.7%	615	25.5%	649	26.9%	2 393	99.2%	158	32.8%	310.9%
District Municipality	20 000	20 019	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	88 204	95 023	14 732	16.7%	22 099	25.1%	7 627	8.0%	26 167	27.5%	70 625	74.3%	10 801	88.8%	142.3%
Borrowing	153 224	155 016	9 319	6.1%	32 482	21.2%	16 865	10.9%	86 931	56.1%	145 597	93.9%	56 319	88.1%	54.4%
Internally generated funds	132 981	141 106	6 306	4.7%	26 405	19.9%	30 993	22.0%	56 770	40.2%	120 474	85.4%	36 511	92.2%	55.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	3 283	-	(100.0%)
Capital Expenditure Standard Classification	374 410	391 145	30 356	8.1%	80 987	21.6%	55 484	14.2%	169 869	43.4%	336 696	86.1%	106 915	90.9%	58.9%
Governance and Administration	80 870	74 286	663	0.8%	10 579	13.1%	16 942	22.8%	16 774	22.6%	44 959	60.5%	12 164	78.3%	37.9%
Executive & Council	700	1 035	-	-	-	-	607	58.7%	6 054	584.9%	6 661	643.6%	291	166.4%	1 981.4%
Budget & Treasury Office	79 841	73 251	663	0.9%	10 579	13.2%	16 335	22.3%	10 720	14.6%	38 298	52.3%	3 358	24.9%	219.2%
Corporate Services	330	-	-	-	-	-	-	-	-	-	-	-	8 515	-	(100.0%)
Community and Public Safety	37 278	38 176	5 572	14.9%	11 173	30.0%	8 074	21.2%	10 855	28.4%	35 674	93.4%	16 733	113.3%	(35.1%)
Community & Social Services	18 800	17 805	3 900	20.7%	4 284	22.8%	3 185	17.9%	6 557	36.8%	17 926	100.7%	4 826	123.3%	35.9%
Sport And Recreation	14 075	13 075	1 315	9.3%	5 880	41.8%	3 459	26.5%	2 145	16.4%	12 799	97.9%	8 456	103.5%	(74.6%)
Public Safety	2 655	5 547	353	13.3%	1 009	38.0%	1 307	23.6%	1 210	21.8%	3 878	69.9%	3 125	139.3%	(61.3%)
Housing	743	743	-	-	-	-	124	16.7%	452	60.8%	574	77.5%	327	90.6%	38.2%
Health	1 005	1 005	4	0.4%	-	-	-	-	492	49.0%	496	49.4%	-	-	(100.0%)
Economic and Environmental Services	59 797	77 159	13 037	21.8%	21 399	35.8%	8 598	11.1%	31 606	41.0%	74 640	96.7%	14 665	115.5%	115.5%
Planning and Development	7	620	-	-	20	283.9%	7	1.1%	3	0.5%	30	4.9%	160	97.3%	(98.0%)
Road Transport	59 790	76 539	13 037	21.8%	21 379	35.8%	8 591	11.2%	31 603	41.3%	74 610	97.5%	14 505	101.8%	117.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	195 328	200 254	11 075	5.7%	37 803	19.4%	21 119	10.5%	110 431	55.1%	180 429	90.1%	63 353	83.3%	74.3%
Electricity	77 322	80 802	2 256												

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	1 543 143	1 605 678	443 413	28.7%	417 769	27.1%	361 579	22.5%	353 151	22.0%	1 575 912	98.1%	279 931	118.0%	26.2%
Property rates, penalties and collection charges	349 557	357 127	89 576	25.6%	89 100	25.5%	90 074	25.2%	89 528	25.1%	358 277	100.3%	83 652	102.2%	7.0%
Service charges	791 324	817 705	228 084	28.8%	195 089	24.7%	186 744	22.8%	192 288	24.1%	807 226	98.7%	185 450	100.4%	6.4%
Other revenue	112 110	127 655	23 153	20.7%	22 965	20.5%	18 145	14.2%	27 997	21.9%	92 260	72.3%	47 677	286.2%	(11.3%)
Government - operating	186 877	187 825	79 426	42.5%	61 272	32.8%	44 842	23.9%	329	2%	185 869	99.0%	(56 444)	100.0%	(100.6%)
Government - capital	68 204	75 004	21 234	31.1%	31 036	45.5%	5 245	7.0%	21 688	28.9%	79 203	105.6%	-	101.9%	(100.0%)
Interest	35 071	40 363	1 940	5.5%	18 307	52.2%	16 510	40.9%	16 321	40.4%	53 077	131.5%	19 597	149.5%	(16.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 373 982)	(1 416 001)	(370 341)	27.0%	(299 655)	21.8%	(358 990)	25.4%	(354 272)	25.0%	(1 383 264)	97.7%	(684 068)	110.5%	(48.2%)
Suppliers and employees	(1 352 939)	(1 394 829)	(369 994)	27.3%	(298 754)	22.1%	(349 665)	25.1%	(345 768)	24.8%	(1 364 181)	97.8%	(680 677)	111.3%	(49.2%)
Finance charges	(19 132)	(19 132)	(2)	-	(1)	-	(8 751)	45.7%	(8 403)	43.9%	(17 155)	89.7%	(2 921)	43.6%	187.6%
Transfers and grants	(1 910)	(2 040)	(545)	18.1%	(900)	47.1%	(580)	28.4%	(103)	5.0%	(1 928)	98.5%	(470)	97.2%	(38.1%)
Net Cash from/(used) Operating Activities	169 161	189 676	73 072	43.2%	118 114	69.8%	2 583	1.4%	(1 121)	(6%)	192 648	101.6%	(404 137)	170.1%	(99.7%)
Cash Flow from Investing Activities															
Receipts	54 000	34 000	-	-	463 712	858.7%	84 000	247.1%	(400 000)	(1 176.5%)	147 712	434.4%	(315 648)	341 053.7%	26.7%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	64	(240.2%)	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	54 000	34 000	-	-	463 712	858.7%	84 000	247.1%	(400 000)	(1 176.5%)	147 712	434.4%	(315 712)	26.7%	
Payments	(374 410)	(391 145)	(30 350)	8.1%	(80 987)	21.6%	(55 484)	14.2%	(169 869)	43.4%	(336 696)	86.1%	(106 915)	90.9%	58.9%
Capital assets	(374 410)	(391 145)	(30 350)	8.1%	(80 987)	21.6%	(55 484)	14.2%	(169 869)	43.4%	(336 696)	86.1%	(106 915)	90.9%	58.9%
Net Cash from/(used) Investing Activities	(320 410)	(357 145)	(30 350)	9.5%	382 725	(119.4%)	28 516	(8.0%)	(569 869)	159.6%	(188 984)	52.9%	(422 563)	155.5%	34.9%
Cash Flow from Financing Activities															
Receipts	160 746	162 538	261	2%	618	4%	904	6%	155 220	95.5%	157 002	96.6%	131 027	99.7%	18.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	153 224	155 016	-	-	-	-	-	-	155 000	100.0%	155 000	100.0%	127 712	98.4%	21.4%
Increase (decrease) in consumer deposits	7 522	7 522	261	3.5%	618	8.2%	904	12.0%	220	2.9%	2 002	26.6%	3 315	146.4%	(93.4%)
Payments	(16 428)	(16 428)	-	-	(16 912)	102.9%	8 740	(53.2%)	(8 612)	52.4%	(16 784)	102.2%	(5 868)	100.0%	46.8%
Repayment of borrowing	(16 428)	(16 428)	-	-	(16 912)	102.9%	8 740	(53.2%)	(8 612)	52.4%	(16 784)	102.2%	(5 868)	100.0%	46.8%
Net Cash from/(used) Financing Activities	144 318	146 110	261	2%	(16 295)	(11.3%)	9 644	6.6%	146 608	100.3%	140 218	96.0%	125 158	99.7%	17.1%
Net Increase/(Decrease) in cash held	(6 930)	(21 358)	42 977	(620.2%)	484 544	(6 992.1%)	40 743	(190.8%)	(424 381)	1 987.0%	143 883	(673.7%)	(701 542)	(120.9%)	(39.5%)
Cash/cash equivalents at the year begin	33 902	73 071	45 992	18.7%	108 969	129.9%	593 513	812.2%	634 256	860.0%	65 992	90.3%	747 534	100.3%	(17.4%)
Cash/cash equivalents at the year end	76 972	51 713	108 969	141.6%	593 513	771.1%	634 256	1 226.5%	209 875	405.8%	209 875	405.8%	65 992	66.7%	218.0%

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		%															
	Debtors Age Analysis By Income Source																																																	
Trade and Other Receivables from Exchange Transactions - Water	334	2.3%	5 307	36.2%	701	4.8%	8 339	56.8%	14 681	9.6%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
Trade and Other Receivables from Exchange Transactions - Electricity	(42)	(2.7%)	17 143	73.7%	695	3.0%	5 478	23.5%	23 274	15.2%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Receivables from Non-exchange Transactions - Property Rates	1 235	2.4%	19 478	38.1%	3 532	6.9%	26 898	52.6%	51 144	33.4%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Receivables from Exchange Transactions - Waste Water Management	57	7%	3 713	44.1%	137	1.6%	4 513	53.6%	8 400	5.5%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Receivables from Exchange Transactions - Waste Management	45	5%	4 038	45.8%	517	5.9%	4 217	47.8%	8 817	5.8%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Receivables from Exchange Transactions - Property Rental Debtors	-	-	32	72.1%	2	5.4%	10	22.5%	45	4%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Interest on Arrear Debtor Accounts	0	-	455	5.6%	402	5.0%	7 260	89.4%	8 118	5.3%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Other	1 567	4.8%	7 352	19.0%	3 096	8.0%	26 450	68.2%	38 765	25.3%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
Total By Income Source	3 496	2.3%	57 518	37.5%	9 084	5.9%	83 166	54.3%	153 264	100.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Debtors Age Analysis By Customer Group																																																		
Organs of State	-	-	3 411	29.0%	1 439	12.2%	6 921	58.8%	11 770	7.7%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Commercial	2 029	2.9%	29 673	41.7%	3 667	5.2%	35 793	50.3%	71 162	46.4%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Households	(159)	(3%)	22 964	43.4%	2 667	5.0%	27 397	51.8%	52 869	34.5%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Other	1 627	9.3%	1 471	8.4%	1 311	7.5%	13 054	74.8%	17 462	11.4%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
Total By Customer Group	3 496	2.3%	57 518	37.5%	9 084	5.9%	83 166	54.3%	153 264	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	38 967	100.0%	-	-	-	-	-	-	38 967	17.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	259	100.0%	-	-	-	-	-	-	259	1%
VAT (output less input)	40 690	100.0%	-	-	-	-	-	-	40 690	18.6%
Pensions / Retirement	8 266	100.0%	-	-	-	-	-	-	8 266	3.8%
Loan repayments	130 053	100.0%	-	-	-	-	-	-	130 053	59.5%
Trade Creditors	210	100.0%	-	-	-	-	-	-	210	1%
Auditor-General	64	100.0%	-	-	-	-	-	-	64	-
Other	-	-	-	-	-	-	-	-	-	-
Total	218 508	100.0%	-	-	-	-	-	-	218 508	100.0%

