

**AGGREGATED INFORMATION FOR CATEGORY A (METRO)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2017**

Part1: Operating Revenue and Expenditure

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	188 332 144	50 129 408	53.4%	50 129 408	53.4%	51 001 376	56.3%	(5.8%)
Property rates	36 471 751	9 448 958	52.3%	9 448 958	52.3%	8 276 919	50.4%	33.2%
Property rates - penalties and collection charges	204 467	18 735	9.2%	18 735	9.2%	40 533	14.7%	(152.4%)
Service charges - electricity revenue	69 738 136	19 841 680	58.5%	19 841 680	58.5%	20 772 063	59.2%	(6.8%)
Service charges - water revenue	21 873 022	5 262 317	48.6%	5 262 317	48.6%	5 068 176	48.4%	8.4%
Service charges - sanitation revenue	7 991 307	1 538 475	37.0%	1 538 475	37.0%	2 437 957	65.1%	(69.9%)
Service charges - refuse revenue	6 427 040	1 605 733	50.6%	1 605 733	50.6%	1 664 434	50.1%	(8.6%)
Service charges - other	423 247	(192 728)	(74.2%)	(192 728)	(74.2%)	193 136	33.8%	(819.6%)
Rental of facilities and equipment	1 602 261	338 652	34.1%	338 652	34.1%	274 100	45.2%	8.7%
Interest earned - external investments	3 250 490	452 105	18.7%	452 105	18.7%	672 155	61.1%	(95.0%)
Interest earned - outstanding debtors	2 420 113	470 347	36.5%	470 347	36.5%	588 532	64.0%	(49.5%)
Dividends received	180	-	-	-	-	-	-	-
Fines	2 474 269	598 755	48.5%	598 755	48.5%	348 264	34.0%	124.7%
Licences and permits	284 115	73 132	48.5%	73 132	48.5%	59 838	44.1%	33.5%
Agency services	873 746	202 475	45.0%	202 475	45.0%	196 262	50.5%	10.1%
Transfers recognised - operational	28 467 968	8 498 340	57.5%	8 498 340	57.5%	6 936 429	63.6%	40.8%
Other own revenue	5 731 541	1 961 283	65.6%	1 961 283	65.6%	3 472 576	59.2%	(109.5%)
Gains on disposal of PPE	98 489	11 149	12.6%	11 149	12.6%	1	-	984 824.0%
Operating Expenditure	188 395 124	40 861 610	43.4%	40 861 610	43.4%	40 791 251	45.8%	(2.9%)
Employee related costs	51 980 212	12 397 607	49.0%	12 397 607	49.0%	10 720 047	46.5%	38.8%
Remuneration of councillors	862 607	199 904	45.8%	199 904	45.8%	180 555	43.7%	22.8%
Debt impairment	8 578 777	1 897 654	45.5%	1 897 654	45.5%	1 997 873	52.6%	(5.9%)
Depreciation and asset impairment	13 555 190	2 749 623	42.9%	2 749 623	42.9%	2 727 155	47.9%	7.5%
Finance charges	6 079 227	691 024	27.5%	691 024	27.5%	624 226	27.8%	30.7%
Bulk purchases	61 387 056	15 541 317	50.3%	15 541 317	50.3%	16 698 475	56.2%	(15.5%)
Other Materials	9 707 621	1 596 830	42.5%	1 596 830	42.5%	1 044 144	28.7%	328.1%
Contracted services	18 506 596	2 726 699	29.4%	2 726 699	29.4%	2 275 581	29.9%	33.9%
Transfers and grants	3 092 845	608 416	43.9%	608 416	43.9%	749 477	13.7%	(443.3%)
Other expenditure	14 613 856	2 451 930	29.9%	2 451 930	29.9%	3 774 213	33.5%	(84.6%)
Loss on disposal of PPE	31 137	606	20.8%	606	20.8%	(495)	(204.3%)	(244.8%)
Surplus/(Deficit)	(62 980)	9 267 798		9 267 798		10 210 125		
Transfers recognised - capital	16 301 863	1 842 605	20.9%	1 842 605	20.9%	1 738 743	23.9%	(6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	182 585	31 776	17.4%	31 776	17.4%	(16 440)	-	(293.3%)
Surplus/(Deficit) after capital transfers and contributions	16 421 468	11 142 179		11 142 179		11 932 428		
Taxation	500	5 851	1 170.2%	5 851	1 170.2%	-	-	(100.0%)
Surplus/(Deficit) after taxation	16 420 968	11 136 328		11 136 328		11 932 428		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 420 968	11 136 328		11 136 328		11 932 428		
Share of surplus/ (deficit) of associate	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit) for the year	16 420 968	11 136 328		11 136 328		11 932 428		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	37 916 441	3 144 117	8.3%	3 144 117	8.3%	4 334 243	11.6%	(27.5%)
National Government	15 858 569	1 216 692	7.7%	1 216 692	7.7%	1 686 334	11.8%	(27.8%)
Provincial Government	999 798	173 895	17.4%	173 895	17.4%	108 640	10.0%	60.1%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	450 819	33 105	7.3%	33 105	7.3%	846	2.2%	3 813.2%
Transfers recognised - capital	17 309 187	1 423 692	8.2%	1 423 692	8.2%	1 795 820	11.6%	(20.7%)
Borrowing	11 425 976	809 763	7.1%	809 763	7.1%	837 088	8.3%	(3.3%)
Internally generated funds	8 639 890	826 773	9.6%	826 773	9.6%	1 622 458	14.1%	(49.0%)
Public contributions and donations	541 390	83 889	15.5%	83 889	15.5%	78 877	19.9%	6.4%
Capital Expenditure Standard Classification	37 916 441	3 144 117	8.3%	3 144 117	8.3%	4 334 243	11.6%	(27.5%)
Governance and Administration	5 133 709	412 533	8.0%	412 533	8.0%	368 733	9.5%	11.9%
Executive & Council	1 433 210	49 683	3.5%	49 683	3.5%	93 415	10.0%	(46.8%)
Budget & Treasury Office	2 917 039	56 836	1.9%	56 836	1.9%	42 779	8.2%	32.9%
Corporate Services	783 460	306 013	39.1%	306 013	39.1%	232 540	9.6%	31.6%
Community and Public Safety	8 565 728	585 032	6.8%	585 032	6.8%	838 229	11.5%	(30.2%)
Community & Social Services	1 037 967	61 831	6.0%	61 831	6.0%	59 541	7.0%	3.8%
Sport And Recreation	495 346	8 529	1.7%	8 529	1.7%	63 245	12.1%	(86.5%)
Public Safety	773 269	44 308	5.7%	44 308	5.7%	46 440	5.9%	(4.6%)
Housing	5 947 534	410 368	6.9%	410 368	6.9%	648 773	13.4%	(36.7%)
Health	311 612	59 995	19.3%	59 995	19.3%	20 230	6.7%	196.6%
Economic and Environmental Services	11 478 712	885 252	7.7%	885 252	7.7%	1 493 607	12.2%	(40.7%)
Planning and Development	1 826 284	103 510	5.7%	103 510	5.7%	88 252	3.8%	17.3%
Road Transport	9 573 395	775 805	8.1%	775 805	8.1%	1 400 920	14.3%	(44.6%)
Environmental Protection	79 033	5 937	7.5%	5 937	7.5%	4 436	3.9%	33.8%
Trading Services	12 452 973	1 223 317	9.8%	1 223 317	9.8%	1 543 844	11.4%	(20.8%)
Electricity	5 071 017	549 086	10.8%	549 086	10.8%	816 424	13.1%	(32.7%)
Water	3 317 025	327 835	9.9%	327 835	9.9%	352 242	11.5%	(6.9%)
Waste Water Management	3 202 245	305 191	9.5%	305 191	9.5%	330 824	9.5%	(7.7%)
Waste Management	862 686	41 206	4.8%	41 206	4.8%	44 354	6.0%	(7.1%)
Other	285 319	37 982	13.3%	37 982	13.3%	89 829	19.2%	(57.7%)

