

AGGREGATED INFORMATION FOR CATEGORY A (METRO)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

	2017/18							2016/17		Q2 of 2017/18 to Q2 of 2017/18
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	237 181 923	53 759 583	22.7%	48 752 049	20.6%	102 511 631	43.2%	47 910 818	51.3%	1.8%
Property rates	45 477 265	10 324 359	22.7%	10 206 390	22.4%	20 530 749	45.1%	9 340 859	51.7%	9.3%
Property rates - penalties and collection charges	204 467	35 471	17.3%	35 920	17.6%	71 391	34.9%	47 380	35.9%	(24.2%)
Service charges - electricity revenue	85 643 984	19 699 750	23.0%	16 394 548	19.1%	36 094 297	42.1%	16 611 106	51.2%	(1.3%)
Service charges - water revenue	28 738 030	6 723 553	23.4%	6 444 886	22.4%	13 168 439	45.8%	5 254 569	47.9%	22.7%
Service charges - sanitation revenue	11 881 356	1 318 361	11.1%	1 817 312	15.3%	3 135 674	26.4%	2 021 129	48.5%	(10.1%)
Service charges - refuse revenue	7 906 547	1 697 918	21.5%	1 740 784	22.0%	3 438 702	43.5%	1 515 852	48.7%	14.8%
Service charges - other	987 284	20 288	2.0%	124 712	12.6%	144 928	14.7%	338 576	45.5%	(63.2%)
Rental of facilities and equipment	1 935 973	385 428	19.9%	576 675	29.8%	962 103	49.7%	297 438	38.6%	93.8%
Interest earned - external investments	3 536 090	530 099	15.0%	1 020 058	28.8%	1 550 158	43.8%	610 642	50.0%	67.0%
Interest earned - outstanding debtors	2 589 821	471 068	18.2%	555 861	21.5%	1 026 929	39.7%	494 714	57.8%	12.4%
Dividends received	180	-	-	-	-	-	-	-	-	-
Fines	3 232 190	575 479	17.8%	708 340	21.9%	1 283 819	39.7%	491 800	32.3%	44.0%
Licences and permits	290 148	63 758	22.0%	91 032	31.4%	154 790	53.3%	54 476	47.8%	67.1%
Agency services	1 591 848	275 202	17.3%	300 716	18.9%	575 918	36.2%	275 154	48.1%	9.3%
Transfers recognised - operational	35 993 459	9 468 113	26.6%	7 998 074	21.3%	17 066 187	47.9%	7 154 465	59.6%	6.2%
Other own revenue	7 449 787	2 159 666	29.0%	1 133 660	15.2%	3 293 326	44.2%	3 398 063	51.9%	(66.6%)
Gains on disposal of PPE	123 489	11 149	9.0%	3 080	2.5%	14 230	11.5%	4 397	1.6%	(29.9%)
Operating Expenditure	235 738 938	45 269 642	19.2%	49 834 317	21.1%	95 103 959	40.3%	44 665 494	46.0%	11.6%
Employee related costs	63 785 958	13 102 707	20.5%	14 337 651	22.5%	27 440 359	43.0%	12 698 393	48.7%	12.9%
Remuneration of councillors	1 023 298	205 173	20.1%	207 459	20.3%	412 632	40.3%	198 270	45.4%	4.6%
Debt impairment	11 630 951	2 767 442	23.8%	2 487 002	21.4%	5 254 444	45.2%	2 001 396	47.2%	24.3%
Depreciation and asset impairment	17 538 414	2 886 340	16.5%	4 099 372	23.4%	6 985 732	39.8%	3 009 166	44.7%	36.2%
Finance charges	8 551 315	1 113 489	13.0%	2 294 216	26.8%	3 407 706	39.9%	1 707 130	40.4%	34.4%
Bulk purchases	76 767 280	16 958 814	22.1%	13 677 466	17.8%	30 636 281	39.9%	13 606 953	49.7%	5%
Other Materials	11 727 374	1 224 516	10.4%	2 491 204	21.2%	3 715 720	31.7%	901 356	36.8%	153.9%
Contracted services	22 199 850	3 143 841	14.2%	5 308 085	23.9%	8 451 926	38.1%	4 223 473	39.6%	25.7%
Transfers and grants	3 318 920	491 138	14.8%	867 958	26.2%	1 359 096	40.9%	1 040 374	42.8%	(16.6%)
Other expenditure	19 164 440	3 375 563	17.6%	4 062 482	21.2%	7 438 044	38.8%	5 186 274	39.2%	(21.7%)
Loss on disposal of PPE	31 137	599	1.9%	1 420	4.6%	2 020	6.5%	12 709	140.4%	(88.8%)
Surplus/(Deficit)	1 442 986	8 489 940		(1 082 268)		7 407 672		3 245 324		
Transfers recognised - capital	19 666 670	1 633 146	8.3%	3 089 278	15.7%	4 722 424	24.0%	4 048 927	37.5%	(23.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	182 585	31 776	17.4%	3 296	1.8%	35 071	19.2%	(72)	-	(4 677.3%)
Surplus/(Deficit) after capital transfers and contributions	21 292 240	10 154 863		2 010 305		12 165 168		7 294 179		
Taxation	396 803	14 784	3.7%	15 903	4.0%	30 687	7.7%	8 832	4.7%	80.1%
Surplus/(Deficit) after taxation	20 895 437	10 140 078		1 994 402		12 134 481		7 285 347		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 895 437	10 140 078		1 994 402		12 134 481		7 285 347		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit) for the year	20 895 437	10 140 078		1 994 402		12 134 481		7 285 347		

Part 2: Capital Revenue and Expenditure

	2017/18							2016/17		Q2 of 2017/18 to Q2 of 2017/18
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	37 916 441	3 144 117	8.3%	6 774 096	17.9%	9 918 213	26.2%	7 055 205	30.4%	(4.0%)
National Government	15 858 569	1 216 692	7.7%	2 804 028	17.7%	4 020 720	25.4%	3 224 504	34.3%	(13.0%)
Provincial Government	999 798	173 895	17.4%	126 728	12.7%	300 624	30.1%	440 841	50.7%	(71.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	450 819	33 105	7.3%	74 769	16.6%	107 874	23.9%	1 434	5.9%	5 113.6%
Transfers recognised - capital	17 309 187	1 423 692	8.2%	3 005 525	17.4%	4 429 218	25.6%	3 666 779	35.4%	(18.0%)
Borrowing	11 425 576	809 763	7.1%	1 792 900	15.7%	2 602 663	22.8%	1 736 699	25.6%	3.2%
Internally generated funds	8 639 890	826 773	9.6%	1 664 527	19.3%	2 491 099	28.8%	1 446 614	26.6%	15.0%
Public contributions and donations	541 390	83 889	15.5%	311 344	57.5%	395 233	73.0%	205 113	71.8%	51.8%
Capital Expenditure Standard Classification	37 916 441	3 144 117	8.3%	6 774 096	17.9%	9 918 213	26.2%	7 055 205	30.4%	(4.0%)
Governance and Administration	5 133 709	412 533	8.0%	541 211	10.5%	953 744	18.6%	354 289	18.6%	52.8%
Executive & Council	1 433 210	49 683	3.5%	117 129	8.2%	166 813	11.6%	46 613	15.0%	151.3%
Budget & Treasury Office	2 917 039	56 836	1.9%	106 367	3.6%	163 203	5.6%	45 306	16.9%	134.8%
Corporate Services	783 460	306 013	39.1%	317 714	40.6%	623 728	79.6%	262 370	20.4%	21.1%
Community and Public Safety	8 565 728	585 032	6.8%	1 441 352	16.8%	2 026 385	23.7%	1 678 379	34.4%	(14.1%)
Community & Social Services	1 037 967	61 831	6.0%	143 440	13.8%	205 271	19.8%	71 832	15.4%	99.7%
Sport And Recreation	495 346	8 529	1.7%	97 014	19.6%	105 543	21.3%	122 812	35.6%	(21.0%)
Public Safety	773 269	44 308	5.7%	174 356	22.5%	218 664	28.3%	81 998	16.3%	113.7%
Housing	5 947 534	410 368	6.9%	974 178	16.4%	1 381 547	23.3%	1 353 842	41.3%	(28.0%)
Health	311 612	59 906	19.3%	52 365	16.8%	112 360	36.1%	48 206	22.7%	8.4%
Economic and Environmental Services	11 478 712	885 252	7.7%	2 202 127	19.2%	3 087 379	26.9%	2 070 819	29.2%	6.3%
Planning and Development	1 826 284	103 510	5.7%	351 739	19.3%	455 249	24.9%	188 439	11.9%	86.7%
Road Transport	9 573 395	775 805	8.1%	1 824 983	19.1%	2 600 788	27.2%	1 869 070	33.4%	(2.4%)
Environmental Protection	79 033	5 937	7.5%	25 405	32.1%	31 342	39.7%	13 309	15.5%	90.9%
Trading Services	12 452 973	1 223 317	9.8%	2 540 174	20.4%	3 763 492	30.2%	2 840 722	32.4%	(10.6%)
Electricity	5 071 017	549 086	10.8%	1 152 603	22.7%	1 701 689	33.6%	1 074 299	30.3%	7.3%
Water	3 317 025	327 835	9.9%	721 335	21.7%	1 049 170	31.6%	727 125	35.2%	(8.8%)
Waste Water Management	3 202 245	305 191	9.5%	570 398	17.8%	875 589	27.3%	962 737	37.2%	(40.8%)
Waste Management	862 686	41 206	4.8%	95 838	11.1%	137 044	15.9%	76 561	16.4%	25.2%
Other	285 319	37 982	13.3%	49 232	17.3%	87 214	30.6%	110 996	42.9%	(55.6%)