Contact Details

MPUMALANGA: CITY OF MBOMBELA (MP326)
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	2 800 491	2 835 546	814 244	29.1%	814 566	29.1%	753 815	26.6%	412 145	14.5%	2 794 770	98.6%	558 667	94.9%	(26.2%)
Operating Revenue	602 531	608 531	159 434	26.5%	180 460	30.0%	161 293	26.6%	126 545	20.9%	627 751	103.5%	119 773	92.2%	5.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	944 852	964 807	268 257	28.4%	274 531	29.1%	245 477	25.5%	199 914	20.7%	988 379	102.4%	228 187	94.1%	(12.4%)
Service charges - water revenue	97 758	100 802	26 189	26.8%	29 714	30.4%	26 174	26.0%	20 229	20.1%	102 306	101.5%	23 669	98.1%	(14.5%)
Service charges - sanitation revenue	28 675	26 675	5 555	19.4%	6 623	23.1%	5 674	21.3%	4 060	15.2%	21 912	82.1%	6 246	90.2%	(35.0%)
Service charges - refuse revenue	107 241	112 241	28 676	26.9%	37 122	34.6%	30 070	26.8%	25 237	22.5%	121 305	108.1%	25 522	94.4%	(1.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 694	7 694	(95)	(8%)	1 277	10.1%	1 447	18.8%	1 469	19.1%	4 098	53.3%	1 590	31.9%	(7.6%)
Interest earned - external investments	1 740	5 740	2 683	154.2%	1 998	114.8%	1 253	21.8%	1 349	23.5%	7 283	126.9%	5 223	96.3%	(74.2%)
Interest earned - outstanding debtors	28 859	24 859	3 621	12.5%	6 687	23.2%	7 505	30.2%	9 215	37.1%	27 028	108.7%	11 838	143.6%	(22.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 363	7 363	1 399	16.7%	1 642	19.9%	1 647	22.4%	1 176	16.0%	5 885	79.9%	2 294	29.2%	(48.7%)
Licences and permits	-	-	43 613	-	44 662	-	43 927	-	(120 407)	-	11 795	-	138 311	96.8%	(187.1%)
Agency services	198 143	188 143	-	-	-	-	-	-	40 482	21.5%	40 482	21.5%	(76 947)	-	(152.6%)
Transfers recognised - operational	741 061	742 116	257 129	34.7%	217 770	29.4%	218 135	29.4%	89 391	12.0%	762 425	105.4%	68 172	101.9%	31.1%
Other own revenue	28 575	48 575	17 584	61.5%	12 058	42.2%	11 014	22.7%	13 465	27.7%	54 121	111.4%	4 790	51.2%	181.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 210 279	3 193 790	562 855	17.5%	759 497	23.7%	1 054 401	33.0%	690 228	21.6%	3 065 991	96.0%	554 084	72.7%	24.6%
Employee related costs	887 762	890 762	229 834	25.8%	218 296	24.6%	232 092	26.1%	230 005	26.8%	909 238	102.1%	189 135	102.0%	21.6%
Remuneration of councillors	41 696	41 696	9 538	22.9%	9 433	22.6%	11 244	27.0%	13 219	31.7%	43 434	104.2%	11 660	97.0%	13.4%
Debt impairment	143 664	133 010	-	-	11 084	7.7%	88 673	66.7%	31 461	23.7%	131 218	98.7%	10 893	58.9%	188.8%
Depreciation and asset impairment	540 557	540 557	-	-	45 046	8.3%	360 371	66.7%	127 632	23.6%	533 049	98.6%	62	-	207 131.0%
Finance charges	40 039	43 419	16 561	41.4%	5 236	13.1%	6 104	14.1%	33	1%	27 935	64.3%	421	45.0%	(62.1%)
Bulk purchases	736 187	729 119	166 077	22.6%	217 422	29.6%	158 198	21.7%	99 436	13.6%	641 623	88.0%	60 945	77.3%	63.2%
Other Materials	55 567	45 300	7 310	13.2%	13 130	23.6%	12 096	26.7%	15 709	34.7%	48 246	106.5%	16 817	85.5%	(6.6%)
Contracted services	473 762	495 510	75 026	15.8%	149 502	31.6%	116 426	23.5%	173 864	35.1%	514 818	103.9%	174 463	87.3%	(3.3%)
Transfers and grants	35 310	28 750	6 716	19.0%	10 793	30.6%	6 605	23.0%	8 515	29.6%	32 629	113.5%	13 187	59.8%	(35.4%)
Other expenditure	255 735	245 667	52 793	20.6%	79 654	30.9%	62 602	25.5%	(9 647)	(3.9%)	184 802	75.2%	75 502	91.8%	(112.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(409 788)	(358 244)	251 390		55 068		(300 586)		(278 083)		(272 211)		4 583		
Transfers recognised - capital	536 992	604 414	80 737	15.0%	106 654	19.9%	141 693	23.4%	42 252	7.0%	371 337	61.4%	61 695	51.1%	(31.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	127 204	246 170	332 127		161 722		(158 892)		(235 831)		99 126		66 278		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	127 204	246 170	332 127		161 722		(158 892)		(235 831)		99 126		66 278		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	127 204	246 170	332 127		161 722		(158 892)		(235 831)		99 126		66 278		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	127 204	246 170	332 127		161 722		(158 892)		(235 831)		99 126		66 278		

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	630 592	745 775	87 390	13.9%	124 583	19.8%	145 476	19.5%	154 057	20.7%	511 506	68.6%	(3 721)	46.6%	(4 239.7%)
Source of Finance	536 992	604 414	68 255	12.7%	97 243	18.1%	119 667	19.8%	129 146	21.4%	414 311	68.5%	42 939	62.0%	200.8%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	536 992	604 414	68 255	12.7%	97 243	18.1%	119 667	19.8%	129 146	21.4%	414 311	68.5%	42 939	62.0%	200.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	93 600	141 361	19 135	20.4%	27 340	29.2%	25 809	18.3%	24 911	17.6%	97 195	68.8%	(46 660)	(27.2%)	(153.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	630 592	745 775	87 390	13.9%	124 583	19.8%	145 476	19.5%	154 057	20.7%	511 506	68.6%	(3 721)	46.6%	(4 239.7%)
Governance and Administration	-	31 710	8 415	-	6 336	-	2 278	-	4 899	-	21 928	-	141	10.4%	3 369.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	1 843	71	-	533	-	335	-	779	-	1 718	-	29	4.2%	2 603.0%
Corporate Services	-	29 867	8 344	-	5 803	-	1 943	-	4 120	-	20 210	-	112	0.4%	3 566.1%
Community and Public Safety	39 410	35 536	3 507	8.9%	1 831	4.6%	6 056	17.0%	11 114	31.3%	22 508	63.3%	28	26.9%	39 892.8%
Community & Social Services	23 850	21 957	2 333	9.8%	1 522	6.4%	3 905	17.8%	5 910	26.9%	13 670	62.3%	-	-	(100.0%)
Sport And Recreation	15 560	9 379	1 174	7.5%	-	-	2 151	22.9%	3 174	33.8%	6 499	69.3%	28	1.9%	11 442.0%
Public Safety	-	4 200	-	-	309	-	-	-	2 030	-	2 339	-	0	0.0%	697 561.2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	330 578	461 676	45 184	13.7%	73 288	22.2%	63 421	13.7%	92 818	20.1%	274 712	59.5%	6 058	49.9%	1 432.2%
Planning and Development	70 098	83 972	16 104	23.0%	13 462	19.2%	12 273	14.6%	39 136	46.6%	80 976	96.4%	694	45.2%	5 542.7%
Road Transport	260 480	377 704	29 080	11.2%	59 826	23.0%	51 148	13.5%	53 683	14.2%	193 737	51.3%	5 364	50.6%	900.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	252 999	212 247	29 763	11.8%	42 903	17.0%	73 720	34.7%	45 225	21.3%	191 611	90.3%	(12 776)	(48.4%)	(454.0%)
Electricity	33 045	33 795	3 807	11.5%	7 279	22.0%	2 487	7.4%	11 597	34.3%	25 170	74.5%	3 119	48.3%	271.8%
Water	150 075	101 362	14 135	9.4%	24 440	16.4%	52 220	51.5%	16 785	16.6%	107 781	106.3%	(33 151)	(37.1%)	(150.6%)
Waste Water Management	69 879	75 983	11 821	16.9%	10 227	14.6%	19 013	25.0%	16 843	22.2%	57 903	76.2%	17 256		

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	3 175 251	3 149 151	645 437	20.3%	686 175	21.6%	602 677	19.1%	420 541	13.4%	2 354 830	74.8%	421 817	80.2%	(3%)			
Property rates, penalties and collection charges	554 229	554 329	125 705	22.7%	192 084	34.7%	152 561	27.5%	125 180	22.6%	595 532	107.4%	130 101	102.8%	(3.8%)			
Service charges	1 084 243	1 084 243	223 804	20.6%	248 703	22.9%	247 405	22.8%	210 723	19.4%	930 637	85.8%	213 288	76.0%	(1.2%)			
Other revenue	245 530	253 130	55 706	22.7%	51 065	20.8%	54 095	21.4%	78 912	31.2%	239 778	94.7%	72 275	86.5%	9.2%			
Government - operating	741 061	692 306	234 975	31.7%	191 094	25.8%	144 707	20.9%	-	-	570 776	82.4%	345	90.2%	(100.0%)			
Government - capital	521 937	536 992	2 796	0.5%	2 591	0.5%	2 750	0.5%	4 280	0.8%	12 417	2.3%	3 850	57.1%	11.2%			
Interest	28 151	28 151	2 448	8.7%	636	2.3%	1 159	4.1%	1 447	5.1%	5 691	20.2%	1 958	38.6%	(26.1%)			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(2 590 407)	(2 469 700)	(474 342)	18.3%	(496 882)	19.2%	(436 765)	17.7%	(487 184)	19.7%	(1 895 193)	76.7%	(507 354)	98.8%	(4.0%)			
Suppliers and employees	(2 517 972)	(2 397 266)	(467 831)	18.6%	(485 224)	19.3%	(426 053)	17.8%	(475 716)	19.8%	(1 854 824)	77.4%	(500 952)	97.9%	(5.0%)			
Finance charges	(37 165)	(37 165)	(1)	0%	(7 401)	19.9%	(9)	0%	-	-	(7 402)	19.9%	(451)	(451)	370.6%	(100.0%)		
Transfers and grants	(35 270)	(35 270)	(6 530)	18.5%	(4 257)	12.1%	(10 712)	30.4%	-	-	(32 967)	93.5%	(5 951)	(5 951)	20.4%	(92.7%)		
Net Cash from/(used) Operating Activities	584 844	679 451	171 075	29.3%	189 293	32.4%	165 912	24.4%	(66 643)	(9.8%)	459 637	67.6%	(85 537)	22.2%	(22.1%)			
Cash Flow from Investing Activities																		
Receipts	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(599 891)	(619 891)	(88 001)	14.7%	(103 409)	17.2%	(64 287)	10.4%	(123 251)	19.9%	(378 947)	61.1%	(113 126)	54.7%	8.9%			
Capital assets	(599 891)	(619 891)	(88 001)	14.7%	(103 409)	17.2%	(64 287)	10.4%	(123 251)	19.9%	(378 947)	61.1%	(113 126)	54.7%	8.9%			
Net Cash from/(used) Investing Activities	(584 891)	(619 891)	(88 001)	15.0%	(103 409)	17.7%	(64 287)	10.4%	(123 251)	19.9%	(378 947)	61.1%	(113 126)	49.6%	8.9%			
Cash Flow from Financing Activities																		
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(27 247)	(57 247)	(49 438)	182.2%	(6 384)	23.4%	-	-	-	-	(56 022)	97.9%	(1 544)	74.6%	(100.0%)			
Repayment of borrowing	(27 247)	(57 247)	(49 438)	182.2%	(6 384)	23.4%	-	-	-	-	(56 022)	97.9%	(1 544)	74.6%	(100.0%)			
Net Cash from/(used) Financing Activities	(27 247)	(57 247)	(49 438)	182.2%	(6 384)	23.4%	-	-	-	-	(56 022)	97.9%	(1 544)	74.6%	(100.0%)			
Net Increase/(Decrease) in cash held	(27 293)	2 314	33 436	(122.5%)	79 500	(291.3%)	101 625	4 392.4%	(189 894)	(8 207.5%)	24 668	1 066.2%	(200 207)	(121.2%)	(5.2%)			
Cash/cash equivalents at the year begin	147 430	92 886	11 661	7.9%	45 097	30.6%	124 597	134.1%	226 222	243.5%	11 661	12.8%	19 327	100.0%	204.4%			
Cash/cash equivalents at the year end	120 137	95 200	45 097	37.5%	124 597	103.7%	226 222	237.6%	36 328	38.2%	36 328	38.2%	(15 800)	(85.4%)	(128.9%)			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days						31 - 60 Days						61 - 90 Days						Over 90 Days						Total		Actual Bad Debts Written Off to Debtors			Impairment - Bad Debts to Council Policy						
	Amount		%		Amount		%		Amount		%		Amount		%		Amount		%		Amount		%		Amount		%		Amount		%					
	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	7 772	24.1%	27	1%	5 439	16.9%	18 963	58.9%	32 201	8.6%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	47 380	50.8%	73	1%	10 783	11.6%	35 042	37.6%	93 278	24.9%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Receivables from Non-exchange Transactions - Property Rates	30 500	19.3%	96	0%	15 324	9.7%	112 000	70.9%	157 940	42.1%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Waste Water Management	1 469	21.2%	4	1%	1 185	17.1%	4 280	61.7%	4 907	1.8%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Waste Management	7 917	24.5%	22	1%	4 426	13.7%	19 911	61.7%	32 277	8.6%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	321	9.2%	-	-	277	8.0%	2 879	82.8%	3 476	9%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	3 282	10.0%	4	-	2 928	8.9%	26 610	81.1%	32 824	8.7%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other	2 269	13.8%	1 364	8.3%	2 043	12.5%	10 735	65.4%	16 411	4.4%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total By Income Source	100 910	26.9%	1 589	4%	42 405	11.3%	230 439	61.4%	375 343	100.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Debtors Age Analysis By Customer Group																																				
Organs of State	11 342	10.0%	82	1%	10 007	8.8%	92 121	81.1%	113 552	30.3%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	23 670	33.7%	90	1%	8 153	11.6%	38 418	54.6%	70 332	18.7%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	65 286	34.6%	1 409	7%	23 790	12.6%	98 390	52.1%	188 874	50.3%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	613	23.7%	8	3%	454	17.6%	1 510	58.4%	2 585	7%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	100 910	26.9%	1 589	4%	42 405	11.3%	230 439	61.4%	375 343	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	88 651	27.4%	60 513	18.7%	55 808	17.3%	118 177	36.6%	323 149	29.1%
Bulk Water	-	-	60	0%	1 202	0%	132 941	99.1%	134 203	12.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	1 442	4.7%	-	-	33 011	95.3%	34 453	3.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	62 540	21.1%	27 991	9.4%	11 637	3.9%	194 544	65.6%	296 732	26.7%
Auditor-General	99	2.7%	-	-	776	2.1%	2 789	7.1%	3 664	0.3%
Other	14 821	4.6%	15 098	4.7%	12 122	3.8%	277 360	86.8%	319 401	28.7%
Total	166 111	14.9%	105 303	9.5%	81 545	7.3%	758 843	68.3%	1 111 802	100.0%