Part 3: Cash Receipts and Payments

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	210 462 420	57 992 746	27.6%	57 992 746	27.6%	52 904 134	26.4%	9.6%
Property rates, penalties and collection charges	38 583 840	9 847 141	25.5%	9 847 141	25.5%	8 731 226	25.4%	12.8%
Service charges	105 968 684	26 352 140	24.9%	26 352 140	24.9%	27 544 824	26.3%	(4.3%)
Other revenue	13 789 851	5 551 538	40.3%	5 551 538	40.3%	3 421 839	20.4%	62.2%
Government - operating	30 187 405	11 553 569	38.3%	11 553 569	38.3%	8 353 853	33.1%	38.3%
Government - capital	17 577 402	3 902 369	22.2%	3 902 369	22.2%	3 942 983	25.3%	(1.0%)
Interest	4 355 147	785 989	18.0%	785 989	18.0%	909 408	26.4%	(13.6%)
Dividends	90	0	-	0	-	-	-	(100.0%)
Payments	(174 397 968)	(56 098 766)	32.2%	(56 098 766)	32.2%	(58 003 704)	34.7%	(3.3%)
Suppliers and employees	(165 078 329)	(54 891 114)	33.3%	(54 891 114)	33.3%	(55 577 056)	35.3%	(1.2%)
Finance charges	(7 344 881)	(800 199)	10.9%	(800 199)	10.9%	(1 101 190)	16.5%	(27.3%)
Transfers and grants	(1 974 758)	(407 453)	20.6%	(407 453)	20.6%	(1 325 458)	44.9%	(69.3%)
Net Cash from/(used) Operating Activities	36 064 451	1 893 981	5.3%	1 893 981	5.3%	(5 099 571)	(15.5%)	(137.1%)
Cash Flow from Investing Activities								
Receipts	1 242 222	1 438 600	115.8%	1 438 600	115.8%	5 874 631	(766.6%)	(75.5%)
Proceeds on disposal of PPE	515 046	1 448 890	281.3%	1 448 890	281.3%	637 342	263.7%	127.3%
Decrease in non-current debtors	(105 561)	(18 442)	17.5%	(18 442)	17.5%	512 943	(210.8%)	(103.6%)
Decrease in other non-current receivables	(39 599)	(43 902)	110.9%	(43 902)	110.9%	623 635	(1 265.8%)	(107.0%)
Decrease (increase) in non-current investments	872 336	52 054	6.0%	52 054	6.0%	4 100 711	(573.2%)	(98.7%)
Payments	(37 194 321)	(5 044 907)	13.6%	(5 044 907)	13.6%	(6 586 358)	18.4%	(23.4%)
Capital assets	(37 194 321)	(5 044 907)	13.6%	(5 044 907)	13.6%	(6 586 358)	18.4%	(23.4%)
Net Cash from/(used) Investing Activities	(35 952 099)	(3 606 307)	10.0%	(3 606 307)	10.0%	(711 727)	1.9%	406.7%
Cash Flow from Financing Activities								
Receipts	10 964 793	8 132 915	74.2%	8 132 915	74.2%	2 818 641	28.2%	188.5%
Short term loans	-	3 205 000	-	3 205 000	-	2 680 000	-	19.6%
Borrowing long term/refinancing	10 812 813	4 871 354	45.1%	4 871 354	45.1%	150 500	1.5%	3 136.8%
Increase (decrease) in consumer deposits	151 980	56 560	37.2%	56 560	37.2%	(11 859)	(7.9%)	(576.9%)
Payments	(5 743 620)	(1 434 631)	25.0%	(1 434 631)	25.0%	(749 251)	21.5%	91.5%
Repayment of borrowing	(5 743 620)	(1 434 631)	25.0%	(1 434 631)	25.0%	(749 251)	21.5%	91.5%
Net Cash from/(used) Financing Activities	5 221 174	6 698 284	128.3%	6 698 284	128.3%	2 069 390	31.9%	223.7%
Net Increase/(Decrease) in cash held	5 333 526	4 985 957	93.5%	4 985 957	93.5%	(3 741 907)	(130.6%)	(233.2%)
Cash/cash equivalents at the year begin:	28 327 753	26 819 680	94.7%	26 819 680	94.7%	28 326 411	112.1%	(5.3%)
Cash/cash equivalents at the year end:	33 661 279	31 805 637	94.5%	31 805 637	94.5%	24 584 504	87.4%	29.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 606 580	12.8%	1 036 396	5.1%	923 798	4.5%	15 769 925	77.5%	20 336 699	27.9%	11 533	.1%	2 956 143	14.5%
Trade and Other Receivables from Exchange Transactions - Electricity	4 351 674	33.9%	971 401	7.6%	652 653	5.1%	6 857 410	53.4%	12 833 139	17.6%	11 424	.1%	1 335 961	10.4%
Receivables from Non-exchange Transactions - Property Rates	4 132 350	24.4%	731 275	4.3%	827 656	4.9%	11 267 095	66.4%	16 958 376	23.3%	36 453	.2%	2 661 397	15.7%
Receivables from Exchange Transactions - Waste Water Management	804 754	11.1%	331 873	4.6%	268 775	3.7%	5 862 547	80.7%	7 267 950	10.0%	3 422	-	668 719	9.2%
Receivables from Exchange Transactions - Waste Management	532 291	11.2%	191 637	4.0%	159 776	3.4%	3 870 308	81.4%	4 754 013	6.5%	5 303	.1%	339 692	7.1%
Receivables from Exchange Transactions - Property Rental Debtors	95 155	5.1%	33 334	1.8%	15 705	.8%	1 705 948	92.2%	1 850 142	2.5%	-	-	158 301	8.6%
Interest on Arrear Debtor Accounts	420 100	6.7%	144 143	2.3%	143 038	2.3%	5 590 508	88.8%	6 297 789	8.7%	31 913	.5%	377 613	6.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	307 720	12.5%	51 192	2.1%	36 142	1.5%	2 073 246	84.0%	2 468 301	3.4%	4 404	.2%	360 819	14.6%
Total By Income Source	13 250 625	18.2%	3 491 251	4.8%	3 027 544	4.2%	52 996 988	72.8%	72 766 408	100.0%	104 451	.1%	8 858 645	12.2%
Debtors Age Analysis By Customer Group														
Organs of State	273 560	14.2%	184 005	9.6%	420 754	21.9%	1 041 954	54.3%	1 920 274	2.6%	-	-	345 311	18.0%
Commercial	5 244 284	37.7%	926 546	6.7%	516 632	3.7%	7 213 809	51.9%	13 901 270	19.1%	68 287	.5%	1 134 606	8.2%
Households	7 739 729	14.0%	2 331 406	4.2%	2 080 759	3.8%	43 126 899	78.0%	55 278 793	76.0%	34 796	.1%	7 323 012	13.2%
Other	(6 947)	(.4%)	49 293	3.0%	9 399	.6%	1 614 325	96.9%	1 666 070	2.3%	1 368	.1%	55 717	3.3%
Total By Customer Group	13 250 625	18.2%	3 491 251	4.8%	3 027 544	4.2%	52 996 988	72.8%	72 766 408	100.0%	104 451	.1%	8 858 645	12.2%

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	4 418 618	100.0%	-	-	-	-	-	-	4 418 618	26.9%
Bulk Water	1 183 570	88.8%	31 966	2.4%	64 861	4.9%	51 958	3.9%	1 332 355	8.1%
PAYE deductions	315 835	100.0%	-	-	-	-	-	-	315 835	1.9%
VAT (output less input)	(139 852)	100.0%	-	-	-	-	-	-	(139 852)	(.9%)
Pensions / Retirement	294 580	100.0%	-	-	-	-	-	-	294 580	1.8%
Loan repayments	243 966	28.9%	14 812	1.8%	146 229	17.3%	438 888	52.0%	843 895	5.1%
Trade Creditors	6 001 804	93.7%	131 139	2.0%	104 201	1.6%	166 632	2.6%	6 403 776	39.0%
Auditor-General	6 053	100.0%	-	-	-	-	-	-	6 053	-
Other	2 873 949	97.6%	5 074	.2%	2 163	.1%	64 240	2.2%	2 945 425	17.9%
Total	15 198 523	92.6%	182 992	1.1%	317 454	1.9%	721 717	4.4%	16 420 686	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 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	6 200 028	1 645 052	26.5%	1 645 052	26.5%	1 472 102	24.9%	11.7%
Property rates	1 225 285	343 475	28.0%	343 475	28.0%	302 560	26.9%	13.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 806 439	425 018	23.5%	425 018	23.5%	355 603	19.6%	19.5%
Service charges - water revenue	479 127	140 832	29.4%	140 832	29.4%	94 177	21.2%	49.5%
Service charges - sanitation revenue	365 998	95 774	26.2%	95 774	26.2%	87 127	25.7%	9.9%
Service charges - refuse revenue	336 766	86 591	25.7%	86 591	25.7%	77 299	25.1%	12.0%
Service charges - other	23 566	-	-	-	-	2 824	13.1%	(100.0%)
Rental of facilities and equipment	23 174	3 680	15.9%	3 680	15.9%	3 371	16.8%	9.2%
Interest earned - external investments	157 241	33 670	21.4%	33 670	21.4%	41 301	28.7%	(18.5%)
Interest earned - outstanding debtors	36 844	12 230	33.2%	12 230	33.2%	11 390	32.9%	7.4%
Dividends received	-	-	-	-	-	-	-	-
Fines	9 157	4 381	47.8%	4 381	47.8%	1 909	22.8%	129.5%
Licences and permits	17 556	3 892	22.2%	3 892	22.2%	3 020	21.6%	28.9%
Agency services	53 393	-	-	-	-	-	-	-
Transfers recognised - operational	1 368 106	453 311	33.1%	453 311	33.1%	435 952	33.0%	4.0%
Other own revenue	297 380	33 936	11.4%	33 936	11.4%	55 568	17.6%	(38.9%)
Gains on disposal of PPE	-	8 262	-	8 262	-	-	-	(100.0%)
Operating Expenditure	6 198 140	1 437 364	23.2%	1 437 364	23.2%	1 431 375	24.2%	4%
Employee related costs	1 748 500	446 107	25.5%	446 107	25.5%	369 639	24.1%	20.7%
Remuneration of councillors	63 248	13 538	21.4%	13 538	21.4%	13 150	22.6%	2.9%
Debt impairment	317 788	79 447	25.0%	79 447	25.0%	75 966	25.0%	4.6%
Depreciation and asset impairment	778 744	186 551	24.0%	186 551	24.0%	187 085	25.0%	(.3%)
Finance charges	54 320	5 663	10.4%	5 663	10.4%	12 215	21.4%	(53.6%)
Bulk purchases	1 578 167	479 804	30.4%	479 804	30.4%	471 646	31.0%	1.7%
Other Materials	-	18 425	-	18 425	-	-	-	(100.0%)
Contracted services	38 960	101 066	259.4%	101 066	259.4%	4 399	19.6%	2 197.6%
Transfers and grants	305 537	29 381	9.6%	29 381	9.6%	49 853	17.3%	(41.1%)
Other expenditure	1 312 876	77 384	5.9%	77 384	5.9%	247 423	18.0%	(68.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 889	207 688		207 688		40 727		
Transfers recognised - capital	795 307	94 039	11.8%	94 039	11.8%	68 141	8.0%	38.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	797 196	301 726		301 726		108 868		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	797 196	301 726		301 726		108 868		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	797 196	301 726		301 726		108 868		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	797 196	301 726		301 726		108 868		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	1 646 166	127 625	7.8%	127 625	7.8%	127 150	8.2%	4%
National Government	795 307	94 039	11.8%	94 039	11.8%	68 141	9.2%	38.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	795 307	94 039	11.8%	94 039	11.8%	68 141	8.0%	38.0%
Borrowing	69 000	-	-	-	-	-	-	-
Internally generated funds	781 859	33 586	4.3%	33 586	4.3%	59 009	9.2%	(43.1%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 646 166	127 625	7.8%	127 625	7.8%	127 150	8.2%	4%
Governance and Administration	130 282	3 103	2.4%	3 103	2.4%	3 285	8.1%	(5.5%)
Executive & Council	26 462	479	1.8%	479	1.8%	151	.7%	217.7%
Budget & Treasury Office	97 820	2 519	2.6%	2 519	2.6%	96	.9%	2 525.6%
Corporate Services	6 000	106	1.8%	106	1.8%	3 038	42.8%	(96.5%)
Community and Public Safety	316 087	9 537	3.0%	9 537	3.0%	31 324	11.3%	(69.6%)
Community & Social Services	42 250	153	.4%	153	.4%	2 933	12.6%	(94.8%)
Sport And Recreation	57 277	61	.1%	61	.1%	1 221	5.9%	(95.0%)
Public Safety	30 205	2 921	9.7%	2 921	9.7%	736	2.5%	296.6%
Housing	186 355	6 403	3.4%	6 403	3.4%	26 433	13.1%	(75.8%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	548 777	47 598	8.7%	47 598	8.7%	19 295	3.6%	146.7%
Planning and Development	277 821	16 365	5.9%	16 365	5.9%	6 400	2.3%	155.7%
Road Transport	270 956	31 233	11.5%	31 233	11.5%	12 895	4.8%	142.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	628 020	67 387	10.7%	67 387	10.7%	64 346	9.4%	4.7%
Electricity	148 000	5 440	3.7%	5 440	3.7%	10 969	7.7%	(50.4%)
Water	130 000	24 029	18.5%	24 029	18.5%	22 880	26.1%	5.0%
Waste Water Management	284 198	37 882	13.3%	37 882	13.3%	30 152	8.1%	25.6%
Waste Management	65 822	35	.1%	35	.1%	345	.4%	(89.8%)
Other	23 000	-	-	-	-	8 900	49.4%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	6 648 307	1 708 621	25.7%	1 708 621	25.7%	1 482 304	23.1%	15.3%
Property rates, penalties and collection charges	1 133 389	288 725	25.5%	288 725	25.5%	219 939	21.2%	31.3%
Service charges	2 786 003	610 969	21.9%	610 969	21.9%	464 945	17.2%	31.4%
Other revenue	371 418	56 733	15.3%	56 733	15.3%	51 227	15.5%	10.7%
Government - operating	1 368 106	453 311	33.1%	453 311	33.1%	435 952	33.0%	4.0%
Government - capital	795 307	252 983	31.8%	252 983	31.8%	257 550	30.4%	(1.8%)
Interest	194 084	45 900	23.6%	45 900	23.6%	52 692	29.5%	(12.9%)
Dividends	0	0	4.5%	0	4.5%	-	-	(100.0%)
Payments	(4 860 127)	(1 328 830)	27.3%	(1 328 830)	27.3%	(1 392 759)	29.2%	(4.6%)
Suppliers and employees	(4 741 751)	(1 294 946)	27.3%	(1 294 946)	27.3%	(1 330 692)	30.0%	(2.7%)
Finance charges	(54 320)	(5 663)	10.4%	(5 663)	10.4%	(12 215)	21.4%	(53.6%)
Transfers and grants	(64 056)	(28 221)	44.1%	(28 221)	44.1%	(49 853)	17.3%	(43.4%)
Net Cash from/(used) Operating Activities	1 788 180	379 791	21.2%	379 791	21.2%	89 545	5.4%	324.1%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(1 583 446)	(94 039)	5.9%	(94 039)	5.9%	(127 150)	8.2%	(26.0%)
Capital assets	(1 583 446)	(94 039)	5.9%	(94 039)	5.9%	(127 150)	8.2%	(26.0%)
Net Cash from/(used) Investing Activities	(1 583 446)	(94 039)	5.9%	(94 039)	5.9%	(127 150)	8.2%	(26.0%)
Cash Flow from Financing Activities								
Receipts	69 000	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	69 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(49 274)	(8 246)	16.7%	(8 246)	16.7%	(11 239)	21.7%	(26.6%)
Repayment of borrowing	(49 274)	(8 246)	16.7%	(8 246)	16.7%	(11 239)	21.7%	(26.6%)
Net Cash from/(used) Financing Activities	19 726	(8 246)	(41.8%)	(8 246)	(41.8%)	(11 239)	(63.3%)	(26.6%)
Net Increase/(Decrease) in cash held	224 460	277 507	123.6%	277 507	123.6%	(48 843)	(45.0%)	(668.2%)
Cash/cash equivalents at the year begin:	2 291 798	1 665 955	72.7%	1 665 955	72.7%	2 375 582	99.7%	(29.9%)
Cash/cash equivalents at the year end:	2 516 257	1 943 461	77.2%	1 943 461	77.2%	2 326 739	93.4%	(16.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	65 302	11.7%	37 858	6.8%	28 883	5.2%	425 494	76.3%	557 537	28.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	91 494	53.3%	16 910	9.9%	6 232	3.6%	56 938	33.2%	171 573	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	94 318	14.9%	29 755	4.7%	21 687	3.4%	487 013	77.0%	632 772	31.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	26 993	13.4%	10 592	5.2%	7 143	3.5%	157 385	77.9%	202 112	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 086	7.3%	11 023	4.2%	8 601	3.3%	222 063	85.2%	260 773	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	133	2.8%	126	2.6%	113	2.4%	4 437	92.3%	4 810	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 945	9.2%	4 369	2.7%	4 310	2.6%	139 143	85.5%	162 767	8.2%	-	-	-	-
Total By Income Source	312 270	15.7%	110 633	5.6%	76 969	3.9%	1 492 473	74.9%	1 992 345	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	27 580	51.6%	10 019	18.7%	4 209	7.9%	11 640	21.8%	53 448	2.7%	-	-	-	-
Commercial	133 177	27.2%	26 623	5.4%	14 818	3.0%	314 709	64.3%	489 327	24.6%	-	-	-	-
Households	138 637	11.6%	67 837	5.7%	52 377	4.4%	935 801	78.3%	1 194 653	60.0%	-	-	-	-
Other	12 875	5.1%	6 154	2.4%	5 565	2.2%	230 323	90.4%	254 918	12.8%	-	-	-	-
Total By Customer Group	312 270	15.7%	110 633	5.6%	76 969	3.9%	1 492 473	74.9%	1 992 345	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	184 335	100.0%	-	-	-	-	-	-	184 335	31.0%
Bulk Water	19 838	100.0%	-	-	-	-	-	-	19 838	3.3%
PAYE deductions	21 448	100.0%	-	-	-	-	-	-	21 448	3.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	24 713	100.0%	-	-	-	-	-	-	24 713	4.1%
Loan repayments	19 511	100.0%	-	-	-	-	-	-	19 511	3.3%
Trade Creditors	313 369	96.0%	12 894	4.0%	-	-	-	-	326 263	54.8%
Auditor-General	1 360	100.0%	-	-	-	-	-	-	1 360	2%
Other	(1 968)	100.0%	-	-	-	-	-	-	(1 968)	(.3%)
Total	582 606	97.8%	12 894	2.2%	-	-	-	-	595 500	100.0%

