

**AGGREGATED INFORMATION FOR CATEGORY A (METRO)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017**

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	196 636 987	196 726 525	52 998 800	27.0%	47 910 818	24.4%	46 373 219	23.6%	147 282 836	74.9%	42 754 912	73.5%	8.5%
Property rates	35 646 433	36 435 731	9 085 753	25.5%	9 340 859	26.2%	9 301 433	25.5%	27 728 045	76.1%	7 908 265	75.3%	17.6%
Property rates - penalties and collection charges	406 773	406 773	41 830	10.3%	47 380	11.6%	51 947	12.8%	141 156	34.7%	45 181	66.2%	15.0%
Service charges - electricity revenue	72 354 448	71 894 066	20 401 408	28.2%	16 611 106	23.0%	15 175 941	21.1%	52 188 454	72.6%	15 060 936	71.1%	8%
Service charges - water revenue	22 262 558	21 578 502	5 412 855	24.3%	5 254 569	23.6%	5 145 468	23.8%	15 812 892	73.3%	5 050 815	74.7%	1.9%
Service charges - sanitation revenue	9 507 522	9 545 235	2 585 572	27.2%	2 021 129	21.3%	2 136 435	22.4%	6 743 136	70.6%	2 122 355	71.5%	7%
Service charges - refuse revenue	6 487 206	6 535 240	1 642 055	25.3%	1 515 852	23.4%	1 639 562	25.1%	4 797 470	73.4%	1 520 956	75.4%	7.8%
Service charges - other	1 385 189	1 285 485	291 626	21.1%	338 576	24.4%	317 666	24.7%	947 867	73.7%	285 238	66.8%	11.4%
Rental of facilities and equipment	1 579 341	1 576 730	311 569	19.7%	297 638	18.8%	442 285	28.1%	1 051 491	66.7%	328 679	63.7%	34.6%
Interest earned - external investments	2 407 878	2 432 309	594 186	24.7%	610 642	25.4%	1 204 918	49.5%	2 409 745	99.1%	794 270	80.5%	51.7%
Interest earned - outstanding debtors	1 563 368	1 718 680	499 859	32.0%	494 714	31.6%	516 781	30.1%	1 511 354	87.9%	478 242	98.6%	8.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 928 138	2 551 099	454 102	15.5%	491 800	16.8%	245 513	9.6%	1 191 415	46.7%	496 266	57.8%	(50.5%)
Licences and permits	212 687	217 529	47 168	22.2%	54 476	25.6%	54 522	25.1%	156 167	71.8%	49 930	73.1%	9.2%
Agency services	1 144 781	1 148 584	275 092	24.0%	275 154	24.0%	238 575	20.8%	788 821	68.7%	277 603	73.7%	(14.1%)
Transfers recognised - operational	25 252 164	25 838 742	7 892 988	31.3%	7 154 465	28.3%	6 446 238	24.9%	21 493 691	83.2%	5 507 020	81.5%	17.1%
Other own revenue	13 230 653	12 382 971	3 462 737	26.2%	3 398 063	25.7%	3 445 652	27.8%	10 306 451	83.2%	2 819 425	68.2%	22.2%
Gains on disposal of PPE	267 847	1 178 847	1	-	4 397	1.6%	10 282	0.9%	14 680	1.2%	9 731	14.4%	5.7%
Operating Expenditure	193 416 173	195 160 418	44 242 887	22.9%	44 665 494	23.1%	41 932 161	21.5%	130 840 542	67.0%	39 668 005	68.8%	5.7%
Employee related costs	49 847 375	49 797 744	11 687 768	23.4%	12 698 393	25.5%	11 653 878	23.4%	36 040 038	72.4%	10 941 411	73.8%	6.5%
Remuneration of councillors	847 551	841 377	186 522	22.0%	198 270	23.4%	204 851	24.3%	589 642	70.1%	209 252	72.4%	(2.1%)
Debt impairment	9 339 550	9 818 150	2 409 239	25.8%	2 001 396	21.4%	2 277 047	23.2%	6 687 683	68.1%	2 392 380	66.8%	(4.8%)
Depreciation and asset impairment	13 349 432	13 693 423	2 955 621	22.1%	3 009 166	22.5%	3 279 390	23.9%	9 244 177	67.5%	3 018 706	67.9%	8.6%
Finance charges	6 746 812	6 949 325	1 011 997	15.0%	1 707 130	25.3%	1 568 100	22.6%	4 287 227	61.7%	832 340	56.3%	88.4%
Bulk purchases	63 069 032	62 781 727	17 744 597	28.1%	13 606 953	21.6%	12 985 293	20.7%	44 336 843	70.6%	12 428 967	70.8%	4.5%
Other Materials	4 328 443	4 531 689	618 791	14.3%	981 356	22.7%	887 728	19.6%	2 487 876	54.9%	836 859	92.2%	6.1%
Contracted services	17 531 961	18 232 240	2 715 719	15.5%	4 223 473	24.1%	3 755 913	20.6%	10 695 105	58.7%	3 376 012	59.9%	11.3%
Transfers and grants	3 479 954	3 609 500	432 027	12.4%	1 040 374	29.9%	674 455	18.7%	2 146 857	59.5%	641 764	71.1%	5.1%
Other expenditure	24 860 496	24 904 999	4 471 886	18.0%	5 186 274	20.9%	4 641 480	18.6%	14 299 639	57.4%	4 987 238	60.7%	(6.9%)
Loss on disposal of PPE	15 566	243	8 720	56.0%	12 709	81.6%	4 026	1 658.2%	25 455	10 484.1%	3 076	123.8%	30.9%
Surplus/(Deficit)	3 220 815	1 566 106	8 755 913		3 245 324		4 441 058		16 442 295		3 086 907		
Transfers recognised - capital	15 500 108	16 319 475	1 770 972	11.4%	4 048 927	26.1%	2 563 124	15.7%	8 383 024	51.4%	2 814 985	49.8%	(8.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	56 400	(16 440)	-	(72)	-	62 781	111.3%	46 269	82.0%	(32 500)	60.4%	(293.2%)
Surplus/(Deficit) after capital transfers and contributions	18 720 923	17 941 981	10 510 445		7 294 179		7 066 963		24 871 587		5 869 392		
Taxation	416 443	414 331	10 724	2.6%	8 832	2.1%	5 985	1.4%	25 541	6.2%	14 570	5.2%	(58.9%)
Surplus/(Deficit) after taxation	18 304 480	17 527 650	10 499 721		7 285 347		7 060 978		24 846 047		5 854 823		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 304 480	17 527 650	10 499 721		7 285 347		7 060 978		24 846 047		5 854 823		
Share of surplus/ (deficit) of associate	-	-	0	-	0	-	0	-	0	-	-	-	(100.0%)
Surplus/(Deficit) for the year	18 304 480	17 527 650	10 499 721		7 285 347		7 060 978		24 846 047		5 854 823		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	37 419 702	37 990 566	4 334 243	11.6%	7 055 205	18.9%	5 955 536	15.7%	17 344 983	45.7%	5 367 484	46.8%	11.0%
National Government	14 320 813	15 124 606	1 686 334	11.8%	3 224 504	22.5%	2 123 850	14.0%	7 034 687	46.5%	2 585 721	50.8%	(17.9%)
Provincial Government	1 084 699	1 076 603	108 640	10.0%	440 841	40.6%	133 958	12.4%	683 438	63.5%	145 045	81.6%	(7.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	38 675	35 673	846	2.2%	1 434	3.7%	1 844	5.2%	4 125	11.6%	13 001	20.5%	(85.8%)
Transfers recognised - capital	15 444 187	16 236 882	1 795 820	11.6%	3 666 779	23.7%	2 259 652	13.9%	7 722 250	47.6%	2 743 767	51.8%	(17.6%)
Borrowing	10 055 854	10 049 443	837 088	8.3%	1 736 699	17.3%	1 234 234	12.3%	3 808 020	37.9%	1 247 019	44.1%	(1.0%)
Internally generated funds	11 523 863	11 304 900	1 622 458	14.1%	1 446 614	12.6%	2 032 555	18.0%	5 101 627	45.1%	1 238 857	40.8%	64.1%
Public contributions and donations	395 798	399 340	78 877	19.9%	205 113	51.8%	429 095	107.5%	713 085	178.6%	137 840	47.5%	211.3%
Capital Expenditure Standard Classification	37 419 702	37 990 566	4 334 243	11.6%	7 055 205	18.9%	5 955 536	15.7%	17 344 983	45.7%	5 367 484	46.8%	11.0%
Governance and Administration	3 886 681	4 191 039	368 733	9.5%	354 289	9.1%	525 423	12.5%	1 248 445	29.8%	364 244	28.9%	44.3%
Executive & Council	935 681	1 168 051	93 415	10.0%	46 613	5.0%	212 371	18.2%	352 398	30.2%	60 675	13.9%	250.0%
Budget & Treasury Office	521 702	560 170	42 779	8.2%	45 306	8.7%	83 963	15.0%	172 047	30.7%	72 495	40.0%	15.8%
Corporate Services	2 429 298	2 462 818	232 540	9.6%	262 370	10.8%	229 089	9.3%	723 999	29.4%	231 075	31.2%	(9%)
Community and Public Safety	7 315 384	7 622 945	838 229	11.5%	1 678 379	22.9%	1 333 103	17.5%	3 849 712	50.5%	1 191 627	44.7%	11.9%
Community & Social Services	853 736	887 378	59 541	7.0%	71 832	8.4%	103 478	11.7%	234 850	26.5%	99 263	27.8%	4.2%
Sport And Recreation	523 355	546 839	63 245	12.1%	122 812	23.5%	70 804	12.9%	256 861	47.0%	72 110	34.8%	(1.8%)
Public Safety	784 007	819 091	46 440	5.9%	81 598	10.4%	129 882	15.9%	257 920	31.5%	125 793	51.3%	3.3%
Housing	4 852 151	5 073 177	648 773	13.4%	1 353 842	27.9%	979 574	19.3%	2 982 189	58.8%	833 477	48.3%	17.5%
Health	302 135	296 461	20 230	6.7%	48 295	16.0%	49 366	16.7%	117 892	39.8%	60 985	45.0%	(19.1%)
Economic and Environmental Services	12 217 754	11 854 452	1 493 607	12.2%	2 070 819	16.9%	1 557 684	13.1%	5 122 110	43.2%	1 927 924	49.6%	(19.2%)
Planning and Development	2 324 645	2 282 414	88 252	3.8%	188 439	8.1%	223 017	9.8%	499 708	21.9%	204 115	35.9%	9.3%
Road Transport	9 778 613	9 455 338	1 400 920	14.3%	1 869 070	19.1%	1 322 189	14.0%	4 592 179	48.6%	1 706 248	51.6%	(22.5%)
Environmental Protection	114 496	116 700	4 436										

Part 3: Cash Receipts and Payments

R thousands	2016/17										2015/16		Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities	200 062 323	202 156 213	52 904 134	26.4%	55 297 601	27.6%	51 728 985	25.6%	159 930 719	79.1%	47 667 411	78.6%	8.5%
Receipts	200 062 323	202 156 213	52 904 134	26.4%	55 297 601	27.6%	51 728 985	25.6%	159 930 719	79.1%	47 667 411	78.6%	8.5%
Property rates, penalties and collection charges	34 333 961	35 046 951	8 731 226	25.4%	8 929 726	26.0%	9 138 723	26.1%	26 799 676	76.5%	7 689 738	78.1%	18.8%
Service charges	104 614 950	106 864 736	27 544 824	26.3%	26 727 840	25.5%	24 547 496	23.0%	78 820 161	73.8%	22 311 507	71.6%	10.0%
Other revenue	16 811 046	16 519 829	3 421 839	20.4%	8 012 931	47.7%	5 185 509	31.4%	16 620 280	100.6%	4 625 616	115.2%	12.1%
Government - operating	25 258 117	25 480 629	8 353 853	33.1%	6 960 750	27.6%	6 294 757	24.7%	21 609 360	84.8%	6 011 536	79.0%	4.7%
Government - capital	15 602 301	14 741 929	3 942 983	25.3%	3 797 017	24.3%	5 330 789	36.2%	13 070 789	88.7%	5 841 678	87.7%	(8.7%)
Interest	3 441 948	3 502 138	909 408	26.4%	869 335	25.3%	1 231 710	35.2%	3 010 453	86.0%	1 187 337	78.6%	3.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(167 116 222)	(171 801 574)	(58 003 704)	34.7%	(47 654 127)	28.5%	(39 077 512)	22.7%	(144 735 344)	84.2%	(35 554 263)	79.8%	9.9%
Suppliers and employees	(157 503 892)	(146 337 474)	(55 577 056)	35.3%	(44 162 397)	28.0%	(37 232 002)	25.4%	(136 971 456)	93.6%	(33 589 317)	80.0%	10.8%
Finance charges	(6 658 103)	(17 912 065)	(1 101 190)	16.5%	(1 942 775)	29.2%	(1 163 541)	6.5%	(4 207 505)	23.5%	(1 440 046)	76.2%	(19.2%)
Transfers and grants	(2 954 227)	(7 552 035)	(1 325 458)	44.9%	(1 548 955)	52.4%	(681 970)	9.0%	(3 556 383)	47.1%	(524 900)	77.5%	29.9%
Net Cash from/(used) Operating Activities	32 946 101	30 354 639	(5 099 571)	(15.5%)	7 643 474	23.2%	12 651 472	41.7%	15 195 376	50.1%	12 113 148	72.2%	4.4%
Cash Flow from Investing Activities	(766 352)	2 924 906	5 874 631	(766.6%)	82 395	(10.8%)	864 915	29.6%	6 821 941	233.2%	660 983	(1 975.0%)	30.9%
Receipts	(766 352)	2 924 906	5 874 631	(766.6%)	82 395	(10.8%)	864 915	29.6%	6 821 941	233.2%	660 983	(1 975.0%)	30.9%
Proceeds on disposal of PPE	241 679	1 179 463	637 342	263.7%	451 386	186.8%	229 875	19.5%	1 318 603	111.8%	444 936	3 112.7%	(48.3%)
Decrease in non-current debtors	(243 296)	(29 289)	512 943	(210.8%)	(72 043)	29.6%	(345 349)	1 179.1%	95 551	(326.2%)	(53 143)	(4 677.5%)	549.8%
Decrease in other non-current receivables	(49 268)	(42 638)	623 635	(1 265.8%)	(245 676)	498.6%	(45 555)	106.8%	332 404	(779.6%)	220 647	(872.7%)	(120.6%)
Decrease (increase) in non-current investments	(715 466)	1 817 369	4 100 711	(573.2%)	(51 272)	7.2%	1 025 944	56.5%	5 075 383	279.3%	48 544	(4.1%)	2 013.4%
Payments	(35 802 476)	(34 793 128)	(6 586 358)	18.4%	(6 748 846)	18.9%	(5 005 655)	14.4%	(18 340 859)	52.7%	(4 751 594)	54.6%	5.3%
Capital assets	(35 802 476)	(34 793 128)	(6 586 358)	18.4%	(6 748 846)	18.9%	(5 005 655)	14.4%	(18 340 859)	52.7%	(4 751 594)	54.6%	5.3%
Net Cash from/(used) Investing Activities	(36 568 828)	(31 868 223)	(711 727)	1.9%	(6 666 450)	18.2%	(4 140 740)	13.0%	(11 518 917)	36.1%	(4 090 611)	39.3%	1.2%
Cash Flow from Financing Activities	9 978 171	9 526 104	2 818 641	28.2%	2 577 371	25.8%	(123 870)	(1.3%)	5 272 143	55.3%	1 918 907	117.7%	(106.5%)
Receipts	9 978 171	9 526 104	2 818 641	28.2%	2 577 371	25.8%	(123 870)	(1.3%)	5 272 143	55.3%	1 918 907	117.7%	(106.5%)
Short term loans	-	-	2 680 000	-	(280 000)	-	(560 000)	-	1 840 000	-	1 883 000	-	(129.7%)
Borrowing long term/refinancing	9 827 310	9 003 542	150 500	1.5%	2 848 500	29.0%	200 000	2.2%	3 199 000	35.5%	167 946	2.6%	19.1%
Increase (decrease) in consumer deposits	150 861	522 562	(11 859)	(7.9%)	8 871	5.9%	236 130	45.2%	233 143	44.6%	(132 039)	(71.3%)	(278.8%)
Payments	(3 490 322)	(6 084 923)	(749 251)	21.5%	(680 017)	19.5%	(898 918)	14.8%	(2 328 186)	38.3%	(3 147 644)	215.9%	(71.4%)
Repayment of borrowing	(3 490 322)	(6 084 923)	(749 251)	21.5%	(680 017)	19.5%	(898 918)	14.8%	(2 328 186)	38.3%	(3 147 644)	215.9%	(71.4%)
Net Cash from/(used) Financing Activities	6 487 849	3 441 181	2 069 390	31.9%	1 897 354	29.2%	(1 022 788)	(29.7%)	2 943 957	85.6%	(1 228 738)	(38.6%)	(16.8%)
Net Increase/(Decrease) in cash held	2 865 122	1 927 596	(3 741 907)	(130.6%)	2 874 378	100.3%	7 487 944	388.5%	6 620 415	343.5%	6 793 800	(26 294.6%)	10.2%
Cash/cash equivalents at the year begin:	25 275 892	27 419 689	28 326 411	112.1%	24 584 504	97.3%	27 458 881	100.1%	28 326 411	103.3%	30 236 367	119.1%	(9.2%)
Cash/cash equivalents at the year end:	28 141 013	29 347 285	24 584 504	87.4%	27 458 881	97.6%	34 946 825	119.1%	34 946 825	119.1%	37 030 166	152.9%	(5.6%)