Contact Details

Municipal Manager	Mr Neil Diamond (acting)	013 759 2041
Financial Manager	Mr Wiseman Khumalo	013 759 9060

Source Local Government Database

1. All figures in this report are unaudited.

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	1 783 428	1 783 428	615 059	34.5%	467 528	26.2%	572 779	32.1%	231 498	13.0%	1 886 864	105.8%	232 700	103.1%		(5)%	
Property rates, penalties and collection charges	243 299	243 299	43 324	17.8%	46 114	19.0%	48 141	19.8%	41 358	17.0%	178 936	73.5%	42 878	72.6%		(3.5)%	
Service charges	553 999	553 999	147 026	26.5%	165 704	29.9%	152 876	27.6%	143 145	25.8%	608 759	109.9%	140 442	113.3%		1.8%	
Other revenue	57 984	57 984	61 990	106.9%	46 868	80.8%	63 202	109.0%	46 996	81.0%	219 056	377.8%	45 446	280.7%		3.4%	
Government - operating	627 887	627 887	262 457	41.8%	208 842	33.3%	156 236	24.9%	-	-	627 535	99.9%	-	103.7%		-	
Government - capital	285 258	285 258	95 086	33.3%	-	-	152 324	53.4%	-	-	247 410	86.7%	-	66.9%		-	
Interest	15 060	15 060	5 177	34.4%	-	-	-	-	-	-	5 177	34.4%	3 734	131.3%		(100.0)%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Payments	(1 441 678)	(1 441 678)	(579 085)	40.2%	(380 982)	26.4%	(419 047)	29.1%	(285 352)	19.8%	(1 664 465)	115.5%	(276 336)	116.0%		3.3%	
Suppliers and employees	(1 436 413)	(1 436 413)	(575 076)	40.0%	(380 982)	26.5%	(419 047)	29.2%	(285 352)	19.9%	(1 660 456)	115.6%	(276 336)	116.2%		3.3%	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfers and grants	(5 265)	(5 265)	(4 009)	76.1%	-	-	-	-	-	-	(4 009)	76.1%	-	-		-	
Net Cash from/(used) Operating Activities	341 750	341 750	35 974	10.5%	86 546	25.3%	153 732	45.0%	(53 853)	(15.8%)	222 399	65.1%	(43 636)	50.9%		23.4%	
Cash Flow from Investing Activities																	
Receipts																	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Payments	(285 258)	(285 258)	(28 108)	9.9%	(64 365)	22.6%	(58 624)	20.6%	(52 478)	18.4%	(203 575)	71.4%	(49 349)	53.5%		6.3%	
Capital assets	(285 258)	(285 258)	(28 108)	9.9%	(64 365)	22.6%	(58 624)	20.6%	(52 478)	18.4%	(203 575)	71.4%	(49 349)	53.5%		6.3%	
Net Cash from/(used) Investing Activities	(285 258)	(285 258)	(28 108)	9.9%	(64 365)	22.6%	(58 624)	20.6%	(52 478)	18.4%	(203 575)	71.4%	(49 349)	53.5%		6.3%	
Cash Flow from Financing Activities																	
Receipts																	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	2 759	#####		(100.0)%	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	2 759	(385 974 000.0%)		(100.0)%	
Payments																	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Net Cash from/(used) Financing Activities																	
Net Increase/(Decrease) in cash held	56 492	56 492	7 866	13.9%	22 180	39.3%	95 109	168.4%	(106 331)	(188.2%)	18 825	33.3%	(90 225)	36.0%		17.9%	
Cash/cash equivalents at the year begin	684	494	5 199	1 014.3%	13 066	2 693.8%	35 246	7 282.9%	130 355	26 925.4%	5 199	1 014.3%	108 126	1 074.3%		22.8%	
Cash/cash equivalents at the year end	56 976	56 976	13 066	22.9%	35 246	61.9%	130 355	228.8%	24 024	42.2%	24 024	42.2%	15 901	52.6%		51.1%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days								31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy			
	Amount		%		Amount		%		Amount		%		Amount		%		Amount	%	Amount	%		
	Debtors Age Analysis By Income Source																					
Trade and Other Receivables from Exchange Transactions - Water	19 305	3.7%	14 335	2.8%	15 287	3.0%	466 332	90.5%	515 259	26.6%	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	42 505	16.6%	15 048	5.9%	13 302	5.2%	184 686	72.3%	255 541	13.2%	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	21 766	3.7%	13 833	2.4%	12 175	2.1%	536 138	91.8%	583 911	30.1%	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	5 075	3.8%	4 249	2.7%	4 393	2.8%	141 628	90.7%	154 145	8.1%	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	7 992	5.6%	3 139	2.2%	2 932	2.1%	128 947	90.2%	143 010	7.4%	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	17 740	6.2%	11 640	4.1%	11 689	4.1%	244 721	85.6%	285 620	14.7%	-	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	115 182	5.9%	62 264	3.2%	59 779	3.1%	1 702 461	87.8%	1 939 686	100.0%												
Debtors Age Analysis By Customer Group																						
Organs of State	6 694	6.5%	5 069	5.0%	6 395	6.2%	84 160	82.3%	102 317	5.3%	-	-	-	-	-	-	-	-	-	-	-	
Commercial	51 848	14.0%	17 908	4.8%	16 398	4.4%	283 223	76.7%	369 376	19.0%	-	-	-	-	-	-	-	-	-	-	-	
Households	54 821	3.6%	37 916	2.5%	35 592	2.4%	1 376 070	91.5%	1 504 399	77.6%	-	-	-	-	-	-	-	-	-	-	-	
Other	1 820	(5.0%)	1 371	(3.8%)	1 394	(3.8%)	(40 992)	(12.6%)	(38 407)	(1.9%)	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	115 182	5.9%	62 264	3.2%	59 779	3.1%	1 702 461	87.8%	1 939 686	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		%	
	Creditor Age Analysis											
Bulk Electricity	47 061	41.1%	58 141	50.8%	1 176	1.0%	8 149	7.1%	114 557	33.6%		
Bulk Water	26 332	15.9%	26 408	15.9%	7 624	4.6%	105 696	63.6%	164 050	48.7%		
PAYE deductions	-	-	-	-	-	-	-	-	-	-		
VAT (output less input)	-	-	-	-	-	-	-	-	-	-		
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-		
Loan repayments	-	-	-	-	-	-	-	-	-	-		
Trade Creditors	19 654	34.7%	11 574	20.4%	7 507	13.3%	17 900	31.6%	56 634	16.6%		
Auditor-General	68	1.8%	56	1.5%	97	2.6%	3 552	94.1%	3 773	1.1%		
Other	-	-	-	-	-	-	-	-	-	-		
Total	93 115	27.3%	96 198	28.2%	16 405	4.8%	135 297	39.7%	341 015	100.0%		

Contact Details

Municipal Manager	Mr Morris Maluleka	012 318 9221
Financial Manager	Mr Khaluhusho Moposa	012 318 9221