Contact Details

Municipal Manager	Mr Andile Sihlahla	043 705 1046
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

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	10 006 609	2 984 171	29.8%	2 984 171	29.8%	2 842 483	29.3%	5.0%
Property rates, penalties and collection charges	1 769 406	516 620	29.2%	516 620	29.2%	382 947	24.9%	34.9%
Service charges	4 801 002	1 267 752	26.4%	1 267 752	26.4%	1 186 509	25.3%	6.8%
Other revenue	325 068	306 575	94.3%	306 575	94.3%	598 368	56.7%	(48.8%)
Government - operating	1 543 704	502 907	32.6%	502 907	32.6%	381 512	27.4%	31.8%
Government - capital	1 462 255	358 336	24.5%	358 336	24.5%	259 567	27.6%	38.1%
Interest	105 174	31 982	30.4%	31 982	30.4%	33 579	36.7%	(4.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	(8 048 789)	(2 082 302)	25.9%	(2 082 302)	25.9%	(2 549 123)	31.9%	(18.3%)
Suppliers and employees	(7 788 682)	(2 042 761)	26.2%	(2 042 761)	26.2%	(2 486 946)	32.1%	(17.9%)
Finance charges	(147 941)	(31 033)	21.0%	(31 033)	21.0%	(55 146)	34.9%	(43.7%)
Transfers and grants	(112 165)	(8 509)	7.6%	(8 509)	7.6%	(7 031)	9.6%	21.0%
Net Cash from/(used) Operating Activities	1 957 820	901 869	46.1%	901 869	46.1%	293 360	17.1%	207.4%
Cash Flow from Investing Activities								
Receipts	148 129	-	-	-	-	-	-	-
Proceeds on disposal of PPE	149 469	-	-	-	-	-	-	-
Decrease in non-current debtors	(1 340)	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(1 468 793)	(456 168)	31.1%	(456 168)	31.1%	(420 242)	28.8%	8.5%
Capital assets	(1 468 793)	(456 168)	31.1%	(456 168)	31.1%	(420 242)	28.8%	8.5%
Net Cash from/(used) Investing Activities	(1 320 664)	(456 168)	34.5%	(456 168)	34.5%	(420 242)	28.8%	8.5%
Cash Flow from Financing Activities								
Receipts	3 937	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 937	-	-	-	-	-	-	-
Payments	(86 409)	(21 351)	24.7%	(21 351)	24.7%	(24 889)	26.5%	(14.2%)
Repayment of borrowing	(86 409)	(21 351)	24.7%	(21 351)	24.7%	(24 889)	26.5%	(14.2%)
Net Cash from/(used) Financing Activities	(82 472)	(21 351)	25.9%	(21 351)	25.9%	(24 889)	27.1%	(14.2%)
Net Increase/(Decrease) in cash held	554 683	424 350	76.5%	424 350	76.5%	(151 771)	(90.8%)	(379.6%)
Cash/cash equivalents at the year begin:	1 673 151	1 596 655	95.4%	1 596 655	95.4%	1 612 505	118.7%	(1.0%)
Cash/cash equivalents at the year end:	2 227 835	2 021 005	90.7%	2 021 005	90.7%	1 460 734	95.7%	38.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	164 098	22.5%	83 572	11.5%	62 067	8.5%	419 823	57.5%	729 560	14.3%	5 922	.8%	448 477	61.0%
Trade and Other Receivables from Exchange Transactions - Electricity	528 860	61.7%	50 470	5.9%	17 082	2.0%	260 186	30.4%	856 598	16.8%	569	.1%	454 518	53.0%
Receivables from Non-exchange Transactions - Property Rates	1 773 287	82.6%	32 066	1.5%	10 700	.5%	330 787	15.4%	2 146 840	42.2%	3 988	.2%	620 516	28.0%
Receivables from Exchange Transactions - Waste Water Management	72 328	22.5%	25 854	8.0%	16 730	5.2%	206 875	64.3%	321 786	6.3%	2 184	.7%	231 159	71.0%
Receivables from Exchange Transactions - Waste Management	33 825	19.3%	7 937	4.5%	5 256	3.0%	128 361	73.2%	175 379	3.4%	3 354	1.9%	142 826	81.0%
Receivables from Exchange Transactions - Property Rental Debtors	2 192	10.7%	587	2.9%	531	2.6%	17 263	83.9%	20 573	.4%	-	-	17 380	84.0%
Interest on Arrear Debtor Accounts	22 219	4.3%	12 517	2.4%	12 154	2.3%	474 720	91.0%	521 610	10.2%	1 103	.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	72 377	22.8%	7 234	2.3%	3 685	1.2%	233 631	73.7%	316 927	6.2%	540	.2%	-	-
Total By Income Source	2 669 186	52.4%	220 237	4.3%	128 206	2.5%	2 071 645	40.7%	5 089 274	100.0%	17 659	.3%	1 914 876	37.0%
Debtors Age Analysis By Customer Group														
Organs of State	157 152	58.4%	15 784	5.9%	3 784	1.4%	92 183	34.3%	268 902	5.3%	-	-	-	-
Commercial	1 177 183	61.4%	68 391	3.6%	29 785	1.6%	641 383	33.5%	1 916 742	37.7%	-	-	-	-
Households	1 334 851	46.0%	136 062	4.7%	94 637	3.3%	1 338 080	46.1%	2 903 630	57.1%	17 659	.6%	1 914 876	65.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 669 186	52.4%	220 237	4.3%	128 206	2.5%	2 071 645	40.7%	5 089 274	100.0%	17 659	.3%	1 914 876	37.0%

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	33 016	100.0%	-	-	-	-	-	-	33 016	5.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	506 700	97.4%	8 199	1.6%	2 706	.5%	2 872	.6%	520 478	92.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10 935	100.0%	-	-	-	-	-	-	10 935	1.9%
Total	550 651	97.6%	8 199	1.5%	2 706	.5%	2 872	.5%	564 430	100.0%