Part 3: Cash Receipts and Payments

R thousands	2017/18								2016/17		O2 of 2016/17 to O2 of 2017/18
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	210 462 420	57 992 746	27.6%	55 971 343	26.6%	113 964 090	54.1%	55 297 601	54.1%	1.2%	
Receipts											
Property rates, penalties and collection charges	38 583 840	9 847 141	25.5%	9 881 132	25.6%	19 728 273	51.1%	8 929 726	51.4%	10.7%	
Service charges	105 968 684	26 352 140	24.9%	26 928 581	25.4%	53 280 722	50.3%	26 727 840	51.9%	8.7%	
Other revenue	13 789 851	5 551 538	40.3%	6 380 136	46.3%	11 931 674	86.5%	8 012 931	68.0%	(20.4%)	
Government - operating	30 187 405	11 553 569	38.3%	7 880 180	26.1%	19 433 748	64.4%	6 960 750	60.6%	13.2%	
Government - capital	17 577 402	3 902 369	22.2%	3 844 609	21.9%	7 746 978	44.1%	3 797 017	49.6%	1.3%	
Interest	4 355 147	785 989	18.0%	1 056 705	24.3%	1 842 695	42.3%	869 335	51.7%	21.6%	
Dividends	-	90	-	0	-	0	-	-	-	(100.0%)	
Payments	(174 397 968)	(56 122 913)	32.2%	(52 131 580)	29.9%	(108 254 492)	62.1%	(47 654 127)	63.2%	9.4%	
Suppliers and employees	(165 078 329)	(54 915 261)	33.3%	(48 818 889)	29.6%	(103 734 150)	62.8%	(44 162 397)	63.3%	10.5%	
Finance charges	(7 344 881)	(800 199)	10.9%	(2 597 008)	35.4%	(3 397 207)	46.3%	(1 942 775)	45.7%	33.7%	
Transfers and grants	(1 974 758)	(407 453)	20.6%	(715 683)	36.2%	(1 123 136)	56.9%	(1 548 955)	97.3%	(53.8%)	
Net Cash from/(used) Operating Activities	36 064 451	1 869 833	5.2%	3 839 764	10.6%	5 709 597	15.8%	7 643 474	7.7%	(49.8%)	
Cash Flow from Investing Activities											
Receipts	1 242 222	1 438 600	115.8%	376 713	30.3%	1 815 313	146.1%	82 395	(777.3%)	357.2%	
Proceeds on disposal of PPE	515 046	1 448 890	281.3%	(1 070 146)	(207.8%)	378 744	73.5%	451 386	450.5%	(337.1%)	
Decrease in non-current debtors	(105 561)	(18 442)	17.5%	602 657	(570.9%)	584 215	(553.4%)	(72 043)	(181.2%)	(936.5%)	
Decrease in other non-current receivables	(39 599)	(43 902)	110.9%	105 134	(265.5%)	61 232	(154.6%)	(245 676)	(167.1%)	(142.8%)	
Decrease (increase) in non-current investments	672 336	(52 054)	-6.0%	739 068	84.7%	791 123	90.7%	(51 272)	(566.0%)	(1 541.5%)	
Payments	(37 194 321)	(5 044 907)	13.6%	(5 706 847)	15.3%	(10 751 754)	28.9%	(6 748 846)	37.2%	(15.4%)	
Capital assets	(37 194 321)	(5 044 907)	13.6%	(5 706 847)	15.3%	(10 751 754)	28.9%	(6 748 846)	37.2%	(15.4%)	
Net Cash from/(used) Investing Activities	(35 952 099)	(3 606 307)	10.0%	(5 330 134)	14.8%	(8 936 441)	24.9%	(6 666 450)	20.2%	(20.9%)	
Cash Flow from Financing Activities											
Receipts	10 964 793	8 132 915	74.2%	(87 612)	(8%)	8 045 203	73.4%	2 577 371	54.1%	(103.4%)	
Short term loans	-	3 205 000	-	-	-	3 205 000	-	(280 000)	-	(100.0%)	
Borrowing long term/financing	10 812 813	4 871 354	45.1%	(133 188)	(1.2%)	4 738 166	43.8%	2 848 500	30.5%	(104.7%)	
Increase (decrease) in consumer deposits	151 980	56 560	37.2%	45 576	30.0%	102 136	67.2%	8 871	(2.0%)	413.7%	
Payments	(5 743 620)	(1 434 631)	25.0%	(683 527)	11.9%	(2 118 158)	36.9%	(680 017)	40.9%	5%	
Repayment of borrowing	(5 743 620)	(1 434 631)	25.0%	(683 527)	11.9%	(2 118 158)	36.9%	(680 017)	40.9%	5%	
Net Cash from/(used) Financing Activities	5 221 174	6 698 284	128.3%	(771 139)	(14.8%)	5 927 145	113.5%	1 897 354	61.1%	(140.6%)	
Net Increase/(Decrease) in cash held	5 333 526	4 961 810	93.0%	(2 261 509)	(42.4%)	2 700 301	50.6%	2 874 378	30.3%	(178.7%)	
Cash/cash equivalents at the year begin:	28 327 753	26 877 546	94.9%	31 839 355	112.4%	26 877 546	94.9%	24 584 504	112.1%	29.5%	
Cash/cash equivalents at the year end:	33 661 279	31 839 355	94.6%	29 577 846	87.9%	29 577 846	87.9%	27 458 881	97.6%	7.7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 129 121	10.4%	984 126	4.8%	794 177	3.9%	16 560 998	80.9%	20 468 423	28.2%	632 393	3.1%	2 856 582	14.0%
Trade and Other Receivables from Exchange Transactions - Electricity	3 434 240	28.4%	903 516	7.5%	463 504	3.8%	7 294 759	60.3%	12 096 019	16.7%	18 004	0.1%	1 229 481	11.0%
Receivables from Non-exchange Transactions - Property Rates	3 481 030	21.1%	738 579	4.5%	626 418	3.8%	11 622 993	70.6%	16 469 020	22.7%	41 279	0.3%	2 589 455	15.7%
Receivables from Exchange Transactions - Waste Water Management	811 432	11.1%	360 355	4.9%	291 823	4.0%	5 839 085	80.0%	7 302 695	10.1%	12 216	0.2%	668 941	9.2%
Receivables from Exchange Transactions - Waste Management	556 823	11.0%	204 389	4.0%	164 059	3.2%	4 133 284	81.7%	5 058 555	7.0%	8 889	0.2%	366 128	7.2%
Receivables from Exchange Transactions - Property Rental Debtors	102 231	5.3%	31 094	1.6%	16 834	0.9%	1 768 588	92.2%	1 918 748	2.6%	-	-	132 187	6.9%
Interest on Arrear Debtor Accounts	197 898	3.0%	154 064	2.4%	134 067	2.1%	6 052 054	92.6%	6 538 082	9.0%	40 665	0.6%	371 738	5.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	123 200	4.7%	1 643	0.1%	(128 524)	(4.9%)	2 627 904	100.1%	2 624 223	3.6%	9 118	0.3%	348 804	13.3%
Total By Income Source	10 835 976	15.0%	3 377 766	4.7%	2 362 357	3.3%	55 899 666	77.1%	72 475 764	100.0%	762 564	1.1%	8 663 315	12.0%
Debtors Age Analysis By Customer Group														
Organs of State	409 718	23.8%	121 881	7.1%	(8 262)	(5%)	1 200 201	69.6%	1 723 538	2.4%	-	-	263 766	15.3%
Commercial	3 812 277	29.6%	927 725	7.2%	448 957	3.5%	7 694 625	59.7%	12 885 384	17.8%	73 083	0.6%	1 117 452	8.7%
Households	6 060 237	10.8%	2 372 514	4.2%	1 953 439	3.5%	45 720 840	81.5%	56 107 030	77.4%	67 016	0.2%	7 226 238	12.9%
Other	553 743	31.4%	(44 354)	(2.5%)	(31 778)	(1.8%)	1 284 001	72.9%	1 761 612	2.4%	592 455	33.6%	55 859	3.2%
Total By Customer Group	10 835 976	15.0%	3 377 766	4.7%	2 362 357	3.3%	55 899 666	77.1%	72 475 764	100.0%	762 564	1.1%	8 663 315	12.0%

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	3 287 498	100.0%	-	-	-	-	-	-	3 287 527	20.9%
Bulk Water	1 270 751	89.4%	51 022	3.6%	31 966	2.2%	67 682	4.8%	1 421 421	9.0%
PAYE deductions	301 890	100.0%	-	-	-	-	-	-	301 890	1.9%
VAT (output less input)	(55 077)	100.0%	-	-	-	-	-	-	(55 077)	(3%)
Pensioners / Retirement	290 011	100.0%	-	-	-	-	-	-	290 011	1.8%
Loan repayments	387 073	33.5%	-	-	39 761	3.4%	727 116	63.0%	1 153 950	7.3%
Trade Creditors	4 776 407	94.2%	117 865	2.3%	35 815	0.7%	141 058	2.8%	5 071 145	32.2%
Auditor-General	10 860	100.0%	-	-	-	-	-	-	10 860	0.1%
Other	4 243 071	99.2%	12 514	0.3%	1 276	0.0%	20 185	0.5%	4 277 046	27.1%
Total	14 512 485	92.1%	181 429	1.2%	108 819	0.7%	956 040	6.1%	15 758 774	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 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

	2017/18							2016/17		Q2 of 2017/18 to Q2 of 2017/18	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	6 200 028	1 645 052	26.5%	1 568 884	25.3%	3 213 936	51.8%	1 653 615	52.9%	(5.1%)	
Property rates	1 225 285	343 475	28.0%	246 878	20.1%	590 353	48.2%	242 501	48.5%	1.8%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	1 806 439	425 018	23.5%	432 738	24.0%	857 755	47.5%	586 030	51.9%	(26.2%)	
Service charges - water revenue	479 127	140 832	29.4%	146 726	30.6%	287 558	60.0%	150 220	55.0%	(2.3%)	
Service charges - sanitation revenue	365 998	95 774	26.2%	88 345	24.1%	184 119	50.3%	78 942	49.0%	11.9%	
Service charges - refuse revenue	336 766	86 591	25.7%	83 812	24.9%	170 403	50.6%	77 305	50.1%	8.4%	
Service charges - other	23 566	-	-	9 329	39.6%	9 329	39.6%	9 489	56.7%	(0.9%)	
Rental of facilities and equipment	23 174	3 680	15.9%	4 114	17.8%	7 794	33.6%	3 319	33.4%	24.0%	
Interest earned - external investments	157 241	33 670	21.4%	28 074	17.9%	61 744	39.3%	35 095	53.1%	(20.0%)	
Interest earned - outstanding debtors	36 844	12 230	33.2%	12 963	35.2%	25 193	68.4%	12 887	70.1%	6%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	9 157	4 381	47.8%	3 904	42.6%	8 285	90.5%	2 097	47.8%	86.2%	
Licences and permits	17 556	3 892	22.2%	17 046	97.1%	20 938	119.3%	3 307	45.3%	415.5%	
Agency services	53 393	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	1 368 106	453 311	33.1%	458 475	33.5%	911 786	66.6%	415 395	64.5%	10.4%	
Other own revenue	297 380	33 936	11.4%	35 971	12.1%	69 907	23.5%	37 108	29.4%	(3.1%)	
Gains on disposal of PPE	8 242	-	-	511	-	8 773	-	-	-	(100.0%)	
Operating Expenditure	6 198 140	1 437 364	23.2%	2 079 074	33.5%	3 516 438	56.7%	1 427 595	48.4%	45.6%	
Employee related costs	1 748 500	446 107	25.5%	446 028	25.5%	892 134	51.0%	357 615	47.5%	24.7%	
Remuneration of councillors	63 248	13 538	21.4%	13 758	21.8%	27 295	43.2%	13 530	45.9%	1.7%	
Debt impairment	317 788	79 447	25.0%	79 447	25.0%	158 894	50.0%	75 966	50.0%	4.6%	
Depreciation and asset impairment	778 744	186 551	24.0%	687 032	88.2%	873 583	112.2%	187 085	50.0%	267.2%	
Finance charges	54 320	5 663	10.4%	17 139	31.6%	22 802	42.0%	19 330	55.2%	(11.3%)	
Bulk purchases	1 578 167	479 804	30.4%	339 094	21.5%	818 897	51.9%	341 683	53.5%	(8.8%)	
Other Materials	-	18 425	-	21 409	-	39 834	-	-	-	(100.0%)	
Contracted services	38 960	101 066	259.4%	189 107	485.4%	290 173	744.8%	10 400	65.8%	1 718.4%	
Transfers and grants	305 537	29 381	9.6%	148 292	48.5%	177 673	58.2%	70 642	41.8%	109.9%	
Other expenditure	1 312 876	77 384	5.9%	137 768	10.5%	215 152	16.4%	351 344	43.5%	(60.8%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1 889	207 688		(510 190)		(302 502)		226 021			
Transfers recognised - capital	795 307	94 039	11.8%	195 411	24.6%	289 450	36.4%	222 624	34.3%	(12.2%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	797 196	301 726		(314 779)		(13 053)		448 644			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	797 196	301 726		(314 779)		(13 053)		448 644			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	797 196	301 726		(314 779)		(13 053)		448 644			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	797 196	301 726		(314 779)		(13 053)		448 644			