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
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	4 779 287	4 779 287	1 193 283	25.0%	821 174	17.2%	1 019 885	21.3%	1 002 247	21.0%	4 036 589	84.5%	-	39.0%	(100.0%)
Operating Revenue	4 779 287	4 779 287	1 193 283	25.0%	821 174	17.2%	1 019 885	21.3%	1 002 247	21.0%	4 036 589	84.5%	-	39.0%	(100.0%)
Property rates - penalties and collection charges	340 075	340 075	91 831	27.0%	86 150	25.3%	56 013	16.5%	65 924	25.3%	319 919	91.1%	-	49.2%	(100.0%)
Service charges - electricity revenue	1 976 897	1 976 897	588 366	29.8%	485 929	24.6%	519 780	26.3%	638 300	32.3%	2 232 375	112.9%	-	40.8%	(100.0%)
Service charges - water revenue	581 946	581 946	134 849	23.2%	112 787	19.4%	97 920	16.8%	109 255	18.8%	454 812	78.2%	-	35.0%	(100.0%)
Service charges - sanitation revenue	314 414	314 414	32 472	10.3%	31 888	10.1%	33 439	10.6%	37 389	11.9%	135 148	43.0%	-	22.8%	(100.0%)
Service charges - refuse revenue	157 730	157 730	26 183	16.6%	27 607	17.5%	30 355	19.2%	(245)	(2%)	63 889	53.2%	-	44.9%	(100.0%)
Service charges - other	254	254	-	-	3	1.1%	-	-	-	-	3	1.1%	-	66.5%	(100.0%)
Rental of facilities and equipment	16 581	16 581	7 676	46.3%	7 397	44.6%	4 169	25.1%	2 688	16.2%	21 929	132.3%	-	14.3%	(100.0%)
Interest earned - external investments	19 569	19 569	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	250 278	250 278	50 588	20.2%	30 418	12.2%	74 263	29.7%	82 973	33.2%	238 242	95.2%	-	58.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	388	0.8%	-	-	-
Fines	17 748	17 748	562	3.2%	995	5.6%	1 121	6.3%	1 536	8.7%	4 214	23.7%	-	87.9%	(100.0%)
Licences and permits	9 653	9 653	1 052	10.9%	2 972	30.8%	2 345	24.3%	9 102	94.3%	15 472	160.3%	-	9.2%	(100.0%)
Agency services	131 944	131 944	6 127	4.6%	31 018	23.5%	24 248	18.4%	30 225	22.9%	91 618	69.4%	-	76.1%	(100.0%)
Transfers recognised - operational	703 274	703 274	251 572	35.8%	1 595	2%	112 820	24.6%	1 404	2%	427 391	60.8%	-	34.2%	(100.0%)
Other own revenue	141 845	141 845	2 008	1.4%	2 454	1.7%	3 148	2.2%	3 323	2.3%	10 931	7.7%	-	2.1%	(100.0%)
Gains on disposal of PPE	117 080	117 080	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 772 532	4 772 532	1 073 283	22.5%	944 638	19.8%	903 755	18.9%	944 195	19.8%	3 865 871	81.0%	-	33.8%	(100.0%)
Employees related costs	689 446	689 446	188 119	27.3%	168 290	24.4%	172 613	25.0%	186 646	27.1%	715 688	103.8%	-	47.9%	(100.0%)
Remuneration of councillors	56 614	56 614	14 142	25.0%	13 648	24.1%	15 169	26.8%	5 099	9.0%	48 058	84.9%	-	53.9%	(100.0%)
Debt impairment	539 436	539 436	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	446 984	446 984	92 111	20.6%	89 921	20.1%	94 782	21.2%	92 727	20.7%	369 541	82.7%	-	-	(100.0%)
Finance charges	100 026	100 026	3 998	3.9%	18 178	18.2%	2 999	3.0%	21 022	21.0%	46 097	46.1%	-	33.2%	(100.0%)
Bulk purchases	2 008 835	2 008 835	644 331	33.1%	526 781	26.2%	497 423	24.8%	480 303	23.9%	2 168 539	108.0%	-	48.0%	(100.0%)
Other Materials	244 627	244 627	-	-	3 071	1.3%	-	-	-	-	3 071	1.3%	-	83.3%	(100.0%)
Contracted services	315 325	315 325	47 121	14.9%	69 923	22.2%	72 095	22.9%	107 709	34.2%	296 847	94.1%	-	19.5%	(100.0%)
Transfers and grants	16 938	16 938	228	1.3%	285	1.7%	235	1.4%	134	0.8%	882	5.2%	-	2.7%	(100.0%)
Other expenditure	354 102	354 102	63 332	17.9%	54 541	15.4%	48 439	13.7%	50 534	14.3%	216 847	61.2%	-	13.5%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 755	6 755	120 000		(123 464)		116 130		58 052		170 719		-		
Transfers recognised - capital	506 885	506 885	35	-	-	-	29 348	5.8%	73 626	14.5%	103 009	20.3%	-	43.7%	(100.0%)
Contributions recognised - capital	-	-	1 528	-	1 438	-	-	-	827	-	3 794	-	-	-	(100.0%)
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	513 640	513 640	121 563		(122 025)		145 478		132 505		277 521		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	513 640	513 640	121 563		(122 025)		145 478		132 505		277 521		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	513 640	513 640	121 563		(122 025)		145 478		132 505		277 521		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	513 640	513 640	121 563		(122 025)		145 478		132 505		277 521		-		

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	829 492	829 492	129 929	15.7%	103 041	12.4%	206 519	24.9%	137 706	16.6%	577 195	69.6%	-	53.6%	(100.0%)
Source of Finance	829 492	829 492	129 929	15.7%	103 041	12.4%	206 519	24.9%	137 706	16.6%	577 195	69.6%	-	53.6%	(100.0%)
National Government	505 828	505 828	129 929	25.7%	102 304	20.2%	190 155	37.6%	121 776	24.1%	541 165	107.6%	-	63.9%	(100.0%)
Provincial Government	1 057	1 057	-	-	737	69.8%	122	11.6%	327	30.9%	1 186	112.2%	-	13.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	506 885	506 885	129 929	25.6%	103 041	20.3%	190 277	37.5%	122 103	24.1%	545 351	107.6%	-	63.6%	(100.0%)
Borrowing	203 000	203 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	119 607	119 607	-	-	-	-	16 241	13.6%	15 603	13.0%	31 844	26.6%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	829 492	829 492	129 929	15.7%	103 041	12.4%	206 519	24.9%	137 706	16.6%	577 195	69.6%	-	53.6%	(100.0%)
Governance and Administration	17 800	17 800	-	-	1 176	6.6%	1 666	9.4%	1 020	5.7%	3 862	21.7%	-	-	(100.0%)
Executive & Council	7 800	7 800	-	-	1	-	18	2%	27	3%	46	6%	-	-	(100.0%)
Budget & Treasury Office	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	1 175	-	1 648	-	994	-	3 817	-	-	-	(100.0%)
Community and Public Safety	42 164	42 164	2 600	6.2%	3 766	8.9%	7 912	18.8%	8 231	19.5%	22 508	53.4%	-	13.3%	(100.0%)
Community & Social Services	13 557	13 557	-	-	1 217	9.0%	5 447	40.2%	8 125	59.9%	14 790	109.1%	-	13.3%	(100.0%)
Sport And Recreation	7 107	7 107	-	-	17	2%	133	1.9%	87	1.2%	237	3.3%	-	-	(100.0%)
Public Safety	19 000	19 000	2 600	13.7%	2 532	13.3%	2 331	12.3%	18	1%	7 481	39.4%	-	-	(100.0%)
Housing	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	277 321	277 321	100 576	36.3%	67 424	24.3%	166 138	59.9%	76 583	27.6%	410 721	148.1%	-	73.4%	(100.0%)
Planning and Development	26 803	26 803	25 636	95.6%	13 883	51.8%	131 068	489.0%	8 425	31.4%	179 012	667.9%	-	-	(100.0%)
Road Transport	250 518	250 518	74 941	29.9%	53 540	21.4%	35 071	14.0%	68 158	27.2%	231 709	92.5%	-	73.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	363 557	363 557	26 753	7.4%	30 676	8.4%	30 803	8.5%	51 872	14.3%	140 104	38.5%	-	42.7%	(100.0%)
Electricity	66 238	66 238	713	1.1%	-	-	2 177	3.3%	8 766	13.2%	11 656	17.6%	-	51.8%	(100.0%)
Water	147 141	147 141	13 780	9.4%	10 831	7.4%	18 145	12.3%	29 878	20.3%	72 634	49.4%	-	36.1%	(100.0%)
Waste Water Management	142 131	142 131	10 595	7.5%	19 507	13.7%	8 361	5.9%	10 211	7.2%	48 675	34.2%	-	103.8%	(100.0%)
Waste Management	8 047	8 047	1 644	20.7%	338										

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	4 787 395	4 720 690	1 193 286	24.9%	837 626	17.5%	1 231 646	26.1%	1 988 223	42.1%	5 250 780	111.2%	-	-	46.7%	(100.0%)	
Property rates, penalties and collection charges	309 064	309 064	92 110	29.8%	86 128	27.9%	90 794	29.4%	85 796	27.8%	354 827	114.8%	-	-	38.3%	(100.0%)	
Service charges	2 480 554	2 450 554	781 838	29.2%	674 426	25.2%	682 339	27.8%	1 653 528	67.5%	3 792 330	154.8%	-	-	34.6%	(100.0%)	
Other revenue	317 771	317 771	17 178	5.4%	44 859	14.1%	35 088	11.0%	47 529	15.0%	144 654	45.5%	-	-	114.2%	(100.0%)	
Government - operating	703 274	837 371	251 572	35.8%	1 595	2%	299 788	35.8%	8 382	1.0%	561 336	67.0%	-	-	61.0%	(100.0%)	
Government - capital	506 885	536 082	-	-	-	-	49 233	9.2%	109 930	20.5%	159 162	29.7%	-	-	68.6%	(100.0%)	
Interest	269 847	269 847	50 588	18.7%	30 418	11.3%	74 405	27.6%	83 060	30.8%	238 470	88.4%	-	-	581.7%	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(3 786 112)	(3 871 502)	(996 922)	26.3%	(852 415)	22.5%	(903 382)	23.3%	(1 155 972)	29.9%	(3 908 692)	101.0%	-	-	37.7%	(100.0%)	
Suppliers and employees	(3 669 148)	(3 697 925)	(994 516)	27.1%	(832 508)	22.7%	(901 078)	24.4%	(1 135 477)	30.7%	(3 863 576)	104.5%	-	-	38.0%	(100.0%)	
Finance charges	(100 026)	(156 639)	(2 038)	2.0%	(19 668)	19.7%	(2 067)	1.3%	(20 402)	13.0%	(44 175)	28.2%	-	-	33.7%	(100.0%)	
Transfers and grants	(16 938)	(16 938)	(588)	2.2%	(241)	1.4%	(237)	1.4%	(94)	0.6%	(940)	5.6%	-	-	2.5%	(100.0%)	
Net Cash from/(used) Operating Activities	1 001 282	849 187	196 363	19.6%	(14 790)	(1.5%)	328 264	30.7%	832 250	98.0%	1 342 088	158.0%	-	-	62.5%	(100.0%)	
Cash Flow from Investing Activities																	
Receipts	117 080	64 690	(91)	(1%)	(169)	(1%)	377	6%	754	1.2%	871	1.3%	-	-	-	(100.0%)	
Proceeds on disposal of PPE	117 080	64 690	-	-	-	-	293	5%	268	4%	561	9%	-	-	-	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	206	-	206	-	-	-	-	(100.0%)	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	(91)	-	(169)	-	84	-	281	-	104	-	-	-	-	(100.0%)	
Payments	(829 492)	(858 690)	(129 929)	15.7%	(103 212)	12.4%	(230 456)	26.8%	(138 315)	16.1%	(601 912)	70.1%	-	-	35.4%	(100.0%)	
Capital assets	(829 492)	(858 690)	(129 929)	15.7%	(103 212)	12.4%	(230 456)	26.8%	(138 315)	16.1%	(601 912)	70.1%	-	-	35.4%	(100.0%)	
Net Cash from/(used) Investing Activities	(712 412)	(794 000)	(130 020)	18.3%	(103 381)	14.5%	(230 079)	29.0%	(137 560)	17.3%	(601 041)	75.7%	-	-	40.1%	(100.0%)	
Cash Flow from Financing Activities																	
Receipts	82 275	82 275	(52)	(1%)	(29 773)	(36.2%)	1 037	1.3%	708	9%	(28 000)	(34.1%)	-	-	(21.2%)	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	40	-	40	-	-	-	-	(100.0%)	
Borrowing long term/refinancing	80 000	80 000	(1 778)	(2.2%)	(29 222)	(36.5%)	-	-	-	-	(31 000)	(38.8%)	-	-	-	-	
Increase (decrease) in consumer deposits	2 275	2 275	1 726	75.9%	(551)	(24.2%)	1 037	45.6%	668	29.4%	2 380	126.6%	-	-	-	(100.0%)	
Payments	(85 515)	(85 515)	-	-	(2 955)	3.4%	(1 936)	2.3%	(3 277)	3.8%	(8 118)	9.5%	-	-	-	(100.0%)	
Repayment of borrowing	(85 515)	(85 515)	-	-	(2 955)	3.4%	(1 936)	2.3%	(3 277)	3.8%	(8 118)	9.5%	-	-	-	(100.0%)	
Net Cash from/(used) Financing Activities	(3 240)	(3 240)	(52)	1.6%	(32 678)	1 008.6%	(899)	27.7%	(2 570)	79.3%	(36 198)	1 117.3%	-	-	9%	(100.0%)	
Net Increase/(Decrease) in cash held	285 630	51 948	66 292	23.2%	(150 849)	(52.8%)	97 286	187.3%	692 120	1 332.3%	704 849	1 356.8%	-	-	168.3%	(100.0%)	
Cash/cash equivalents at the year begin	376 868	376 868	230 634	61.2%	296 958	78.8%	146 076	38.8%	243 362	64.6%	239 634	61.2%	710 703	300.5%	-	(65.8%)	
Cash/cash equivalents at the year end	662 598	428 816	296 926	44.8%	146 076	22.0%	243 362	56.7%	935 483	218.1%	935 483	218.1%	710 703	188.5%	31.6%	-	