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 977 791	10.9%	881 949	4.8%	675 375	3.7%	14 658 046	80.6%	18 193 160	27.7%	330 791	1.8%	1 778 544
Trade and Other Receivables from Exchange Transactions - Electricity	3 624 605	32.2%	670 546	6.0%	406 173	3.6%	6 543 354	58.2%	11 244 678	17.1%	299 526	2.7%	669 290
Receivables from Non-exchange Transactions - Property Rates	2 542 592	17.4%	569 777	3.9%	353 470	2.4%	11 163 732	76.3%	14 629 571	22.3%	198 725	1.4%	1 612 627
Receivables from Exchange Transactions - Waste Water Management	812 521	11.1%	384 966	5.3%	230 642	3.2%	5 888 093	80.5%	7 316 222	11.1%	110 888	1.5%	542 225
Receivables from Exchange Transactions - Waste Management	469 624	10.9%	187 734	4.3%	120 043	2.8%	3 542 426	82.0%	4 319 827	6.6%	99 480	2.3%	331 991
Receivables from Exchange Transactions - Property Rental Debtors	70 450	4.0%	36 561	2.1%	27 315	1.6%	1 607 919	92.3%	1 742 245	2.7%	487	-	85 043
Interest on Arrear Debtor Accounts	223 492	3.6%	136 382	2.2%	127 706	2.1%	5 737 174	92.2%	6 224 754	9.5%	174 995	2.8%	49 803
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	4 125	-	-
Other	61 380	3.0%	116 158	5.7%	52 102	2.6%	1 800 865	88.7%	2 030 505	3.1%	194 556	9.6%	42 361
Total By Income Source	9 782 454	14.9%	2 984 073	4.5%	1 992 827	3.0%	50 941 609	77.5%	65 700 962	100.0%	1 413 572	2.2%	5 111 884
Debtors Age Analysis By Customer Group													
Organs of State	348 068	18.1%	143 917	7.5%	97 713	5.1%	1 336 333	69.4%	1 926 031	2.9%	12 281	6%	52 739
Commercial	5 270 060	28.0%	903 369	4.8%	747 890	4.0%	11 876 209	63.2%	18 797 527	28.6%	93 191	5%	295 428
Households	4 237 789	9.8%	1 918 763	4.4%	1 111 259	2.6%	36 104 092	83.2%	43 371 904	66.0%	661 641	1.5%	4 728 283
Other	(73 463)	(4.6%)	18 024	1.1%	35 965	2.2%	1 624 975	101.2%	1 605 500	2.4%	646 459	40.3%	35 435
Total By Customer Group	9 782 454	14.9%	2 984 073	4.5%	1 992 827	3.0%	50 941 609	77.5%	65 700 962	100.0%	1 413 572	2.2%	5 111 884

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	3 187 570	100.0%	-	-	-	-	-	-	3 187 570	24.9%
Bulk Water	965 625	86.4%	54 114	4.8%	21 129	1.9%	76 481	6.8%	1 117 349	8.7%
PAYE deductions	257 143	100.0%	-	-	-	-	-	-	257 143	2.0%
VAT (output less input)	(50 389)	100.0%	-	-	-	-	-	-	(50 389)	(4%)
Pensions / Retirement	266 342	100.0%	-	-	-	-	-	-	266 342	2.1%
Loan repayments	468 672	36.0%	11 667	.9%	272 732	20.9%	550 400	42.2%	1 303 472	10.2%
Trade Creditors	4 000 304	93.4%	137 737	3.2%	38 454	.9%	104 305	2.4%	4 280 799	33.5%
Auditor-General	2 198	100.0%	-	-	-	-	-	-	2 198	0.0%
Other	2 420 676	99.9%	2 920	.1%	62	-	622	-	2 424 280	19.0%
Total	11 518 140	90.1%	206 438	1.6%	332 377	2.6%	731 808	5.7%	12 788 763	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017**

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	5 907 039	5 943 457	1 472 102	24.9%	1 653 615	28.0%	1 446 723	24.3%	4 572 440	76.9%	1 374 915	76.4%	5.2%	
Property rates	1 122 920	1 122 920	302 560	26.9%	242 501	21.6%	222 282	19.8%	767 342	68.3%	205 540	73.2%	8.1%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	1 815 256	1 815 256	355 603	19.6%	586 030	32.3%	431 817	23.8%	1 373 451	75.7%	415 528	75.4%	3.9%	
Service charges - water revenue	444 291	444 291	94 177	21.2%	150 220	33.8%	94 606	21.3%	339 003	76.3%	125 670	80.4%	(24.7%)	
Service charges - sanitation revenue	339 107	339 107	87 127	25.7%	78 942	23.3%	82 563	24.3%	248 632	73.3%	71 971	72.1%	14.7%	
Service charges - refuse revenue	308 375	308 375	77 299	25.1%	77 305	25.1%	76 960	25.0%	231 565	75.1%	71 761	75.5%	7.2%	
Service charges - other	21 580	21 580	2 824	13.1%	9 409	43.6%	6 702	31.1%	18 935	87.7%	2 292	57.8%	192.5%	
Rental of facilities and equipment	20 045	20 045	3 371	16.8%	3 319	16.6%	3 942	19.7%	10 632	53.0%	7 444	99.9%	(47.0%)	
Interest earned - external investments	143 844	143 775	41 301	28.7%	35 095	24.4%	34 422	23.9%	110 818	77.1%	39 303	81.1%	(12.4%)	
Interest earned - outstanding debtors	34 651	34 651	11 390	32.9%	12 887	37.2%	13 235	38.2%	37 512	108.3%	8 477	72.6%	56.1%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	8 385	8 385	1 909	22.8%	2 097	25.0%	2 141	25.5%	6 147	73.3%	1 160	56.1%	84.5%	
Licences and permits	13 958	13 958	3 020	21.6%	3 307	23.7%	3 854	27.6%	10 181	72.9%	5 418	75.6%	(28.9%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	1 319 728	1 356 414	435 952	33.0%	415 395	31.5%	366 869	27.0%	1 218 215	89.8%	215 816	74.7%	70.0%	
Other own revenue	314 898	314 698	55 568	17.6%	37 108	11.8%	107 330	34.1%	200 006	63.6%	204 536	85.6%	(47.5%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	5 905 961	5 942 379	1 431 375	24.2%	1 427 595	24.2%	1 349 151	22.7%	4 208 121	70.8%	1 309 166	68.2%	3.1%	
Employee related costs	1 531 068	1 506 068	369 639	24.1%	357 615	23.4%	374 753	24.9%	1 102 007	73.2%	338 293	70.7%	10.8%	
Remuneration of councillors	58 099	58 099	13 150	22.6%	13 530	23.3%	14 605	25.1%	41 285	71.1%	15 329	74.7%	(4.7%)	
Debt impairment	303 865	303 865	75 966	25.0%	75 966	25.0%	75 966	25.0%	227 899	75.0%	67 980	75.0%	11.7%	
Depreciation and asset impairment	748 339	748 339	187 085	25.0%	187 085	25.0%	187 085	25.0%	561 254	75.0%	172 834	70.0%	8.2%	
Finance charges	57 105	52 105	12 215	21.4%	19 330	33.8%	(295)	(.6%)	31 250	60.0%	12 659	72.6%	(102.3%)	
Bulk purchases	1 521 587	1 526 587	471 646	31.0%	341 683	22.5%	341 592	22.4%	1 154 921	75.7%	319 608	74.7%	6.9%	
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	22 486	38 960	4 399	19.6%	10 400	46.2%	12 377	31.8%	27 176	69.8%	1 795	32.0%	589.4%	
Transfers and grants	288 468	306 068	49 853	17.3%	70 642	24.5%	96 689	31.6%	217 184	71.0%	57 991	67.5%	66.7%	
Other expenditure	1 374 944	1 402 287	247 423	18.0%	351 344	25.6%	246 379	17.6%	845 146	60.3%	322 678	57.8%	(23.6%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1 078	1 078	40 727		226 021		97 572		364 319		65 749			
Transfers recognised - capital	848 269	730 249	68 141	8.0%	222 624	26.2%	111 264	15.2%	402 029	55.1%	141 974	51.8%	(21.6%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	849 347	731 327	108 868		448 644		208 836		766 348		207 723			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	849 347	731 327	108 868		448 644		208 836		766 348		207 723			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	849 347	731 327	108 868		448 644		208 836		766 348		207 723			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	849 347	731 327	108 868		448 644		208 836		766 348		207 723			

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	1 558 134	1 693 155	127 150	8.2%	364 327	23.4%	219 928	13.0%	711 405	42.0%	229 512	45.4%	(4.2%)	
National Government	741 969	741 969	68 141	9.2%	210 939	28.4%	97 020	13.1%	376 101	50.7%	122 276	57.5%	(20.7%)	
Provincial Government	106 300	120 405	-	-	11 685	11.0%	(7 806)	(6.5%)	3 879	3.2%	19 698	48.7%	(139.6%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	848 269	862 374	68 141	8.0%	222 624	26.2%	89 214	10.3%	379 979	44.1%	141 974	56.5%	(37.2%)	
Borrowing	69 582	69 582	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	640 283	761 199	59 009	9.2%	141 704	22.1%	130 714	17.2%	331 426	43.5%	87 538	31.1%	49.3%	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	1 558 134	1 693 155	127 150	8.2%	364 327	23.4%	219 928	13.0%	711 405	42.0%	229 512	45.4%	(4.2%)	
Governance and Administration	40 722	80 310	3 285	8.1%	8 600	21.1%	41 014	51.1%	52 899	65.9%	1 355	12.7%	2 927.4%	
Executive & Council	23 022	25 838	151	.7%	2 820	12.2%	40 544	156.9%	43 514	168.4%	905	13.3%	4 379.2%	
Budget & Treasury Office	10 600	10 748	96	.9%	285	2.7%	282	2.6%	662	6.2%	450	7.6%	(37.3%)	
Corporate Services	7 100	43 724	3 038	42.8%	5 496	77.4%	188	.4%	8 723	19.9%	0	15.0%	3 766 400.0%	
Community and Public Safety	276 498	309 838	31 324	11.3%	67 834	24.5%	30 557	9.9%	129 715	41.9%	51 465	51.2%	(40.6%)	
Community & Social Services	23 300	36 039	2 933	12.6%	5 022	21.6%	10 534	29.2%	18 489	51.3%	2 603	91.3%	304.7%	
Sport And Recreation	20 725	15 838	1 221	5.9%	10 505	50.7%	4 548	28.7%	16 275	102.8%	520	11.2%	774.6%	
Public Safety	30 032	46 484	736	2.5%	511	1.7%	497	1.1%	1 745	3.8%	156	27.3%	217.7%	
Housing	202 441	211 477	26 433	13.1%	51 795	25.6%	14 978	7.1%	93 206	44.1%	48 186	55.3%	(68.9%)	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	541 969	552 330	19 295	3.6%	115 208	21.3%	64 399	11.7%	198 902	36.0%	82 618	39.2%	(22.1%)	
Planning and Development	274 790	285 151	6 400	2.3%	14 037	5.1%	25 063	8.8%	45 500	16.0%	16 360	45.8%	53.2%	
Road Transport	267 179	267 179	12 895	4.8%	101 172	37.9%	39 335	14.7%	153 402	57.4%	66 258	37.8%	(40.6%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	680 946	732 365	64 346	9.4%	172 510	25.3%	70 348	9.6%	307 204	41.9%	94 073	53.5%	(25.2%)	
Electricity	143 000	143 000	10 969	7.7%	37 209	26.0%	24 876	17.4%	73 053	51.1%	22 821	57.5%	9.0%	
Water	87 500	87 500	22 880	26.1%	37 384	42.7%	47 028	53.7%	107 292	122.6%	24 985	55.6%	88.2%	
Waste Water Management	371 992	386 040	30 152	8.1%	97 906	26.3%	(5 116)	(1.3%)	122 942	31.8%	37 578	51.1%	(113.6%)	
Waste Management	78 454	115 825	345	.4%	11	-	3 560	3.1%	3 916	3.4%	8 690	46.3%	(59.0%)	
Other	18 000	18 312	8 900	49.4%	175	1.0%	13 610	74.3%	22 686	123.9%	-	-	(100.0%)	