Part 2: Capital Revenue and Expenditure

	2017/18							2016/17		Q2 of 2017/18 to Q2 of 2017/18	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	1 646 166	127 625	7.8%	299 183	18.2%	426 808	25.9%	364 327	31.5%	(17.9%)	
National Government	795 307	94 039	11.8%	195 411	24.6%	289 450	36.4%	210 939	37.6%	(7.4%)	
Provincial Government	-	-	-	-	-	-	-	11 685	11.0%	(100.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	795 307	94 039	11.8%	195 411	24.6%	289 450	36.4%	222 624	34.3%	(12.2%)	
Borrowing	69 000	-	-	547	0.8%	547	0.8%	-	-	(100.0%)	
Internally generated funds	781 859	33 586	4.3%	103 225	13.2%	136 812	17.5%	141 704	31.3%	(27.2%)	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	1 646 166	127 625	7.8%	299 183	18.2%	426 808	25.9%	364 327	31.5%	(17.9%)	
Governance and Administration	130 282	3 103	2.4%	6 433	4.9%	9 537	7.3%	8 660	29.2%	(25.2%)	
Executive & Council	26 462	499	1.8%	5 365	20.3%	5 844	22.1%	2 620	12.9%	90.3%	
Budget & Treasury Office	97 820	2 519	2.6%	998	1.0%	3 517	3.6%	285	3.6%	250.8%	
Corporate Services	6 000	106	1.8%	71	1.2%	176	2.9%	5 496	120.2%	(98.7%)	
Community & Social Safety	316 087	9 537	3.0%	43 302	13.7%	52 839	16.7%	67 834	35.9%	(36.2%)	
Community & Social Services	42 250	153	0.4%	5 631	13.3%	5 783	13.7%	5 022	34.1%	12.1%	
Sport And Recreation	57 277	61	0.1%	11 531	20.1%	11 592	20.2%	10 505	56.6%	9.8%	
Public Safety	30 205	2 921	9.7%	1 424	4.7%	4 345	14.4%	511	4.2%	178.4%	
Housing	186 355	6 403	3.4%	24 717	13.3%	31 119	16.7%	51 795	38.6%	(52.3%)	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	548 777	47 598	8.7%	118 421	21.6%	166 019	30.3%	115 208	24.8%	2.8%	
Planning and Development	277 821	16 365	5.9%	46 037	16.6%	62 402	22.5%	14 037	7.4%	228.0%	
Road Transport	270 956	31 233	11.5%	72 086	26.6%	103 319	38.1%	101 172	42.7%	(28.7%)	
Environmental Protection	-	-	-	299	-	299	-	-	-	(100.0%)	
Trading Services	628 020	67 387	10.7%	126 850	20.2%	194 237	30.9%	172 510	34.8%	(26.5%)	
Electricity	148 000	5 440	3.7%	27 730	18.7%	33 170	22.4%	37 209	33.7%	(25.5%)	
Water	130 000	24 029	18.5%	40 388	31.1%	64 416	49.6%	37 384	68.9%	8.0%	
Waste Water Management	284 198	37 882	13.3%	58 411	20.6%	96 293	33.9%	97 906	34.4%	(40.3%)	
Waste Management	65 822	35	0.1%	322	0.5%	357	0.5%	11	5%	2 768.7%	
Other	23 000	-	-	4 176	18.2%	4 176	18.2%	175	50.4%	2 283.0%	

Part 3: Cash Receipts and Payments

R thousands	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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%	1 674 656	25.2%	3 383 277	50.9%	1 780 872	50.8%	(6.0%)	
Property rates, penalties and collection charges	1 133 389	288 725	25.5%	207 112	18.3%	495 837	43.7%	206 253	41.0%	4%	
Service charges	2 786 003	610 969	21.9%	624 262	22.4%	1 235 232	44.3%	758 111	45.1%	(17.7%)	
Other revenue	371 418	56 733	15.3%	69 162	18.6%	125 895	33.9%	47 020	29.7%	47.1%	
Government - operating	1 368 106	453 311	33.1%	485 200	35.5%	938 511	68.6%	415 395	64.5%	16.8%	
Government - capital	795 307	252 983	31.8%	247 883	31.2%	500 866	63.0%	306 110	66.4%	(19.0%)	
Interest	194 084	45 900	23.6%	41 037	21.1%	88 937	44.8%	47 962	56.4%	(14.5%)	
Dividends	0	0	4.5%	0	18.2%	0	22.7%	-	-	(100.0%)	
Payments	(4 860 127)	(1 352 977)	27.8%	(1 355 308)	27.9%	(2 708 285)	55.7%	(1 431 553)	59.1%	(5.3%)	
Suppliers and employees	(4 741 751)	(1 319 093)	27.8%	(1 191 145)	25.1%	(2 510 238)	52.9%	(1 341 581)	60.3%	(11.2%)	
Finance charges	(54 320)	(5 643)	10.4%	(17 139)	31.6%	(22 802)	42.0%	(19 330)	55.2%	(11.3%)	
Transfers and grants	(64 056)	(28 221)	44.1%	(147 025)	229.5%	(175 246)	273.6%	(70 642)	41.8%	108.1%	
Net Cash from/(used) Operating Activities	1 788 180	355 644	19.9%	319 348	17.9%	674 992	37.7%	349 318	26.6%	(8.6%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(1 583 446)	(94 039)	5.9%	(332 769)	21.0%	(426 808)	27.0%	(364 327)	31.5%	(8.7%)	
Capital assets	(1 583 446)	(94 039)	5.9%	(332 769)	21.0%	(426 808)	27.0%	(364 327)	31.5%	(8.7%)	
Net Cash from/(used) Investing Activities	(1 583 446)	(94 039)	5.9%	(332 769)	21.0%	(426 808)	27.0%	(364 327)	31.5%	(8.7%)	
Cash Flow from Financing Activities											
Receipts	69 000	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	69 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(49 274)	(8 246)	16.7%	(14 878)	30.2%	(23 124)	46.9%	(13 334)	47.4%	11.6%	
Repayment of borrowing	(49 274)	(8 246)	16.7%	(14 878)	30.2%	(23 124)	46.9%	(13 334)	47.4%	11.6%	
Net Cash from/(used) Financing Activities	19 726	(8 246)	(41.8%)	(14 878)	(75.4%)	(23 124)	(117.2%)	(13 334)	(138.4%)	11.6%	
Net Increase/(Decrease) in cash held	224 460	253 359	112.9%	(28 300)	(12.6%)	225 060	100.3%	(28 343)	(71.1%)	(2%)	
Cash/cash equivalents at the year begin:	2 291 798	1 690 102	73.7%	1 943 461	84.8%	1 690 102	73.7%	2 326 739	99.7%	(16.5%)	
Cash/cash equivalents at the year end:	2 516 257	1 943 461	77.2%	1 915 162	76.1%	1 915 162	76.1%	2 298 395	92.3%	(16.7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	50 853	8.4%	31 912	5.2%	36 584	6.0%	489 285	80.4%	608 634	28.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	96 774	52.2%	15 692	8.5%	6 752	3.6%	66 152	35.7%	185 370	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	78 207	11.8%	28 709	4.3%	29 047	4.4%	529 398	79.6%	665 361	31.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	25 656	12.0%	9 479	4.4%	9 347	4.4%	169 797	79.2%	214 280	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 093	6.9%	9 801	3.5%	8 207	3.0%	239 256	86.6%	276 257	13.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	96	1.9%	92	1.8%	95	1.9%	4 766	94.4%	5 048	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 509	4.4%	4 657	2.7%	4 092	2.4%	154 953	90.5%	171 212	8.1%	-	-	-	-
Total By Income Source	278 188	13.1%	100 343	4.7%	94 124	4.4%	1 653 607	77.8%	2 126 262	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	19 599	31.4%	10 876	17.4%	9 429	15.1%	22 514	36.1%	62 419	2.9%	-	-	-	-
Commercial	138 273	25.8%	24 539	4.6%	19 975	3.7%	352 832	65.9%	535 619	25.2%	-	-	-	-
Households	109 794	8.7%	57 684	4.6%	58 314	4.6%	1 039 050	82.1%	1 264 943	59.5%	-	-	-	-
Other	10 521	4.0%	2 244	2.8%	4 406	2.4%	239 211	90.8%	263 382	12.4%	-	-	-	-
Total By Customer Group	278 188	13.1%	100 343	4.7%	94 124	4.4%	1 653 607	77.8%	2 126 262	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	99 455	100.0%	-	-	-	-	-	-	99 455	20.6%
Bulk Water	17 891	100.0%	-	-	-	-	-	-	17 891	3.7%
PAYE deductions	22 402	100.0%	-	-	-	-	-	-	22 402	4.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	24 541	100.0%	-	-	-	-	-	-	24 541	5.1%
Loan repayments	26 510	100.0%	-	-	-	-	-	-	26 510	5.5%
Trade Creditors	250 182	94.4%	14 712	5.6%	-	-	-	-	264 894	54.8%
Auditor-General	4 844	100.0%	-	-	-	-	-	-	4 844	1.0%
Other	23 246	100.0%	-	-	-	-	-	-	23 246	4.8%
Total	469 071	97.0%	14 712	3.0%	-	-	-	-	483 783	100.0%