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		%		Amount		%	
	Debtors Age Analysis By Income Source																															
Trade and Other Receivables from Exchange Transactions - Water	43 741	3.2%	28 896	2.1%	32 774	2.4%	1 274 697	92.4%	1 380 108	29.4%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	235 719	26.9%	60 993	7.0%	48 663	5.6%	529 688	60.5%	875 043	18.6%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	26 497	8.6%	14 187	4.6%	8 998	2.9%	280 111	84.0%	309 793	6.6%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	12 299	3.5%	8 631	2.5%	7 212	2.1%	321 077	91.9%	349 220	7.4%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	11 847	3.2%	8 235	2.2%	7 306	1.9%	348 104	92.7%	375 402	8.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	714	3.2%	654	2.9%	619	2.8%	20 395	91.1%	22 381	5%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	23 752	1.9%	23 911	2.0%	23 188	1.9%	1 154 036	94.2%	1 224 888	26.1%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	(2 421)	(1.5%)	(1 433)	(0.9%)	3 127	1.9%	162 088	100.5%	161 362	3.4%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	352 149	7.5%	144 075	3.1%	131 887	2.8%	4 070 196	86.6%	4 698 307	100.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debtors Age Analysis By Customer Group																																
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	352 149	7.5%	144 075	3.1%	131 887	2.8%	4 070 196	86.6%	4 698 307	100.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	352 149	7.5%	144 075	3.1%	131 887	2.8%	4 070 196	86.6%	4 698 307	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	211 202	51.1%	235	1%	233	1%	201 350	48.8%	413 019	46.5%
Bulk Water	34 653	104.7%	-	-	-	-	(1 547)	(4.7%)	33 296	3.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	262 530	69.1%	19 675	5.2%	(20 791)	(5.5%)	118 409	31.2%	379 824	42.8%
Auditor-General	97	100.0%	-	-	-	-	-	-	97	-
Other	767	1.3%	1 093	1.8%	461	0.8%	58 921	96.2%	61 242	6.9%
Total	509 449	57.4%	21 003	2.4%	(20 097)	(2.3%)	377 113	42.5%	887 468	100.0%

Contact Details

Municipal Manager	Ms Ngqibale Sithole	014 590 3551
Financial Manager	Ms Vivian Mhluji	014 590 3129

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
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	2 720 640	2 682 221	716 832	26.3%	569 659	20.9%	817 539	30.5%	356 070	13.3%	2 460 099	91.7%	420 754	75.1%		(15.4%)	
Property rates	413 697	364 386	105 118	25.4%	72 728	17.6%	71 202	19.5%	47 645	13.1%	246 691	81.4%	45 721	67.8%		4.2%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	804 516	806 899	211 319	26.3%	188 190	23.4%	199 008	24.7%	116 215	14.4%	714 732	88.6%	108 696	67.4%		6.9%	
Service charges - water revenue	591 844	527 561	125 662	21.2%	19 756	3.3%	288 644	54.7%	89 396	16.9%	523 688	99.2%	105 717	73.7%		(15.4%)	
Service charges - sanitation revenue	119 074	112 787	25 494	21.4%	29 526	24.8%	28 034	24.9%	18 330	16.3%	101 384	89.9%	23 023	56.6%		(20.4%)	
Service charges - refuse revenue	105 156	151 833	31 685	17.1%	38 969	21.0%	36 669	24.2%	22 888	15.1%	130 152	85.7%	32 499	62.4%		(29.6%)	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-		(100.0%)	
Rental of facilities and equipment	6 793	6 721	578	8.5%	914	13.5%	1 599	23.8%	1 730	25.7%	4 821	71.7%	1 608	75.9%		7.6%	
Interest earned - external investments	4 039	4 039	14	0.3%	-	-	-	-	-	-	14	0.3%	4 019	310.2%		(100.0%)	
Interest earned - outstanding debtors	132 829	256 210	49 200	37.0%	80 151	60.3%	78 031	30.5%	51 535	20.1%	258 918	101.1%	52 294	121.7%		(1.5%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Fines	8 640	4 832	313	3.6%	144	1.7%	492	10.2%	323	6.7%	1 272	26.3%	149	12.7%		116.4%	
Licences and permits	1 279	5 992	257	20.1%	(2)	(1.9%)	3 711	61.9%	3 011	50.2%	6 977	116.4%	1 367	27.1%		120.2%	
Agency services	7 055	7 055	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfers recognised - operational	409 108	409 308	166 690	40.7%	136 943	33.5%	101 025	24.7%	278	0.1%	404 936	98.9%	-	-		107.9%	(100.0%)
Other own revenue	36 610	24 597	502	1.4%	2 400	6.6%	9 124	37.1%	4 719	19.2%	16 745	68.1%	42 233	57.7%		(88.8%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Operating Expenditure	3 119 078	3 174 831	238 333	7.6%	690 528	22.1%	599 276	18.9%	298 051	9.4%	1 826 188	57.5%	837 514	65.5%		(64.4%)	
Employees related costs	652 668	644 871	139 568	21.4%	149 640	22.9%	149 259	23.2%	101 972	16.8%	540 499	83.8%	99 302	78.6%		2.7%	
Remuneration of councillors	33 907	34 511	8 288	24.4%	8 288	24.4%	9 100	26.4%	5 693	16.5%	31 368	90.9%	5 525	87.0%		3.0%	
Debt impairment	551 000	551 000	6 681	1.2%	38 278	6.9%	35 851	6.5%	19 488	3.5%	100 298	18.2%	-	-		(100.0%)	
Depreciation and asset impairment	428 189	428 189	-	-	207 707	48.5%	103 853	24.3%	-	-	311 560	72.8%	68 426	69.5%		(100.0%)	
Finance charges	11 000	11 000	1 450	13.2%	1 457	13.2%	1 244	11.3%	387	3.5%	4 537	41.2%	2 297	46.1%		(83.2%)	
Bulk purchases	897 900	897 900	30 005	3.3%	165 285	18.4%	221 025	24.6%	108 974	12.1%	525 289	58.5%	341 373	89.3%		(68.1%)	
Other Materials	99 002	111 834	6 627	6.7%	20 575	20.8%	10 513	9.4%	14 867	13.3%	52 581	47.0%	57 269	68.6%		(74.0%)	
Contracted services	269 505	276 203	20 341	7.5%	64 076	23.8%	41 692	15.1%	24 626	8.9%	150 735	54.6%	13 478	62.3%		82.7%	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Other expenditure	175 969	219 322	25 434	14.5%	35 202	20.0%	26 639	12.1%	22 044	10.1%	109 319	49.8%	249 643	65.4%		(91.2%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit)	(398 438)	(492 610)	478 499		(120 869)		218 263		58 019		633 912		(416 760)				
Transfers recognised - capital	168 890	249 602	104 473	61.9%	33 900	20.1%	95 316	38.2%	-	-	233 689	93.6%	-	84.3%		-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) after capital transfers and contributions	(229 549)	(243 008)	582 972		(86 969)		313 579		58 019		867 601		(416 760)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) after taxation	(229 549)	(243 008)	582 972		(86 969)		313 579		58 019		867 601		(416 760)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) attributable to municipality	(229 549)	(243 008)	582 972		(86 969)		313 579		58 019		867 601		(416 760)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) for the year	(229 549)	(243 008)	582 972		(86 969)		313 579		58 019		867 601		(416 760)				

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	220 390	273 602	17 224	7.8%	66 854	30.3%	43 249	15.8%	27 121	9.9%	154 448	56.4%	82 437	85.9%		(67.1%)	
National Government	168 890	251 268	17 224	10.2%	65 947	39.0%	38 505	15.3%	26 330	10.5%	148 005	58.9%	80 836	89.5%		(67.4%)	
Provincial Government	-	1 333	-	-	-	-	-	-	-	-	-	-	-	-		-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfers recognised - capital	168 890	252 602	17 224	10.2%	65 947	39.0%	38 505	15.2%	26 330	10.4%	148 005	58.6%	80 836	89.5%		(67.4%)	
Borrowing	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Internally generated funds	21 500	21 000	-	-	907	4.2%	4 744	22.6%	791	3.8%	6 443	30.7%	1 601	16.8%		(50.6%)	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Capital Expenditure Standard Classification	220 390	273 602	17 224	7.8%	66 854	30.3%	43 249	15.8%	27 121	9.9%	154 448	56.4%	82 437	85.9%		(67.1%)	
Government and Administration	44 500	17 000	-	-	907	2.0%	7 874	46.3%	791	4.7%	9 572	56.3%	1 601	16.8%		(50.6%)	
Executive & Council	38 900	11 400	-	-	907	2.3%	7 790	68.3%	671	5.9%	9 368	82.2%	1 601	33.6%		(58.1%)	
Budget & Treasury Office	5 600	5 600	-	-	-	-	-	-	-	-	-	-	-	-		-	
Corporate Services	-	-	-	-	-	-	83	-	121	-	204	-	-	-		(100.0%)	
Community and Public Safety	16 000	11 277	800	5.0%	307	1.9%	795	7.1%	-	-	1 902	16.9%	-	-		-	
Community & Social Services	-	2 957	-	-	-	-	-	-	-	-	-	-	-	-		-	
Sport And Recreation	12 000	4 319	800	6.7%	307	2.6%	795	18.4%	-	-	1 902	44.0%	-	-		-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Housing	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-		-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Economic and Environmental Services	18 938	27 060	4 467	23.6%	8 835	46.7%	2 392	8.8%	2 772	10.2%	18 466	68.2%	73 475	261.0%		(96.2%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Road Transport	18 938	27 060	4 467	23.6%	8 835	46.7%	2 392	8.8%	2 772	10.2%	18 466	68.2%	73 475	261.0%		(96.2%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Trading Services	140 952	218 265	11 957	8.5%	56 804	40.3%	32 189	14.7%	23 557	10.8%	124 507	57.0%	7 361	11.8%		(220.0%)	
Electricity	44 821	68 268	-	-	20 124	44.9%	8 875	13.0%	4 286	6.3%	33 286	48.8%	7 361	55.6%		(41.8%)	