Contact Details

Municipal Manager	Mr Johann Mettler	041 506 3209
Financial Manager	Ms Barbara de Scande	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	6 706 110	2 331 745	34.8%	2 331 745	34.8%	1 868 126	28.2%	24.8%
Property rates, penalties and collection charges	1 048 040	420 189	40.1%	420 189	40.1%	207 737	22.9%	102.3%
Service charges	3 299 291	911 340	27.6%	911 340	27.6%	850 449	27.1%	7.2%
Other revenue	115 531	394 425	341.4%	394 425	341.4%	90 490	30.8%	335.9%
Government - operating	1 040 688	264 401	25.4%	264 401	25.4%	383 968	31.7%	(31.1%)
Government - capital	1 040 688	331 105	31.8%	331 105	31.8%	318 081	37.2%	4.1%
Interest	161 873	10 284	6.4%	10 284	6.4%	17 401	7.6%	(40.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	(4 880 856)	(2 543 985)	52.1%	(2 543 985)	52.1%	(1 887 971)	36.7%	34.7%
Suppliers and employees	(4 842 787)	(2 539 135)	52.4%	(2 539 135)	52.4%	(1 423 055)	28.8%	78.4%
Finance charges	-	(4 850)	-	(4 850)	-	(230 215)	143.0%	(97.9%)
Transfers and grants	(38 069)	-	-	-	-	(234 700)	761.4%	(100.0%)
Net Cash from/(used) Operating Activities	1 825 254	(212 240)	(11.6%)	(212 240)	(11.6%)	(19 845)	(1.3%)	969.5%
Cash Flow from Investing Activities								
Receipts	300	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	300	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(1 124 143)	(193 514)	17.2%	(193 514)	17.2%	(128 206)	7.4%	50.9%
Capital assets	(1 124 143)	(193 514)	17.2%	(193 514)	17.2%	(128 206)	7.4%	50.9%
Net Cash from/(used) Investing Activities	(1 123 843)	(193 514)	17.2%	(193 514)	17.2%	(128 206)	7.9%	50.9%
Cash Flow from Financing Activities								
Receipts	5 066	394	7.8%	394	7.8%	1 451	.3%	(72.8%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 066	394	7.8%	394	7.8%	1 451	30.2%	(72.8%)
Payments	(176 312)	(6 666)	3.8%	(6 666)	3.8%	(27 391)	38.4%	(75.7%)
Repayment of borrowing	(176 312)	(6 666)	3.8%	(6 666)	3.8%	(27 391)	38.4%	(75.7%)
Net Cash from/(used) Financing Activities	(171 246)	(6 272)	3.7%	(6 272)	3.7%	(25 940)	(6.0%)	(75.8%)
Net Increase/(Decrease) in cash held	530 165	(412 026)	(77.7%)	(412 026)	(77.7%)	(173 991)	(57.5%)	136.8%
Cash/cash equivalents at the year begin:	491 445	695 495	141.5%	695 495	141.5%	458 446	96.0%	51.7%
Cash/cash equivalents at the year end:	1 021 610	283 469	27.7%	283 469	27.7%	284 455	36.5%	(3%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	34 374 037	8 255 892	24.0%	8 255 892	24.0%	7 100 904	21.9%	16.3%
Property rates, penalties and collection charges	4 833 913	1 035 813	21.4%	1 035 813	21.4%	1 017 035	22.8%	1.8%
Service charges	16 993 125	3 806 191	22.4%	3 806 191	22.4%	5 834 509	29.9%	(34.8%)
Other revenue	3 968 520	559 433	14.1%	559 433	14.1%	(977 621)	(40.3%)	(157.2%)
Government - operating	5 406 054	2 629 135	48.6%	2 629 135	48.6%	761 642	21.7%	245.2%
Government - capital	2 303 664	121 722	5.3%	121 722	5.3%	226 674	12.1%	(46.3%)
Interest	868 670	103 598	11.9%	103 598	11.9%	238 665	35.8%	(56.6%)
Dividends	90	-	-	-	-	-	-	-
Payments	(28 464 553)	(10 054 589)	35.3%	(10 054 589)	35.3%	(11 348 405)	40.9%	(11.4%)
Suppliers and employees	(26 546 041)	(9 725 758)	36.6%	(9 725 758)	36.6%	(10 725 497)	42.6%	(9.3%)
Finance charges	(801 361)	(111 666)	13.9%	(111 666)	13.9%	(113 679)	17.2%	(1.8%)
Transfers and grants	(1 117 152)	(217 165)	19.4%	(217 165)	19.4%	(509 229)	26.2%	(57.4%)
Net Cash from/(used) Operating Activities	5 909 484	(1 798 697)	(30.4%)	(1 798 697)	(30.4%)	(4 247 501)	(90.3%)	(57.7%)
Cash Flow from Investing Activities								
Receipts	(242 297)	46 960	(19.4%)	46 960	(19.4%)	4 099 289	1 426.2%	(98.9%)
Proceeds on disposal of PPE	-	219	-	219	-	-	-	(100.0%)
Decrease in non-current debtors	-	19	-	19	-	(1 996)	-	(101.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(242 297)	46 721	(19.3%)	46 721	(19.3%)	4 101 286	1 426.8%	(98.9%)
Payments	(6 715 956)	(364 577)	5.4%	(364 577)	5.4%	(368 807)	7.7%	(1.1%)
Capital assets	(6 715 956)	(364 577)	5.4%	(364 577)	5.4%	(368 807)	7.7%	(1.1%)
Net Cash from/(used) Investing Activities	(6 958 253)	(317 617)	4.6%	(317 617)	4.6%	3 730 483	(82.6%)	(108.5%)
Cash Flow from Financing Activities								
Receipts	3 295 731	3 890 847	118.1%	3 890 847	118.1%	(12 899)	(.7%)	(30 263.3%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 245 427	3 871 354	119.3%	3 871 354	119.3%	-	-	(100.0%)
Increase (decrease) in consumer deposits	50 304	19 492	38.7%	19 492	38.7%	(12 899)	(72.3%)	(251.1%)
Payments	(428 003)	-	-	-	-	(234 278)	61.4%	(100.0%)
Repayment of borrowing	(428 003)	-	-	-	-	(234 278)	61.4%	(100.0%)
Net Cash from/(used) Financing Activities	2 867 728	3 890 847	135.7%	3 890 847	135.7%	(247 177)	(17.3%)	(1 674.1%)
Net Increase/(Decrease) in cash held	1 818 959	1 774 532	97.6%	1 774 532	97.6%	(764 195)	(47.4%)	(332.2%)
Cash/cash equivalents at the year begin:	8 288 845	4 385 126	52.9%	4 385 126	52.9%	7 701 376	100.0%	(43.1%)
Cash/cash equivalents at the year end:	10 107 804	6 159 658	60.9%	6 159 658	60.9%	6 937 181	74.5%	(11.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	323 530	7.2%	156 911	3.5%	126 263	2.8%	3 871 547	86.5%	4 478 251	31.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 272 839	43.4%	212 457	7.2%	101 406	3.5%	1 349 378	46.0%	2 936 080	20.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	388 045	18.6%	128 292	6.1%	99 476	4.8%	1 473 358	70.5%	2 089 171	14.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	102 694	7.9%	46 547	3.6%	36 123	2.8%	1 119 990	85.8%	1 305 354	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	93 876	6.9%	48 381	3.6%	41 424	3.1%	1 171 421	86.4%	1 355 103	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 448	1.5%	2 191	2.2%	2 205	2.2%	92 857	94.1%	98 702	7%	-	-	-	-
Interest on Arrear Debtor Accounts	26 216	1.7%	24 516	1.6%	23 143	1.5%	1 493 093	95.3%	1 566 969	10.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38 249	6.9%	14 031	2.5%	12 848	2.3%	485 713	88.2%	550 840	3.8%	-	-	-	-
Total By Income Source	2 246 897	15.6%	633 327	4.4%	442 888	3.1%	11 057 358	76.9%	14 380 470	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	58 025	32.2%	26 604	14.8%	20 499	11.4%	74 850	41.6%	179 979	1.3%	-	-	-	-
Commercial	1 391 450	36.9%	251 643	6.7%	137 911	3.7%	1 985 709	52.7%	3 766 712	26.2%	-	-	-	-
Households	788 588	7.7%	350 861	3.4%	281 223	2.7%	8 834 978	86.1%	10 255 650	71.3%	-	-	-	-
Other	8 834	5.0%	4 219	2.4%	3 255	1.8%	161 821	90.8%	178 129	1.2%	-	-	-	-
Total By Customer Group	2 246 897	15.6%	633 327	4.4%	442 888	3.1%	11 057 358	76.9%	14 380 470	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 324 758	100.0%	-	-	-	-	-	-	1 324 758	29.3%
Bulk Water	284 955	100.0%	-	-	-	-	-	-	284 955	6.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	57 237	100.0%	-	-	-	-	-	-	57 237	1.3%
Trade Creditors	2 662 963	93.3%	100 447	3.5%	91 637	3.2%	-	-	2 855 047	63.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 329 914	95.8%	100 447	2.2%	91 637	2.0%	-	-	4 521 998	100.0%

Contact Details

Municipal Manager	Dr Imogen Mashazi	011 999 0761
Financial Manager	Ms Gugu Malaza	011 999 6514