Contact Details

Municipal Manager	Mr Andile Sithaha	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		O2 of 2016/17 to O2 of 2017/18
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	10 006 609	2 984 171	29.8%	2 942 985	29.4%	5 927 156	59.2%	2 540 818	55.5%	15.8%
Receipts										
Property rates, penalties and collection charges	1 769 406	516 620	29.2%	521 423	29.5%	1 038 043	58.7%	374 555	49.2%	39.2%
Service charges	4 801 002	1 267 752	26.4%	1 215 117	25.3%	2 482 869	51.7%	1 044 115	47.6%	16.4%
Other revenue	325 068	306 575	94.3%	343 216	105.6%	649 790	199.9%	646 661	117.9%	(46.9%)
Government - operating	1 543 704	502 907	32.6%	393 320	25.5%	896 227	58.1%	232 239	44.1%	69.4%
Government - capital	1 462 295	358 336	24.5%	439 850	30.1%	798 185	54.6%	218 440	50.8%	101.4%
Interest	105 174	31 962	30.4%	30 061	28.6%	62 043	59.0%	24 808	63.8%	21.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(8 048 789)	(2 082 302)	25.9%	(2 629 216)	32.7%	(4 711 518)	58.5%	(2 012 963)	57.1%	30.6%
Suppliers and employees	(7 788 682)	(2 042 761)	26.2%	(2 601 502)	33.4%	(4 644 262)	59.6%	(1 977 720)	57.6%	31.5%
Finance charges	(147 941)	(31 033)	21.0%	(21 841)	14.8%	(52 874)	35.7%	(24 293)	50.3%	(10.1%)
Transfers and grants	(112 165)	(8 509)	7.6%	(5 873)	5.2%	(14 382)	12.8%	(10 949)	24.5%	(46.4%)
Net Cash from/(used) Operating Activities	1 957 820	901 869	46.1%	313 769	16.0%	1 215 638	62.1%	527 855	47.7%	(40.6%)
Cash Flow from Investing Activities										
Receipts	148 129	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	149 469	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(1 340)	-	-	-	-	-	-	-	-	-
Decrease (increase) in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 468 793)	(456 168)	31.1%	(292 977)	19.9%	(749 144)	51.0%	(319 654)	50.7%	(8.3%)
Capital assets	(1 468 793)	(456 168)	31.1%	(292 977)	19.9%	(749 144)	51.0%	(319 654)	50.7%	(8.3%)
Net Cash from/(used) Investing Activities	(1 320 664)	(456 168)	34.5%	(292 977)	22.2%	(749 144)	56.7%	(319 654)	50.6%	(8.3%)
Cash Flow from Financing Activities										
Receipts	3 937	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 937	-	-	-	-	-	-	-	-	-
Payments	(86 409)	(21 351)	24.7%	(21 814)	25.2%	(43 165)	50.0%	(21 159)	49.0%	3.1%
Repayment of borrowing	(86 409)	(21 351)	24.7%	(21 814)	25.2%	(43 165)	50.0%	(21 159)	49.0%	3.1%
Net Cash from/(used) Financing Activities	(82 472)	(21 351)	25.9%	(21 814)	26.5%	(43 165)	52.3%	(21 159)	50.1%	3.1%
Net Increase/(Decrease) in cash held	554 683	424 350	76.5%	(1 022)	(2.0%)	423 329	76.3%	187 042	21.1%	(100.5%)
Cash/cash equivalents at the year begin:	1 673 151	1 630 374	97.4%	2 054 724	122.8%	1 630 374	97.4%	1 460 734	118.7%	40.7%
Cash/cash equivalents at the year end:	2 227 835	2 054 724	92.2%	2 053 702	92.2%	2 053 702	92.2%	1 647 777	108.0%	24.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	175 277	20.1%	100 306	11.5%	68 275	7.8%	527 640	60.5%	871 499	18.8%	33 927	3.9%	448 477	51.0%
Trade and Other Receivables from Exchange Transactions - Electricity	251 460	31.9%	39 683	5.0%	15 125	1.9%	481 920	61.1%	788 188	17.0%	1 981	3%	454 518	57.0%
Receivables from Non-exchange Transactions - Property Rates	1 127 345	72.6%	30 090	1.9%	22 285	1.4%	374 029	24.1%	1 553 750	33.5%	7 779	5%	620 516	39.0%
Receivables from Exchange Transactions - Waste Water Management	70 558	20.6%	28 644	8.3%	17 654	5.1%	226 408	66.0%	343 264	7.4%	9 965	2.9%	231 159	67.0%
Receivables from Exchange Transactions - Waste Management	34 621	18.5%	7 939	4.2%	7 072	3.8%	137 325	73.5%	186 958	4.0%	5 324	2.8%	142 826	76.0%
Receivables from Exchange Transactions - Property Rental Debtors	1 371	6.6%	550	2.7%	556	2.7%	18 163	88.0%	20 440	4%	-	-	17 380	84.0%
Interest on Arrear Debtor Accounts	28 428	5.1%	16 465	2.9%	13 494	2.4%	500 399	89.6%	558 786	12.0%	5 243	9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22 959	7.2%	6 761	2.1%	3 624	1.1%	284 107	89.5%	317 451	6.8%	2 577	8%	-	-
Total By Income Source	1 712 019	36.9%	230 439	5.0%	148 085	3.2%	2 549 992	55.0%	4 640 536	100.0%	66 796	1.4%	1 914 876	41.0%
Debtors Age Analysis By Customer Group														
Organs of State	26 597	16.5%	16 911	10.5%	5 172	3.2%	112 890	69.9%	161 570	3.5%	-	-	-	-
Commercial	764 893	45.6%	68 256	4.1%	32 917	2.0%	812 513	48.4%	1 678 579	36.2%	-	-	-	-
Households	920 529	32.9%	145 273	5.2%	109 996	3.9%	1 624 590	58.0%	2 800 387	60.3%	66 796	2.4%	1 914 876	68.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 712 019	36.9%	230 439	5.0%	148 085	3.2%	2 549 992	55.0%	4 640 536	100.0%	66 796	1.4%	1 914 876	41.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	29	100.0%	-	-	-	-	29	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	30 789	100.0%	-	-	-	-	-	-	30 789	21.8%
VAT (output less input)	5 511	100.0%	-	-	-	-	-	-	5 511	3.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	64 385	62.4%	28 583	27.7%	2 680	2.6%	7 470	7.2%	103 118	73.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 760	100.0%	-	-	-	-	-	-	1 760	1.2%
Total	102 445	72.5%	28 612	20.3%	2 680	1.9%	7 470	5.3%	141 207	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

	2017/18						2016/17		Q2 of 2017/18 to Q2 of 2017/18	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	6 275 571	1 182 455	18.8%	1 487 689	23.7%	2 670 144	42.5%	1 204 897	45.4%	23.5%
Property rates	1 103 200	196 788	17.8%	297 757	27.0%	494 545	44.8%	241 927	52.8%	23.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 237 750	469 237	21.0%	491 402	22.0%	960 640	42.9%	491 472	48.8%	-
Service charges - water revenue	945 264	113 937	12.1%	170 420	18.0%	284 357	30.1%	198 024	49.2%	(13.9%)
Service charges - sanitation revenue	282 575	48 776	17.3%	77 285	27.4%	126 060	44.6%	37 119	40.2%	108.2%
Service charges - refuse revenue	109 502	18 349	16.8%	27 406	25.0%	45 755	41.8%	28 661	51.9%	(4.4%)
Service charges - other	548	42	7.6%	162	29.6%	204	37.2%	113	-	43.2%
Rental of facilities and equipment	35 111	4 364	12.4%	7 740	22.0%	12 104	34.5%	5 718	33.8%	35.4%
Interest earned - external investments	26 984	4 297	15.9%	6 387	23.7%	10 684	39.6%	6 042	20.3%	5.7%
Interest earned - outstanding debtors	229 648	42 617	18.6%	84 783	36.9%	127 400	55.5%	61 010	62.4%	39.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	58 115	1 853	3.2%	6 703	11.5%	8 556	14.7%	1 897	3.9%	253.4%
Licences and permits	243	73	30.2%	(183)	(75.3%)	(110)	(45.2%)	36	14.5%	(606.4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	1 040 688	264 401	25.4%	265 232	25.5%	529 633	50.9%	308 345	54.3%	(14.0%)
Other own revenue	205 636	17 722	8.6%	52 595	25.6%	70 316	34.2%	(175 488)	(8.9%)	(130.0%)
Gains on disposal of PPE	309	-	-	-	-	-	-	-	-	-
Operating Expenditure	6 147 612	992 643	16.1%	1 566 015	25.5%	2 558 678	41.6%	1 443 720	45.1%	8.5%
Employee related costs	1 707 028	376 735	22.1%	480 307	28.1%	857 042	50.2%	400 420	47.0%	20.0%
Remuneration of councillors	60 200	14 441	24.0%	14 351	23.8%	28 792	47.8%	14 622	47.0%	(1.8%)
Debt impairment	210 833	14 738	7.0%	98 682	46.8%	113 420	53.8%	74 644	50.0%	32.2%
Depreciation and asset impairment	495 857	15 384	3.1%	225 658	45.5%	241 042	48.6%	152 896	49.2%	47.6%
Finance charges	251 429	24 056	9.6%	87 303	34.7%	111 360	44.3%	12 309	19.0%	609.3%
Bulk purchases	1 891 034	364 088	19.3%	374 612	19.8%	738 680	39.1%	381 879	50.6%	(1.9%)
Other Materials	94 990	19 076	20.1%	39 902	42.1%	58 978	62.2%	43 255	42.4%	(7.8%)
Contracted services	981 812	117 255	11.9%	180 457	18.4%	297 712	30.3%	215 304	38.6%	(16.2%)
Transfers and grants	23 600	187	0.8%	8 304	35.2%	8 491	36.0%	270	6.8%	2 975.5%
Other expenditure	430 930	46 722	10.8%	56 438	13.1%	103 160	23.9%	148 120	36.5%	(61.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	127 959	189 792		(78 326)		111 466		(238 823)		
Transfers recognised - capital	966 879	327 743	33.9%	5 985	0.6%	333 728	34.5%	344 718	36.3%	(98.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 094 838	517 535		(72 341)		445 194		105 895		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 094 838	517 535		(72 341)		445 194		105 895		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 094 838	517 535		(72 341)		445 194		105 895		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 094 838	517 535		(72 341)		445 194		105 895		