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	2 390 530	2 931 823	750 362	31.4%	724 976	30.3%	702 952	24.0%	406 245	13.9%	2 584 537	88.2%	508 388	83.8%	(20.1%)	
Property rates, penalties and collection charges	372 327	1 171 285	86 831	23.3%	116 197	31.2%	109 408	9.3%	65 483	5.6%	377 919	32.3%	65 534	61.4%	(1%)	
Service charges	1 339 554	798 902	299 894	15.7%	244 258	19.7%	275 994	34.5%	145 074	20.7%	915 221	114.6%	320 913	72.8%	(48.6%)	
Other revenue	60 378	426 395	177 023	29.3%	179 129	296.7%	121 209	28.4%	175 210	41.1%	652 572	153.0%	121 934	209.8%	43.7%	
Government - operating	409 108	24 597	172 140	42.1%	131 493	32.1%	101 025	410.7%	478	1.9%	405 136	1 647.1%	-	99.7%	(100.0%)	
Government - capital	168 890	249 602	104 473	61.9%	33 900	20.1%	95 316	38.2%	-	-	233 689	93.6%	-	111.4%	-	
Interest	40 271	256 210	-	-	-	-	-	-	-	-	-	-	7	-	(100.0%)	
Dividends	-	4 832	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(2 158 301)	(2 195 641)	(675 716)	31.3%	(549 508)	25.5%	(908 525)	41.4%	(286 202)	13.0%	(2 419 952)	110.2%	(774 577)	91.8%	(63.1%)	
Suppliers and employees	(2 147 301)	(1 378 619)	(674 267)	31.4%	(548 051)	25.5%	(907 281)	65.8%	(285 816)	20.7%	(2 415 415)	175.2%	(771 639)	91.9%	(63.0%)	
Finance charges	(11 000)	(597 700)	(1 450)	13.2%	(1 457)	13.2%	(1 244)	2%	(387)	1%	(4 537)	8%	(2 939)	61.2%	(86.8%)	
Transfers and grants	-	(219 322)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	232 229	736 181	74 646	32.1%	175 469	75.6%	(205 573)	(27.9%)	120 043	16.3%	164 585	22.4%	(266 189)	(9.6%)	(145.1%)	
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	2	(23.3%)	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	2	2%	(100.0%)	
Payments	(220 390)	(249 602)	(17 224)	7.8%	(66 854)	30.3%	(43 249)	17.3%	(27 121)	10.9%	(154 448)	61.9%	(79 738)	81.2%	(66.0%)	
Capital assets	(220 390)	(249 602)	(17 224)	7.8%	(66 854)	30.3%	(43 249)	17.3%	(27 121)	10.9%	(154 448)	61.9%	(79 738)	81.2%	(66.0%)	
Net Cash from/(used) Investing Activities	(220 390)	(249 602)	(17 224)	7.8%	(66 854)	30.3%	(43 249)	17.3%	(27 121)	10.9%	(154 448)	61.9%	(79 738)	86.6%	(66.0%)	
Cash Flow from Financing Activities																
Receipts	33 000	-	-	-	-	-	-	-	-	-	-	-	3 739	-	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-	-	-	2 947	-	(100.0%)	
Increase (decrease) in consumer deposits	3 000	-	-	-	-	-	-	-	-	-	-	-	791	-	(100.0%)	
Payments	(20 000)	(14 000)	(3 965)	19.8%	(6 236)	31.2%	(3 335)	23.8%	(783)	5.6%	(14 319)	102.3%	(6 240)	115.4%	(87.5%)	
Repayment of borrowing	(20 000)	(14 000)	(3 965)	19.8%	(6 236)	31.2%	(3 335)	23.8%	(783)	5.6%	(14 319)	102.3%	(6 240)	115.4%	(87.5%)	
Net Cash from/(used) Financing Activities	13 000	(14 000)	(3 965)	(30.5%)	(6 236)	(48.0%)	(3 335)	23.8%	(783)	5.6%	(14 319)	102.3%	(2 501)	21.9%	(68.7%)	
Net Increase/(Decrease) in cash held	24 839	472 580	53 457	215.2%	102 379	412.2%	(252 157)	(53.4%)	92 139	19.5%	(4 182)	(.9%)	(348 427)	11 909.3%	(126.4%)	
Cash/cash equivalents at the year begin	85 161	-	136 154	159.9%	189 611	222.7%	291 990	39.8%	39 833	4.6%	138 154	161.2%	240 511	486.6%	(83.4%)	
Cash/cash equivalents at the year end	110 000	472 580	189 611	172.4%	291 990	265.4%	39 833	8.4%	131 972	27.9%	131 972	27.9%	(107 916)	(558.5%)	(222.3%)	

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr T S R Nkhumise	018 487 8009
Financial Manager	Mr MKG Ramorwasi	018 487 8040

Source Local Government Database

1. All figures in this report are unaudited.

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	1 416 176	1 416 176	402 476	28.4%	373 561	26.4%	316 615	22.4%	191 323	13.5%	1 283 974	90.7%	312 770	107.2%	(38.8%)		
Property rates, penalties and collection charges	151 613	151 613	32 357	21.3%	34 132	22.5%	41 961	27.7%	23 007	15.2%	131 457	86.7%	39 741	108.2%	(42.1%)		
Service charges	799 475	799 475	222 849	27.9%	202 863	25.4%	185 071	23.1%	113 151	14.2%	723 935	90.6%	195 449	112.3%	(42.1%)		
Other revenue	61 558	61 558	3 410	5.5%	10 820	17.6%	11 257	18.3%	4 471	7.3%	29 958	48.7%	9 038	99.8%	(50.5%)		
Government - operating	241 917	241 917	97 843	40.4%	69 260	28.6%	58 414	24.1%	9 501	3.9%	235 018	97.1%	-	96.5%	(100.0%)		
Government - capital	120 647	120 647	35 420	29.4%	40 393	33.5%	-	-	27 600	22.9%	103 413	85.7%	51 969	94.2%	(46.9%)		
Interest	40 967	40 967	10 596	25.9%	16 092	39.3%	19 911	48.6%	13 593	33.2%	60 193	146.9%	16 573	114.3%	(18.0%)		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(1 421 901)	(1 421 901)	(376 381)	26.5%	(323 899)	22.8%	(293 298)	20.6%	(207 370)	14.6%	(1 200 947)	84.5%	(294 123)	98.7%	(29.5%)		
Suppliers and employees	(1 413 586)	(1 413 586)	(359 374)	25.4%	(291 640)	20.6%	(292 156)	20.7%	(194 656)	13.8%	(1 137 826)	80.5%	(286 507)	94.8%	(94.8%)		
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and grants	(8 315)	(8 315)	(17 007)	204.5%	(32 259)	388.0%	(1 142)	13.7%	(12 713)	153.9%	(63 121)	759.1%	(7 616)	-	66.9%		
Net Cash from/(used) Operating Activities	(5 725)	(5 725)	26 095	(455.8%)	49 662	(867.5%)	23 316	(407.3%)	(16 046)	280.3%	83 027	(1 450.3%)	18 647	14.7%	(186.1%)		
Cash Flow from Investing Activities																	
Receipts	34 160	34 160	-	-	-	-	-	-	-	-	-	-	-	133.5%	-		
Proceeds on disposal of PPE	560	560	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	33 600	33 600	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	43.4%	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(132 447)	(132 447)	(11 903)	9.0%	(28 728)	21.7%	(25 576)	19.3%	(48 505)	36.6%	(114 712)	86.6%	(27 737)	65.2%	74.9%		
Capital assets	(132 447)	(132 447)	(11 903)	9.0%	(28 728)	21.7%	(25 576)	19.3%	(48 505)	36.6%	(114 712)	86.6%	(27 737)	65.2%	74.9%		
Net Cash from/(used) Investing Activities	(98 287)	(98 287)	(11 903)	12.1%	(28 728)	29.2%	(25 576)	26.0%	(48 505)	49.4%	(114 712)	116.7%	(27 737)	(1 860.9%)	74.9%		
Cash Flow from Financing Activities																	
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Net Increase/(Decrease) in cash held	(104 011)	(104 011)	14 192	(13.6%)	20 934	(20.1%)	(2 260)	2.2%	(64 551)	62.1%	(31 685)	30.5%	(9 090)	(99.7%)	610.2%		
Cash/cash equivalents at the year begin	169 000	169 000	216 646	145.9%	260 839	154.3%	237 772	166.7%	279 512	165.4%	246 646	145.9%	339 812	133.2%	(17.7%)		
Cash/cash equivalents at the year end	64 989	64 989	260 839	401.4%	281 772	433.6%	279 512	430.1%	214 961	330.8%	214 961	330.8%	330 723	6 937.1%	(35.0%)		

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mrs Nomathamba Emily Makgelli	018 299 5003
Financial Manager	Mr Thapelo Zubane	018 299 5151

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
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	2 249 326	2 132 818	908 322	40.4%	378 298	16.8%	359 809	16.9%	314 997	14.8%	1 961 426	92.0%	340 976	97.5%	(7.6%)
Operating Revenue	2 249 326	2 132 818	908 322	40.4%	378 298	16.8%	359 809	16.9%	314 997	14.8%	1 961 426	92.0%	340 976	97.5%	(7.6%)
Property rates - penalties and collection charges	305 631	275 982	280 049	91.6%	(4 755)	(1.6%)	411	1.1%	671	2%	276 338	100.1%	66	100.7%	919.3%
Service charges - electricity revenue	1 066 521	1 020 424	278 909	26.2%	244 393	22.9%	247 033	24.2%	261 557	25.6%	1 031 892	101.1%	220 720	101.6%	18.5%
Service charges - water revenue	246 100	181 585	54 033	22.0%	45 059	18.3%	45 175	24.9%	17 216	18.1%	32 949	97.6%	33 214	94.6%	(8%)
Service charges - sanitation revenue	108 044	94 503	108 662	100.6%	(4 499)	(4.1%)	(3 420)	(3.6%)	(5 459)	(5.8%)	95 514	100.9%	(15 287)	109.0%	(64.3%)
Service charges - refuse revenue	111 452	102 521	126 539	113.4%	(6 765)	(6.1%)	(7 353)	(7.2%)	(8 643)	(8.4%)	103 580	101.0%	(4 210)	124.7%	105.3%
Service charges - other	-	48	4	-	12	-	8	16.7%	12	25.0%	36	75.0%	-	-	(100.0%)
Rental of facilities and equipment	3 726	3 838	3 303	88.6%	2 237	60.0%	(588)	(15.3%)	(720)	(18.7%)	4 231	110.2%	(12 700)	250.7%	(94.3%)
Interest earned - external investments	22 000	12 000	3 962	18.0%	2 963	13.5%	3 219	26.8%	4 080	34.0%	14 224	118.5%	8 088	103.4%	(49.6%)
Interest earned - outstanding debtors	15 978	11 630	2 829	17.7%	3 076	19.2%	2 729	23.5%	2 394	20.6%	11 028	94.8%	4 303	120.0%	(44.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	69 847	98 222	95	0.1%	41 156	58.9%	522	0.5%	357	0.4%	42 131	42.9%	105	46.7%	239.2%
Licences and permits	4 640	4 079	910	19.6%	1 057	22.8%	1 002	24.6%	694	17.0%	3 663	89.8%	1 268	322.7%	(45.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	265 112	258 836	41 233	15.6%	45 084	17.0%	64 718	25.0%	13 346	5.0%	164 381	63.5%	96 828	71.4%	(86.2%)
Other own revenue	30 024	29 309	7 992	26.6%	9 288	30.9%	6 353	21.7%	13 759	46.9%	37 392	127.6%	8 581	79.1%	60.3%
Gains on disposal of PPE	250	39 841	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 334 693	2 300 373	433 654	18.6%	585 877	25.1%	446 327	19.4%	409 789	17.8%	1 875 648	81.5%	425 944	84.8%	(3.8%)
Employees related costs	625 626	637 181	149 923	23.5%	133 413	21.3%	193 445	30.4%	189 145	22.4%	622 927	97.8%	143 317	99.6%	4.1%
Remuneration of councillors	31 229	30 147	6 934	22.2%	6 931	22.2%	8 553	28.4%	7 524	25.0%	29 942	99.3%	7 015	95.3%	7.3%
Debt impairment	100 409	129 549	3 571	3.6%	72 441	72.3%	(21 821)	(16.8%)	18 063	13.9%	72 654	55.9%	7 228	23.0%	149.9%
Depreciation and asset impairment	201 673	220 426	7 142	3.5%	103 408	51.3%	1	-	-	-	110 551	50.2%	-	-	67.4%
Finance charges	144 574	166 268	37 182	25.7%	33 658	23.3%	37 182	22.4%	48 268	29.0%	155 289	94.0%	28 804	100.2%	67.4%
Bulk purchases	712 440	681 861	164 053	23.0%	145 155	20.4%	149 179	21.9%	97 222	14.3%	555 408	81.5%	135 623	83.1%	(28.5%)
Other Materials	51 193	40 055	6 729	13.1%	11 998	23.4%	9 090	22.7%	10 708	26.7%	38 526	96.2%	11 680	91.7%	(8.3%)
Contracted services	293 277	246 130	24 023	8.2%	41 763	14.2%	35 960	14.6%	52 675	21.4%	154 420	62.7%	56 947	66.7%	(7.5%)
Transfers and grants	20 563	24 297	11 345	55.2%	4 643	22.6%	3 426	14.1%	2 913	12.0%	22 338	91.9%	1 916	91.6%	52.1%
Other expenditure	151 907	115 567	25 754	17.0%	32 267	21.2%	31 312	27.1%	23 271	20.1%	112 604	97.4%	33 415	121.5%	(30.4%)
Loss on disposal of PPE	2 000	8 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(85 367)	(167 555)	474 667		(207 579)		(86 518)		(94 792)		85 778		(84 968)		
Transfers recognised - capital	84 933	172 122	3 738	4.4%	58 405	68.8%	25 418	14.8%	20 159	11.7%	107 719	62.6%	52 162	70.7%	(61.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(434)	4 567	478 405		(149 174)		(61 102)		(74 633)		193 497		(32 807)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(434)	4 567	478 405		(149 174)		(61 102)		(74 633)		193 497		(32 807)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(434)	4 567	478 405		(149 174)		(61 102)		(74 633)		193 497		(32 807)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(434)	4 567	478 405		(149 174)		(61 102)		(74 633)		193 497		(32 807)		