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	6 424 531	6 343 059	1 482 304	23.1%	1 780 872	27.7%	1 609 595	25.4%	4 872 771	76.8%	1 802 795	83.0%	(10.7%)
Property rates, penalties and collection charges	1 038 701	1 038 701	219 939	21.2%	206 253	19.9%	244 465	23.5%	670 657	64.6%	205 540	81.7%	18.9%
Service charges	2 708 964	2 708 964	464 945	17.2%	758 111	28.0%	693 321	25.6%	1 916 376	70.7%	684 929	81.0%	1.2%
Other revenue	330 374	330 305	51 227	15.5%	47 020	14.2%	116 670	35.3%	214 918	65.1%	220 850	94.3%	(47.2%)
Government - operating	1 319 728	1 356 414	435 952	33.0%	415 395	31.5%	366 869	27.0%	1 218 215	89.8%	215 816	74.7%	70.0%
Government - capital	848 269	730 249	257 550	30.4%	306 110	36.1%	140 613	19.3%	704 273	96.4%	427 880	95.7%	(67.1%)
Interest	178 495	178 426	52 692	29.5%	47 982	26.9%	47 657	26.7%	148 331	83.1%	47 780	70.9%	(.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 775 593)	(4 890 175)	(1 392 759)	29.2%	(1 431 553)	30.0%	(1 116 628)	22.8%	(3 940 940)	80.6%	(1 368 199)	81.5%	(18.4%)
Suppliers and employees	(4 430 013)	(4 534 446)	(1 330 692)	30.0%	(1 341 581)	30.3%	(1 020 234)	22.5%	(3 692 507)	81.4%	(1 297 549)	82.2%	(21.4%)
Finance charges	(57 113)	(52 105)	(12 215)	21.4%	(19 330)	33.8%	295	(.6%)	(31 250)	60.0%	(12 659)	73.2%	(102.3%)
Transfers and grants	(288 468)	(303 624)	(49 853)	17.3%	(70 642)	24.5%	(96 689)	31.8%	(217 184)	71.5%	(57 991)	70.2%	66.7%
Net Cash from/(used) Operating Activities	1 648 938	1 452 884	89 545	5.4%	349 318	21.2%	492 967	33.9%	931 830	64.1%	434 597	87.5%	13.4%
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	(1 558 134)	(1 491 448)	(127 150)	8.2%	(364 327)	23.4%	(259 298)	17.4%	(750 775)	50.3%	(229 448)	45.4%	13.0%
Capital assets	(1 558 134)	(1 491 448)	(127 150)	8.2%	(364 327)	23.4%	(259 298)	17.4%	(750 775)	50.3%	(229 448)	45.4%	13.0%
Net Cash from/(used) Investing Activities	(1 558 134)	(1 491 448)	(127 150)	8.2%	(364 327)	23.4%	(259 298)	17.4%	(750 775)	50.3%	(229 448)	45.4%	13.0%
Cash Flow from Financing Activities													
Receipts	69 582	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	69 582	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 825)	(51 825)	(11 239)	21.7%	(13 334)	25.7%	(11 766)	22.7%	(36 339)	70.1%	(10 795)	72.1%	9.0%
Repayment of borrowing	(51 825)	(51 825)	(11 239)	21.7%	(13 334)	25.7%	(11 766)	22.7%	(36 339)	70.1%	(10 795)	72.1%	9.0%
Net Cash from/(used) Financing Activities	17 757	(51 825)	(11 239)	(63.3%)	(13 334)	(75.1%)	(11 766)	22.7%	(36 339)	70.1%	(10 795)	72.1%	9.0%
Net Increase/(Decrease) in cash held	108 561	(90 389)	(48 843)	(45.0%)	(28 343)	(26.1%)	221 902	(245.5%)	144 716	(160.1%)	194 354	495.4%	14.2%
Cash/cash equivalents at the year begin:	2 382 186	2 382 186	2 375 582	99.7%	2 326 739	97.7%	2 298 395	96.5%	2 375 582	99.7%	2 719 573	100.0%	(15.5%)
Cash/cash equivalents at the year end:	2 490 747	2 291 798	2 326 739	93.4%	2 298 395	92.3%	2 520 297	110.0%	2 520 297	110.0%	2 913 927	124.3%	(13.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	52 567	9.3%	30 839	5.4%	30 681	5.4%	454 189	79.9%	568 277	28.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	102 195	55.8%	14 956	8.2%	5 392	2.9%	60 710	33.1%	183 253	9.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	71 046	12.3%	25 727	4.5%	17 501	3.0%	463 633	80.2%	577 907	28.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 401	9.9%	8 676	4.0%	5 566	2.6%	180 402	83.5%	216 046	10.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	17 047	6.1%	8 561	3.1%	6 517	2.3%	245 993	88.4%	278 119	13.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	81	1.9%	70	1.6%	68	1.6%	4 166	95.0%	4 385	2.2%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 280	3.7%	3 873	2.3%	3 552	2.1%	155 363	91.9%	169 067	8.5%	-	-	-
Total By Income Source	270 618	13.6%	92 702	4.6%	69 277	3.5%	1 564 456	78.3%	1 997 053	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	11 713	39.2%	4 693	15.7%	357	1.2%	13 118	43.9%	29 881	1.5%	-	-	-
Commercial	138 464	29.7%	26 985	5.8%	15 694	3.4%	284 588	61.1%	465 730	23.3%	-	-	-
Households	109 764	8.9%	54 909	4.5%	47 416	3.8%	1 019 560	82.8%	1 231 649	61.7%	-	-	-
Other	10 678	4.0%	6 115	2.3%	5 810	2.2%	247 191	91.6%	269 794	13.5%	-	-	-
Total By Customer Group	270 618	13.6%	92 702	4.6%	69 277	3.5%	1 564 456	78.3%	1 997 053	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	117 284	100.0%	-	-	-	-	-	-	117 284	27.3%
Bulk Water	18 442	100.0%	-	-	-	-	-	-	18 442	4.3%
PAYE deductions	15 198	100.0%	-	-	-	-	-	-	15 198	3.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	19 574	100.0%	-	-	-	-	-	-	19 574	4.6%
Loan repayments	23 454	100.0%	-	-	-	-	-	-	23 454	5.5%
Trade Creditors	27 536	59.7%	18 575	40.3%	-	-	-	-	46 111	10.7%
Auditor-General	270	100.0%	-	-	-	-	-	-	270	.1%
Other	189 626	100.0%	-	-	-	-	-	-	189 626	44.1%
Total	411 383	95.7%	18 575	4.3%	-	-	-	-	429 958	100.0%

Contact Details

Municipal Manager	Mr Nceba Ncunyana	043 705 1901
Financial Manager	Mr Vincent Pillay	043 705 1892

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	9 708 013	8 617 179	2 842 483	29.3%	2 540 818	26.2%	2 507 400	29.1%	7 890 701	91.6%	2 376 448	84.4%	5.5%
Property rates, penalties and collection charges	1 540 006	1 521 861	382 947	24.9%	374 555	24.3%	342 055	22.5%	1 099 557	72.3%	339 598	69.1%	.7%
Service charges	4 688 738	4 627 899	1 186 509	25.3%	1 044 115	22.3%	1 031 381	22.3%	3 262 005	70.5%	946 210	71.6%	9.0%
Other revenue	1 056 063	967 667	598 368	56.7%	646 661	61.2%	439 118	45.4%	1 684 147	174.0%	396 721	152.7%	10.7%
Government - operating	1 391 004	1 402 517	381 512	27.4%	232 239	16.7%	228 903	16.3%	842 655	60.1%	456 598	80.0%	(49.9%)
Government - capital	940 707	-	259 567	27.6%	218 440	23.2%	440 561	-	918 568	-	212 885	98.8%	106.9%
Interest	91 495	97 234	33 579	36.7%	24 808	27.1%	25 381	26.1%	83 769	86.2%	24 436	90.0%	3.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 987 769)	(7 979 890)	(2 549 123)	31.9%	(2 012 963)	25.2%	(1 934 581)	24.2%	(6 496 667)	81.4%	(1 709 669)	81.2%	13.2%
Suppliers and employees	(7 756 281)	(3 768 518)	(2 486 946)	32.1%	(1 977 720)	25.5%	(1 850 478)	49.1%	(6 315 145)	167.6%	(1 643 884)	81.2%	12.6%
Finance charges	(158 019)	(2 871 606)	(55 146)	34.9%	(24 293)	15.4%	(53 756)	1.9%	(133 195)	4.6%	(57 055)	83.1%	(5.8%)
Transfers and grants	(73 469)	(1 339 767)	(7 031)	9.6%	(10 949)	14.9%	(30 347)	2.3%	(48 327)	3.6%	(8 730)	59.6%	247.6%
Net Cash from/(used) Operating Activities	1 720 244	637 289	293 360	17.1%	527 855	30.7%	572 819	89.9%	1 394 034	218.7%	666 779	98.1%	(14.1%)
Cash Flow from Investing Activities													
Receipts	(2 000)	970 726	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	976 789	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(2 000)	(6 063)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 459 151)	(1 459 957)	(420 242)	28.8%	(319 654)	21.9%	(245 131)	16.8%	(985 026)	67.5%	(229 692)	55.2%	6.7%
Capital assets	(1 459 151)	(1 459 957)	(420 242)	28.8%	(319 654)	21.9%	(245 131)	16.8%	(985 026)	67.5%	(229 692)	55.2%	6.7%
Net Cash from/(used) Investing Activities	(1 461 151)	(489 231)	(420 242)	28.8%	(319 654)	21.9%	(245 131)	50.1%	(985 026)	201.3%	(229 692)	55.0%	6.7%
Cash Flow from Financing Activities													
Receipts	2 000	6 508	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 000	6 508	-	-	-	-	-	-	-	-	-	-	-
Payments	(93 920)	(93 920)	(24 889)	26.5%	(21 159)	22.5%	(26 280)	28.0%	(72 328)	77.0%	(22 981)	80.0%	14.4%
Repayment of borrowing	(93 920)	(93 920)	(24 889)	26.5%	(21 159)	22.5%	(26 280)	28.0%	(72 328)	77.0%	(22 981)	80.0%	14.4%
Net Cash from/(used) Financing Activities	(91 920)	(87 412)	(24 889)	27.1%	(21 159)	23.0%	(26 280)	30.1%	(72 328)	82.7%	(22 981)	95.1%	14.4%
Net Increase/(Decrease) in cash held	167 173	60 646	(151 771)	(90.8%)	187 042	111.9%	301 409	497.0%	336 680	555.2%	414 106	(760.9%)	(27.2%)
Cash/cash equivalents at the year begin:	1 358 756	1 612 505	1 612 505	118.7%	1 460 734	107.5%	1 647 777	102.2%	1 612 505	100.0%	1 691 760	100.0%	(2.6%)
Cash/cash equivalents at the year end:	1 525 929	1 673 151	1 460 734	95.7%	1 647 777	108.0%	1 949 185	116.5%	1 949 185	116.5%	2 105 866	155.0%	(7.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	117 109	20.8%	71 992	12.8%	45 159	8.0%	328 767	58.4%	563 027	16.5%	158 564	28.2%	514 098
Trade and Other Receivables from Exchange Transactions - Electricity	230 879	31.9%	69 497	9.6%	37 659	5.2%	386 404	53.3%	724 439	21.2%	13 589	1.9%	384 040
Receivables from Non-exchange Transactions - Property Rates	469 273	51.6%	40 565	4.5%	9 775	1.1%	390 006	42.9%	909 619	26.6%	53 257	5.9%	657 493
Receivables from Exchange Transactions - Waste Water Management	61 874	20.5%	25 563	8.5%	19 476	6.5%	194 666	64.5%	301 578	8.8%	80 015	26.5%	259 645
Receivables from Exchange Transactions - Waste Management	28 404	18.1%	8 692	5.5%	8 692	1.4%	117 776	75.0%	157 127	4.6%	79 583	50.6%	205 667
Receivables from Exchange Transactions - Property Rental Debtors	927	5.1%	1 080	5.9%	97	.5%	16 138	88.5%	18 242	.5%	11	.1%	20 072
Interest on Arrear Debtor Accounts	15 350	3.2%	17 040	3.6%	5 662	1.2%	437 609	92.0%	475 662	13.9%	108 517	22.8%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	4 125	-	-
Other	25 579	9.6%	62 026	23.4%	6 983	2.6%	170 839	64.4%	265 427	7.8%	55 716	21.0%	-
Total By Income Source	949 395	27.8%	296 456	8.7%	127 065	3.7%	2 042 204	59.8%	3 415 121	100.0%	553 377	16.2%	2 041 014
Debtors Age Analysis By Customer Group													
Organs of State	23 499	19.5%	57 945	48.2%	7 885	6.6%	31 001	25.8%	120 331	3.5%	-	-	-
Commercial	425 109	31.1%	101 307	7.4%	41 734	3.0%	800 346	58.5%	1 368 496	40.1%	-	-	-
Households	500 787	26.0%	137 203	7.1%	77 446	4.0%	1 210 857	62.9%	1 926 293	56.4%	553 377	28.7%	2 041 014
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	949 395	27.8%	296 456	8.7%	127 065	3.7%	2 042 204	59.8%	3 415 121	100.0%	553 377	16.2%	2 041 014

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	26 841	100.0%	-	-	-	-	-	-	26 841	24.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	64 700	77.9%	13 445	16.2%	1 940	2.3%	2 958	3.6%	83 043	74.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 170	100.0%	-	-	-	-	-	-	1 170	1.1%
Total	92 710	83.5%	13 445	12.1%	1 940	1.7%	2 958	2.7%	111 054	100.0%

Contact Details

Municipal Manager	Mr Johann Mettler	041 506 3209
Financial Manager	Mr Trevor Harper	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2016/17								2015/16		Q3 of 2015/16 to Q3 of 2016/17		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third 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	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities													
Receipts	6 633 472	6 633 472	1 868 126	28.2%	2 052 272	30.9%	1 728 813	26.1%	5 649 211	85.2%	1 552 403	74.1%	11.4%
Property rates, penalties and collection charges	908 271	908 271	207 737	22.9%	212 278	23.4%	283 695	31.2%	703 710	77.5%	263 607	87.0%	7.6%
Service charges	3 135 667	3 135 667	850 449	27.1%	719 191	22.9%	683 075	21.8%	2 252 714	71.8%	665 582	64.7%	2.6%
Other revenue	293 795	293 795	90 490	30.8%	492 514	167.6%	236 068	80.4%	819 073	278.8%	228 280	70.8%	3.4%
Government - operating	1 212 507	1 212 507	383 968	31.7%	282 395	23.3%	255 061	21.0%	921 424	76.0%	156 461	99.5%	63.0%
Government - capital	854 880	854 880	318 081	37.2%	333 125	39.0%	255 000	29.8%	906 206	106.0%	223 411	110.9%	14.1%
Interest	228 351	228 351	17 401	7.6%	12 769	5.6%	15 914	7.0%	46 084	20.2%	15 062	15.7%	5.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 137 401)	(5 137 401)	(1 887 971)	36.7%	(1 931 527)	37.6%	(1 370 676)	26.7%	(5 190 173)	101.0%	(1 182 445)	78.6%	15.9%
Suppliers and employees	(4 945 638)	(4 945 638)	(1 423 055)	28.8%	(1 403 833)	28.4%	(1 322 330)	26.7%	(4 149 219)	83.9%	(917 658)	76.5%	44.1%
Finance charges	(160 939)	(160 939)	(230 215)	143.0%	(4 528)	2.8%	(46 591)	28.9%	(281 334)	174.8%	(209 720)	118.2%	(7.8%)
Transfers and grants	(30 823)	(30 823)	(234 700)	761.4%	(523 166)	1 697.3%	(1 755)	5.7%	(759 621)	2 464.4%	(55 067)	132.0%	(96.8%)
Net Cash from/(used) Operating Activities	1 496 071	1 496 071	(19 845)	(1.3%)	120 745	8.1%	358 137	23.9%	459 038	30.7%	369 957	61.1%	(3.2%)
Cash Flow from Investing Activities													
Receipts	97 846	97 846	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	97 846	97 846	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 724 820)	(1 724 820)	(128 206)	7.4%	(233 258)	13.5%	(319 790)	18.5%	(681 254)	39.5%	(398 659)	77.6%	(19.8%)
Capital assets	(1 724 820)	(1 724 820)	(128 206)	7.4%	(233 258)	13.5%	(319 790)	18.5%	(681 254)	39.5%	(398 659)	77.6%	(19.8%)
Net Cash from/(used) Investing Activities	(1 626 974)	(1 626 974)	(128 206)	7.9%	(233 258)	14.3%	(319 790)	19.7%	(681 254)	41.9%	(398 659)	77.6%	(19.8%)
Cash Flow from Financing Activities													
Receipts	504 800	504 800	1 451	.3%	300 205	59.5%	200 478	39.7%	502 134	99.5%	173 411	97.5%	15.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	500 000	500 000	-	-	300 000	60.0%	200 000	40.0%	500 000	100.0%	173 000	100.0%	15.6%
Increase (decrease) in consumer deposits	4 800	4 800	1 451	30.2%	205	4.3%	478	10.0%	2 134	44.5%	411	24.8%	16.4%
Payments	(71 293)	(71 293)	(27 391)	38.4%	(27 476)	38.5%	(20 743)	29.1%	(75 610)	106.1%	(2 077)	15.0%	898.6%
Repayment of borrowing	(71 293)	(71 293)	(27 391)	38.4%	(27 476)	38.5%	(20 743)	29.1%	(75 610)	106.1%	(2 077)	15.0%	898.6%
Net Cash from/(used) Financing Activities	433 507	433 507	(25 940)	(6.0%)	272 729	62.9%	179 735	41.5%	426 524	98.4%	171 334	323.4%	4.9%
Net Increase/(Decrease) in cash held	302 604	302 604	(173 991)	(57.5%)	160 216	52.9%	218 082	72.1%	204 307	67.5%	142 632	1.5%	52.9%
Cash/cash equivalents at the year begin:	477 610	477 610	458 446	96.0%	284 455	59.6%	444 671	93.1%	458 446	96.0%	537 232	150.5%	(17.2%)
Cash/cash equivalents at the year end:	780 214	780 214	284 455	36.5%	444 671	57.0%	662 753	84.9%	662 753	84.9%	679 864	100.0%	(2.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	86 591	5.6%	89 009	5.8%	81 108	5.3%	1 280 572	83.3%	1 537 280	36.3%	-	-	1 220 058
Trade and Other Receivables from Exchange Transactions - Electricity	117 639	16.9%	35 545	5.1%	20 162	2.9%	522 396	75.1%	695 742	16.4%	-	-	232 192
Receivables from Non-exchange Transactions - Property Rates	67 671	7.9%	84 599	9.9%	31 922	3.7%	667 671	78.4%	851 863	20.1%	-	-	628 899
Receivables from Exchange Transactions - Waste Water Management	20 087	5.8%	19 483	5.6%	10 151	2.9%	297 946	85.7%	347 667	8.2%	-	-	259 251
Receivables from Exchange Transactions - Waste Management	7 017	4.5%	5 297	3.4%	3 771	2.4%	138 302	89.6%	154 387	3.6%	-	-	122 032
Receivables from Exchange Transactions - Property Rental Debtors	313	.6%	509	.9%	538	1.0%	53 920	97.5%	55 279	1.3%	-	-	47 756
Interest on Arrear Debtor Accounts	20 173	3.8%	22 565	4.2%	18 754	3.5%	473 715	88.5%	535 207	12.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 164	5.8%	3 163	5.8%	1 851	3.4%	46 482	85.0%	54 659	1.3%	-	-	34 710
Total By Income Source	322 655	7.6%	260 169	6.1%	168 257	4.0%	3 481 003	82.3%	4 232 085	100.0%	-	-	2 544 898
Debtors Age Analysis By Customer Group													
Organs of State	38 715	6.4%	35 733	5.9%	36 559	6.0%	497 290	81.8%	608 297	14.4%	-	-	-
Commercial	154 753	15.6%	123 709	12.5%	35 550	3.6%	678 601	68.4%	992 612	23.5%	-	-	-
Households	129 187	4.9%	100 728	3.8%	96 148	3.7%	2 305 113	87.6%	2 631 176	62.2%	-	-	2 544 898
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	322 655	7.6%	260 169	6.1%	168 257	4.0%	3 481 003	82.3%	4 232 085	100.0%	-	-	2 544 898