Part 2: Capital Revenue and Expenditure

	2017/18						2016/17		Q2 of 2017/18 to Q2 of 2017/18	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	1 139 436	123 824	10.9%	258 572	22.7%	382 396	33.6%	443 577	33.6%	(41.7%)
National Government	940 118	108 834	11.6%	211 760	22.5%	320 594	34.1%	204 899	31.3%	3.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	940 118	108 834	11.6%	211 760	22.5%	320 594	34.1%	204 899	31.3%	3.3%
Borrowing	29 599	3 294	11.1%	1 442	4.9%	4 736	16.0%	182 376	35.5%	(99.2%)
Internally generated funds	142 958	11 696	8.2%	45 371	31.7%	57 067	39.9%	48 099	35.3%	(5.7%)
Public contributions and donations	26 762	-	-	-	-	-	-	8 203	37.2%	(100.0%)
Capital Expenditure Standard Classification	1 139 436	123 824	10.9%	258 572	22.7%	382 396	33.6%	443 577	33.6%	(41.7%)
Governance and Administration	205 525	7 213	3.5%	29 023	14.1%	36 236	17.6%	15 881	12.4%	82.8%
Executive & Council	170 087	4 108	2.4%	26 757	15.7%	30 865	18.1%	3 810	2.1%	602.3%
Budget & Treasury Office	2 039	8	0.4%	464	22.8%	472	23.2%	148	8.6%	213.7%
Corporate Services	33 399	3 097	9.3%	1 802	5.4%	4 898	14.7%	11 923	31.7%	(84.9%)
Community and Public Safety	145 722	140	1%	10 251	7.0%	10 391	7.1%	24 712	28.2%	(58.5%)
Community & Social Services	18 022	-	-	3 676	20.4%	3 676	20.4%	3 894	12.6%	(5.6%)
Sport And Recreation	2 440	140	5.7%	31	1.3%	170	7.0%	120	1.1%	(74.3%)
Public Safety	10 460	-	-	506	4.8%	506	4.8%	877	6.5%	(42.3%)
Housing	114 800	-	-	6 039	5.3%	6 039	5.3%	19 821	50.4%	(69.5%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	233 124	6 447	2.8%	61 511	26.4%	67 958	29.2%	82 757	23.9%	(25.7%)
Planning and Development	33 424	4 345	13.0%	11 264	33.7%	15 609	46.7%	7 447	5.8%	51.3%
Road Transport	199 700	2 102	1.1%	50 247	25.2%	52 349	26.2%	75 310	33.3%	(33.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	554 102	110 025	19.9%	157 747	28.5%	267 772	48.3%	320 228	45.6%	(50.7%)
Electricity	116 469	10 950	9.4%	26 267	22.6%	37 217	32.0%	47 266	45.9%	(36.3%)
Water	127 954	19 681	15.4%	48 060	37.6%	67 741	52.9%	47 824	27.5%	5%
Waste Water Management	298 000	79 394	26.6%	83 419	28.0%	162 814	54.6%	228 371	58.3%	(63.5%)
Waste Management	11 679	-	-	-	-	-	-	2 767	14.4%	(100.0%)
Other	964	-	-	40	4.2%	40	4.2%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	6 706 110	2 331 745	34.8%	2 047 426	30.5%	4 379 171	65.3%	2 052 272	59.1%	(2.2%)
Receipts										
Property rates, penalties and collection charges	1 048 040	420 189	40.1%	436 798	41.7%	856 987	81.8%	212 278	46.2%	105.8%
Service charges	3 299 291	911 340	27.6%	875 812	26.5%	1 787 152	54.2%	719 191	50.1%	21.8%
Other revenue	115 531	394 425	341.4%	361 434	312.8%	755 860	654.3%	492 514	198.4%	(26.6%)
Government - operating	1 040 688	264 401	25.4%	266 232	25.6%	530 633	51.0%	282 395	55.0%	(5.7%)
Government - capital	1 040 688	331 105	31.8%	70 726	6.8%	401 831	38.6%	333 125	76.2%	(78.8%)
Interest	161 073	10 284	6.4%	36 424	22.5%	46 708	28.9%	12 769	13.2%	185.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(4 880 856)	(2 543 985)	52.1%	(1 616 392)	33.1%	(4 160 377)	85.2%	(1 931 527)	74.3%	(16.3%)
Suppliers and employees	(4 842 787)	(2 539 135)	52.4%	(1 557 905)	32.2%	(4 097 041)	84.6%	(1 403 833)	57.2%	11.0%
Finance charges	-	(4 850)	-	(58 487)	-	(63 337)	-	(4 528)	145.9%	1 191.7%
Transfers and grants	(38 069)	-	-	-	-	-	-	(523 166)	2 458.7%	(100.0%)
Net Cash from/(used) Operating Activities	1 825 254	(212 240)	(11.6%)	431 034	23.6%	218 794	12.0%	120 745	6.7%	257.0%
Cash Flow from Investing Activities										
Receipts	300	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in other non-current receivables	300	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 124 143)	(193 514)	17.2%	(282 916)	25.2%	(476 430)	42.4%	(233 258)	21.0%	21.3%
Capital assets	(1 124 143)	(193 514)	17.2%	(282 916)	25.2%	(476 430)	42.4%	(233 258)	21.0%	21.3%
Net Cash from/(used) Investing Activities	(1 123 843)	(193 514)	17.2%	(282 916)	25.2%	(476 430)	42.4%	(233 258)	22.2%	21.3%
Cash Flow from Financing Activities										
Receipts	5 066	394	7.8%	215	4.2%	609	12.0%	300 205	59.8%	(99.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	300 000	60.0%	(100.0%)
Increase (decrease) in consumer deposits	5 066	394	7.8%	215	4.2%	609	12.0%	205	34.5%	4.6%
Payments	(176 312)	(6 666)	3.8%	(59 374)	33.7%	(66 040)	37.5%	(27 476)	77.0%	116.1%
Repayment of borrowing	(176 312)	(6 666)	3.8%	(59 374)	33.7%	(66 040)	37.5%	(27 476)	77.0%	116.1%
Net Cash from/(used) Financing Activities	(171 246)	(6 272)	3.7%	(59 160)	34.5%	(65 431)	38.2%	272 729	56.9%	(121.7%)
Net Increase/(Decrease) in cash held	530 165	(412 026)	(77.7%)	88 958	16.8%	(323 068)	(60.9%)	160 216	(44.6%)	(44.5%)
Cash/cash equivalents at the year begin:	491 445	695 495	141.5%	283 469	57.7%	695 495	141.5%	284 455	96.0%	(3.3%)
Cash/cash equivalents at the year end:	1 021 610	283 469	27.7%	372 427	36.5%	372 427	36.5%	444 671	57.0%	(16.2%)

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	72 426	5.0%	60 693	4.2%	50 925	3.5%	1 263 970	87.3%	1 448 015	34.5%	-	-	1 155 671	79.0%
Trade and Other Receivables from Exchange Transactions - Electricity	112 962	16.7%	33 902	5.0%	22 551	3.3%	507 226	75.0%	676 641	16.1%	-	-	218 742	32.0%
Receivables from Non-exchange Transactions - Property Rates	81 738	9.5%	51 588	6.0%	40 713	4.7%	690 349	79.9%	864 388	20.6%	-	-	564 138	65.0%
Receivables from Exchange Transactions - Waste Water Management	28 965	8.2%	15 916	4.5%	12 978	3.7%	296 580	83.7%	354 439	8.4%	-	-	246 994	69.0%
Receivables from Exchange Transactions - Waste Management	8 426	5.3%	5 780	3.6%	5 047	3.1%	141 179	88.0%	160 431	3.8%	-	-	137 959	86.0%
Receivables from Exchange Transactions - Property Rental Debtors	313	0.4%	509	0.9%	538	1.0%	53 920	97.5%	55 279	1.3%	-	-	15 267	27.0%
Interest on Arrear Debtor Accounts	19 709	3.4%	18 969	3.3%	18 224	3.1%	523 340	90.2%	580 242	13.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 449	4.1%	7 874	13.2%	1 368	2.3%	47 845	80.4%	59 536	1.4%	-	-	27 616	46.0%
Total By Income Source	326 988	7.8%	195 232	4.6%	152 344	3.6%	3 524 408	83.9%	4 198 971	100.0%	-	-	2 366 387	56.0%
Debtors Age Analysis By Customer Group														
Organs of State	46 105	6.3%	37 442	5.3%	33 752	4.8%	592 555	83.5%	709 854	16.9%	-	-	-	-
Commercial	160 531	15.6%	69 766	6.8%	40 851	4.0%	758 467	73.7%	1 029 615	24.5%	-	-	-	-
Households	120 352	4.9%	88 024	3.8%	77 740	3.2%	2 173 386	88.4%	2 459 502	58.8%	-	-	2 366 387	96.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	326 988	7.8%	195 232	4.6%	152 344	3.6%	3 524 408	83.9%	4 198 971	100.0%	-	-	2 366 387	56.0%

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	113 413	100.0%	-	-	-	-	-	-	113 413	28.8%
Bulk Water	52 957	26.0%	-	-	-	-	-	-	203 627	51.6%
PAYE deductions	23 260	100.0%	51 022	25.1%	31 966	15.7%	67 682	33.2%	23 260	5.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	38 998	100.0%	-	-	-	-	-	-	38 998	9.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 142	60.7%	3 597	23.9%	2 092	13.9%	235	1.6%	15 067	3.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	237 770	60.3%	54 619	13.8%	34 058	8.6%	67 917	17.2%	394 365	100.0%

Contact Details

Municipal Manager	Adv Tankiso B Moea	051 405 8621
Financial Manager	M E E Mofahlali	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

	2017/18						2016/17		Q2 of 2017/18 to Q2 of 2017/18	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	64 589 797	8 672 892	13.4%	8 531 350	13.2%	17 204 242	26.6%	8 047 337	53.8%	6.0%
Property rates	10 176 660	1 351 403	13.3%	1 344 402	13.2%	2 696 005	26.5%	1 171 100	48.9%	14.8%
Property rates - penalties and collection charges	204 467	9 368	4.6%	758	.4%	10 125	5.0%	16 219	26.8%	(95.3%)
Service charges - electricity revenue	26 055 440	4 239 099	16.3%	3 195 494	12.3%	7 434 593	28.5%	3 084 848	53.8%	3.6%
Service charges - water revenue	8 175 441	1 030 480	12.6%	683 247	8.4%	1 713 727	21.0%	1 210 317	51.2%	(43.5%)
Service charges - sanitation revenue	2 710 600	220 114	8.1%	669 769	24.7%	889 883	32.8%	270 960	55.8%	147.2%
Service charges - refuse revenue	2 429 336	320 075	13.2%	362 814	14.9%	682 889	28.1%	352 351	47.4%	5.0%
Service charges - other	244 959	(111 002)	(45.3%)	(128 647)	(52.5%)	(239 649)	(97.8%)	14 786	23.5%	(970.1%)
Rental of facilities and equipment	225 364	12 895	5.7%	34 623	15.4%	47 518	21.1%	16 291	49.7%	112.5%
Interest earned - external investments	800 215	1 494	.2%	95 073	11.9%	96 567	12.1%	132 660	78.4%	(28.3%)
Interest earned - outstanding debtors	937 125	60 411	6.4%	65 605	7.0%	126 016	13.4%	68 066	54.3%	(3.6%)
Dividends received	180	-	-	-	-	-	-	-	-	-
Fines	600 718	73 164	12.2%	68 630	11.4%	141 794	23.6%	62 811	42.3%	9.3%
Licences and permits	102 912	9 705	9.4%	11 498	11.2%	21 203	20.6%	12 861	43.8%	(10.6%)
Agency services	639 747	76 519	12.0%	68 626	10.8%	145 345	22.7%	63 739	43.6%	8.0%
Transfers recognised - operational	10 812 109	1 306 770	12.1%	1 805 682	16.7%	3 112 452	28.8%	1 013 941	61.6%	78.1%
Other own revenue	464 525	72 198	15.5%	251 992	54.2%	324 189	69.8%	556 367	65.6%	(54.7%)
Gains on disposal of PPE	10 000	-	-	1 584	15.8%	1 584	15.8%	-	-	(100.0%)
Operating Expenditure	65 546 188	7 113 016	10.9%	7 851 619	12.0%	14 964 635	22.8%	7 585 732	47.4%	3.5%
Employee related costs	14 933 203	1 938 823	13.0%	1 782 695	11.9%	3 721 518	24.9%	1 544 157	46.9%	15.4%
Remuneration of councillors	279 208	30 824	11.0%	33 037	11.8%	63 861	22.9%	29 478	44.8%	12.1%
Debt impairment	3 096 713	385 237	12.4%	386 147	12.5%	771 385	24.9%	367 218	50.0%	5.2%
Depreciation and asset impairment	4 152 052	507 969	12.2%	521 972	12.6%	1 029 940	24.8%	451 337	50.0%	15.7%
Finance charges	1 602 722	150 611	9.4%	137 029	8.5%	287 640	17.9%	170 193	42.9%	(19.5%)
Bulk purchases	25 869 679	3 144 728	12.2%	2 847 923	11.0%	5 992 651	23.2%	2 684 862	51.7%	6.1%
Other Materials	7 039 278	372 313	5.3%	993 294	14.1%	1 365 608	19.4%	664 689	37.1%	49.4%
Contracted services	2 453 422	179 332	7.3%	386 053	15.7%	565 385	23.0%	248 985	38.0%	55.1%
Transfers and grants	2 234 303	188 371	8.4%	341 469	15.3%	529 840	23.7%	685 134	56.7%	(50.2%)
Other expenditure	3 855 608	214 616	5.6%	421 176	10.9%	635 791	16.5%	739 681	37.4%	(43.1%)
Loss on disposal of PPE	30 000	192	.6%	823	2.7%	1 015	3.4%	-	-	(100.0%)
Surplus/(Deficit)	(956 391)	1 559 876		679 731		2 239 607		461 605		
Transfers recognised - capital	4 607 328	195 971	4.3%	430 750	9.3%	426 721	13.6%	367 022	31.6%	17.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 650 937	1 755 847		1 110 481		2 866 328		828 626		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 650 937	1 755 847		1 110 481		2 866 328		828 626		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 650 937	1 755 847		1 110 481		2 866 328		828 626		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 650 937	1 755 847		1 110 481		2 866 328		828 626		