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	454 040	615 304	105 351	23.2%	127 730	28.1%	104 661	17.0%	205 827	33.5%	543 570	88.3%	244 116	77.5%	(15.7%)
Source of Finance	454 040	615 304	105 351	23.2%	127 730	28.1%	104 661	17.0%	205 827	33.5%	543 570	88.3%	244 116	77.5%	(15.7%)
National Government	34 976	64 701	744	2.1%	5 384	15.4%	14 154	21.9%	32 653	50.5%	52 935	81.8%	20 035	66.2%	63.0%
Provincial Government	39 531	92 788	31 362	79.3%	21 055	53.3%	16 785	18.1%	16 899	18.2%	86 101	92.8%	16 985	74.2%	(5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	74 507	157 489	32 106	43.1%	26 439	35.5%	30 939	19.6%	49 552	31.5%	139 306	88.3%	37 020	70.7%	33.9%
Borrowing	331 835	390 673	69 864	21.1%	81 906	24.7%	66 696	17.1%	128 558	32.9%	347 033	88.8%	181 127	77.5%	(29.0%)
Internally generated funds	47 699	67 142	3 381	7.1%	19 385	40.6%	7 027	10.5%	27 707	41.3%	57 501	85.6%	25 969	91.1%	6.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	454 040	615 304	105 351	23.2%	127 730	28.1%	104 661	17.0%	205 827	33.5%	543 570	88.3%	244 116	77.5%	(15.7%)
Governance and Administration	33 888	40 171	5 478	16.2%	13 752	40.6%	5 311	13.2%	10 628	26.5%	35 169	87.5%	15 098	87.6%	(29.6%)
Executive & Council	-	259	20	-	108	-	9	3.6%	136	52.7%	274	105.9%	3 506	87.5%	(96.1%)
Budget & Treasury Office	33 888	1 391	41	1.1%	495	1.5%	31	2.2%	538	38.6%	1 185	79.4%	1 869	6.7%	(71.2%)
Corporate Services	-	38 522	5 417	-	13 149	-	5 270	13.7%	9 964	25.8%	33 790	87.7%	9 233	354 555.6%	2.4%
Community and Public Safety	73 826	115 669	6 516	8.8%	12 654	17.1%	12 263	10.6%	39 777	34.4%	71 209	61.6%	32 066	62.7%	24.0%
Community & Social Services	8 936	5 528	10	0.1%	488	5.5%	594	10.7%	3 804	68.8%	4 896	88.6%	4 433	91.8%	(14.2%)
Sport And Recreation	44 501	36 357	662	1.5%	6 494	14.6%	4 100	11.3%	12 937	35.6%	24 193	66.5%	8 951	41.5%	44.5%
Public Safety	3 590	5 090	166	4.6%	50	1.4%	-	-	2 785	54.7%	3 001	59.0%	28	5.4%	9 992.3%
Housing	16 800	68 693	5 677	33.8%	5 622	33.9%	7 569	11.0%	20 251	29.5%	39 119	56.9%	18 654	68.6%	8.6%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	61 958	81 354	20 804	33.6%	21 138	34.1%	12 133	14.9%	24 753	30.4%	78 827	96.9%	15 428	81.5%	60.4%
Planning and Development	-	166	-	-	-	-	83	50.1%	83	49.9%	166	100.0%	715	781.7%	(88.4%)
Road Transport	61 958	81 188	20 804	33.6%	21 138	34.1%	12 049	14.8%	24 670	30.4%	78 661	96.9%	14 465	80.1%	70.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	248	73.0%	(100.0%)
Trading Services	284 368	378 110	72 554	25.5%	80 186	28.2%	74 955	19.8%	130 669	34.6%	358 365	94.8%	181 523	78.2%	(28.0%)
Electricity	129 470	133 833	45 455	35.1%	34 175	26.4%</									

WESTERN CAPE: STELLENBOSCH (WC024)
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	1 629 546	1 632 320	454 735	27.9%	346 188	21.2%	325 004	19.9%	328 870	20.1%	1 454 797	89.1%	310 965	93.2%	5.8%
Operating Revenue	1 629 546	1 632 320	454 735	27.9%	346 188	21.2%	325 004	19.9%	328 870	20.1%	1 454 797	89.1%	310 965	93.2%	5.8%
Property rates	329 307	344 307	135 549	41.2%	66 582	20.2%	67 364	19.6%	67 089	19.5%	336 584	97.8%	61 341	100.7%	9.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	548 984	558 984	146 431	26.7%	132 938	24.2%	116 001	20.8%	159 049	28.5%	554 419	99.2%	112 397	90.7%	41.5%
Service charges - water revenue	225 542	170 916	48 591	21.5%	37 817	18.6%	39 764	23.3%	38 304	22.4%	164 475	96.2%	48 015	100.0%	(20.2%)
Service charges - sanitation revenue	107 078	107 078	25 198	23.5%	19 322	18.0%	20 166	18.8%	19 635	18.3%	84 321	78.7%	21 895	121.9%	(10.3%)
Service charges - refuse revenue	56 168	61 168	19 494	34.7%	12 560	22.4%	13 116	21.4%	12 383	20.2%	57 552	94.1%	12 876	142.8%	(3.8%)
Service charges - other	-	9 426	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17 766	17 766	2 793	15.7%	2 074	11.7%	4 092	23.0%	2 234	12.6%	11 194	63.0%	2 394	54.6%	(6.7%)
Interest earned - external investments	45 501	45 501	7 769	17.1%	11 656	25.6%	9 739	21.4%	11 164	24.5%	40 327	88.6%	9 647	94.8%	15.7%
Interest earned - outstanding debtors	10 576	10 576	2 252	21.3%	2 674	25.3%	2 877	27.2%	2 581	24.4%	10 365	98.0%	2 404	116.2%	7.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	102 132	102 132	2 216	2.2%	5 881	5.8%	2 271	2.2%	5 907	5.8%	16 275	15.9%	6 540	21.6%	(9.7%)
Licences and permits	5 092	5 092	65	1.3%	1 270	24.9%	2 356	46.3%	3 037	59.6%	6 728	132.1%	2 889	29.1%	5.1%
Agency services	2 690	2 690	-	-	671	24.9%	916	34.1%	1 246	46.3%	2 833	105.3%	609	60.2%	104.8%
Transfers recognised - operational	144 700	164 974	58 792	40.6%	48 396	33.4%	40 934	24.8%	444	3%	148 566	90.1%	5 311	89.8%	(91.6%)
Other own revenue	34 009	31 509	5 605	16.5%	4 347	12.8%	5 410	17.2%	5 796	18.4%	21 157	67.1%	23 648	135.8%	(16.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 716 330	1 718 542	250 795	14.6%	410 860	23.9%	307 384	17.9%	337 876	19.7%	1 306 915	76.0%	354 645	80.6%	(4.7%)
Employee related costs	566 808	548 997	112 402	19.8%	132 434	23.4%	114 522	20.9%	117 981	21.5%	473 338	86.9%	116 178	91.2%	1.6%
Remuneration of councillors	18 693	18 823	4 160	22.3%	4 082	21.8%	4 911	26.1%	4 384	23.3%	17 538	93.2%	4 414	98.0%	(7.3%)
Debt impairment	90 629	90 629	135	0.1%	16 075	17.7%	1	0%	458	0.5%	16 669	18.4%	18 354	21.7%	(97.5%)
Depreciation and asset impairment	198 819	198 819	1	0%	85 617	43.1%	45 146	22.7%	28 653	14.4%	159 419	80.2%	45 883	93.8%	(37.6%)
Finance charges	26 477	20 477	-	-	8 750	33.0%	8 750	33.0%	9 386	40.6%	17 056	83.2%	11 432	115.7%	(27.3%)
Bulk purchases	383 282	383 282	87 963	22.9%	81 317	21.2%	79 270	20.7%	85 725	22.4%	334 276	87.2%	80 520	83.9%	6.5%
Other Materials	31 909	31 909	3 881	12.2%	5 685	17.8%	6 504	20.4%	6 564	20.6%	22 634	70.9%	1 432	59.4%	358.2%
Contracted services	220 297	251 074	11 783	5.3%	43 260	19.6%	30 713	13.2%	47 477	18.9%	133 322	53.1%	40 065	51.8%	18.5%
Transfers and grants	9 102	9 102	7 965	87.5%	261	2.9%	180	2.0%	739	8.1%	9 145	100.5%	-	99.2%	(100.0%)
Other expenditure	170 316	165 293	22 506	13.2%	33 398	19.6%	26 136	15.8%	37 588	22.7%	119 629	72.4%	36 358	91.2%	3.4%
Loss on disposal of PPE	-	138	-	-	-	-	-	-	-	-	-	-	9	-	(100.0%)
Surplus/(Deficit)	(86 784)	(86 222)	203 939		(64 672)		17 620		(9 005)		147 882		(43 680)		
Transfers recognised - capital	91 804	91 804	16 003	17.4%	15 907	17.3%	31 234	34.0%	45 957	50.1%	109 100	118.8%	3 798	66.9%	1 109.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 020	5 582	219 942		(48 765)		48 854		36 951		256 982		(39 882)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 020	5 582	219 942		(48 765)		48 854		36 951		256 982		(39 882)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 020	5 582	219 942		(48 765)		48 854		36 951		256 982		(39 882)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 020	5 582	219 942		(48 765)		48 854		36 951		256 982		(39 882)		