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	117 096	100.0%	-	-	-	-	-	-	117 096	27.5%
Bulk Water	55 974	26.9%	54 114	26.1%	21 129	10.2%	76 481	36.8%	207 698	48.8%
PAYE deductions	20 574	100.0%	-	-	-	-	-	-	20 574	4.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	36 699	100.0%	-	-	-	-	-	-	36 699	8.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 098	64.6%	8 290	19.1%	6 688	15.4%	439	1.0%	43 516	10.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	258 442	60.7%	62 405	14.7%	27 818	6.5%	76 920	18.1%	425 584	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	32 378 969	32 374 950	9 378 523	29.0%	8 047 337	24.9%	7 302 269	22.6%	24 728 129	76.4%	7 399 727	79.7%	(1.3%)	
Property rates	4 661 284	4 661 284	1 108 799	23.8%	1 171 120	25.1%	1 158 612	24.9%	3 438 532	73.8%	974 892	76.6%	18.8%	
Property rates - penalties and collection charges	133 973	133 973	19 685	14.7%	16 219	12.1%	14 164	10.6%	50 067	37.4%	2 906	76.6%	387.4%	
Service charges - electricity revenue	13 458 637	13 458 637	4 150 248	30.8%	3 084 848	22.9%	2 843 512	21.1%	10 078 608	74.9%	2 737 222	72.1%	3.9%	
Service charges - water revenue	4 260 889	4 212 303	972 781	22.8%	1 210 317	28.4%	834 936	19.8%	3 018 033	71.6%	982 120	79.5%	(15.0%)	
Service charges - sanitation revenue	1 646 274	1 694 860	647 583	39.3%	270 960	16.5%	300 810	17.7%	1 219 353	71.9%	321 755	73.4%	(6.5%)	
Service charges - refuse revenue	1 486 709	1 486 709	352 360	23.7%	352 351	23.7%	397 294	26.7%	1 102 005	74.1%	320 485	72.3%	24.0%	
Service charges - other	136 757	106 757	17 396	12.7%	14 786	10.8%	14 337	13.4%	46 519	43.6%	16 873	55.3%	(15.0%)	
Rental of facilities and equipment	65 479	65 599	16 273	24.9%	16 291	24.9%	17 391	26.5%	49 954	76.2%	14 972	68.5%	16.2%	
Interest earned - external investments	322 080	322 080	119 711	37.2%	132 660	41.2%	149 098	46.3%	401 469	124.6%	532 041	249.0%	(72.0%)	
Interest earned - outstanding debtors	344 563	344 563	118 953	34.5%	68 066	19.8%	59 888	17.4%	246 907	71.7%	89 169	130.2%	(32.8%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	274 237	289 237	53 082	19.4%	62 811	22.9%	59 298	20.5%	175 192	60.6%	53 312	93.9%	11.2%	
Licences and permits	59 052	59 052	13 000	22.0%	12 861	21.8%	12 524	21.2%	38 386	65.0%	11 156	68.2%	12.3%	
Agency services	304 932	304 932	75 365	24.7%	63 739	20.9%	44 890	14.7%	183 995	60.3%	69 386	75.8%	(35.3%)	
Transfers recognised - operational	3 502 418	3 513 278	1 144 239	32.7%	1 013 941	28.9%	827 800	23.6%	2 985 980	85.0%	749 599	90.6%	10.4%	
Other own revenue	1 716 684	1 716 684	569 047	33.1%	556 367	32.4%	567 714	33.1%	1 693 128	98.6%	523 840	101.9%	8.4%	
Gains on disposal of PPE	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	32 378 197	32 358 177	7 751 495	23.9%	7 585 732	23.4%	7 094 799	21.9%	22 432 027	69.3%	6 411 770	72.4%	10.7%	
Employee related costs	6 515 448	6 244 842	1 513 114	23.2%	1 544 157	23.7%	1 529 378	24.5%	4 586 648	73.4%	1 405 541	74.9%	8.8%	
Remuneration of councillors	126 553	126 553	27 223	21.5%	29 478	23.3%	32 695	25.8%	89 396	70.6%	29 328	67.5%	11.5%	
Debt impairment	1 468 871	1 468 871	367 218	25.0%	367 218	25.0%	367 218	25.0%	1 101 653	75.0%	358 891	75.2%	2.3%	
Depreciation and asset impairment	1 805 346	1 805 346	451 337	25.0%	451 337	25.0%	451 337	25.0%	1 354 010	75.0%	407 290	84.2%	10.8%	
Finance charges	662 383	663 333	113 679	17.2%	170 193	25.7%	112 345	16.9%	396 217	59.7%	104 776	58.7%	7.2%	
Bulk purchases	12 489 022	12 488 950	3 766 965	30.2%	2 684 862	21.5%	2 692 805	21.6%	9 144 632	73.2%	2 509 551	62.9%	7.3%	
Other Materials	2 934 165	2 975 641	425 353	14.5%	664 689	22.7%	558 119	18.8%	1 648 161	55.4%	515 394	113.4%	8.3%	
Contracted services	1 074 371	1 132 380	158 771	14.8%	248 985	23.2%	258 186	22.8%	665 942	58.8%	203 767	102.6%	26.7%	
Transfers and grants	1 941 318	2 125 735	414 862	21.4%	685 134	35.3%	344 009	16.2%	1 444 006	67.9%	228 563	76.8%	50.5%	
Other expenditure	3 345 719	3 326 524	512 975	15.3%	739 681	22.1%	748 707	22.5%	2 001 363	60.2%	648 669	51.4%	15.4%	
Loss on disposal of PPE	15 000	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	773	16 773	1 627 027		461 605		207 470		2 296 102		987 956			
Transfers recognised - capital	1 876 755	1 797 686	226 674	12.1%	367 022	19.6%	249 205	13.9%	842 901	46.9%	282 725	38.6%	(11.9%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	(32 500)	65.6%	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	1 877 528	1 814 459	1 853 702		828 626		456 675		3 139 003		1 238 181			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	1 877 528	1 814 459	1 853 702		828 626		456 675		3 139 003		1 238 181			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 877 528	1 814 459	1 853 702		828 626		456 675		3 139 003		1 238 181			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1 877 528	1 814 459	1 853 702		828 626		456 675		3 139 003		1 238 181			

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	5 130 961	5 103 440	368 807	7.2%	833 087	16.2%	706 744	13.8%	1 908 637	37.4%	508 666	38.9%	38.9%	
National Government	1 850 283	1 766 827	208 188	11.3%	372 876	20.2%	245 380	13.9%	826 443	46.8%	280 164	39.6%	(12.4%)	
Provincial Government	26 473	30 859	-	-	10 151	38.3%	12 387	40.1%	22 537	73.0%	2 079	15.0%	495.9%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	1 876 755	1 797 686	208 188	11.1%	383 026	20.4%	257 766	14.3%	848 981	47.2%	282 242	39.2%	(8.7%)	
Borrowing	1 790 950	1 856 087	41 245	2.3%	174 594	9.7%	199 113	10.7%	414 951	22.4%	66 218	30.1%	200.7%	
Internally generated funds	1 463 256	1 449 667	119 374	8.2%	275 466	18.8%	249 865	17.2%	644 705	44.5%	160 205	43.3%	56.0%	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	5 130 961	5 103 440	368 807	7.2%	833 087	16.2%	706 744	13.8%	1 908 637	37.4%	508 666	38.9%	38.9%	
Governance and Administration	916 506	1 084 457	167 148	18.2%	127 396	13.9%	146 198	13.5%	440 741	40.6%	84 984	47.5%	72.0%	
Executive & Council	385 900	437 966	77 560	20.1%	5 200	1.3%	41 605	9.5%	124 366	28.4%	2 547	68.4%	1 533.5%	
Budget & Treasury Office	223 991	220 376	15 466	6.9%	35 495	15.8%	25 040	11.4%	76 001	34.5%	45 402	43.5%	(44.8%)	
Corporate Services	306 616	426 116	74 121	24.2%	86 701	28.3%	79 552	18.7%	240 374	56.4%	37 035	50.0%	114.8%	
Community and Public Safety	1 121 277	1 349 767	52 866	4.7%	288 211	25.7%	146 383	10.8%	487 460	36.1%	161 145	33.6%	(9.2%)	
Community & Social Services	180 750	164 602	10 012	5.5%	16 311	9.0%	21 745	13.2%	48 068	29.2%	21 499	21.2%	1.1%	
Sport And Recreation	64 060	85 840	2 745	4.3%	27 320	42.6%	22 986	26.8%	53 052	61.8%	10 439	41.9%	120.2%	
Public Safety	237 170	306 351	10 204	4.3%	46 692	19.7%	49 539	16.2%	106 435	34.7%	35 539	70.3%	39.4%	
Housing	550 497	710 359	15 920	2.9%	180 572	32.8%	40 093	5.6%	236 586	33.3%	63 431	18.4%	(36.8%)	
Health	88 800	82 613	13 986	15.7%	17 315	19.5%	12 019	14.5%	43 320	52.4%	30 237	69.7%	(60.3%)	
Economic and Environmental Services	1 796 799	1 528 533	96 803	5.4%	262 643	14.6%	235 960	15.4%	595 407	39.0%	130 039	37.4%	81.5%	
Planning and Development	253 850	147 485	61	-	11 197	4.4%	27 277	18.5%	38 536	26.1%	10 388	48.0%	162.6%	
Road Transport	1 530 649	1 364 097	96 553	6.3%	250 187	16.3%	208 088	15.3%	554 828	40.7%	118 351	36.9%	75.8%	
Environmental Protection	12 300	16 950	189	1.5%	1 258	10.2%	595	3.5%	2 043	12.1%	1 300	40.8%	(54.2%)	
Trading Services	1 272 379	1 109 595	51 515	4.0%	154 206	12.1%	177 791	16.0%	383 512	34.6%	129 961	42.8%	36.8%	
Electricity	648 829	648 829	21 946	3.4%	41 848	6.4%	117 632	18.1%	181 425	28.0%	45 903	47.4%	156.3%	
Water	318 500	288 655	12 738	4.0%	54 680	17.2%	38 648	13.4%	106 066	36.7%	41 646	48.2%	(7.2%)	
Waste Water Management	175 300	45 900	5 181	3.0%	18 681	10.7%	5 435	11.8%	29 297	63.8%	23 320	31.2%	(76.7%)	
Waste Management	129 750	126 211	11 650	9.0%	38 997	30.1%	16 076	12.7%	66 723	52.9%	19 091	32.3%	(15.8%)	
Other	24 000	31 088	474	2.0%	632	2.6%	412	1.3%	1 518	4.9%	2 537	17.6%	(83.8%)	

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	32 460 381	32 377 292	7 100 904	21.9%	11 042 578	34.0%	6 813 447	21.0%	24 956 929	77.1%	5 926 623	66.4%	15.0%
Property rates, penalties and collection charges	4 459 590	4 459 590	1 017 035	22.8%	1 133 459	25.4%	1 089 112	24.4%	3 239 606	72.6%	953 304	84.0%	14.2%
Service charges	19 529 590	19 499 590	5 834 509	29.9%	5 366 230	27.5%	3 819 533	19.6%	15 020 272	77.0%	3 681 767	60.5%	3.7%
Other revenue	2 425 384	2 440 504	(977 621)	(40.3%)	3 016 231	124.4%	718 581	29.4%	2 757 192	113.0%	(361 982)	104.2%	(298.5%)
Government - operating	3 502 418	3 513 278	761 642	21.7%	958 539	27.4%	728 030	20.7%	2 448 212	69.7%	749 599	66.8%	(2.9%)
Government - capital	1 876 755	1 797 686	226 674	12.1%	367 392	19.6%	249 205	13.9%	843 271	46.9%	282 725	41.2%	(11.9%)
Interest	666 643	666 643	238 665	35.8%	200 726	30.1%	208 985	31.3%	648 377	97.3%	621 210	185.2%	(66.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 758 009)	(27 737 988)	(11 348 405)	40.9%	(8 906 316)	32.1%	(5 326 680)	19.2%	(25 581 400)	92.2%	(4 159 325)	61.5%	28.1%
Suppliers and employees	(25 154 308)	(13 851 230)	(10 725 497)	42.6%	(8 050 989)	32.0%	(4 870 325)	35.2%	(23 646 812)	170.7%	(3 814 232)	59.6%	27.7%
Finance charges	(662 383)	(8 629 819)	(113 679)	17.2%	(170 193)	25.7%	(112 345)	1.3%	(396 217)	4.6%	(104 776)	106.2%	7.2%
Transfers and grants	(1 941 318)	(5 256 939)	(509 229)	26.2%	(685 134)	35.3%	(344 009)	6.5%	(1 538 372)	29.3%	(240 317)	67.1%	43.1%
Net Cash from/(used) Operating Activities	4 702 372	4 639 304	(4 247 501)	(90.3%)	2 136 262	45.4%	1 486 768	32.0%	(624 471)	(13.5%)	1 767 298	101.4%	(15.9%)
Cash Flow from Investing Activities													
Receipts	287 437	287 437	4 099 289	1 426.2%	(62 399)	(21.7%)	1 026 365	357.1%	5 063 256	1 761.5%	(16 708)	10.4%	(6 243.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	(1 996)	-	-	-	-	-	(1 996)	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	287 437	287 437	4 101 286	1 426.8%	(62 399)	(21.7%)	1 026 365	357.1%	5 065 252	1 762.2%	(16 708)	10.4%	(6 243.0%)
Payments	(4 805 541)	(4 776 369)	(368 807)	7.7%	(833 087)	17.3%	(706 744)	14.8%	(1 908 637)	40.0%	(508 666)	39.3%	38.9%
Capital assets	(4 805 541)	(4 776 369)	(368 807)	7.7%	(833 087)	17.3%	(706 744)	14.8%	(1 908 637)	40.0%	(508 666)	39.3%	38.9%
Net Cash from/(used) Investing Activities	(4 518 103)	(4 488 932)	3 730 483	(82.6%)	(895 485)	19.8%	319 621	(7.1%)	3 154 619	(70.3%)	(525 374)	37.6%	(160.8%)
Cash Flow from Financing Activities													
Receipts	1 808 793	1 818 606	(12 899)	(.7%)	13 923	.8%	9 911	.5%	10 934	.6%	5 990	2.4%	65.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 790 950	1 800 763	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	17 842	17 842	(12 899)	(72.3%)	13 923	78.0%	9 911	55.5%	10 934	61.3%	5 990	154.1%	65.5%
Payments	(381 507)	(381 507)	(234 278)	61.4%	(162 655)	42.6%	(16 539)	4.3%	(413 472)	108.4%	(9 827)	55.5%	68.3%
Repayment of borrowing	(381 507)	(381 507)	(234 278)	61.4%	(162 655)	42.6%	(16 539)	4.3%	(413 472)	108.4%	(9 827)	55.5%	68.3%
Net Cash from/(used) Financing Activities	1 427 285	1 437 098	(247 177)	(17.3%)	(148 732)	(10.4%)	(6 628)	(.5%)	(402 538)	(28.0%)	(3 837)	(16.4%)	72.7%
Net Increase/(Decrease) in cash held	1 611 554	1 587 470	(764 195)	(47.4%)	1 092 044	67.8%	1 799 761	113.4%	2 127 610	134.0%	1 238 087	(727.7%)	45.4%
Cash/cash equivalents at the year begin:	7 701 376	6 701 376	7 701 376	100.0%	6 937 181	90.1%	8 029 225	119.8%	7 701 376	114.9%	8 447 732	161.0%	(5.0%)
Cash/cash equivalents at the year end:	9 312 930	8 288 846	6 937 181	74.5%	8 029 225	86.2%	9 828 986	118.6%	9 828 986	118.6%	9 685 818	214.8%	1.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	313 351	7.6%	157 932	3.8%	108 843	2.6%	3 543 604	85.9%	4 123 730	31.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	832 848	35.5%	125 096	5.3%	74 430	3.2%	1 316 198	56.0%	2 348 571	18.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	290 876	15.5%	81 365	4.3%	57 467	3.1%	1 451 342	77.2%	1 881 050	14.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	97 843	8.1%	43 825	3.6%	29 948	2.5%	1 032 148	85.7%	1 203 765	9.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	97 952	7.8%	39 445	3.2%	34 205	2.7%	1 080 043	86.3%	1 251 645	9.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	948	1.0%	2 002	2.1%	1 911	2.1%	88 353	94.8%	93 215	.7%	-	-	-
Interest on Arrear Debtor Accounts	33 358	2.2%	21 386	1.4%	25 149	1.6%	1 460 989	94.8%	1 540 882	11.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	46 983	9.0%	14 685	2.8%	9 382	1.8%	453 465	86.5%	524 516	4.0%	-	-	-
Total By Income Source	1 714 160	13.2%	485 737	3.7%	341 337	2.6%	10 426 142	80.4%	12 967 376	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	55 464	34.9%	14 659	9.2%	6 031	3.8%	82 818	52.1%	158 973	1.2%	-	-	-
Commercial	966 786	30.2%	164 382	5.1%	107 436	3.4%	1 960 112	61.3%	3 198 716	24.7%	-	-	-
Households	685 467	7.3%	302 783	3.2%	225 169	2.4%	8 237 535	87.2%	9 450 954	72.9%	-	-	-
Other	6 443	4.1%	3 913	2.5%	2 700	1.7%	145 678	91.8%	158 734	1.2%	-	-	-
Total By Customer Group	1 714 160	13.2%	485 737	3.7%	341 337	2.6%	10 426 142	80.4%	12 967 376	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	697 784	100.0%	-	-	-	-	-	-	697 784	23.4%
Bulk Water	215 931	100.0%	-	-	-	-	-	-	215 931	7.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	14 300	100.0%	-	-	-	-	-	-	14 300	.5%
Trade Creditors	1 941 068	94.6%	86 093	4.2%	24 147	1.2%	-	-	2 051 308	68.8%
Auditor-General	680	100.0%	-	-	-	-	-	-	680	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 869 763	96.3%	86 093	2.9%	24 147	.8%	-	-	2 980 003	100.0%