Part 2: Capital Revenue and Expenditure

	2017/18						2016/17		Q2 of 2017/18 to Q2 of 2017/18	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	6 715 956	364 304	5.4%	1 166 192	17.4%	1 530 496	22.8%	833 087	23.4%	40.0%
National Government	2 294 664	121 722	5.3%	430 356	18.8%	552 078	24.1%	372 876	31.4%	15.4%
Provincial Government	15 000	-	-	394	2.6%	394	2.6%	10 151	38.3%	(96.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	50 000	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 359 664	121 722	5.2%	430 750	18.3%	552 472	23.4%	383 026	31.5%	12.5%
Borrowing	3 434 508	176 232	5.1%	537 942	15.7%	714 174	20.8%	174 594	12.1%	208.1%
Internally generated funds	921 783	66 350	7.2%	197 501	21.4%	263 851	28.6%	275 466	27.0%	(28.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	6 715 956	364 304	5.4%	1 166 192	17.4%	1 530 496	22.8%	833 087	23.4%	40.0%
Governance and Administration	1 499 742	57 505	3.8%	157 179	10.5%	214 685	14.3%	127 396	32.1%	23.4%
Executive & Council	679 595	39 753	5.8%	58 423	8.6%	98 185	14.4%	5 200	21.4%	1 022.6%
Budget & Treasury Office	819 708	4 352	.5%	31 185	3.8%	35 537	4.3%	35 495	22.8%	(12.1%)
Corporate Services	440	13 400	3 045.6%	67 562	15 355.1%	80 963	18 400.6%	86 701	52.5%	(22.1%)
Community and Public Safety	1 742 146	110 773	6.4%	325 668	18.7%	436 442	25.1%	288 211	30.4%	13.0%
Community & Social Services	207 700	27 604	13.3%	58 141	28.0%	85 745	41.3%	16 311	14.6%	256.4%
Sport And Recreation	81 000	5 762	7.1%	18 530	22.9%	24 291	30.0%	27 320	46.9%	(32.2%)
Public Safety	360 770	19 884	5.5%	112 247	31.1%	132 231	36.7%	46 692	24.0%	140.4%
Housing	1 001 526	35 049	3.5%	116 070	11.6%	151 138	15.1%	180 572	35.7%	(25.7%)
Health	91 150	22 374	24.5%	20 682	22.7%	43 056	47.2%	17 315	35.2%	19.4%
Economic and Environmental Services	1 638 018	64 572	3.9%	339 553	20.7%	404 126	24.7%	262 643	20.0%	29.3%
Planning and Development	112 000	3 524	3.1%	24 267	21.7%	27 791	24.8%	11 197	4.4%	116.7%
Road Transport	1 514 818	60 979	4.0%	313 387	20.7%	374 365	24.7%	250 187	22.7%	25.3%
Environmental Protection	11 200	69	.6%	1 900	17.0%	1 969	17.6%	1 258	11.8%	51.0%
Trading Services	1 792 709	131 413	7.3%	337 390	18.8%	468 802	26.2%	154 206	16.2%	118.8%
Electricity	717 700	102 166	14.2%	226 114	31.5%	328 280	45.7%	41 848	9.8%	440.3%
Water	356 400	19 236	5.4%	75 113	21.1%	94 349	26.5%	54 680	21.2%	37.4%
Waste Water Management	552 159	3 891	.7%	19 726	3.6%	23 617	4.3%	18 681	13.6%	5.6%
Waste Management	166 450	6 119	3.7%	16 437	9.9%	22 556	13.6%	38 997	39.0%	(57.9%)
Other	43 340	40	.1%	6 402	14.8%	6 442	14.9%	632	4.6%	913.6%