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	48 571 974	14 706 026	30.3%	14 706 026	30.3%	13 130 003	28.9%	12.0%
Property rates, penalties and collection charges	8 704 249	1 961 354	22.5%	1 961 354	22.5%	1 685 970	21.5%	16.3%
Service charges	26 462 434	6 782 927	25.6%	6 782 927	25.6%	6 617 776	27.7%	2.5%
Other revenue	2 471 033	2 615 915	105.9%	2 615 915	105.9%	1 548 798	41.3%	68.9%
Government - operating	7 125 491	2 562 361	36.0%	2 562 361	36.0%	2 479 885	36.9%	3.3%
Government - capital	3 364 807	709 584	21.1%	709 584	21.1%	735 264	26.7%	(3.5%)
Interest	443 960	73 885	16.6%	73 885	16.6%	62 309	13.8%	18.6%
Dividends	-	-	-	-	-	-	-	-
Payments	(40 315 138)	(14 367 710)	35.6%	(14 367 710)	35.6%	(13 564 585)	35.8%	5.9%
Suppliers and employees	(37 616 975)	(13 934 921)	37.0%	(13 934 921)	37.0%	(13 080 161)	36.8%	6.5%
Finance charges	(2 472 088)	(362 726)	14.7%	(362 726)	14.7%	(327 941)	14.1%	10.6%
Transfers and grants	(226 075)	(70 062)	31.0%	(70 062)	31.0%	(156 483)	-	(55.2%)
Net Cash from/(used) Operating Activities	8 256 835	338 316	4.1%	338 316	4.1%	(434 582)	(5.7%)	(177.8%)
Cash Flow from Investing Activities								
Receipts	2 078 688	1 433 026	68.9%	1 433 026	68.9%	608 251	(96.3%)	135.6%
Proceeds on disposal of PPE	277 428	1 433 026	516.5%	1 433 026	516.5%	608 251	2 435.4%	135.6%
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(42 530)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 843 790	-	-	-	-	-	-	-
Payments	(8 159 950)	(1 699 491)	20.8%	(1 699 491)	20.8%	(2 992 009)	33.0%	(43.2%)
Capital assets	(8 159 950)	(1 699 491)	20.8%	(1 699 491)	20.8%	(2 992 009)	33.0%	(43.2%)
Net Cash from/(used) Investing Activities	(6 081 262)	(266 464)	4.4%	(266 464)	4.4%	(2 383 758)	24.6%	(88.8%)
Cash Flow from Financing Activities								
Receipts	2 998 786	3 000 000	100.0%	3 000 000	100.0%	1 725 000	65.7%	73.9%
Short term loans	-	3 000 000	-	3 000 000	-	1 725 000	-	73.9%
Borrowing long term/refinancing	2 998 386	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	400	-	-	-	-	-	-	-
Payments	(3 263 121)	(1 106 618)	33.9%	(1 106 618)	33.9%	(18 140)	3.1%	6 000.4%
Repayment of borrowing	(3 263 121)	(1 106 618)	33.9%	(1 106 618)	33.9%	(18 140)	3.1%	6 000.4%
Net Cash from/(used) Financing Activities	(264 334)	1 893 382	(716.3%)	1 893 382	(716.3%)	1 706 860	83.6%	10.9%
Net Increase/(Decrease) in cash held	1 911 240	1 965 234	102.8%	1 965 234	102.8%	(1 111 480)	1 772.7%	(276.8%)
Cash/cash equivalents at the year begin:	3 222 166	5 952 247	184.7%	5 952 247	184.7%	6 890 021	183.6%	(13.6%)
Cash/cash equivalents at the year end:	5 133 405	7 917 481	154.2%	7 917 481	154.2%	5 778 540	156.6%	37.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	351 453	7.3%	218 026	4.5%	189 416	3.9%	4 040 500	84.2%	4 799 395	25.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	553 439	12.1%	292 223	6.4%	400 405	8.7%	3 334 285	72.8%	4 580 353	24.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	237 675	5.6%	125 269	2.9%	60 146	1.4%	3 838 588	90.1%	4 261 678	22.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	234 302	7.3%	145 351	4.5%	126 277	3.9%	2 694 037	84.2%	3 199 967	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	131 567	8.7%	62 139	4.1%	52 351	3.5%	1 262 328	83.7%	1 508 385	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(897)	(2%)	7 390	1.5%	7 232	1.5%	476 430	97.2%	490 155	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 507 539	8.0%	850 398	4.5%	835 827	4.4%	15 646 168	83.0%	18 839 933	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	1 507 539	8.0%	850 398	4.5%	835 827	4.4%	15 646 168	83.0%	18 839 933	100.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 507 539	8.0%	850 398	4.5%	835 827	4.4%	15 646 168	83.0%	18 839 933	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 050 442	100.0%	-	-	-	-	-	-	1 050 442	29.8%
Bulk Water	407 231	100.0%	-	-	-	-	-	-	407 231	11.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	363 640	76.9%	709	.2%	3 434	.7%	104 783	22.2%	472 566	13.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 523 587	95.5%	5 074	.3%	2 163	.1%	64 240	4.0%	1 595 064	45.2%
Total	3 344 901	94.9%	5 783	.2%	5 597	.2%	169 023	4.8%	3 525 304	100.0%

Contact Details

Municipal Manager	Dr L Ndiwhonisiwani	011 407 7309
Financial Manager	Mr Ishwar Ramdas	011 358 3458

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 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	30 226 013	8 013 964	26.5%	8 013 964	26.5%	8 414 012	27.9%	(4.8%)
Property rates	6 514 409	1 545 020	23.7%	1 545 020	23.7%	1 475 960	25.7%	4.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 159 243	3 063 236	27.5%	3 063 236	27.5%	3 711 731	32.4%	(17.5%)
Service charges - water revenue	3 799 292	953 299	25.1%	953 299	25.1%	835 873	20.5%	14.0%
Service charges - sanitation revenue	1 180 473	229 639	19.5%	229 639	19.5%	210 031	22.4%	9.3%
Service charges - refuse revenue	1 410 373	334 372	23.7%	334 372	23.7%	322 280	25.6%	3.8%
Service charges - other	17 384	6 176	35.5%	6 176	35.5%	-	-	(100.0%)
Rental of facilities and equipment	151 864	26 023	17.1%	26 023	17.1%	27 218	20.0%	(4.4%)
Interest earned - external investments	79 493	37 020	46.6%	37 020	46.6%	19 939	46.3%	85.7%
Interest earned - outstanding debtors	466 691	145 871	31.3%	145 871	31.3%	131 570	55.2%	10.9%
Dividends received	-	-	-	-	-	-	-	-
Fines	332 854	35 656	10.7%	35 656	10.7%	58 995	29.7%	(39.6%)
Licences and permits	54 796	25 982	47.4%	25 982	47.4%	8 922	14.7%	191.2%
Agency services	6 650	-	-	-	-	-	-	-
Transfers recognised - operational	4 159 532	1 442 641	34.7%	1 442 641	34.7%	1 434 867	33.8%	5%
Other own revenue	887 079	169 029	19.1%	169 029	19.1%	176 627	9.8%	(4.3%)
Gains on disposal of PPE	5 880	-	-	-	-	-	-	-
Operating Expenditure	29 994 829	6 341 960	21.1%	6 341 960	21.1%	6 144 103	21.7%	3.2%
Employee related costs	8 778 736	2 112 566	24.1%	2 112 566	24.1%	1 938 916	24.8%	9.0%
Remuneration of councillors	125 281	30 102	24.0%	30 102	24.0%	28 169	22.4%	6.9%
Debt impairment	1 175 973	297 558	25.3%	297 558	25.3%	246 752	27.2%	20.6%
Depreciation and asset impairment	1 961 302	350 885	17.9%	350 885	17.9%	322 423	25.6%	8.8%
Finance charges	1 417 357	122 383	8.6%	122 383	8.6%	124 086	11.7%	(1.4%)
Bulk purchases	9 844 616	1 898 621	19.3%	1 898 621	19.3%	2 526 158	25.4%	(24.8%)
Other Materials	879 771	436 284	49.6%	436 284	49.6%	40 641	14.3%	973.5%
Contracted services	2 874 971	448 189	15.6%	448 189	15.6%	470 181	17.1%	(4.7%)
Transfers and grants	49 980	18 156	36.3%	18 156	36.3%	(243 755)	(92.4%)	(107.4%)
Other expenditure	2 886 842	627 215	21.7%	627 215	21.7%	691 028	18.0%	(9.2%)
Loss on disposal of PPE	1	-	-	-	-	(496)	(49 588.3%)	(100.0%)
Surplus/(Deficit)	231 184	1 672 004		1 672 004		2 269 909		
Transfers recognised - capital	2 449 910	113 348	4.6%	113 348	4.6%	216 305	9.1%	(47.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	32 816	7 170	21.8%	7 170	21.8%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 713 910	1 792 523		1 792 523		2 486 213		
Taxation	500	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 713 410	1 792 523		1 792 523		2 486 213		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 713 410	1 792 523		1 792 523		2 486 213		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 713 410	1 792 523		1 792 523		2 486 213		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	3 860 284	138 600	3.6%	138 600	3.6%	280 755	6.3%	(50.6%)
National Government	2 329 777	114 724	4.9%	114 724	4.9%	215 340	9.2%	(46.7%)
Provincial Government	43 507	11 490	26.4%	11 490	26.4%	1 818	4.7%	532.0%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	6 000	-	-	-	-	-	-	-
Transfers recognised - capital	2 379 284	126 214	5.3%	126 214	5.3%	217 157	9.2%	(41.9%)
Borrowing	1 000 000	2 317	.2%	2 317	.2%	58 779	5.9%	(96.1%)
Internally generated funds	381 000	431	.1%	431	.1%	336	-	28.3%
Public contributions and donations	100 000	9 637	9.6%	9 637	9.6%	4 482	4.1%	115.0%
Capital Expenditure Standard Classification	3 860 284	138 600	3.6%	138 600	3.6%	280 755	6.3%	(50.6%)
Governance and Administration	669 622	519	.1%	519	.1%	28 895	7.8%	(98.2%)
Executive & Council	419 922	519	.1%	519	.1%	336	.6%	54.5%
Budget & Treasury Office	236 700	-	-	-	-	-	-	-
Corporate Services	13 000	-	-	-	-	28 559	9.2%	(100.0%)
Community and Public Safety	1 002 672	21 356	2.1%	21 356	2.1%	68 229	9.1%	(68.7%)
Community & Social Services	8 300	-	-	-	-	6 572	31.0%	(100.0%)
Sport And Recreation	58 500	(8 450)	(14.4%)	(8 450)	(14.4%)	17 115	16.6%	(149.4%)
Public Safety	7 250	954	13.2%	954	13.2%	420	1.0%	127.2%
Housing	879 422	16 035	1.8%	16 035	1.8%	42 039	7.8%	(61.9%)
Health	49 200	12 817	26.1%	12 817	26.1%	2 083	4.8%	515.2%
Economic and Environmental Services	1 096 374	80 814	7.4%	80 814	7.4%	142 588	11.0%	(43.3%)
Planning and Development	56 900	-	-	-	-	4 330	6.6%	(100.0%)
Road Transport	1 036 474	80 587	7.8%	80 587	7.8%	138 257	11.3%	(41.7%)
Environmental Protection	3 000	227	7.6%	227	7.6%	-	-	(100.0%)
Trading Services	1 051 116	32 791	3.1%	32 791	3.1%	41 043	2.0%	(20.1%)
Electricity	488 312	25 983	5.3%	25 983	5.3%	38 596	2.7%	(32.7%)
Water	402 804	3 525	.9%	3 525	.9%	-	-	(100.0%)
Waste Water Management	146 000	3 284	2.2%	3 284	2.2%	2 447	.5%	34.2%
Waste Management	14 000	-	-	-	-	-	-	-
Other	40 500	3 119	7.7%	3 119	7.7%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	31 153 147	8 078 321	25.9%	8 078 321	25.9%	9 090 882	28.8%	(11.1%)
Property rates, penalties and collection charges	6 188 689	1 545 020	25.0%	1 545 020	25.0%	1 475 960	26.7%	4.7%
Service charges	16 688 427	4 097 700	24.6%	4 097 700	24.6%	5 079 915	29.9%	(19.3%)
Other revenue	1 433 244	277 484	19.4%	277 484	19.4%	271 761	12.4%	2.1%
Government - operating	4 159 532	1 475 648	35.5%	1 475 648	35.5%	1 780 763	42.0%	(17.1%)
Government - capital	2 449 910	506 459	20.7%	506 459	20.7%	330 974	14.0%	53.0%
Interest	233 345	176 010	75.4%	176 010	75.4%	151 509	61.4%	16.2%
Dividends	-	-	-	-	-	-	-	-
Payments	(26 383 524)	(8 134 725)	30.8%	(8 134 725)	30.8%	(10 612 708)	41.0%	(23.3%)
Suppliers and employees	(24 916 187)	(8 025 538)	32.2%	(8 025 538)	32.2%	(10 173 178)	41.4%	(21.1%)
Finance charges	(1 417 357)	(91 044)	6.4%	(91 044)	6.4%	(124 086)	11.7%	(26.6%)
Transfers and grants	(49 980)	(18 143)	36.3%	(18 143)	36.3%	(315 444)	109.5%	(94.2%)
Net Cash from/(used) Operating Activities	4 769 623	(56 404)	(1.2%)	(56 404)	(1.2%)	(1 521 826)	(26.7%)	(96.3%)
Cash Flow from Investing Activities								
Receipts	(596 078)	(39 589)	6.6%	(39 589)	6.6%	1 167 091	(215.4%)	(103.4%)
Proceeds on disposal of PPE	5 880	15 506	263.7%	15 506	263.7%	29 091	-	(46.7%)
Decrease in non-current debtors	(102 705)	(16 524)	16.1%	(16 524)	16.1%	514 940	(213.2%)	(103.2%)
Decrease in other non-current receivables	993	(43 904)	(4 422.4%)	(43 904)	(4 422.4%)	623 635	22 606.0%	(107.0%)
Decrease (increase) in non-current investments	(500 246)	5 333	(1.1%)	5 333	(1.1%)	(574)	2%	(1 028.5%)
Payments	(3 863 903)	(138 600)	3.6%	(138 600)	3.6%	(280 755)	6.5%	(50.6%)
Capital assets	(3 863 903)	(138 600)	3.6%	(138 600)	3.6%	(280 755)	6.5%	(50.6%)
Net Cash from/(used) Investing Activities	(4 459 981)	(178 188)	4.0%	(178 188)	4.0%	886 336	(18.2%)	(120.1%)
Cash Flow from Financing Activities								
Receipts	1 007 760	226 172	22.4%	226 172	22.4%	960 710	95.4%	(76.5%)
Short term loans	-	205 000	-	205 000	-	955 000	-	(78.5%)
Borrowing long term/refinancing	1 000 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7 760	21 172	272.8%	21 172	272.8%	5 710	77.5%	270.8%
Payments	(601 794)	(72 721)	12.1%	(72 721)	12.1%	(85 533)	12.2%	(15.0%)
Repayment of borrowing	(601 794)	(72 721)	12.1%	(72 721)	12.1%	(85 533)	12.2%	(15.0%)
Net Cash from/(used) Financing Activities	405 966	153 451	37.8%	153 451	37.8%	875 177	286.7%	(82.5%)
Net Increase/(Decrease) in cash held	715 608	(81 142)	(11.3%)	(81 142)	(11.3%)	239 687	21.5%	(133.9%)
Cash/cash equivalents at the year begin:	1 907 681	2 110 884	110.7%	2 110 884	110.7%	1 186 049	58.9%	78.0%
Cash/cash equivalents at the year end:	2 623 289	2 029 743	77.4%	2 029 743	77.4%	1 425 736	45.6%	42.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	685 243	24.8%	165 954	6.0%	155 076	5.6%	1 756 331	63.6%	2 762 604	25.3%	5 611	.2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	334 622	30.0%	40 322	3.6%	32 810	2.9%	708 864	63.5%	1 116 618	10.2%	10 854	1.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	561 817	24.5%	78 116	3.4%	62 201	2.7%	1 587 894	69.3%	2 290 028	21.0%	32 465	1.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	103 246	28.4%	11 426	3.1%	12 123	3.3%	236 990	65.1%	363 784	3.3%	1 238	.3%	-	-
Receivables from Exchange Transactions - Waste Management	120 910	19.0%	19 207	3.0%	19 379	3.0%	477 080	74.9%	636 575	5.8%	1 949	.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	10 101	3.6%	1 574	.6%	1 286	.5%	266 269	95.4%	279 230	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	336 883	17.1%	52 800	2.7%	60 748	3.1%	1 515 390	77.1%	1 965 820	18.0%	30 810	1.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	586 030	38.8%	34 017	2.3%	16 856	1.1%	873 354	57.8%	1 510 256	13.8%	3 864	.3%	-	-
Total By Income Source	2 738 852	25.1%	403 415	3.7%	360 478	3.3%	7 422 170	67.9%	10 924 916	100.0%	86 792	.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	127 485	101.2%	15 510	12.3%	(14 257)	(11.3%)	(2 784)	(2.2%)	125 954	1.2%	-	-	-	-
Commercial	626 333	25.1%	112 678	4.5%	85 183	3.4%	1 670 554	67.0%	2 494 749	22.8%	68 287	2.7%	-	-
Households	1 834 225	26.7%	214 212	3.1%	264 030	3.8%	4 563 011	66.4%	6 875 479	62.9%	17 137	.2%	-	-
Other	150 809	10.6%	61 015	4.3%	25 522	1.8%	1 191 388	83.4%	1 428 734	13.1%	1 368	.1%	-	-
Total By Customer Group	2 738 852	25.1%	403 415	3.7%	360 478	3.3%	7 422 170	67.9%	10 924 916	100.0%	86 792	.8%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 077 571	100.0%	-	-	-	-	-	-	1 077 571	31.1%
Bulk Water	227 175	100.0%	-	-	-	-	-	-	227 175	6.6%
PAYE deductions	115 554	100.0%	-	-	-	-	-	-	115 554	3.3%
VAT (output less input)	(139 852)	100.0%	-	-	-	-	-	-	(139 852)	(4.0%)
Pensions / Retirement	112 823	100.0%	-	-	-	-	-	-	112 823	3.3%
Loan repayments	72 721	100.0%	-	-	-	-	-	-	72 721	2.1%
Trade Creditors	689 540	100.0%	-	-	-	-	-	-	689 540	19.9%
Auditor-General	4 491	100.0%	-	-	-	-	-	-	4 491	.1%
Other	1 303 595	100.0%	-	-	-	-	-	-	1 303 595	37.6%
Total	3 463 618	100.0%	-	-	-	-	-	-	3 463 618	100.0%