Contact Details

Municipal Manager	Dr Imogen Mashazi	011 999 0481
Financial Manager	Mrs Ramasela Ganda	011 999 6514

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	45 437 004	49 427 770	13 130 003	28.9%	12 142 016	26.7%	12 074 640	24.4%	37 346 658	75.6%	12 634 812	88.0%	(4.4%)
Property rates, penalties and collection charges	7 851 647	7 939 919	1 685 970	21.5%	1 775 179	22.6%	1 740 192	21.9%	5 201 341	65.5%	1 716 640	77.0%	1.4%
Service charges	23 905 818	27 088 308	6 617 776	27.7%	6 171 117	25.8%	6 117 533	22.6%	18 906 426	69.8%	5 715 694	78.9%	7.0%
Other revenue	3 747 024	4 205 471	1 548 798	41.3%	1 207 545	32.2%	1 219 653	29.0%	3 975 997	94.5%	2 275 110	173.9%	(46.4%)
Government - operating	6 725 515	6 812 056	2 479 885	36.9%	1 925 970	28.6%	1 660 778	24.4%	6 066 633	89.1%	1 538 277	78.9%	8.0%
Government - capital	2 756 793	2 917 001	735 264	26.7%	1 006 241	36.5%	1 276 246	43.8%	3 017 751	103.5%	1 342 419	105.2%	(4.9%)
Interest	450 206	465 016	62 309	13.8%	55 963	12.4%	60 238	13.0%	178 510	38.4%	46 673	24.7%	29.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 843 751)	(41 354 868)	(13 564 585)	35.8%	(11 751 295)	31.1%	(9 251 592)	22.4%	(34 567 473)	83.6%	(10 064 076)	91.0%	(8.1%)
Suppliers and employees	(35 522 058)	(38 679 050)	(13 080 161)	36.8%	(10 715 270)	30.2%	(9 011 340)	23.3%	(32 806 771)	84.8%	(9 338 486)	89.9%	(3.5%)
Finance charges	(2 321 693)	(2 675 818)	(327 941)	14.1%	(886 265)	38.2%	(110 248)	4.1%	(1 324 455)	49.5%	(632 464)	93.1%	(82.6%)
Transfers and grants	-	-	(156 483)	-	(149 761)	-	(130 005)	-	(436 248)	-	(93 127)	-	39.6%
Net Cash from/(used) Operating Activities	7 593 253	8 072 902	(434 582)	(5.7%)	390 720	5.1%	2 823 047	35.0%	2 779 185	34.4%	2 570 736	66.6%	9.8%
Cash Flow from Investing Activities													
Receipts	(631 913)	1 914 824	608 251	(96.3%)	392 029	(62.0%)	199 041	10.4%	1 199 321	62.6%	383 638	5 032.1%	(48.1%)
Proceeds on disposal of PPE	24 975	24 970	608 251	2 435.4%	392 029	1 569.7%	199 041	797.1%	1 199 321	4 803.0%	383 638	14 833.9%	(48.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(46 285)	(42 530)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(610 603)	1 932 384	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 066 400)	(9 064 440)	(2 992 009)	33.0%	(2 085 069)	23.0%	(816 414)	9.0%	(5 893 491)	65.0%	(1 112 726)	66.0%	(26.6%)
Capital assets	(9 066 400)	(9 064 440)	(2 992 009)	33.0%	(2 085 069)	23.0%	(816 414)	9.0%	(5 893 491)	65.0%	(1 112 726)	66.0%	(26.6%)
Net Cash from/(used) Investing Activities	(9 698 313)	(7 149 616)	(2 383 758)	24.6%	(1 693 040)	17.5%	(617 373)	8.6%	(4 694 170)	65.7%	(729 088)	19.3%	(15.3%)
Cash Flow from Financing Activities													
Receipts	2 626 777	1 964 049	1 725 000	65.7%	2 281 000	86.8%	-	-	4 006 000	204.0%	33 000	43.2%	(100.0%)
Short term loans	-	-	1 725 000	-	(225 000)	-	-	-	1 500 000	-	33 000	-	(100.0%)
Borrowing long term/refinancing	2 626 777	1 961 567	-	-	2 506 000	95.4%	-	-	2 506 000	127.8%	-	-	-
Increase (decrease) in consumer deposits	-	2 482	-	-	-	-	-	-	-	-	-	-	-
Payments	(584 417)	(3 263 121)	(18 140)	3.1%	(158 102)	27.1%	-	-	(176 242)	5.4%	(5 960)	68.3%	(100.0%)
Repayment of borrowing	(584 417)	(3 263 121)	(18 140)	3.1%	(158 102)	27.1%	-	-	(176 242)	5.4%	(5 960)	68.3%	(100.0%)
Net Cash from/(used) Financing Activities	2 042 360	(1 299 072)	1 706 860	83.6%	2 122 898	103.9%	-	-	3 829 758	(294.8%)	27 040	26.6%	(100.0%)
Net Increase/(Decrease) in cash held	(62 700)	(375 785)	(1 111 480)	1 772.7%	820 579	(1 308.7%)	2 205 675	(587.0%)	1 914 773	(509.5%)	1 868 687	(217.6%)	18.0%
Cash/cash equivalents at the year begin:	3 752 745	4 369 765	6 890 021	183.6%	5 778 540	154.0%	6 599 119	151.0%	6 890 021	157.7%	4 416 511	78.6%	49.4%
Cash/cash equivalents at the year end:	3 690 045	3 993 980	5 778 540	156.6%	6 599 119	178.8%	8 804 794	220.5%	8 804 794	220.5%	6 285 198	167.5%	40.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
	R thousands												
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	422 614	8.4%	223 743	4.5%	135 040	2.7%	4 234 720	84.4%	5 016 116	27.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	829 863	19.8%	225 079	5.4%	151 201	3.6%	2 988 322	71.2%	4 194 464	22.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	376 604	8.9%	125 909	3.0%	43 144	1.0%	3 666 797	87.0%	4 212 454	22.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	281 743	8.4%	149 162	4.5%	90 027	2.7%	2 823 146	84.4%	3 344 077	18.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	101 374	7.8%	69 601	5.4%	33 797	2.6%	1 087 228	84.2%	1 292 000	7.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(820)	(2%)	7 133	1.6%	6 979	1.6%	435 029	97.0%	448 321	2.4%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 011 377	10.9%	800 628	4.3%	460 186	2.5%	15 235 241	82.3%	18 507 433	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	74 403	12.6%	(10 827)	(1.8%)	31 375	5.3%	493 352	83.9%	588 304	3.2%	-	-	-
Commercial	1 425 819	22.2%	216 628	3.4%	295 431	4.6%	4 484 252	69.8%	6 422 131	34.7%	-	-	-
Households	511 975	4.6%	587 693	5.3%	126 402	1.1%	9 822 674	88.9%	11 048 743	59.7%	-	-	-
Other	(820)	(2%)	7 133	1.6%	6 979	1.6%	434 963	97.0%	448 256	2.4%	-	-	-
Total By Customer Group	2 011 377	10.9%	800 628	4.3%	460 186	2.5%	15 235 241	82.3%	18 507 433	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	962 073	100.0%	-	-	-	-	-	-	962 073	32.6%
Bulk Water	349 319	100.0%	-	-	-	-	-	-	349 319	11.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	515 349	94.5%	2 637	5%	1 713	3%	25 576	4.7%	545 275	18.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 089 939	99.7%	2 920	3%	62	-	622	1%	1 093 543	37.1%
Total	2 916 680	98.9%	5 557	2%	1 775	1%	26 198	0.9%	2 950 210	100.0%

Contact Details

Municipal Manager	Dr L Ndhivo	011 407 7309
Financial Manager	Mr Reggie Boqo	011 358 3618

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	30 209 869	29 790 048	8 414 012	27.9%	7 087 111	23.5%	6 606 875	22.2%	22 107 998	74.2%	6 291 635	74.5%	5.0%
Property rates	5 764 124	5 884 124	1 475 960	25.6%	1 405 523	24.4%	1 518 486	25.8%	4 399 969	74.8%	1 298 016	74.2%	17.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 445 635	10 960 753	3 711 731	32.4%	2 491 619	21.8%	1 839 885	16.8%	8 043 236	73.4%	2 162 360	68.6%	(14.9%)
Service charges - water revenue	4 075 549	3 686 131	835 873	20.5%	828 741	20.3%	855 346	23.2%	2 519 960	68.4%	811 319	73.4%	5.4%
Service charges - sanitation revenue	937 495	837 489	210 031	22.4%	209 081	22.3%	212 529	25.4%	631 640	75.4%	184 222	67.9%	15.4%
Service charges - refuse revenue	1 261 245	1 281 245	322 280	25.6%	309 870	24.6%	333 584	26.0%	965 733	75.4%	284 211	75.0%	17.4%
Service charges - other	-	-	-	-	348	-	609	-	957	-	-	-	(100.0%)
Rental of facilities and equipment	136 321	141 383	27 218	20.0%	32 587	23.9%	36 860	26.1%	96 665	68.4%	35 591	83.1%	3.6%
Interest earned - external investments	43 089	45 089	19 939	46.3%	20 191	46.9%	34 374	76.2%	74 503	165.2%	13 031	82.1%	163.8%
Interest earned - outstanding debtors	238 451	445 861	131 570	55.2%	146 274	61.3%	157 624	35.4%	435 467	97.7%	100 505	165.8%	56.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	198 658	303 348	58 995	29.7%	96 605	48.6%	122 197	40.3%	277 796	91.6%	1 324	67.9%	9 130.8%
Licences and permits	60 564	50 895	8 922	14.7%	13 160	21.7%	11 552	22.7%	33 633	66.1%	11 810	56.7%	(2.2%)
Agency services	9 299	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	4 240 323	4 206 723	1 434 867	33.8%	1 316 699	31.1%	1 277 547	30.4%	4 029 113	95.8%	1 098 899	102.1%	16.3%
Other own revenue	1 799 117	997 007	176 627	9.8%	216 415	12.0%	206 283	20.7%	599 324	60.1%	290 347	46.4%	(29.0%)
Gains on disposal of PPE	-	950 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	28 281 950	28 651 835	6 144 103	21.7%	6 802 953	24.1%	6 164 900	21.5%	19 111 956	66.7%	5 978 008	73.7%	3.1%
Employee related costs	7 622 096	8 032 194	1 938 916	25.4%	1 942 943	25.5%	1 955 002	24.3%	5 836 860	72.7%	1 865 359	77.6%	4.8%
Remuneration of councillors	125 834	125 828	28 169	22.4%	29 899	23.8%	28 657	22.8%	86 725	68.9%	31 454	78.2%	(8.9%)
Debt impairment	908 053	1 065 302	246 752	27.2%	250 391	27.6%	326 009	30.6%	823 152	77.3%	66 340	34.3%	391.4%
Depreciation and asset impairment	1 258 208	1 512 927	322 423	25.6%	348 626	27.7%	421 156	27.8%	1 092 205	72.2%	370 950	85.0%	13.5%
Finance charges	1 057 982	1 284 416	124 086	11.7%	429 588	40.6%	181 433	14.1%	735 106	57.2%	170 823	67.1%	6.2%
Bulk purchases	9 956 609	9 753 809	2 526 158	25.4%	2 154 348	21.6%	1 852 965	19.0%	6 533 470	67.0%	1 962 795	79.8%	(5.6%)
Other Materials	283 940	269 800	40 641	14.3%	53 823	19.0%	57 670	21.4%	152 133	56.4%	45 429	53.0%	26.9%
Contracted services	2 738 440	2 714 913	470 181	17.2%	844 036	30.8%	648 220	23.9%	1 962 438	72.3%	574 714	69.2%	12.8%
Transfers and grants	288 055	282 780	(243 755)	(84.6%)	43 176	15.0%	55 214	19.5%	(145 365)	(51.4%)	25 031	31.8%	120.6%
Other expenditure	4 042 732	3 609 864	691 028	17.1%	702 622	17.4%	637 720	17.7%	2 031 370	56.3%	867 392	66.9%	(26.5%)
Loss on disposal of PPE	1	1	(496)	(49 588.3%)	3 502	350 193.9%	856	85 649.8%	3 863	386 255.4%	(2 278)	(47 604.8%)	(137.6%)
Surplus/(Deficit)	1 927 919	1 138 213	2 269 909		284 158		441 974		2 996 041		313 628		
Transfers recognised - capital	2 370 209	2 416 086	216 305	9.1%	715 161	30.2%	415 783	17.2%	1 347 249	55.8%	476 845	58.2%	(12.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 298 127	3 554 299	2 486 213		999 319		857 758		4 343 290		790 472		
Taxation	(500)	500	-	-	150	(30.0%)	-	-	150	30.0%	-	-	-
Surplus/(Deficit) after taxation	4 298 627	3 553 799	2 486 213		999 169		857 758		4 343 140		790 472		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 298 627	3 553 799	2 486 213		999 169		857 758		4 343 140		790 472		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 298 627	3 553 799	2 486 213		999 169		857 758		4 343 140		790 472		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	4 465 209	4 465 209	280 755	6.3%	887 599	19.9%	548 010	12.3%	1 716 364	38.4%	643 513	52.5%	(14.8%)
National Government	2 331 654	2 331 654	215 340	9.2%	713 653	30.6%	379 514	16.3%	1 308 506	56.1%	488 305	59.2%	(22.3%)
Provincial Government	38 355	38 355	1 818	4.7%	18 229	47.5%	22 243	58.0%	42 289	110.3%	10 909	28.1%	103.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	200	200	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 370 209	2 370 209	217 157	9.2%	731 881	30.9%	401 757	17.0%	1 350 795	57.0%	499 214	58.6%	(19.5%)
Borrowing	1 000 000	1 000 000	58 779	5.9%	125 104	12.5%	127 981	12.8%	311 864	31.2%	116 886	48.7%	9.5%
Internally generated funds	985 000	985 000	336	-	5 019	.5%	3 806	.4%	9 161	.9%	6 354	4.6%	(40.1%)
Public contributions and donations	110 000	110 000	4 482	4.1%	25 594	23.3%	14 467	13.2%	44 544	40.5%	21 058	44.6%	(31.3%)
Capital Expenditure Standard Classification	4 465 209	4 465 209	280 755	6.3%	887 599	19.9%	548 010	12.3%	1 716 364	38.4%	643 513	52.5%	(14.8%)
Governance and Administration	368 484	368 484	28 895	7.8%	40 689	11.0%	33 206	9.0%	102 790	27.9%	48 730	52.0%	(31.9%)
Executive & Council	58 784	58 784	336	.6%	17 419	29.6%	19 505	33.2%	37 260	63.4%	26 308	58.0%	(25.9%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	309 700	309 700	28 559	9.2%	23 270	7.5%	13 702	4.4%	65 531	21.2%	22 422	49.8%	(38.9%)
Community and Public Safety	746 104	746 104	68 229	9.1%	287 268	38.5%	169 019	22.7%	524 517	70.3%	251 788	47.5%	(32.9%)
Community & Social Services	21 200	21 200	6 572	31.0%	2 182	10.3%	1 093	5.2%	9 846	46.4%	6 770	28.8%	(83.9%)
Sport And Recreation	103 000	103 000	17 115	16.6%	9 608	9.3%	4 079	4.0%	30 802	29.9%	24 485	25.7%	(83.3%)
Public Safety	41 000	41 000	420	1.0%	1 805	4.4%	23 188	56.6%	25 413	62.0%	1 884	26.8%	1 130.9%
Housing	537 704	537 704	42 039	7.8%	254 530	47.3%	119 115	22.2%	415 684	77.3%	199 823	52.5%	(40.4%)
Health	43 200	43 200	2 083	4.8%	19 144	44.3%	21 544	49.9%	42 771	99.0%	18 826	55.2%	14.4%
Economic and Environmental Services	1 293 506	1 293 506	142 588	11.0%	271 636	21.0%	195 684	15.1%	609 908	47.2%	201 376	50.4%	(2.8%)
Planning and Development	65 400	65 400	4 330	6.6%	13 891	21.2%	6 586	10.1%	24 807	37.9%	-	-	(100.0%)
Road Transport	1 225 106	1 225 106	138 257	11.3%	257 745	21.0%	189 099	15.4%	585 101	47.8%	201 376	52.2%	(6.1%)
Environmental Protection	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 024 615	2 024 615	41 043	2.0%	282 629	14.0%	146 153	7.2%	469 825	23.2%	140 893	61.0%	3.7%
Electricity	1 428 665	1 428 665	38 596	2.7%	99 596	7.0%	92 786	6.5%	230 978	16.2%	64 016	56.1%	44.9%
Water	100 500	100 500	-	-	18 250	18.2%	9 945	9.9%	28 195	28.1%	12 393	72.6%	(19.8%)
Waste Water Management	474 450	474 450	2 447	.5%	159 022	33.5%	40 691	8.6%	202 160	42.6%	61 864	62.0%	(34.2%)
Waste Management	21 000	21 000	-	-	5 760	27.4%	2 732	13.0%	8 492	40.4%	2 621	88.8%	4.2%
Other	32 500	32 500	-	-	5 377	16.5%	3 947	12.1%	9 324	28.7%	725	12.7%	444.6%