Part 3: Cash Receipts and Payments

R thousands	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	34 374 037	8 255 892	24.0%	7 994 937	23.3%	16 250 830	47.3%	11 042 578	55.9%	(27.6%)
Receipts										
Property rates, penalties and collection charges	4 833 913	1 035 813	21.4%	1 269 712	26.3%	2 305 525	47.7%	1 133 459	48.2%	12.0%
Service charges	16 993 125	3 806 191	22.4%	4 565 065	26.9%	8 371 256	49.3%	5 366 230	57.4%	(14.9%)
Other revenue	3 968 520	559 433	14.1%	23 508	.6%	582 941	14.7%	3 016 231	84.1%	(99.2%)
Government - operating	5 406 054	2 629 135	48.6%	1 524 348	28.2%	4 153 483	76.8%	958 539	49.1%	59.0%
Government - capital	2 303 664	121 722	5.3%	430 750	18.7%	552 472	24.0%	367 392	31.7%	17.2%
Interest	868 670	103 598	11.9%	181 555	20.9%	285 153	32.8%	200 726	65.9%	(9.6%)
Dividends	90	-	-	-	-	-	-	-	-	-
Payments	(28 464 553)	(10 054 589)	35.3%	(6 552 394)	23.0%	(16 606 984)	58.3%	(8 906 316)	73.0%	(26.4%)
Suppliers and employees	(26 546 041)	(9 725 758)	36.6%	(6 078 870)	22.9%	(15 804 628)	59.5%	(8 050 989)	74.6%	(24.5%)
Finance charges	(801 361)	(111 666)	13.9%	(132 052)	16.5%	(243 718)	30.4%	(170 193)	42.9%	(22.4%)
Transfers and grants	(1 117 152)	(217 165)	19.4%	(341 472)	30.6%	(558 637)	50.0%	(685 134)	61.5%	(50.2%)
Net Cash from/(used) Operating Activities	5 909 484	(1 798 697)	(30.4%)	1 442 543	24.4%	(356 154)	(6.0%)	2 136 262	(44.9%)	(32.5%)
Cash Flow from Investing Activities										
Receipts	(242 297)	46 960	(19.4%)	741 583	(306.1%)	788 543	(325.4%)	(62 399)	1 404.4%	(1 288.5%)
Proceeds on disposal of PPE	-	219	-	(433)	-	-	(213)	-	-	(100.0%)
Decrease in non-current debtors	-	19	-	(15)	-	5	-	-	-	(100.0%)
Decrease (increase) in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(242 297)	46 721	(19.3%)	742 031	(306.2%)	788 752	(325.5%)	(62 399)	1 405.1%	(1 289.2%)
Payments	(6 715 956)	(364 577)	5.4%	(1 166 192)	17.4%	(1 530 770)	22.8%	(833 087)	25.0%	40.0%
Capital assets	(6 715 956)	(364 577)	5.4%	(1 166 192)	17.4%	(1 530 770)	22.8%	(833 087)	25.0%	40.0%
Net Cash from/(used) Investing Activities	(6 958 253)	(317 617)	4.6%	(424 609)	6.1%	(742 226)	10.7%	(895 485)	(62.7%)	(52.6%)
Cash Flow from Financing Activities										
Receipts	3 295 731	3 890 847	118.1%	(122 595)	(3.7%)	3 768 251	114.3%	13 923	.1%	(980.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	3 245 427	3 871 354	119.3%	(133 188)	(4.1%)	3 738 166	115.2%	-	-	(100.0%)
Interest (decrease) in consumer deposits	50 304	19 492	38.7%	10 592	21.1%	30 085	59.8%	13 923	5.7%	(23.9%)
Payments	(428 003)	-	-	-	-	-	-	(162 655)	104.0%	(100.0%)
Repayment of borrowing	(428 003)	-	-	-	-	-	-	(162 655)	104.0%	(100.0%)
Net Cash from/(used) Financing Activities	2 867 728	3 890 847	135.7%	(122 595)	(4.3%)	3 768 251	131.4%	(148 732)	(27.7%)	(17.6%)
Net Increase/(Decrease) in cash held	1 818 959	1 774 532	97.6%	895 339	49.2%	2 669 870	146.8%	1 092 044	20.3%	(18.0%)
Cash/cash equivalents at the year begin:	8 288 845	4 385 126	52.9%	6 159 658	74.3%	4 385 126	52.9%	6 937 181	100.0%	(11.2%)
Cash/cash equivalents at the year end:	10 107 804	6 159 658	60.9%	7 054 996	69.8%	7 054 996	69.8%	8 029 225	86.2%	(12.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	313 376	6.6%	159 864	3.4%	132 425	2.8%	4 123 767	87.2%	4 729 431	32.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	892 249	34.9%	173 644	6.8%	61 534	2.4%	1 426 190	55.8%	2 553 618	17.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	371 065	17.5%	131 517	6.2%	93 739	4.4%	1 518 419	71.8%	2 114 739	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	100 206	7.3%	46 236	3.4%	38 259	2.8%	1 055 449	86.5%	1 370 150	9.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	93 657	6.6%	48 420	3.4%	41 959	2.9%	1 240 131	87.1%	1 424 167	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 391	1.3%	2 159	2.1%	2 134	2.0%	99 343	94.6%	105 027	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	26 947	1.7%	26 608	1.7%	25 019	1.6%	1 511 731	95.1%	1 590 305	11.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32 328	5.8%	14 226	2.5%	13 558	2.4%	501 813	89.3%	561 926	3.9%	-	-	-	-
Total By Income Source	1 831 219	12.7%	602 674	4.2%	408 627	2.8%	11 606 842	80.3%	14 449 362	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	54 315	32.4%	21 015	12.5%	12 599	7.5%	79 884	47.6%	167 813	1.2%	-	-	-	-
Commercial	1 065 395	31.1%	244 115	7.1%	106 324	3.1%	2 010 759	58.7%	3 426 594	23.7%	-	-	-	-
Households	702 365	6.6%	333 526	3.1%	286 381	2.7%	9 345 606	87.6%	10 667 878	73.8%	-	-	-	-
Other	9 144	4.9%	4 017	2.1%	3 323	1.8%	170 594	91.2%	187 078	1.3%	-	-	-	-
Total By Customer Group	1 831 219	12.7%	602 674	4.2%	408 627	2.8%	11 606 842	80.3%	14 449 362	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	770 670	100.0%	-	-	-	-	-	-	770 670	21.3%
Bulk Water	271 377	100.0%	-	-	-	-	-	-	271 377	7.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	87 371	100.0%	-	-	-	-	-	-	87 371	2.4%
Trade Creditors	2 391 559	96.3%	65 301	2.6%	26 373	1.1%	-	-	2 483 232	68.6%
Auditor-General	6 016	100.0%	-	-	-	-	-	-	6 016	2%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 526 992	97.5%	65 301	1.8%	26 373	.7%	-	-	3 618 666	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		O2 of 2016/17 to O2 of 2017/18	
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	48 571 974	14 706 026	30.3%	13 833 787	28.5%	28 539 812	58.8%	12 142 016	55.6%	13.9%	
Receipts											
Property rates, penalties and collection charges	8 704 249	1 961 354	22.5%	2 306 733	26.5%	4 268 087	49.0%	1 775 179	44.1%	29.9%	
Service charges	26 462 434	6 782 927	25.6%	6 294 727	23.8%	13 077 654	49.4%	6 171 117	53.5%	2.0%	
Other revenue	2 471 033	2 615 915	105.9%	3 301 870	133.6%	5 917 785	239.5%	1 207 545	73.6%	173.4%	
Government - operating	7 125 491	2 562 361	36.0%	1 207 344	16.9%	3 769 705	52.9%	1 925 970	65.5%	(37.3%)	
Government - capital	3 364 807	709 584	21.1%	658 937	19.6%	1 368 521	40.7%	1 006 241	63.2%	(34.5%)	
Interest	443 960	73 885	16.6%	64 176	14.5%	138 061	31.1%	55 963	26.3%	14.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(40 315 138)	(14 367 710)	35.6%	(12 930 359)	32.1%	(27 298 068)	67.7%	(11 751 295)	66.9%	10.0%	
Suppliers and employees	(37 616 975)	(13 934 921)	37.0%	(11 831 567)	31.5%	(25 766 489)	68.5%	(10 715 270)	67.0%	10.4%	
Finance charges	(2 472 088)	(362 726)	14.7%	(1 046 298)	42.3%	(1 409 025)	57.0%	(886 265)	52.3%	18.1%	
Transfers and grants	(226 075)	(70 062)	31.0%	(52 493)	23.2%	(122 555)	54.2%	(149 761)	-	(64.9%)	
Net Cash from/(used) Operating Activities	8 256 835	338 316	4.1%	903 428	10.9%	1 241 744	15.0%	390 720	(6%)	131.2%	
Cash Flow from Investing Activities											
Receipts	2 078 688	1 433 026	68.9%	(1 150 512)	(55.3%)	282 514	13.6%	392 029	(158.3%)	(393.5%)	
Proceeds on disposal of PPE	277 428	1 433 026	516.5%	(1 150 512)	(414.7%)	282 514	101.8%	392 029	4 005.1%	(393.5%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) 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%	(1 086 337)	13.3%	(2 785 827)	34.1%	(2 085 069)	56.0%	(47.9%)	
Capital assets	(8 159 950)	(1 699 491)	20.8%	(1 086 337)	13.3%	(2 785 827)	34.1%	(2 085 069)	56.0%	(47.9%)	
Net Cash from/(used) Investing Activities	(6 081 262)	(266 464)	4.4%	(2 236 849)	36.8%	(2 503 313)	41.2%	(1 693 040)	42.0%	32.1%	
Cash Flow from Financing Activities											
Receipts	2 998 786	3 000 000	100.0%	-	-	3 000 000	100.0%	2 281 000	152.5%	(100.0%)	
Short term loans	-	3 000 000	-	-	-	3 000 000	-	(225 000)	-	(100.0%)	
Borrowing long term/financing	2 998 786	-	-	-	-	-	-	2 506 000	95.4%	(100.0%)	
Increase (decrease) in consumer deposits	400	-	-	-	-	-	-	-	-	-	
Payments	(3 263 121)	(1 106 618)	33.9%	(244 624)	7.5%	(1 351 242)	41.4%	(158 102)	30.2%	54.7%	
Repayment of borrowing	(3 263 121)	(1 106 618)	33.9%	(244 624)	7.5%	(1 351 242)	41.4%	(158 102)	30.2%	54.7%	
Net Cash from/(used) Financing Activities	(264 334)	1 893 382	(116.5%)	(244 624)	92.5%	1 648 758	(623.7%)	2 122 898	187.5%	(111.5%)	
Net Increase/(Decrease) in cash held	1 911 240	1 965 234	102.8%	(1 578 045)	(82.6%)	387 189	20.3%	820 579	464.0%	(292.3%)	
Cash/cash equivalents at the year begin:	3 222 166	5 952 247	184.7%	7 917 481	245.7%	5 952 247	184.7%	5 778 540	183.6%	37.0%	
Cash/cash equivalents at the year end:	5 133 405	7 917 481	154.2%	6 339 436	123.5%	6 339 436	123.5%	6 599 119	178.8%	(3.9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	417 020	9.1%	256 528	5.6%	217 249	4.7%	3 694 745	80.6%	4 585 542	25.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	569 885	13.1%	282 369	6.5%	236 038	5.4%	3 276 220	75.1%	4 364 512	23.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	235 760	5.6%	99 641	2.4%	142 244	3.4%	3 795 054	88.7%	4 232 700	23.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	278 013	9.1%	171 019	5.6%	144 832	4.7%	2 463 329	80.6%	3 051 193	16.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	102 002	6.4%	67 200	4.2%	63 847	4.0%	1 350 286	85.3%	1 583 335	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1 053)	(2%)	7 494	1.5%	7 414	1.4%	497 791	97.3%	511 645	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 601 628	8.7%	884 250	4.8%	811 624	4.4%	15 037 425	82.0%	18 334 927	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	1 601 628	8.7%	884 250	4.8%	811 624	4.4%	15 037 425	82.0%	18 334 927	100.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 601 628	8.7%	884 250	4.8%	811 624	4.4%	15 037 425	82.0%	18 334 927	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	1 044 781	100.0%	-	-	-	-	-	-	1 044 781	27.9%
Bulk Water	404 330	100.0%	-	-	-	-	-	-	404 330	10.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	598 986	90.0%	2 840	4%	2 355	4%	61 326	9.2%	665 507	17.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 592 687	97.9%	12 514	8%	1 276	1%	20 185	1.2%	1 626 662	43.5%
Total	3 640 784	97.3%	15 354	4%	3 632	1%	81 510	2.2%	3 741 280	100.0%

Contact Details

Municipal Manager	Dr L Ndlovoswani	011 407 7309
Financial Manager	Mf 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 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

	2017/18						2016/17		Q2 of 2017/18 to Q2 of 2017/18	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	30 226 013	8 013 964	26.5%	6 961 190	23.0%	14 975 154	49.5%	7 087 111	51.4%	(1.8%)
Property rates	6 514 409	1 545 000	23.7%	1 728 821	26.5%	3 273 840	50.3%	1 405 523	50.2%	23.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 159 243	3 063 236	27.5%	2 497 246	22.4%	5 560 482	49.8%	2 491 619	54.2%	2%
Service charges - water revenue	3 799 292	953 299	25.1%	899 637	23.7%	1 852 936	48.8%	828 741	40.8%	8.6%
Service charges - sanitation revenue	1 180 473	229 639	19.5%	255 530	21.6%	485 168	41.1%	209 081	44.7%	22.2%
Service charges - refuse revenue	1 410 373	334 372	23.7%	336 237	23.8%	670 608	47.5%	309 870	50.1%	8.5%
Service charges - other	17 384	6 176	35.5%	7 192	41.4%	13 368	76.9%	348	-	1 964.7%
Rental of facilities and equipment	151 864	26 023	17.1%	31 025	20.4%	57 048	37.6%	32 587	43.9%	(4.8%)
Interest earned - external investments	79 493	37 020	46.6%	41 464	52.2%	78 484	98.7%	20 191	93.1%	105.4%
Interest earned - outstanding debtors	466 691	145 871	31.3%	165 468	35.5%	311 339	66.7%	146 274	116.5%	13.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	332 854	35 656	10.7%	53 718	16.1%	89 375	26.9%	96 605	78.3%	(44.4%)
Licences and permits	54 796	25 982	47.4%	40 385	73.7%	66 367	121.1%	13 160	36.5%	206.9%
Agency services	6 650	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	4 159 532	1 442 641	34.7%	718 463	17.3%	2 161 104	52.0%	1 316 699	64.9%	(45.4%)
Other own revenue	887 079	169 029	19.1%	186 005	21.0%	355 033	40.0%	216 415	21.8%	(14.1%)
Gains on disposal of PPE	5 880	-	-	-	-	-	-	-	-	-
Operating Expenditure	29 994 829	6 341 960	21.1%	8 371 425	27.9%	14 713 384	49.1%	6 802 953	45.8%	23.1%
Employee related costs	8 778 736	2 112 546	24.1%	2 029 511	23.1%	4 142 077	47.2%	1 942 943	49.6%	4.5%
Remuneration of councillors	125 281	30 102	24.0%	30 502	24.3%	60 604	48.4%	29 899	46.1%	2.0%
Debt impairment	1 175 973	297 558	25.3%	195 731	16.6%	493 289	41.9%	250 391	54.7%	(21.8%)
Depreciation and asset impairment	1 961 302	350 885	17.9%	381 255	19.4%	732 140	37.3%	348 626	53.3%	9.4%
Finance charges	1 417 357	122 383	8.6%	884 304	62.4%	1 006 687	71.0%	429 588	52.3%	105.8%
Bulk purchases	9 844 616	1 898 621	19.3%	2 417 741	24.6%	4 316 363	43.8%	2 154 348	47.0%	12.2%
Other Materials	879 771	436 264	49.6%	563 044	98.1%	1 299 328	147.7%	63 823	33.3%	1 503.5%
Contracted services	2 874 971	448 189	15.6%	850 623	29.6%	1 298 812	45.2%	844 036	47.9%	8%
Transfers and grants	49 980	18 156	36.3%	30 433	60.9%	48 590	97.2%	43 176	(76.0%)	(29.5%)
Other expenditure	2 886 842	627 215	21.7%	688 280	23.8%	1 315 494	45.6%	702 622	36.3%	(2.0%)
Loss on disposal of PPE	1	-	-	-	-	-	-	3 502	300 605.6%	(100.0%)
Surplus/(Deficit)	231 184	1 672 004		(1 410 235)		261 769		284 158		
Transfers recognised - capital	2 449 910	113 348	4.6%	681 590	27.8%	794 939	32.4%	715 161	39.3%	(4.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	32 816	7 170	21.8%	(6 685)	(20.4%)	485	1.5%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 713 910	1 792 523		(735 330)		1 057 193		999 319		
Taxation	500	-	-	214	42.8%	214	42.8%	150	30.0%	42.5%
Surplus/(Deficit) after taxation	2 713 410	1 792 523		(735 544)		1 056 979		999 169		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 713 410	1 792 523		(735 544)		1 056 979		999 169		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 713 410	1 792 523		(735 544)		1 056 979		999 169		