Contact Details

Municipal Manager	Mr Moeketsi Mosola	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 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	33 384 656	9 378 547	28.1%	9 378 547	28.1%	8 875 973	28.4%	5.7%
Property rates	6 907 500	2 003 342	29.0%	2 003 342	29.0%	1 597 502	25.3%	25.4%
Property rates - penalties and collection charges	-	-	-	-	-	1 163	-	(100.0%)
Service charges - electricity revenue	12 787 852	3 170 924	24.8%	3 170 924	24.8%	3 453 141	27.5%	(8.2%)
Service charges - water revenue	3 825 905	971 941	25.4%	971 941	25.4%	1 166 956	35.3%	(16.7%)
Service charges - sanitation revenue	890 031	249 378	28.0%	249 378	28.0%	300 260	37.2%	(16.9%)
Service charges - refuse revenue	624 509	164 711	26.4%	164 711	26.4%	205 221	35.8%	(19.7%)
Service charges - other	136 791	23 048	16.8%	23 048	16.8%	25 813	22.9%	(10.7%)
Rental of facilities and equipment	486 015	110 627	22.8%	110 627	22.8%	80 550	16.4%	37.3%
Interest earned - external investments	1 296 055	134 246	10.4%	134 246	10.4%	160 881	18.8%	(16.6%)
Interest earned - outstanding debtors	287 332	21 649	7.5%	21 649	7.5%	45 537	16.7%	(52.5%)
Dividends received	-	-	-	-	-	-	-	-
Fines	61 300	21 053	34.3%	21 053	34.3%	12 940	21.8%	62.7%
Licences and permits	38 189	8 940	23.4%	8 940	23.4%	7 768	21.7%	15.1%
Agency services	11 185	2 939	26.3%	2 939	26.3%	2 678	25.4%	9.8%
Transfers recognised - operational	3 087 889	1 153 846	37.4%	1 153 846	37.4%	979 977	32.0%	17.7%
Other own revenue	2 903 332	1 341 794	46.2%	1 341 794	46.2%	835 585	30.2%	60.6%
Gains on disposal of PPE	40 768	110	.3%	110	.3%	1	-	9 608.6%
Operating Expenditure	32 697 271	7 861 078	24.0%	7 861 078	24.0%	6 448 365	21.0%	21.9%
Employee related costs	9 824 018	2 197 337	22.4%	2 197 337	22.4%	1 954 761	22.3%	12.4%
Remuneration of councillors	107 947	28 325	26.2%	28 325	26.2%	25 610	24.2%	10.6%
Debt impairment	649 219	164 795	25.4%	164 795	25.4%	170 408	26.3%	(3.3%)
Depreciation and asset impairment	2 080 882	546 603	26.3%	546 603	26.3%	412 463	20.9%	32.5%
Finance charges	1 466 337	18 991	1.3%	18 991	1.3%	59 088	4.1%	(67.9%)
Bulk purchases	10 657 978	3 430 161	32.2%	3 430 161	32.2%	2 575 112	24.7%	33.2%
Other Materials	182 284	88 657	48.6%	88 657	48.6%	3 732	2.7%	2 275.6%
Contracted services	4 841 709	812 858	16.8%	812 858	16.8%	716 108	16.4%	13.5%
Transfers and grants	226 275	65 353	28.9%	65 353	28.9%	51 514	23.7%	26.9%
Other expenditure	2 659 875	507 969	19.1%	507 969	19.1%	479 568	18.5%	5.9%
Loss on disposal of PPE	749	28	3.7%	28	3.7%	2	.9%	1 221.9%
Surplus/(Deficit)	687 385	1 517 470		1 517 470		2 427 607		
Transfers recognised - capital	3 807 036	481 960	12.7%	481 960	12.7%	576 556	15.6%	(16.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 494 421	1 999 430		1 999 430		3 004 163		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 494 421	1 999 430		1 999 430		3 004 163		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 494 421	1 999 430		1 999 430		3 004 163		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 494 421	1 999 430		1 999 430		3 004 163		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	7 340 084	891 584	12.1%	891 584	12.1%	944 963	14.1%	(5.6%)
National Government	2 944 747	323 974	11.0%	323 974	11.0%	280 542	9.8%	15.5%
Provincial Government	862 289	157 987	18.3%	157 987	18.3%	100 110	12.3%	57.8%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	846	42.3%	(100.0%)
Transfers recognised - capital	3 807 036	481 961	12.7%	481 961	12.7%	381 498	10.3%	26.3%
Borrowing	1 000 000	-	-	-	-	-	-	-
Internally generated funds	2 533 048	409 623	16.2%	409 623	16.2%	563 465	27.7%	(27.3%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	7 340 084	891 584	12.1%	891 584	12.1%	944 963	14.1%	(5.6%)
Governance and Administration	478 575	48 711	10.2%	48 711	10.2%	30 315	7.9%	60.7%
Executive & Council	20 205	4 538	22.5%	4 538	22.5%	7 704	30.1%	(41.1%)
Budget & Treasury Office	458 022	44 173	9.6%	44 173	9.6%	15 791	6.7%	179.7%
Corporate Services	348	-	-	-	-	6 820	5.6%	(100.0%)
Community and Public Safety	1 843 699	222 607	12.1%	222 607	12.1%	290 890	17.4%	(23.5%)
Community & Social Services	364 496	17 759	4.9%	17 759	4.9%	21 777	7.1%	(18.5%)
Sport And Recreation	99 323	3 226	3.2%	3 226	3.2%	8 042	16.7%	(59.9%)
Public Safety	76 416	8 136	10.6%	8 136	10.6%	3 036	3.8%	168.0%
Housing	1 289 375	190 631	14.8%	190 631	14.8%	255 353	21.3%	(25.3%)
Health	14 089	2 855	20.3%	2 855	20.3%	2 682	7.7%	6.5%
Economic and Environmental Services	2 572 453	268 068	10.4%	268 068	10.4%	331 999	14.1%	(19.3%)
Planning and Development	360 608	20 437	5.7%	20 437	5.7%	17 806	6.7%	14.8%
Road Transport	2 211 845	247 631	11.2%	247 631	11.2%	314 193	15.0%	(21.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	2 323 255	343 285	14.8%	343 285	14.8%	288 535	13.1%	19.0%
Electricity	806 000	154 632	19.2%	154 632	19.2%	74 528	11.2%	107.5%
Water	775 896	72 407	9.3%	72 407	9.3%	84 191	10.7%	(14.0%)
Waste Water Management	604 945	114 044	18.9%	114 044	18.9%	129 816	21.0%	(12.1%)
Waste Management	136 414	2 202	1.6%	2 202	1.6%	-	-	(100.0%)
Other	122 101	8 913	7.3%	8 913	7.3%	3 224	2.7%	176.5%