Part 3: Cash Receipts and Payments

	2016/17									2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Cash Flow from Operating Activities													
Receipts	31 589 444	30 139 067	9 090 882	28.8%	7 648 339	24.2%	7 657 224	25.4%	24 396 444	80.9%	7 588 182	76.5%	.9%
Property rates, penalties and collection charges	5 533 559	5 648 759	1 475 960	26.7%	1 405 523	25.4%	1 518 486	26.9%	4 399 969	77.9%	1 298 016	75.8%	17.0%
Service charges	17 011 229	16 103 510	5 079 915	29.9%	3 839 659	22.6%	3 241 952	20.1%	12 161 526	75.5%	3 442 112	70.6%	(5.8%)
Other revenue	2 187 493	1 492 013	271 761	12.4%	358 766	16.4%	376 891	25.3%	1 007 419	67.5%	339 073	51.1%	11.2%
Government - operating	4 240 323	4 220 131	1 780 763	42.0%	1 153 708	27.2%	1 058 551	25.1%	3 993 022	94.6%	1 093 267	94.4%	(3.2%)
Government - capital	2 370 209	2 416 086	330 974	14.0%	724 219	30.6%	1 269 345	52.5%	2 324 538	96.2%	1 302 178	99.8%	(2.5%)
Interest	246 631	258 568	151 509	61.4%	166 464	67.5%	191 998	74.3%	509 971	197.2%	113 536	203.9%	69.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 896 832)	(25 904 838)	(10 612 708)	41.0%	(6 310 352)	24.4%	(5 190 461)	20.0%	(22 113 520)	85.4%	(5 903 230)	82.3%	(12.1%)
Suppliers and employees	(24 550 779)	(24 337 641)	(10 173 178)	41.4%	(5 837 588)	23.8%	(4 953 815)	20.4%	(20 964 581)	86.1%	(5 707 376)	83.5%	(13.2%)
Finance charges	(1 057 999)	(1 284 416)	(124 086)	11.7%	(429 588)	40.6%	(181 433)	14.1%	(735 106)	57.2%	(170 823)	67.1%	6.2%
Transfers and grants	(288 055)	(282 780)	(315 444)	109.5%	(43 176)	15.0%	(55 214)	19.5%	(413 834)	146.3%	(25 031)	31.8%	120.6%
Net Cash from/(used) Operating Activities	5 692 612	4 234 230	(1 521 826)	(26.7%)	1 337 987	23.5%	2 466 763	58.3%	2 282 924	53.9%	1 684 952	46.6%	46.4%
Cash Flow from Investing Activities													
Receipts	(541 804)	(330 242)	1 167 091	(215.4%)	(247 235)	45.6%	(352 918)	106.9%	566 937	(171.7%)	286 123	2 380.8%	(223.3%)
Proceeds on disposal of PPE	-	-	29 091	-	59 357	-	38 407	-	126 855	-	55 962	-	(31.4%)
Decrease in non-current debtors	(241 572)	(27 790)	514 940	(213.2%)	(72 043)	29.8%	(345 349)	1 242.7%	97 547	(351.0%)	(55 737)	-	519.6%
Decrease in other non-current receivables	2 759	10 690	623 635	22 606.0%	(245 676)	(8 905.5%)	(45 555)	(426.1%)	332 404	3 109.5%	220 647	-	(120.6%)
Decrease (increase) in non-current investments	(302 991)	(313 142)	(574)	2%	11 127	(3.7%)	(422)	1%	10 131	(3.2%)	65 252	126.0%	(100.6%)
Payments	(4 339 234)	(3 446 948)	(280 755)	6.5%	(887 599)	20.5%	(548 010)	15.9%	(1 716 364)	49.8%	(643 513)	53.7%	(14.8%)
Capital assets	(4 339 234)	(3 446 948)	(280 755)	6.5%	(887 599)	20.5%	(548 010)	15.9%	(1 716 364)	49.8%	(643 513)	53.7%	(14.8%)
Net Cash from/(used) Investing Activities	(4 881 039)	(3 777 190)	886 336	(18.2%)	(1 134 835)	23.2%	(900 929)	23.9%	(1 149 427)	30.4%	(357 390)	32.8%	152.1%
Cash Flow from Financing Activities													
Receipts	1 007 366	1 369 562	960 710	95.4%	(45 889)	(4.6%)	(558 380)	(40.8%)	356 440	26.0%	1 852 400	489.9%	(130.1%)
Short term loans	-	-	955 000	-	(55 000)	-	(560 000)	-	340 000	-	1 850 000	-	(130.3%)
Borrowing long term/refinancing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	(5 054)	(4%)	(100.0%)
Increase (decrease) in consumer deposits	7 366	369 562	5 710	77.5%	9 111	123.7%	1 620	4%	16 440	4.4%	7 454	269.1%	(78.3%)
Payments	(702 083)	(620 959)	(85 533)	12.2%	(126 150)	18.0%	(305 726)	49.2%	(517 408)	83.3%	(2 759 026)	1 058.1%	(88.9%)
Repayment of borrowing	(702 083)	(620 959)	(85 533)	12.2%	(126 150)	18.0%	(305 726)	49.2%	(517 408)	83.3%	(2 759 026)	1 058.1%	(88.9%)
Net Cash from/(used) Financing Activities	305 283	748 603	875 177	286.7%	(172 039)	(56.4%)	(864 106)	(115.4%)	(160 968)	(21.5%)	(906 626)	(65.5%)	(4.7%)
Net Increase/(Decrease) in cash held	1 116 856	1 205 642	239 687	21.5%	31 113	2.8%	701 728	58.2%	972 528	80.7%	420 935	36.1%	66.7%
Cash/cash equivalents at the year begin:	2 012 796	1 178 005	1 186 049	58.9%	1 425 736	70.8%	1 456 850	123.7%	1 186 049	100.7%	698 006	103.9%	108.7%
Cash/cash equivalents at the year end:	3 129 652	2 383 648	1 425 736	45.6%	1 456 850	46.5%	2 158 578	90.6%	2 158 578	90.6%	1 118 941	55.6%	92.9%

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	399 059	20.2%	43 856	2.2%	68 216	3.5%	1 464 668	74.1%	1 975 799	23.1%	120 902	6.1%	-
Trade and Other Receivables from Exchange Transactions - Electricity	295 653	30.0%	13 129	1.3%	22 041	2.2%	654 326	66.4%	985 149	11.5%	251 708	25.6%	-
Receivables from Non-exchange Transactions - Property Rates	464 454	21.7%	61 260	2.9%	80 551	3.8%	1 530 505	71.6%	2 136 770	25.0%	145 462	6.8%	-
Receivables from Exchange Transactions - Waste Water Management	71 337	24.2%	5 988	2.0%	9 437	3.2%	207 496	70.5%	294 258	3.4%	23 358	7.9%	-
Receivables from Exchange Transactions - Waste Management	108 609	19.6%	14 765	2.7%	17 121	3.1%	413 140	74.6%	553 636	6.5%	19 897	3.6%	-
Receivables from Exchange Transactions - Property Rental Debtors	10 192	4.2%	1 689	7%	1 168	5%	230 164	94.6%	243 213	2.8%	2	-	-
Interest on Arrear Debtor Accounts	131 390	8.5%	40 919	2.7%	47 993	3.1%	1 316 426	85.7%	1 536 728	18.0%	66 478	4.3%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	68 004	8.2%	(4 859)	(6%)	26 753	3.2%	744 366	89.2%	834 264	9.7%	56 334	6.8%	-
Total By Income Source	1 548 698	18.1%	176 745	2.1%	273 282	3.2%	6 561 091	76.6%	8 559 816	100.0%	684 141	8.0%	-
Debtors Age Analysis By Customer Group													
Organs of State	51 674	72.5%	(992)	(1.4%)	13 255	18.6%	7 294	10.2%	71 231	8%	-	-	-
Commercial	520 566	23.7%	44 203	2.0%	80 330	3.7%	1 549 568	70.6%	2 194 668	25.6%	12 884	6%	-
Households	901 419	17.2%	113 098	2.2%	148 579	2.8%	4 089 970	77.9%	5 253 067	61.4%	32 408	6%	-
Other	75 039	7.2%	20 436	2.0%	31 118	3.0%	914 258	87.8%	1 040 850	12.2%	638 849	61.4%	-
Total By Customer Group	1 548 698	18.1%	176 745	2.1%	273 282	3.2%	6 561 091	76.6%	8 559 816	100.0%	684 141	8.0%	-

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	569 047	100.0%	-	-	-	-	-	-	569 047	17.2%
Bulk Water	164 575	100.0%	-	-	-	-	-	-	164 575	5.0%
PAYE deductions	102 740	100.0%	-	-	-	-	-	-	102 740	3.1%
VAT (output less input)	(50 389)	100.0%	-	-	-	-	-	-	(50 389)	(1.5%)
Pensions / Retirement	103 436	100.0%	-	-	-	-	-	-	103 436	3.1%
Loan repayments	430 919	100.0%	-	-	-	-	-	-	430 919	13.0%
Trade Creditors	879 925	100.0%	-	-	-	-	-	-	879 925	26.6%
Auditor-General	1 248	100.0%	-	-	-	-	-	-	1 248	-
Other	1 108 180	100.0%	-	-	-	-	-	-	1 108 180	33.5%
Total	3 309 681	100.0%	-	-	-	-	-	-	3 309 681	100.0%

Contact Details

Municipal Manager	Ms Lindiwe Kwele	012 358 4901
Financial Manager	Mr Umar Banda	012 358 8100/1

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17											2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	31 267 560	31 358 677	8 875 973	28.4%	8 135 683	26.0%	7 753 967	24.7%	24 765 623	79.0%	5 730 463	70.9%	35.3%		
Property rates	6 302 049	6 302 049	1 597 502	25.3%	1 857 180	29.5%	1 744 398	27.7%	5 199 080	82.5%	1 107 008	72.6%	57.6%		
Property rates - penalties and collection charges	158 523	158 523	1 163	.7%	8 713	5.5%	11 690	7.4%	21 567	13.6%	20 999	65.4%	(44.3%)		
Service charges - electricity revenue	12 576 060	12 576 060	3 453 141	27.5%	3 007 424	23.9%	2 586 615	20.6%	9 047 180	71.9%	2 857 018	73.6%	(9.5%)		
Service charges - water revenue	3 301 439	3 301 439	1 166 956	35.3%	600 911	18.2%	646 333	19.6%	2 414 199	73.1%	740 618	70.1%	(12.7%)		
Service charges - sanitation revenue	807 742	807 742	300 260	37.2%	181 932	22.5%	154 658	19.1%	636 849	78.8%	205 033	71.9%	(24.6%)		
Service charges - refuse revenue	572 621	572 621	205 221	35.8%	88 252	15.4%	147 351	25.7%	440 824	77.0%	138 624	75.6%	6.3%		
Service charges - other	112 607	112 607	25 813	22.9%	22 237	19.7%	25 014	22.2%	73 064	64.9%	44 371	87.2%	(43.6%)		
Rental of facilities and equipment	489 907	489 907	80 550	16.4%	61 693	12.6%	151 578	30.9%	293 821	60.0%	115 929	65.7%	30.8%		
Interest earned - external investments	855 369	862 766	160 881	18.8%	161 293	18.9%	462 419	53.6%	784 592	90.9%	130 862	46.0%	253.4%		
Interest earned - outstanding debtors	113 981	113 981	45 537	40.0%	47 168	41.4%	68 305	59.9%	161 009	141.3%	62 532	97.5%	9.2%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	59 463	59 463	12 940	21.8%	13 483	22.7%	38 927	65.5%	65 350	109.9%	11 070	36.8%	251.6%		
Licences and permits	35 825	35 825	7 768	21.7%	7 477	20.9%	11 436	31.9%	26 681	74.5%	8 106	90.1%	41.1%		
Agency services	10 552	10 552	2 678	25.4%	1 834	17.4%	3 625	34.4%	8 137	77.1%	2 516	56.3%	44.1%		
Transfers recognised - operational	3 063 682	3 074 831	979 977	32.0%	914 619	29.9%	713 226	23.2%	2 607 821	84.8%	89 550	66.6%	696.5%		
Other own revenue	2 768 384	2 840 955	835 585	30.2%	1 157 071	41.8%	986 274	34.7%	2 978 930	104.9%	190 809	66.5%	416.9%		
Gains on disposal of PPE	39 358	39 358	1	.0%	4 397	11.2%	2 118	5.4%	6 516	16.6%	5 416	28.6%	(60.9%)		
Operating Expenditure	30 646 274	30 764 278	6 448 365	21.0%	6 915 297	22.6%	6 537 307	21.2%	19 900 969	64.7%	6 536 463	66.2%	-		
Employee related costs	8 755 110	8 713 941	1 954 761	22.3%	2 331 336	26.6%	1 925 638	22.1%	6 211 736	71.3%	1 868 090	72.6%	3.1%		
Remuneration of councillors	105 953	105 964	25 610	24.2%	26 430	24.9%	27 158	25.6%	79 198	74.7%	27 172	72.7%	(1.1%)		
Debt impairment	648 458	648 458	170 408	26.3%	170 173	26.2%	170 355	26.3%	510 936	78.8%	310 973	38.3%	(45.2%)		
Depreciation and asset impairment	1 976 669	1 964 233	412 463	20.9%	416 454	21.1%	577 119	29.4%	1 406 036	71.6%	537 410	68.5%	7.4%		
Finance charges	1 424 373	1 424 294	59 088	4.1%	265 072	18.6%	468 458	32.9%	792 618	55.6%	89 120	39.5%	425.7%		
Bulk purchases	10 425 185	10 425 185	2 575 112	24.7%	1 987 760	19.1%	2 220 344	21.3%	6 783 216	65.1%	2 119 312	71.5%	4.8%		
Other Materials	138 316	138 266	3 732	2.7%	27 480	19.9%	35 101	25.4%	66 313	48.0%	887	63.1%	3 858.6%		
Contracted services	4 356 388	4 470 311	716 108	16.4%	1 029 961	23.6%	853 952	19.1%	2 600 022	58.2%	897 978	62.3%	(4.9%)		
Transfers and grants	216 940	213 747	51 514	23.7%	66 089	30.5%	23 838	11.2%	141 441	66.2%	44 637	65.6%	(46.6%)		
Other expenditure	2 598 642	2 659 638	479 568	18.5%	594 540	22.9%	221 257	8.3%	1 295 364	48.7%	640 805	58.6%	(65.5%)		
Loss on disposal of PPE	241	242	2	.9%	(0)	(.1%)	14 087	5 826.1%	14 089	5 826.9%	80	24.3%	17 486.6%		
Surplus/(Deficit)	621 285	594 399	2 427 607	7.7%	1 220 387	14.8%	1 216 659	14.4%	4 864 653	56.4%	(806 000)	-6.2%	-		
Transfers recognised - capital	3 689 848	3 739 615	576 556	15.6%	928 791	25.2%	640 689	17.1%	2 146 036	57.4%	626 522	56.2%	2.3%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	4 311 133	4 334 014	3 004 163	6.9%	2 149 178	4.9%	1 857 348	4.3%	7 010 689	56.0%	(179 478)	-4.4%	-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	4 311 133	4 334 014	3 004 163	6.9%	2 149 178	4.9%	1 857 348	4.3%	7 010 689	56.0%	(179 478)	-4.4%	-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	4 311 133	4 334 014	3 004 163	6.9%	2 149 178	4.9%	1 857 348	4.3%	7 010 689	56.0%	(179 478)	-4.4%	-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	4 311 133	4 334 014	3 004 163	6.9%	2 149 178	4.9%	1 857 348	4.3%	7 010 689	56.0%	(179 478)	-4.4%	-		