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	528 041	563 550	13 179	2.5%	134 321	25.4%	76 066	13.5%	179 810	31.9%	403 377	71.6%	200 972	72.8%	(10.5%)
Source of Finance	528 041	563 550	13 179	2.5%	134 321	25.4%	76 066	13.5%	179 810	31.9%	403 377	71.6%	200 972	72.8%	(10.5%)
National Government	40 107	40 107	-	-	20 593	51.3%	4 912	12.2%	20 951	52.2%	46 456	115.8%	29 172	82.6%	(28.2%)
Provincial Government	51 697	65 967	731	1.4%	21 289	41.2%	13 518	20.5%	15 043	22.8%	50 581	76.7%	22 649	80.7%	(33.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	91 804	106 074	731	0.8%	41 882	45.6%	18 430	17.4%	35 994	33.9%	97 037	91.5%	51 821	81.6%	(30.5%)
Borrowing	160 000	160 000	-	-	-	-	-	-	103 014	64.4%	103 014	64.4%	-	(100.0%)	-
Internally generated funds	276 237	297 476	12 447	4.5%	92 440	33.5%	57 636	19.4%	40 803	13.7%	203 326	68.4%	149 151	72.3%	(72.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	528 041	563 550	13 179	2.5%	134 321	25.4%	76 066	13.5%	179 810	31.9%	403 377	71.6%	200 972	72.8%	(10.5%)
Governance and Administration	21 165	23 872	74	0.3%	3 826	18.1%	3 952	16.6%	9 486	39.7%	17 337	72.6%	9 114	62.8%	4.1%
Executive & Council	2 915	2 965	-	-	7	0.2%	20	0.7%	14	0.5%	42	1.4%	-	89.2%	(100.0%)
Budget & Treasury Office	18 250	12 750	74	0.6%	3 818	20.9%	3 931	30.8%	9 471	74.3%	17 295	135.6%	9 114	62.8%	3.9%
Corporate Services	-	8 157	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	113 981	121 573	1 082	0.9%	28 872	25.3%	17 396	14.3%	33 057	27.2%	80 407	66.1%	27 309	55.6%	21.0%
Community & Social Services	6 134	6 901	11	0.2%	416	6.8%	392	5.7%	461	6.7%	1 280	18.6%	2 016	49.8%	(77.1%)
Sport And Recreation	7 925	10 859	68	0.9%	3 034	38.3%	891	8.2%	7 807	71.9%	11 799	108.7%	5 477	182.8%	42.5%
Public Safety	17 650	6 950	153	0.9%	2 310	13.1%	372	5.3%	1 438	20.7%	4 272	61.5%	1 456	64.5%	(1.2%)
Housing	82 272	96 862	854	1.0%	23 113	28.1%	15 741	16.3%	23 351	24.1%	63 056	65.1%	18 360	45.9%	27.2%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 065	97 594	4 935	5.5%	15 649	17.6%	10 026	10.3%	42 247	43.3%	72 857	74.7%	41 104	70.5%	2.8%
Planning and Development	18 780	19 418	-	-	2 361	12.6%	914	4.7%	2 575	13.3%	5 850	30.1%	1 222	24.1%	110.8%
Road Transport	68 025	75 926	4 935	7.3%	13 289	19.5%	9 111	12.0%	39 672	52.3%	67 007	88.3%	39 660	75.1%	2.6%
Environmental Protection	2 250	2 250	-	-	-	-	-	-	-	-	-	-	1 223	86.5%	(100.0%)
Trading Services	303 820	320 492	7 088	2.3%	85 975	28.3%	44 693	13.9%	95 020	29.6%	232 775	72.6%	123 416	80.7%	(23.0%)
Electricity	84 900	80 114	410	0.5%											

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2019 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2018/19											2017/18		Q4 of 2017/18 to Q4 of 2018/19			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure																	
Operating Revenue	1 918 574	1 923 188	418 234	21.8%	297 616	15.5%	329 922	17.2%	255 992	13.3%	1 301 764	67.7%	401 260	86.4%		(36.2%)	
Property rates	254 955	260 105	81 725	32.1%	62 345	24.5%	63 110	24.3%	61 910	23.8%	269 089	103.5%	54 884	87.2%		12.8%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	647 628	642 064	139 215	21.5%	171 261	26.4%	147 742	23.0%	158 261	24.6%	616 479	96.0%	129 192	97.5%		22.5%	
Service charges - water revenue	134 199	130 899	22 328	16.6%	(24 366)	(18.2%)	(25 113)	(19.2%)	(80 422)	(40.7%)	(80 422)	(61.4%)	23 289	89.4%		(328.7%)	
Service charges - sanitation revenue	89 395	89 395	24 089	26.9%	23 921	26.8%	25 825	28.9%	25 156	28.1%	98 989	110.7%	20 463	113.5%		22.9%	
Service charges - refuse revenue	77 805	77 805	20 297	26.1%	20 242	26.0%	20 522	26.4%	20 645	26.6%	81 738	105.0%	17 065	111.9%		21.2%	
Service charges - other	-	36	3	-	1	-	2	5.1%	5	12.5%	10	28.7%	2	-		162.7%	
Rental of facilities and equipment	5 596	5 596	1 991	35.6%	387	6.9%	354	6.0%	392	6.7%	3 124	53.0%	489	62.5%		(19.8%)	
Interest earned - external investments	38 610	44 067	10 767	27.9%	8 071	20.9%	14 406	32.7%	13 611	30.9%	46 855	106.3%	16 594	115.4%		(18.0%)	
Interest earned - outstanding debtors	5 805	5 805	904	15.6%	2 096	36.1%	2 443	42.1%	1 318	22.7%	6 761	116.5%	1 379	37.7%		(4.5%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	72 569	72 569	3 474	4.8%	3 445	4.7%	3 947	5.4%	3 622	5.0%	14 486	20.0%	3 716	20.4%		(2.5%)	
Licences and permits	3 345	3 345	896	26.8%	746	22.3%	861	25.7%	866	25.9%	3 370	100.7%	761	90.6%		13.9%	
Agency services	8 427	8 427	7 177	85.2%	145	1.7%	376	4.5%	1 374	16.3%	9 073	107.7%	4 773	616.4%		(71.2%)	
Transfers recognised - operational	473 230	485 000	77 885	16.5%	8 477	1.8%	55 340	11.4%	645	1.9%	142 327	29.3%	101 256	56.2%		(99.4%)	
Other own revenue	107 010	97 776	27 505	25.7%	20 843	19.5%	20 092	20.6%	21 449	21.9%	89 891	91.9%	27 406	102.4%		(21.7%)	
Gains on disposal of PPE	-	-	-	-	-	-	14	-	(11)	-	5	-	1	-		(1 300.4%)	
Operating Expenditure	1 956 195	1 963 177	368 017	18.8%	413 425	21.1%	388 539	19.8%	441 761	22.5%	1 611 742	82.1%	476 458	86.0%		(7.3%)	
Employees related costs	538 851	559 563	111 130	20.4%	132 982	24.7%	122 995	22.0%	120 181	21.5%	487 196	87.1%	110 447	94.0%		8.8%	
Remuneration of councillors	18 649	21 449	5 362	28.8%	5 235	28.1%	5 924	27.6%	5 496	25.6%	22 017	102.6%	5 397	96.6%		1.8%	
Debt impairment	67 987	67 987	5 591	8.2%	3 100	4.6%	2 605	3.8%	3 074	4.5%	14 369	21.1%	5 547	44.1%		(44.7%)	
Depreciation and asset impairment	162 429	162 429	40 607	25.0%	27 073	16.7%	32 947	20.3%	1 670	1.0%	102 297	63.0%	84 985	104.4%		(98.0%)	
Finance charges	32 340	32 340	23	1%	17 968	55.6%	14 021	43.4%	43 147	133.4%	15 180	232.5%	17 866	97.1%		141.5%	
Bulk purchases	439 392	431 666	104 370	23.8%	92 699	21.3%	88 774	20.6%	93 718	21.7%	380 560	88.2%	85 559	85.7%		9.5%	
Other Materials	39 077	38 296	5 696	14.6%	8 389	21.5%	8 893	23.2%	11 435	29.9%	34 414	89.9%	10 054	84.5%		13.7%	
Contracted services	543 703	488 728	76 651	14.1%	105 976	19.5%	94 961	19.4%	138 049	27.8%	413 638	84.6%	137 179	77.5%		(8.0%)	
Transfers and grants	212	63 914	-	-	95	44.9%	341	5%	1 020	1.6%	1 456	2.3%	133	97.3%		665.0%	
Other expenditure	112 919	96 170	18 620	16.5%	18 850	16.7%	17 148	17.8%	25 980	27.0%	80 598	83.8%	19 260	82.8%		34.9%	
Loss on disposal of PPE	636	636	(33)	(5.1%)	27	4.3%	30	4.7%	(8)	(1.2%)	17	2.6%	-	-		(100.0%)	
Surplus/(Deficit)	(37 621)	(39 989)	50 217		(115 809)		(58 617)		(185 769)		(309 978)		(75 198)				
Transfers recognised - capital	175 958	138 180	6 618	3.8%	19 355	11.0%	33 729	24.8%	-	-	59 701	43.8%	84 999	44.3%		(100.0%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) after capital transfers and contributions	138 337	96 191	56 835		(96 454)		(24 889)		(185 769)		(250 277)		9 801				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) after taxation	138 337	96 191	56 835		(96 454)		(24 889)		(185 769)		(250 277)		9 801				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) attributable to municipality	138 337	96 191	56 835		(96 454)		(24 889)		(185 769)		(250 277)		9 801				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) for the year	138 337	96 191	56 835		(96 454)		(24 889)		(185 769)		(250 277)		9 801				

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	429 111	334 004	27 847	6.5%	52 509	12.2%	33 105	9.9%	120 575	36.1%	234 035	70.1%	141 213	72.3%		(14.6%)	
National Government	111 654	120 118	15 218	13.6%	27 785	24.9%	15 203	12.7%	48 460	40.3%	106 666	88.8%	84 495	78.7%		(42.6%)	
Provincial Government	75 051	15 948	690	0.9%	2 626	3.5%	1 178	7.4%	1 620	10.2%	6 114	38.3%	25 798	74.0%		(93.7%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfers recognised - capital	186 705	136 064	15 908	8.5%	30 411	16.3%	16 381	12.0%	50 000	36.8%	112 780	82.9%	110 720	77.8%		(54.8%)	
Borrowing	81 544	25 008	568	0.7%	1 395	1.7%	957	3.8%	11 565	46.2%	14 484	57.9%	2 307	77.9%		401.3%	
Internally generated funds	160 861	172 930	11 371	7.1%	20 702	12.9%	15 767	9.1%	58 930	34.1%	106 770	61.7%	28 187	55.7%		109.1%	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Capital Expenditure Standard Classification	429 111	334 004	27 847	6.5%	52 509	12.2%	33 105	9.9%	120 575	36.1%	234 035	70.1%	141 213	72.3%		(14.6%)	
Governance and Administration	11 527	11 501	515	4.5%	1 734	15.0%	1 046	9.1%	5 696	49.5%	8 991	78.2%	2 638	31.2%		115.9%	
Executive & Council	1 210	979	113	9.4%	281	23.2%	105	10.7%	435	44.4%	934	95.4%	312	5.9%		(49.7%)	
Budget & Treasury Office	10 268	443	16	2%	137	1.3%	224	10.6%	47	10.6%	424	95.7%	125	6.1%		(62.3%)	
Corporate Services	50	10 080	386	772.5%	1 316	2 632.1%	717	7.1%	5 214	51.7%	7 633	75.7%	2 202	136.9%		-	
Community and Public Safety	27 536	34 880	651	2.4%	2 109	7.7%	2 678	7.7%	10 132	29.0%	15 570	44.6%	8 262	77.1%		22.6%	
Community & Social Services	6 466	6 225	69	1.1%	106	1.6%	189	3.0%	1 348	21.7%	1 712	27.5%	2 001	50.5%		(32.6%)	
Sport And Recreation	12 572	15 922	461	3.7%	903	7.2%	725	4.6%	1 996	12.5%	4 086	25.7%	3 969	75.0%		(49.7%)	
Public Safety	6 773	10 843	90	1.3%	592	8.7%	1 347	12.4%	5 656	52.2%	7 686	70.9%	1 861	119.0%		203.9%	
Housing	1 377	1 540	-	-	402	29.2%	395	28.7%	1 088	70.7%	1 886	122.5%	350	119.6%		210.5%	
Health	350	350	30	8.7%	106	30.2%	23	6.5%	43	12.2%	201	57.5%	80	79.3%		(46.7%)	
Economic and Environmental Services	123 637	109 997	13 655	11.0%	21 681	17.5%	12 177	11.1%	40 831	37.1%	88 343	80.3%	77 981	83.0%		(47.6%)	
Planning and Development	1 618	608	625	38.6%	202	12.5%	100	16.4%	237								