Part 3: Cash Receipts and Payments

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	35 978 203	9 708 319	27.0%	9 708 319	27.0%	7 729 676	22.8%	25.6%
Property rates, penalties and collection charges	6 562 125	2 003 342	30.5%	2 003 342	30.5%	1 597 502	26.0%	25.4%
Service charges	17 479 397	4 640 076	26.5%	4 640 076	26.5%	3 099 275	18.5%	49.7%
Other revenue	3 479 044	620 092	17.8%	620 092	17.8%	841 375	25.1%	(26.3%)
Government - operating	3 087 889	1 441 097	46.7%	1 441 097	46.7%	979 828	32.0%	47.1%
Government - capital	3 807 036	821 099	21.6%	821 099	21.6%	1 005 278	27.2%	(18.3%)
Interest	1 562 712	182 613	11.7%	182 613	11.7%	206 417	21.3%	(11.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	(29 961 501)	(9 463 330)	31.6%	(9 463 330)	31.6%	(7 421 950)	26.5%	27.5%
Suppliers and employees	(28 268 890)	(9 378 985)	33.2%	(9 378 985)	33.2%	(7 311 348)	27.7%	28.3%
Finance charges	(1 466 337)	(18 991)	1.3%	(18 991)	1.3%	(59 088)	4.2%	(67.9%)
Transfers and grants	(226 275)	(65 353)	28.9%	(65 353)	28.9%	(51 514)	23.7%	26.9%
Net Cash from/(used) Operating Activities	6 016 702	244 989	4.1%	244 989	4.1%	307 725	5.2%	(20.4%)
Cash Flow from Investing Activities								
Receipts	22 432	(1 798)	(8.0%)	(1 798)	(8.0%)	-	-	(100.0%)
Proceeds on disposal of PPE	40 768	138	.3%	138	.3%	-	-	(100.0%)
Decrease in non-current debtors	(1 516)	(1 938)	127.8%	(1 938)	127.8%	-	-	(100.0%)
Decrease in other non-current receivables	(818)	2	(.2%)	2	(.2%)	-	-	(100.0%)
Decrease (increase) in non-current investments	(16 002)	-	-	-	-	-	-	-
Payments	(7 340 084)	(842 166)	11.5%	(842 166)	11.5%	(1 416 574)	21.1%	(40.5%)
Capital assets	(7 340 084)	(842 166)	11.5%	(842 166)	11.5%	(1 416 574)	21.1%	(40.5%)
Net Cash from/(used) Investing Activities	(7 317 652)	(843 964)	11.5%	(843 964)	11.5%	(1 416 574)	21.2%	(40.4%)
Cash Flow from Financing Activities								
Receipts	1 048 804	15 502	1.5%	15 502	1.5%	(6 120)	(.6%)	(353.3%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	48 804	15 502	31.8%	15 502	31.8%	(6 120)	(6.9%)	(353.3%)
Payments	(703 549)	(130 974)	18.6%	(130 974)	18.6%	(259 726)	23.4%	(49.6%)
Repayment of borrowing	(703 549)	(130 974)	18.6%	(130 974)	18.6%	(259 726)	23.4%	(49.6%)
Net Cash from/(used) Financing Activities	345 255	(115 472)	(33.4%)	(115 472)	(33.4%)	(265 846)	1 232.3%	(56.6%)
Net Increase/(Decrease) in cash held	(955 695)	(714 447)	74.8%	(714 447)	74.8%	(1 374 695)	170.9%	(48.0%)
Cash/cash equivalents at the year begin:	6 336 321	6 296 972	99.4%	6 296 972	99.4%	6 904 510	110.6%	(8.8%)
Cash/cash equivalents at the year end:	5 380 626	5 582 525	103.8%	5 582 525	103.8%	5 529 815	101.7%	1.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	523 186	20.2%	161 995	6.3%	153 670	5.9%	1 751 063	67.6%	2 589 914	27.9%	-	-	1 191 879	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	638 154	45.3%	265 005	18.8%	52 710	3.7%	452 569	32.1%	1 408 438	15.1%	-	-	648 163	46.0%
Receivables from Non-exchange Transactions - Property Rates	407 137	13.4%	209 704	6.9%	458 814	15.1%	1 958 855	64.6%	3 034 510	32.6%	-	-	1 396 482	46.0%
Receivables from Exchange Transactions - Waste Water Management	73 417	19.5%	31 364	8.3%	19 236	5.1%	252 084	67.0%	376 101	4.0%	-	-	173 082	46.0%
Receivables from Exchange Transactions - Waste Management	38 518	24.3%	17 837	11.3%	8 860	5.6%	93 324	58.9%	158 540	1.7%	-	-	72 960	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	11 699	5.8%	8 832	4.4%	5 124	2.5%	176 791	87.3%	202 447	2.2%	-	-	93 166	46.0%
Interest on Arrear Debtor Accounts	(41 734)	(5.1%)	10 726	1.3%	4 311	.5%	847 238	103.3%	820 541	8.8%	-	-	377 613	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	47 399	6.7%	25 969	3.7%	24 119	3.4%	611 137	86.2%	708 624	7.6%	-	-	326 109	46.0%
Total By Income Source	1 697 777	18.3%	731 434	7.9%	726 844	7.8%	6 143 061	66.1%	9 299 116	100.0%	-	-	4 279 453	46.0%
Debtors Age Analysis By Customer Group														
Organs of State	88 425	11.8%	45 392	6.0%	350 318	46.7%	266 216	35.5%	750 350	8.1%	-	-	345 311	46.0%
Commercial	659 248	26.7%	322 622	13.1%	154 073	6.2%	1 329 519	53.9%	2 465 462	26.5%	-	-	1 134 606	46.0%
Households	919 057	15.4%	353 620	5.9%	216 409	3.6%	4 473 146	75.0%	5 962 232	64.1%	-	-	2 743 819	46.0%
Other	31 047	25.6%	9 801	8.1%	6 044	5.0%	74 179	61.3%	121 071	1.3%	-	-	55 717	46.0%
Total By Customer Group	1 697 777	18.3%	731 434	7.9%	726 844	7.8%	6 143 061	66.1%	9 299 116	100.0%	-	-	4 279 453	46.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	669 028	100.0%	-	-	-	-	-	-	669 028	34.3%
Bulk Water	176 744	100.0%	-	-	-	-	-	-	176 744	9.1%
PAYE deductions	123 912	100.0%	-	-	-	-	-	-	123 912	6.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	118 273	100.0%	-	-	-	-	-	-	118 273	6.1%
Loan repayments	94 497	13.6%	14 812	2.1%	146 229	21.1%	438 888	63.2%	694 425	35.6%
Trade Creditors	63 213	48.4%	861	.7%	105	.1%	66 333	50.8%	130 511	6.7%
Auditor-General	202	100.0%	-	-	-	-	-	-	202	-
Other	37 799	100.0%	-	-	-	-	-	-	37 799	1.9%
Total	1 283 668	65.8%	15 672	.8%	146 334	7.5%	505 221	25.9%	1 950 895	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 1ST QUARTER ENDED 30 SEPTEMBER 2017