Part 2: Capital Revenue and Expenditure

	2016/17											2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	6 725 067	6 693 732	944 963	14.1%	1 497 062	22.3%	1 258 115	18.8%	3 700 140	55.3%	1 101 745	57.2%	14.2%	
National Government	2 872 195	2 896 932	280 542	9.8%	705 107	24.5%	380 843	13.1%	1 366 492	47.2%	512 709	48.5%	(25.7%)	
Provincial Government	815 653	834 665	100 110	12.3%	382 900	46.9%	98 662	11.8%	98 662	69.7%	61 872	218.5%	59.5%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	2 000	22 166	846	42.3%	1 425	71.3%	693	3.1%	2 964	13.4%	780	7.4%	(11.2%)	
Transfers recognised - capital	3 689 848	3 753 763	381 498	10.3%	1 089 432	29.5%	480 198	12.8%	1 951 128	52.0%	575 361	54.7%	(16.5%)	
Borrowing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	2 035 219	1 939 969	563 465	27.7%	407 630	20.0%	777 917	40.1%	1 749 012	90.2%	526 384	61.4%	47.8%	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	6 725 067	6 693 732	944 963	14.1%	1 497 062	22.3%	1 258 115	18.8%	3 700 140	55.3%	1 101 745	57.2%	14.2%	
Governance and Administration	384 182	577 666	30 315	7.9%	28 503	7.4%	77 386	13.4%	136 204	23.6%	29 474	43.5%	162.6%	
Executive & Council	25 600	29 300	7 704	30.1%	2 217	8.7%	1 528	5.2%	11 449	39.1%	287	11.2%	432.4%	
Budget & Treasury Office	236 439	237 243	15 791	6.7%	(4 670)	(2.0%)	52 592	22.2%	63 713	26.9%	15 136	36.6%	247.5%	
Corporate Services	122 143	311 123	6 820	5.6%	30 956	25.3%	23 266	7.5%	61 042	19.6%	14 051	62.4%	65.6%	
Community and Public Safety	1 667 591	1 630 700	290 890	17.4%	411 615	24.7%	235 355	14.4%	937 860	57.5%	137 876	40.5%	70.7%	
Community & Social Services	304 859	300 914	21 777	7.1%	21 688	7.1%	13 389	4.4%	56 854	18.9%	20 470	30.5%	(34.6%)	
Sport And Recreation	48 088	21 913	8 042	16.7%	6 045	12.6%	2 459	11.2%	16 546	75.5%	(764)	22.6%	(421.9%)	
Public Safety	79 303	77 074	3 036	3.8%	8 737	11.0%	8 450	11.0%	20 223	26.2%	6 486	55.3%	30.3%	
Housing	1 200 400	1 201 800	255 353	21.3%	374 746	31.2%	210 154	17.5%	840 253	69.9%	109 427	41.8%	92.0%	
Health	34 941	28 999	2 682	7.7%	399	1.1%	903	3.1%	3 984	13.7%	2 257	34.4%	(60.0%)	
Economic and Environmental Services	2 357 173	2 134 620	331 999	14.1%	492 468	20.9%	353 331	16.6%	1 177 798	55.2%	625 004	84.4%	(43.5%)	
Planning and Development	266 102	328 270	17 806	6.7%	46 229	17.4%	52 564	16.0%	116 599	35.5%	36 846	213.2%	42.7%	
Road Transport	2 091 071	1 806 350	314 193	15.0%	446 239	21.3%	300 767	16.7%	1 061 199	58.7%	588 158	81.9%	(48.9%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	2 195 944	2 198 999	288 535	13.1%	552 192	25.1%	578 124	26.3%	1 418 851	64.5%	299 121	46.8%	93.3%	
Electricity	666 147	666 148	74 528	11.2%	96 912	14.5%	236 662	35.5%	408 102	61.3%	106 127	52.7%	123.0%	
Water	785 626	788 425	84 191	10.7%	200 746	25.6%	138 310	17.5%	423 247	53.7%	111 371	55.9%	24.2%	
Waste Water Management	617 900	618 155	129 816	21.0%	246 763	39.9%	184 856	29.9%	561 435	90.8%	67 640	31.3%	173.3%	
Waste Management	126 271	126 271	-	-	7 771	6.2%	18 296	14.5%	26 067	20.6%	13 982	37.2%	30.9%	
Other	120 177	151 747	3 224	2.7%	12 284	10.2%	13 919	9.2%	29 427	19.4%	10 270	24.9%	35.5%	

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	33 933 433	34 086 158	7 729 676	22.8%	8 914 638	26.3%	9 141 060	26.8%	25 785 373	75.6%	6 461 445	73.0%	41.5%
Property rates, penalties and collection charges	6 137 543	6 137 543	1 597 502	26.0%	1 857 179	30.3%	1 756 074	28.6%	5 210 755	84.9%	1 223 320	77.9%	43.5%
Service charges	16 724 943	16 724 943	3 099 275	18.5%	4 414 410	26.4%	4 463 549	26.7%	11 977 235	71.6%	3 091 281	70.6%	44.4%
Other revenue	3 348 069	3 420 640	841 375	25.1%	1 019 750	30.5%	931 944	27.2%	2 793 070	81.7%	6 133	62.1%	15 095.4%
Government - operating	3 063 682	3 074 831	979 828	32.0%	914 768	29.9%	760 228	24.7%	2 654 824	86.3%	713 184	89.3%	6.6%
Government - capital	3 689 848	3 739 615	1 005 278	27.2%	500 069	13.6%	698 541	18.7%	2 203 888	58.9%	1 234 131	78.9%	(43.4%)
Interest	969 349	988 586	206 417	21.3%	208 461	21.5%	530 724	53.7%	945 602	95.7%	193 395	55.3%	174.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 021 329)	(28 529 267)	(7 421 950)	26.5%	(7 495 576)	26.7%	(7 843 172)	27.5%	(22 760 698)	79.8%	(4 534 772)	80.2%	73.0%
Suppliers and employees	(26 382 679)	(26 891 225)	(7 311 348)	27.7%	(7 164 413)	27.2%	(7 350 878)	27.3%	(21 826 639)	81.2%	(4 418 082)	83.1%	66.4%
Finance charges	(1 421 709)	(1 424 294)	(59 088)	4.2%	(265 074)	18.6%	(468 456)	32.9%	(792 618)	55.6%	(72 053)	38.4%	550.2%
Transfers and grants	(216 940)	(213 748)	(51 514)	23.7%	(66 089)	30.5%	(23 838)	11.2%	(141 441)	66.2%	(44 637)	65.6%	(46.6%)
Net Cash from/(used) Operating Activities	5 912 104	5 556 891	307 725	5.2%	1 419 062	24.0%	1 297 888	23.4%	3 024 675	54.4%	1 926 673	49.4%	(32.6%)
Cash Flow from Investing Activities													
Receipts	30 314	30 539	-	-	-	-	(7 573)	(24.8%)	(7 573)	(24.8%)	7 931	36.4%	(195.5%)
Proceeds on disposal of PPE	39 358	39 358	-	-	-	-	(7 573)	(19.2%)	(7 573)	(19.2%)	5 337	27.7%	(241.9%)
Decrease in non-current debtors	(1 724)	(1 499)	-	-	-	-	-	-	-	-	2 594	(289.0%)	(100.0%)
Decrease in other non-current receivables	(7 320)	(7 320)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 725 067)	(6 693 732)	(1 416 574)	21.1%	(1 036 719)	15.4%	(1 246 845)	18.6%	(3 700 138)	55.3%	(1 101 745)	57.2%	13.2%
Capital assets	(6 725 067)	(6 693 732)	(1 416 574)	21.1%	(1 036 719)	15.4%	(1 246 845)	18.6%	(3 700 138)	55.3%	(1 101 745)	57.2%	13.2%
Net Cash from/(used) Investing Activities	(6 694 753)	(6 663 193)	(1 416 574)	21.2%	(1 036 719)	15.5%	(1 254 418)	18.8%	(3 707 711)	55.6%	(1 093 814)	57.3%	14.7%
Cash Flow from Financing Activities													
Receipts	1 088 904	1 088 904	(6 120)	(.6%)	(14 367)	(1.3%)	224 122	20.6%	203 635	18.7%	(145 894)	(195.1%)	(253.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	88 904	88 904	(6 120)	(6.9%)	(14 367)	(16.2%)	224 122	252.1%	203 635	229.1%	(145 894)	(195.1%)	(253.6%)
Payments	(1 110 477)	(1 110 477)	(259 726)	23.4%	(151 141)	13.6%	(395 788)	35.6%	(806 655)	72.6%	(248 923)	73.5%	59.0%
Repayment of borrowing	(1 110 477)	(1 110 477)	(259 726)	23.4%	(151 141)	13.6%	(395 788)	35.6%	(806 655)	72.6%	(248 923)	73.5%	59.0%
Net Cash from/(used) Financing Activities	(21 573)	(21 573)	(265 846)	1 232.3%	(165 508)	767.2%	(171 666)	795.7%	(603 020)	2 795.3%	(394 817)	96.8%	(56.5%)
Net Increase/(Decrease) in cash held	(804 222)	(1 127 875)	(1 374 695)	170.9%	216 834	(27.0%)	(128 196)	11.4%	(1 286 057)	114.0%	438 042	(32.5%)	(129.3%)
Cash/cash equivalents at the year begin:	6 243 060	7 216 329	6 904 510	110.6%	5 529 815	88.6%	5 746 649	79.6%	6 904 510	95.7%	5 098 579	95.3%	12.7%
Cash/cash equivalents at the year end:	5 438 838	6 088 454	5 529 815	101.7%	5 746 649	105.7%	5 618 453	92.3%	5 618 453	92.3%	5 536 621	76.7%	1.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	88 929	6.3%	54 439	3.8%	88 646	6.2%	1 189 087	83.7%	1 421 102	18.0%	51 325	3.6%	44 388
Trade and Other Receivables from Exchange Transactions - Electricity	501 532	43.1%	145 241	12.5%	78 104	6.7%	439 471	37.7%	1 164 348	14.8%	34 229	2.9%	53 058
Receivables from Non-exchange Transactions - Property Rates	254 748	10.5%	60 405	2.5%	48 340	2.0%	2 056 233	85.0%	2 419 727	30.7%	6	-	326 235
Receivables from Exchange Transactions - Waste Water Management	73 808	17.7%	64 700	15.5%	25 667	6.2%	253 132	60.7%	417 307	5.3%	7 515	1.8%	23 328
Receivables from Exchange Transactions - Waste Management	26 174	19.6%	19 803	14.8%	4 900	3.7%	82 810	61.9%	133 686	1.7%	0	-	4 293
Receivables from Exchange Transactions - Property Rental Debtors	2 651	1.3%	13 143	6.7%	3 900	2.0%	176 953	90.0%	196 647	2.5%	474	.2%	17 216
Interest on Arrear Debtor Accounts	(34 385)	(2.7%)	8 610	.7%	5 933	.5%	1 280 657	101.6%	1 260 815	16.0%	-	-	49 803
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	51 486	5.9%	72 721	8.3%	33 389	3.8%	719 408	82.0%	877 004	11.1%	82 505	9.4%	7 651
Total By Income Source	964 944	12.2%	439 061	5.6%	288 879	3.7%	6 197 752	78.5%	7 890 635	100.0%	176 054	2.2%	525 973
Debtors Age Analysis By Customer Group													
Organs of State	12 820	4.3%	38 494	12.9%	7 107	2.4%	240 817	80.5%	299 238	3.8%	12 281	4.1%	52 739
Commercial	595 828	24.8%	131 992	5.5%	121 008	5.0%	1 550 242	64.6%	2 399 069	30.4%	90 306	3.3%	295 428
Households	335 843	6.6%	259 481	5.1%	155 944	3.1%	4 332 821	85.2%	5 084 088	64.4%	75 856	1.5%	142 371
Other	20 453	18.9%	9 095	8.4%	4 819	4.5%	73 872	68.2%	108 239	1.4%	7 610	7.0%	35 435
Total By Customer Group	964 944	12.2%	439 061	5.6%	288 879	3.7%	6 197 752	78.5%	7 890 635	100.0%	176 054	2.2%	525 973

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	724 285	100.0%	-	-	-	-	-	-	724 285	32.1%
Bulk Water	161 385	100.0%	-	-	-	-	-	-	161 385	7.2%
PAYE deductions	91 790	100.0%	-	-	-	-	-	-	91 790	4.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	106 632	100.0%	-	-	-	-	-	-	106 632	4.7%
Loan repayments	-	-	11 667	1.4%	272 732	32.7%	550 400	65.9%	834 799	37.0%
Trade Creditors	211 691	69.1%	8 346	2.7%	3 867	1.3%	82 436	26.9%	306 340	13.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31 761	100.0%	-	-	-	-	-	-	31 761	1.4%
Total	1 327 544	58.8%	20 013	.9%	276 599	12.3%	632 836	28.0%	2 256 992	100.0%

Contact Details

Municipal Manager	Ms Dumisile Nene (acting)	031 311 2130
Financial Manager	Mr Krish Kumar	031 311 1131

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	34 520 879	35 822 027	9 187 058	26.6%	9 047 293	26.2%	9 208 952	25.7%	27 443 303	76.6%	8 421 827	75.2%	9.3%
Property rates	6 959 000	7 577 601	1 980 740	28.5%	2 043 110	29.4%	1 991 030	26.3%	6 014 880	79.4%	1 684 866	75.9%	18.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 807 918	11 807 918	3 159 446	26.8%	2 840 861	24.1%	2 872 762	24.3%	8 873 069	75.1%	2 798 791	75.8%	2.6%
Service charges - water revenue	3 066 664	3 251 696	715 457	23.3%	823 022	26.8%	1 071 002	32.9%	2 609 482	80.2%	981 910	80.2%	9.1%
Service charges - sanitation revenue	1 628 277	1 691 777	372 523	22.9%	420 290	25.8%	461 584	27.3%	1 254 397	74.1%	475 296	78.1%	(2.9%)
Service charges - refuse revenue	1 232 929	1 216 925	298 318	24.2%	299 355	24.3%	297 841	24.5%	895 514	73.6%	278 062	74.4%	7.1%
Service charges - other	617 287	624 981	129 601	21.0%	151 196	24.5%	154 502	24.7%	435 299	69.6%	110 984	59.7%	39.2%
Rental of facilities and equipment	487 985	486 022	118 000	24.2%	113 339	23.2%	127 516	26.2%	358 855	73.8%	90 392	58.9%	41.1%
Interest earned - external investments	610 778	619 314	182 820	29.9%	184 632	30.2%	207 803	33.6%	575 255	92.9%	158 084	73.6%	31.5%
Interest earned - outstanding debtors	284 710	244 710	61 574	21.6%	68 513	24.1%	70 794	28.9%	200 881	82.1%	58 776	69.8%	20.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 055 743	1 055 676	155 716	14.7%	151 593	14.4%	122 045	11.6%	429 353	40.7%	149 981	51.2%	(18.6%)
Licences and permits	27 893	35 893	11 400	40.9%	14 387	51.6%	11 350	31.6%	37 136	103.5%	10 696	102.3%	6.1%
Agency services	153 993	153 993	42 253	27.4%	43 121	28.0%	49 478	32.1%	134 852	87.6%	46 940	85.2%	5.4%
Transfers recognised - operational	3 802 940	4 308 544	1 077 695	28.3%	1 029 807	27.1%	900 967	20.9%	3 008 468	69.8%	804 558	68.1%	12.0%
Other own revenue	2 705 262	2 706 475	881 515	32.6%	864 069	31.9%	862 114	31.9%	2 607 698	96.4%	768 207	92.9%	12.2%
Gains on disposal of PPE	79 500	40 500	-	-	-	-	8 164	20.2%	8 164	20.2%	4 287	13.5%	90.4%
Operating Expenditure	34 796 423	35 728 598	7 288 144	20.9%	7 976 487	22.9%	7 481 319	20.9%	22 745 950	63.7%	6 758 239	64.8%	10.7%
Employee related costs	10 677 474	10 428 887	2 449 762	22.9%	2 753 820	25.8%	2 443 033	23.4%	7 646 615	73.3%	2 272 986	74.0%	7.5%
Remuneration of councillors	152 117	146 941	31 285	20.6%	33 853	22.3%	34 548	23.5%	99 686	67.8%	36 737	72.1%	(6.0%)
Debt impairment	2 003 203	2 257 845	299 488	15.0%	304 569	15.2%	412 230	18.3%	1 016 287	45.0%	263 940	44.0%	56.2%
Depreciation and asset impairment	2 347 797	2 464 404	537 545	22.9%	547 991	23.3%	583 797	23.7%	1 669 333	67.7%	516 776	71.1%	13.0%
Finance charges	895 848	896 798	172 686	19.3%	173 393	19.4%	173 202	19.3%	519 281	57.9%	179 747	70.8%	(3.6%)
Bulk purchases	8 515 180	8 515 180	2 104 259	24.7%	1 848 161	21.7%	1 715 454	20.1%	5 667 875	66.6%	1 653 008	67.6%	3.8%
Other Materials	338 172	519 207	86 849	25.7%	109 628	32.4%	130 130	25.1%	326 607	62.9%	82 608	65.3%	57.5%
Contracted services	4 391 371	4 720 942	545 611	12.4%	985 068	22.4%	827 429	17.5%	2 358 108	49.9%	761 676	48.0%	8.6%
Transfers and grants	174 833	121 353	35 622	20.4%	28 679	16.4%	23 987	18.8%	88 288	72.8%	30 703	71.9%	(21.9%)
Other expenditure	5 300 428	5 657 039	1 025 039	19.3%	1 191 324	22.5%	1 137 216	20.1%	3 353 579	59.3%	956 735	61.5%	18.9%
Loss on disposal of PPE	-	-	-	-	-	-	293	-	293	-	3 323	-	(91.2%)
Surplus/(Deficit)	(275 544)	93 429	1 898 914		1 070 806		1 727 633		4 697 352		1 663 588		
Transfers recognised - capital	2 177 040	2 205 071	327 433	15.0%	507 793	23.3%	436 620	19.8%	1 271 845	57.7%	352 697	47.1%	23.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(6 600)	(16 440)	-	(72)	-	-	-	(16 512)	250.2%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 901 496	2 291 900	2 209 906		1 578 527		2 164 253		5 952 686		2 016 285		
Taxation	-	-	-	-	(2 363)	-	-	-	(2 363)	-	-	-	-
Surplus/(Deficit) after taxation	1 901 496	2 291 900	2 209 906		1 580 890		2 164 253		5 955 049		2 016 285		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 901 496	2 291 900	2 209 906		1 580 890		2 164 253		5 955 049		2 016 285		
Share of surplus/ (deficit) of associate	-	-	0	-	0	-	0	-	0	-	-	-	(100.0%)
Surplus/(Deficit) for the year	1 901 496	2 291 900	2 209 906		1 580 890		2 164 253		5 955 049		2 016 285		

Part 2: Capital Revenue and Expenditure

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	6 774 256	6 771 355	842 593	12.4%	1 518 669	22.4%	1 341 758	19.8%	3 703 020	54.7%	855 088	41.4%	56.9%
National Government	2 079 122	2 152 751	320 721	15.4%	489 916	23.6%	464 578	21.6%	1 275 215	59.2%	314 230	46.2%	47.8%
Provincial Government	97 918	52 320	6 712	6.9%	17 877	18.3%	8 473	16.2%	33 061	63.2%	38 467	57.8%	(78.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	141	41.3%	(100.0%)
Transfers recognised - capital	2 177 040	2 205 071	327 433	15.0%	507 793	23.3%	473 051	21.5%	1 308 276	59.3%	352 838	47.1%	34.1%
Borrowing	2 988 696	2 917 150	344 137	11.5%	724 349	24.2%	572 005	19.6%	1 640 490	56.2%	408 523	50.5%	40.0%
Internally generated funds	1 520 720	1 567 793	153 759	10.1%	268 880	17.7%	285 930	18.2%	708 569	45.2%	80 242	17.2%	256.3%
Public contributions and donations	87 800	81 341	17 265	19.7%	17 647	20.1%	10 772	13.2%	45 684	56.2%	13 485	66.7%	(20.1%)
Capital Expenditure Standard Classification	6 774 256	6 771 355	842 593	12.4%	1 518 669	22.4%	1 341 758	19.8%	3 703 020	54.7%	855 088	41.4%	56.9%
Governance and Administration	571 966	701 374	38 169	6.7%	91 575	16.0%	173 596	24.8%	303 340	43.2%	108 269	45.4%	60.3%
Executive & Council	39 349	162 996	7 552	19.2%	11 181	28.4%	98 358	60.3%	117 091	71.8%	10 713	35.3%	818.1%
Budget & Treasury Office	15 997	24 265	1 653	10.3%	2 163	13.5%	4 850	20.0%	8 667	35.7%	908	38.2%	433.9%
Corporate Services	516 620	514 114	28 963	5.6%	78 231	15.1%	70 388	13.7%	177 582	34.5%	96 648	46.7%	(27.2%)
Community and Public Safety	936 453	1 011 968	79 197	8.5%	147 002	15.7%	302 944	29.9%	529 143	52.3%	134 433	42.7%	125.3%
Community & Social Services	69 742	88 770	10 191	14.6%	10 604	15.2%	16 927	19.1%	37 722	42.5%	17 322	52.3%	(2.3%)
Sport And Recreation	148 513	166 802	18 747	12.6%	38 156	25.7%	24 039	14.4%	80 942	48.5%	27 017	41.4%	(11.0%)
Public Safety	185 098	169 867	27 180	14.7%	31 614	17.1%	38 735	22.8%	97 529	57.4%	23 984	43.6%	61.5%
Housing	499 611	562 338	21 641	4.3%	57 718	11.6%	219 971	39.1%	299 330	53.2%	63 218	41.0%	248.0%
Health	33 490	24 191	1 438	4.3%	8 911	26.6%	3 272	13.5%	13 621	56.3%	2 892	31.1%	13.1%
Economic and Environmental Services	1 534 557	1 507 837	261 604	17.0%	501 762	32.7%	184 645	12.2%	948 012	62.9%	237 099	46.4%	(22.1%)
Planning and Development	70 524	69 666	4 573	6.5%	17 342	24.6%	21 069	30.2%	42 984	61.7%	17 514	66.0%	20.3%
Road Transport	1 448 117	1 426 123	256 885	17.7%	483 957	33.4%	161 868	11.4%	902 711	63.3%	216 761	45.9%	(25.3%)
Environmental Protection	15 916	12 048	145	9%	463	2.9%	1 708	14.2%	2 316	19.2%	2 824	24.0%	(39.5%)
Trading Services	3 458 301	3 138 227	386 392	11.2%	685 801	19.8%	595 557	19.0%	1 667 750	53.1%	374 955	44.4%	58.8%
Electricity	1 536 812	1 305 937	152 193	9.9%	312 264	20.3%	283 421	21.7%	747 878	57.3%	131 578	41.2%	115.4%
Water	883 225	912 219	108 838	12.3%	211 850	24.0%	141 371	15.5%	462 059	50.7%	118 099	47.6%	19.7%
Waste Water Management	800 774	737 990	106 613	13.3%	151 756	19.0%	117 158	15.9%	375 528	50.9%	96 137	51.8%	21.9%
Waste Management	237 491	182 081	18 748	7.9%	9 931	4.2%	53 607	29.4%	82 286	45.2%	29 142	29.2%	84.0%
Other	272 980	411 948	77 231	28.3%	92 528								

Part 3: Cash Receipts and Payments

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third 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	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	33 876 045	34 532 216	9 659 755	28.5%	9 176 069	27.1%	10 196 807	29.5%	29 032 631	84.1%	9 324 704	83.6%	9.4%
Property rates, penalties and collection charges	6 864 644	7 392 306	2 144 136	31.2%	1 965 300	28.6%	2 164 644	29.3%	6 274 080	84.9%	1 689 713	77.7%	28.1%
Service charges	16 910 000	16 975 854	4 411 446	26.1%	4 415 008	26.1%	4 497 152	26.5%	13 323 606	78.5%	4 083 931	76.2%	10.1%
Other revenue	3 422 844	3 369 434	997 440	29.1%	1 224 443	35.8%	1 146 582	34.0%	3 368 465	100.0%	1 521 431	145.2%	(24.6%)
Government - operating	3 802 940	3 888 895	1 150 302	30.2%	1 077 737	28.3%	1 236 337	31.8%	3 464 375	89.1%	1 088 334	69.7%	13.6%
Government - capital	2 264 840	2 286 412	809 595	35.7%	341 420	15.1%	1 001 279	43.8%	2 152 294	94.1%	816 050	100.0%	22.7%
Interest	610 778	619 314	146 837	24.0%	152 161	24.9%	150 813	24.4%	449 810	72.6%	125 245	60.6%	20.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 695 538)	(30 267 148)	(9 226 203)	31.1%	(7 814 545)	26.3%	(7 043 723)	23.3%	(24 084 471)	79.6%	(6 632 547)	80.0%	6.2%
Suppliers and employees	(28 762 136)	(29 329 727)	(9 046 179)	31.5%	(7 671 002)	26.7%	(6 852 602)	23.4%	(23 569 783)	80.4%	(6 452 050)	80.1%	6.2%
Finance charges	(818 248)	(813 068)	(178 819)	21.9%	(143 505)	17.5%	(191 007)	23.5%	(513 331)	63.1%	(180 497)	75.2%	5.8%
Transfers and grants	(115 154)	(124 353)	(1 205)	1.0%	(38)	-	(114)	1.1%	(1 357)	1.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	4 180 507	4 265 068	433 552	10.4%	1 361 524	32.6%	3 153 084	73.9%	4 948 161	116.0%	2 692 157	106.6%	17.1%
Cash Flow from Investing Activities													
Receipts	(6 232)	(46 225)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	79 500	40 500	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3 578	2 585	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(89 310)	(89 310)	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 124 129)	(6 135 414)	(852 616)	13.9%	(989 132)	16.2%	(863 423)	14.1%	(2 705 172)	44.1%	(527 145)	43.0%	63.8%
Capital assets	(6 124 129)	(6 135 414)	(852 616)	13.9%	(989 132)	16.2%	(863 423)	14.1%	(2 705 172)	44.1%	(527 145)	43.0%	63.8%
Net Cash from/(used) Investing Activities	(6 130 361)	(6 181 639)	(852 616)	13.9%	(989 132)	16.1%	(863 423)	14.0%	(2 705 172)	43.8%	(527 145)	42.2%	63.8%
Cash Flow from Financing Activities													
Receipts	2 869 950	2 773 675	150 500	5.2%	42 500	1.5%	-	-	193 000	7.0%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 840 001	2 741 212	150 500	5.3%	42 500	1.5%	-	-	193 000	7.0%	-	-	-
Increase (decrease) in consumer deposits	29 948	32 463	-	-	-	-	-	-	-	-	-	-	-
Payments	(494 800)	(491 821)	(88 055)	17.8%	(20 000)	4.0%	(122 076)	24.8%	(230 131)	46.8%	(88 055)	80.2%	38.6%
Repayment of borrowing	(494 800)	(491 821)	(88 055)	17.8%	(20 000)	4.0%	(122 076)	24.8%	(230 131)	46.8%	(88 055)	80.2%	38.6%
Net Cash from/(used) Financing Activities	2 375 150	2 281 854	62 445	2.6%	22 500	0.9%	(122 076)	(5.3%)	(37 131)	(1.6%)	(88 055)	104.1%	38.6%
Net Increase/(Decrease) in cash held	425 297	365 282	(356 619)	(83.9%)	394 892	92.9%	2 167 585	593.4%	2 205 858	603.9%	2 076 957	(152.9%)	4.4%
Cash/cash equivalents at the year begin:	1 347 362	3 481 911	1 197 922	88.9%	841 304	62.4%	1 236 195	35.5%	1 197 922	34.4%	6 626 975	174.6%	(81.3%)
Cash/cash equivalents at the year end:	1 772 658	3 847 193	841 304	47.5%	1 236 195	69.7%	3 403 780	88.5%	3 403 780	88.5%	8 703 931	370.6%	(60.9%)

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	497 570	16.7%	210 140	7.0%	117 682	3.9%	2 162 438	72.4%	2 987 829	36.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	713 996	75.3%	42 003	4.4%	17 184	1.8%	175 527	18.5%	948 711	11.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	547 919	33.4%	89 946	5.5%	64 770	3.9%	937 546	57.2%	1 640 181	20.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	184 428	15.5%	67 569	5.7%	40 370	3.4%	899 157	75.5%	1 191 524	14.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	83 047	16.6%	21 570	4.3%	17 477	3.5%	377 134	75.5%	499 228	6.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56 157	8.2%	10 934	1.6%	12 654	1.9%	603 198	88.3%	682 943	8.4%	-	-	-
Interest on Arrear Debtor Accounts	57 605	6.6%	25 862	3.0%	24 214	2.8%	767 778	87.7%	875 460	10.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(140 117)	20.2%	(35 450)	5.1%	(29 808)	4.3%	(489 058)	70.4%	(694 433)	(8.5%)	-	-	-
Total By Income Source	2 000 607	24.6%	432 574	5.3%	264 544	3.3%	5 433 719	66.8%	8 131 443	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	79 780	160.3%	4 211	8.5%	(4 857)	(9.8%)	(29 357)	(59.0%)	49 778	6.1%	-	-	-
Commercial	1 042 736	59.4%	94 163	5.4%	50 707	2.9%	568 500	32.4%	1 756 105	21.6%	-	-	-
Households	1 063 347	15.8%	362 869	5.4%	234 155	3.5%	5 085 563	75.4%	6 745 933	83.0%	-	-	-
Other	(185 256)	44.1%	(28 669)	6.8%	(15 461)	3.7%	(190 987)	45.4%	(420 372)	(5.2%)	-	-	-
Total By Customer Group	2 000 607	24.6%	432 574	5.3%	264 544	3.3%	5 433 719	66.8%	8 131 443	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	331 937	102.0%	351	.1%	99	-	(7 105)	(2.2%)	325 282	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	331 937	102.0%	351	.1%	99	-	(7 105)	(2.2%)	325 282	100.0%

Contact Details

Municipal Manager	Mr Achmal Ebrahim	021 400 1330
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.