Part1: Operating Revenue and Expenditure

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	38 292 542	9 938 252	26.0%	9 938 252	26.0%	9 187 058	26.6%	8.2%
Property rates	8 662 350	2 162 493	25.0%	2 162 493	25.0%	1 980 740	28.5%	9.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 942 587	3 178 128	26.6%	3 178 128	26.6%	3 159 446	26.8%	6%
Service charges - water revenue	3 933 401	781 340	19.9%	781 340	19.9%	715 457	23.3%	9.2%
Service charges - sanitation revenue	2 092 272	369 150	17.6%	369 150	17.6%	372 523	22.9%	(9%)
Service charges - refuse revenue	1 341 882	322 403	24.0%	322 403	24.0%	298 318	24.2%	8.1%
Service charges - other	-	9	-	9	-	129 601	21.0%	(100.0%)
Rental of facilities and equipment	661 847	161 628	24.4%	161 628	24.4%	118 000	24.2%	37.0%
Interest earned - external investments	785 328	219 927	28.0%	219 927	28.0%	182 820	29.9%	20.3%
Interest earned - outstanding debtors	284 131	75 069	26.4%	75 069	26.4%	61 574	21.6%	21.9%
Dividends received	-	-	-	-	-	-	-	-
Fines	1 146 414	379 938	33.1%	379 938	33.1%	155 716	14.7%	144.0%
Licences and permits	43 749	12 072	27.6%	12 072	27.6%	11 400	40.9%	5.9%
Agency services	162 771	46 498	28.6%	46 498	28.6%	42 253	27.4%	10.0%
Transfers recognised - operational	6 455 942	2 017 970	31.3%	2 017 970	31.3%	1 077 695	28.3%	87.2%
Other own revenue	738 369	208 851	28.3%	208 851	28.3%	881 515	32.6%	(76.3%)
Gains on disposal of PPE	41 500	2 777	6.7%	2 777	6.7%	-	-	(100.0%)
Operating Expenditure	38 322 274	8 022 361	20.9%	8 022 361	20.9%	7 288 144	20.9%	10.1%
Employee related costs	12 146 477	2 795 052	23.0%	2 795 052	23.0%	2 449 762	22.9%	14.1%
Remuneration of councillors	155 787	35 718	22.9%	35 718	22.9%	31 285	20.6%	14.2%
Debt impairment	2 509 038	557 745	22.2%	557 745	22.2%	299 488	15.0%	86.2%
Depreciation and asset impairment	3 277 476	634 080	19.3%	634 080	19.3%	537 545	22.9%	18.0%
Finance charges	1 138 893	205 956	18.1%	205 956	18.1%	172 686	19.3%	19.3%
Bulk purchases	8 540 135	2 083 935	24.4%	2 083 935	24.4%	2 104 259	24.7%	(1.0%)
Other Materials	1 234 424	238 177	19.3%	238 177	19.3%	86 849	25.7%	174.2%
Contracted services	6 132 601	811 570	13.2%	811 570	13.2%	545 611	12.4%	48.7%
Transfers and grants	140 985	82 054	58.2%	82 054	58.2%	35 622	20.4%	130.3%
Other expenditure	3 046 070	577 879	19.0%	577 879	19.0%	1 025 039	19.3%	(43.6%)
Loss on disposal of PPE	387	194	50.1%	194	50.1%	-	-	(100.0%)
Surplus/(Deficit)	(29 732)	1 915 892		1 915 892		1 898 914		
Transfers recognised - capital	2 353 735	232 441	9.9%	232 441	9.9%	327 433	15.0%	(29.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	(16 440)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 324 003	2 148 333		2 148 333		2 209 906		
Taxation	-	5 851	-	5 851	-	-	-	(100.0%)
Surplus/(Deficit) after taxation	2 324 003	2 142 482		2 142 482		2 209 906		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 324 003	2 142 482		2 142 482		2 209 906		
Share of surplus/ (deficit) of associate	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit) for the year	2 324 003	2 142 482		2 142 482		2 209 906		

Part 2: Capital Revenue and Expenditure

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	7 023 203	790 649	11.3%	790 649	11.3%	842 593	12.4%	(6.2%)
National Government	2 189 832	212 280	9.7%	212 280	9.7%	320 721	15.4%	(33.8%)
Provincial Government	79 002	4 419	5.6%	4 419	5.6%	6 712	6.9%	(34.2%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 268 835	216 698	9.6%	216 698	9.6%	327 433	15.0%	(33.8%)
Borrowing	2 894 482	370 074	12.8%	370 074	12.8%	344 137	11.5%	7.5%
Internally generated funds	1 774 986	188 134	10.6%	188 134	10.6%	153 759	10.1%	22.4%
Public contributions and donations	84 900	15 743	18.5%	15 743	18.5%	17 265	19.7%	(8.8%)
Capital Expenditure Standard Classification	7 023 203	790 649	11.3%	790 649	11.3%	842 593	12.4%	(6.2%)
Governance and Administration	1 244 434	179 845	14.5%	179 845	14.5%	38 169	6.7%	371.2%
Executive & Council	3 594	193	5.4%	193	5.4%	7 552	19.2%	(97.4%)
Budget & Treasury Office	1 239 881	4 486	4%	4 486	4%	1 653	10.3%	171.3%
Corporate Services	959	175 166	18 273.9%	175 166	18 273.9%	28 963	5.6%	504.8%
Community and Public Safety	955 697	61 680	6.5%	61 680	6.5%	79 197	8.5%	(22.1%)
Community & Social Services	151 270	14 705	9.7%	14 705	9.7%	10 191	14.6%	44.3%
Sport And Recreation	105 711	3 935	3.7%	3 935	3.7%	18 747	12.6%	(79.0%)
Public Safety	46 799	11 759	25.1%	11 759	25.1%	27 180	14.7%	(56.7%)
Housing	606 733	29 594	4.9%	29 594	4.9%	21 641	4.3%	36.8%
Health	45 183	1 685	3.7%	1 685	3.7%	1 438	4.3%	17.2%
Economic and Environmental Services	1 662 703	209 437	12.6%	209 437	12.6%	261 604	17.0%	(19.9%)
Planning and Development	44 786	9 288	20.7%	9 288	20.7%	4 573	6.5%	103.1%
Road Transport	1 599 888	195 856	12.2%	195 856	12.2%	256 885	17.7%	(23.8%)
Environmental Protection	18 028	4 293	23.8%	4 293	23.8%	145	9%	2 853.1%
Trading Services	3 104 956	313 777	10.1%	313 777	10.1%	386 392	11.2%	(18.8%)
Electricity	1 183 872	144 356	12.2%	144 356	12.2%	152 193	9.9%	(5.1%)
Water	853 967	116 013	13.6%	116 013	13.6%	108 838	12.3%	6.6%
Waste Water Management	684 576	32 664	4.8%	32 664	4.8%	106 613	13.3%	(69.4%)
Waste Management	382 541	20 743	5.4%	20 743	5.4%	18 748	7.9%	10.6%
Other	55 414	25 910	46.8%	25 910	46.8%	77 231	28.3%	(66.5%)

Part 3: Cash Receipts and Payments

R thousands	2017/18					2016/17		Q1 of 2016/17 to Q1 of 2017/18
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	37 024 033	10 219 652	27.6%	10 219 652	27.6%	9 659 755	28.5%	5.8%
Property rates, penalties and collection charges	8 344 028	2 076 079	24.9%	2 076 079	24.9%	2 144 136	31.2%	(3.2%)
Service charges	17 459 005	4 235 185	24.3%	4 235 185	24.3%	4 411 446	26.1%	(4.0%)
Other revenue	1 625 994	720 881	44.3%	720 881	44.3%	997 440	29.1%	(27.7%)
Government - operating	6 455 942	2 224 708	34.5%	2 224 708	34.5%	1 150 302	30.2%	93.4%
Government - capital	2 353 735	801 081	34.0%	801 081	34.0%	809 595	35.7%	(1.1%)
Interest	785 328	161 718	20.6%	161 718	20.6%	146 837	24.0%	10.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(31 483 480)	(8 123 294)	25.8%	(8 123 294)	25.8%	(9 226 203)	31.1%	(12.0%)
Suppliers and employees	(30 357 016)	(7 949 070)	26.2%	(7 949 070)	26.2%	(9 046 179)	31.5%	(12.1%)
Finance charges	(985 478)	(174 225)	17.7%	(174 225)	17.7%	(178 819)	21.9%	(2.6%)
Transfers and grants	(140 985)	-	-	-	-	(1 205)	1.0%	(100.0%)
Net Cash from/(used) Operating Activities	5 540 553	2 096 357	37.8%	2 096 357	37.8%	433 552	10.4%	383.5%
Cash Flow from Investing Activities								
Receipts	(168 953)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	41 500	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2 456	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(212 908)	-	-	-	-	-	-	-
Payments	(6 938 045)	(1 256 353)	18.1%	(1 256 353)	18.1%	(852 616)	13.9%	47.4%
Capital assets	(6 938 045)	(1 256 353)	18.1%	(1 256 353)	18.1%	(852 616)	13.9%	47.4%
Net Cash from/(used) Investing Activities	(7 106 997)	(1 256 353)	17.7%	(1 256 353)	17.7%	(852 616)	13.9%	47.4%
Cash Flow from Financing Activities								
Receipts	2 535 710	1 000 000	39.4%	1 000 000	39.4%	150 500	5.2%	564.5%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 500 000	1 000 000	40.0%	1 000 000	40.0%	150 500	5.3%	564.5%
Increase (decrease) in consumer deposits	35 710	-	-	-	-	-	-	-
Payments	(435 159)	(88 055)	20.2%	(88 055)	20.2%	(88 055)	17.8%	-
Repayment of borrowing	(435 159)	(88 055)	20.2%	(88 055)	20.2%	(88 055)	17.8%	-
Net Cash from/(used) Financing Activities	2 100 551	911 945	43.4%	911 945	43.4%	62 445	2.6%	1 360.4%
Net Increase/(Decrease) in cash held	534 106	1 751 949	328.0%	1 751 949	328.0%	(356 619)	(83.9%)	(591.3%)
Cash/cash equivalents at the year begin:	4 116 346	4 116 346	100.0%	4 116 346	100.0%	1 197 922	88.9%	243.6%
Cash/cash equivalents at the year end:	4 650 453	5 868 295	126.2%	5 868 295	126.2%	841 304	47.5%	597.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	412 553	13.5%	144 650	4.7%	139 621	4.6%	2 354 011	77.2%	3 050 836	37.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	755 405	71.1%	44 742	4.2%	8 893	0.8%	252 966	23.8%	1 062 006	12.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	584 689	34.6%	79 045	4.7%	77 764	4.6%	950 241	56.2%	1 691 740	20.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	167 191	14.2%	45 731	3.9%	38 730	3.3%	922 092	78.6%	1 173 743	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	85 939	16.9%	19 438	3.8%	18 922	3.7%	384 303	75.6%	508 603	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	70 165	10.0%	12 124	1.7%	(1 324)	(.2%)	617 980	88.4%	698 946	8.5%	-	-	-	-
Interest on Arrear Debtor Accounts	58 147	6.5%	26 057	2.9%	25 186	2.8%	778 821	87.7%	888 212	10.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(454 968)	54.6%	(36 640)	4.4%	(27 508)	3.3%	(314 400)	37.7%	(833 516)	(10.1%)	-	-	-	-
Total By Income Source	1 679 122	20.4%	335 147	4.1%	280 286	3.4%	5 946 013	72.2%	8 240 568	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(239 600)	258.3%	25 920	(27.9%)	18 255	(19.7%)	102 654	(110.7%)	(92 772)	(1.1%)	-	-	-	-
Commercial	1 049 295	60.3%	75 661	4.4%	49 698	2.9%	564 680	32.5%	1 739 335	21.1%	-	-	-	-
Households	1 079 939	15.6%	265 462	3.8%	243 320	3.5%	5 322 067	77.0%	6 910 788	83.9%	-	-	-	-
Other	(210 513)	66.5%	(31 897)	10.1%	(30 986)	9.8%	(43 387)	13.7%	(316 782)	(3.8%)	-	-	-	-
Total By Customer Group	1 679 122	20.4%	335 147	4.1%	280 286	3.4%	5 946 013	72.2%	8 240 568	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	1 385 897	100.1%	5 616	.4%	(93)	-	(7 377)	(.5%)	1 384 042	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 385 897	100.1%	5 616	.4%	(93)	-	(7 377)	(.5%)	1 384 042	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.