Part 2: Capital Revenue and Expenditure

	2017/18						2016/17		Q2 of 2017/18 to Q2 of 2017/18	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	3 860 284	138 600	3.6%	714 465	18.5%	853 065	22.1%	887 599	26.2%	(19.5%)
National Government	2 329 777	114 724	4.9%	605 381	26.0%	720 106	30.9%	713 653	39.8%	(15.2%)
Provincial Government	43 507	11 490	26.4%	16 581	38.1%	28 071	64.5%	18 229	52.3%	(9.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	6 000	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 379 284	126 214	5.3%	621 962	26.1%	748 177	31.4%	731 881	40.0%	(15.0%)
Borrowing	1 000 000	2 317	0.2%	81 211	8.1%	83 529	8.4%	125 104	18.4%	(35.1%)
Internally generated funds	381 000	431	0.1%	1 800	0.5%	2 231	0.6%	5 019	1.3%	(64.1%)
Public contributions and donations	100 000	9 637	9.6%	9 492	9.5%	19 129	19.1%	25 594	27.3%	(62.9%)
Capital Expenditure Standard Classification	3 860 284	138 600	3.6%	714 465	18.5%	853 065	22.1%	887 599	26.2%	(19.5%)
Governance and Administration	649 622	519	.1%	3 588	.5%	4 107	.6%	40 689	18.9%	(91.2%)
Executive & Council	419 922	519	0.1%	41	0.0%	560	0.1%	17 419	30.2%	(99.8%)
Budget & Treasury Office	236 700	-	-	-	-	-	-	-	-	-
Corporate Services	13 000	-	-	3 547	27.3%	3 547	27.3%	23 270	16.7%	(84.8%)
Community and Public Safety	1 002 672	21 356	2.1%	216 169	21.6%	237 526	23.7%	287 268	47.6%	(24.8%)
Community & Social Services	8 300	-	-	6 117	73.7%	6 117	73.7%	2 182	41.3%	180.4%
Sport And Recreation	58 500	(8 460)	(14.4%)	5 377	9.2%	(3 078)	(5.3%)	9 608	25.9%	(44.0%)
Public Safety	7 250	954	13.2%	1 444	19.9%	2 398	33.1%	1 805	5.4%	(20.0%)
Housing	879 422	16 035	1.8%	187 524	21.3%	202 559	23.1%	254 530	55.2%	(26.3%)
Health	49 200	12 817	26.1%	15 707	31.9%	28 525	58.0%	19 144	49.1%	(18.0%)
Economic and Environmental Services	1 096 374	80 814	7.4%	279 148	25.5%	359 962	32.8%	271 636	32.0%	2.8%
Planning and Development	56 900	-	-	24	0.0%	24	0.0%	13 891	27.9%	(99.8%)
Road Transport	1 036 474	80 587	7.8%	277 551	26.8%	358 138	34.6%	257 745	32.3%	7.7%
Environmental Protection	3 000	227	7.6%	1 573	52.4%	1 800	60.0%	-	-	(100.0%)
Trading Services	1 051 116	32 791	3.1%	205 438	19.5%	238 229	22.7%	282 629	16.0%	(27.3%)
Electricity	488 312	25 983	5.3%	119 795	24.5%	145 778	29.9%	99 596	9.7%	20.3%
Water	402 804	3 525	0.9%	59 338	14.7%	62 863	15.6%	18 250	18.2%	225.1%
Waste Water Management	146 000	3 284	2.2%	24 116	16.5%	27 400	18.8%	159 022	34.0%	(84.8%)
Waste Management	14 000	-	-	2 189	15.6%	2 189	15.6%	5 760	27.4%	(62.0%)
Other	40 500	3 119	7.7%	10 122	25.0%	13 241	32.7%	5 377	16.5%	88.2%

Part 3: Cash Receipts and Payments

R thousands	2017/18							2016/17		O2 of 2017/18 to O2 of 2017/18
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	31 153 147	8 078 321	25.9%	9 752 653	31.3%	17 830 974	57.2%	7 648 339	53.0%	27.5%
Receipts										
Property rates, penalties and collection charges	6 188 689	1 545 020	25.0%	1 728 821	27.9%	3 273 840	52.9%	1 405 523	52.1%	23.0%
Service charges	16 688 427	4 097 700	24.6%	5 968 258	35.8%	10 065 958	60.3%	3 839 659	55.4%	55.4%
Other revenue	1 433 244	277 484	19.4%	311 133	21.7%	588 617	41.1%	358 766	28.8%	(13.3%)
Government - operating	4 159 532	1 475 648	35.5%	826 238	19.9%	2 301 886	55.3%	1 153 708	69.2%	(28.4%)
Government - capital	2 449 910	506 459	20.7%	711 271	29.0%	1 217 739	49.7%	724 219	44.5%	(1.8%)
Interest	233 345	176 010	75.4%	206 932	88.7%	382 942	164.1%	166 464	128.9%	24.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(26 383 524)	(8 134 725)	30.8%	(9 809 750)	37.2%	(17 944 475)	68.0%	(6 310 352)	65.3%	55.5%
Suppliers and employees	(24 916 187)	(8 025 538)	32.2%	(8 895 013)	35.7%	(16 920 551)	67.9%	(5 837 588)	65.2%	52.4%
Finance charges	(1 417 357)	(91 044)	6.4%	(884 304)	62.4%	(975 348)	68.8%	(429 588)	52.3%	105.8%
Transfers and grants	(49 980)	(18 143)	36.3%	(30 433)	60.9%	(48 576)	97.2%	(43 176)	124.5%	(29.5%)
Net Cash from/(used) Operating Activities	4 769 623	(56 404)	(1.2%)	(57 097)	(1.2%)	(113 501)	(2.4%)	1 337 987	(3.2%)	(104.3%)
Cash Flow from Investing Activities										
Receipts	(596 078)	(39 589)	6.6%	785 642	(131.8%)	746 053	(125.2%)	(247 235)	(169.8%)	(417.8%)
Proceeds on disposal of PPE	15 506	263.7%	80 799	1 374.1%	96 305	1 637.8%	59 357	36.1%	-	-
Decrease in non-current debtors	(102 705)	(16 524)	16.1%	602 671	(586.8%)	586 148	(570.7%)	(72 043)	(183.3%)	(936.5%)
Decrease in other non-current receivables	993	(43 904)	(4 422.4%)	105 134	10 590.0%	61 239	6 167.6%	(245 676)	(13 700.6%)	(142.8%)
Decrease (increase) in non-current investments	(500 248)	5 333	(1.1%)	(2 962)	4%	2 371	(5%)	11 127	(5.5%)	(126.6%)
Payments	(3 863 903)	(138 600)	3.6%	(714 465)	18.5%	(853 065)	22.1%	(887 599)	26.9%	(19.5%)
Capital assets	(3 863 903)	(138 600)	3.6%	(714 465)	18.5%	(853 065)	22.1%	(887 599)	26.9%	(19.5%)
Net Cash from/(used) Investing Activities	(4 459 981)	(178 188)	4.0%	71 177	(1.6%)	(107 011)	2.4%	(1 134 835)	5.1%	(106.3%)
Cash Flow from Financing Activities										
Receipts	1 007 760	226 172	22.4%	34 769	3.5%	260 941	25.9%	(45 889)	90.8%	(175.8%)
Short term loans	-	205 000	-	-	-	205 000	-	(55 000)	(100.0%)	-
Borrowing long term/financing	1 000 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7 760	21 172	272.8%	34 769	448.1%	55 941	720.9%	9 111	201.2%	281.6%
Payments	(601 794)	(72 721)	12.1%	(37 569)	6.2%	(110 290)	18.3%	(126 150)	30.2%	(70.2%)
Repayment of borrowing	(601 794)	(72 721)	12.1%	(37 569)	6.2%	(110 290)	18.3%	(126 150)	30.2%	(70.2%)
Net Cash from/(used) Financing Activities	405 966	153 451	37.8%	(2 800)	(7.3%)	150 651	37.1%	(172 039)	230.3%	(98.4%)
Net Increase/(Decrease) in cash held	715 608	(81 142)	(11.3%)	11 280	1.6%	(69 862)	(9.8%)	31 113	24.2%	(63.7%)
Cash/cash equivalents at the year begin:	1 907 681	2 110 884	110.7%	2 029 743	106.4%	2 110 884	110.7%	1 425 736	58.9%	42.4%
Cash/cash equivalents at the year end:	2 623 289	2 029 743	77.4%	2 041 022	77.8%	2 041 022	77.8%	1 456 850	46.5%	40.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	407 780	17.5%	58 548	2.5%	48 488	2.1%	1 820 310	78.0%	2 335 126	21.6%	598 466	25.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	286 819	25.4%	34 837	3.1%	32 814	2.9%	773 634	68.6%	1 128 104	10.4%	16 022	1.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	637 786	26.4%	59 911	2.5%	65 256	2.7%	1 655 061	68.4%	2 418 014	22.3%	33 501	1.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	91 140	23.3%	11 448	2.9%	8 079	2.1%	280 662	71.3%	391 329	3.6%	2 251	6%	-	-
Receivables from Exchange Transactions - Waste Management	176 996	24.1%	20 101	2.7%	12 991	1.8%	524 715	71.4%	734 803	6.8%	3 565	5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9 857	3.4%	2 489	9%	1 756	6%	277 304	95.1%	291 606	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	144 868	6.9%	54 470	2.6%	45 447	2.2%	1 854 322	88.3%	2 099 106	19.4%	35 422	1.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57 595	4.0%	63 432	4.4%	31 043	2.2%	1 278 753	89.4%	1 430 824	13.2%	6 540	5%	-	-
Total By Income Source	1 812 841	16.7%	305 437	2.8%	245 874	2.3%	8 464 762	78.2%	10 828 913	100.0%	695 767	6.4%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	103 489	74.5%	17 338	12.5%	16 075	11.6%	2 043	1.5%	138 945	1.3%	-	-	-	-
Commercial	128 892	6.1%	80 631	3.8%	74 459	3.5%	1 834 465	86.6%	2 118 446	19.6%	73 033	3.4%	-	-
Households	961 622	13.3%	197 293	2.7%	149 845	2.1%	5 902 351	81.9%	7 211 110	66.6%	30 279	4%	-	-
Other	618 838	45.5%	10 175	7%	5 495	4%	725 903	53.4%	1 360 411	12.6%	592 455	43.5%	-	-
Total By Customer Group	1 812 841	16.7%	305 437	2.8%	245 874	2.3%	8 464 762	78.2%	10 828 913	100.0%	695 767	6.4%	-	-

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	615 735	100.0%	-	-	-	-	-	-	615 735	12.8%
Bulk Water	347 960	100.0%	-	-	-	-	-	-	347 960	7.3%
PAYE deductions	112 006	100.0%	-	-	-	-	-	-	112 006	2.3%
VAT (output less input)	(60 588)	100.0%	-	-	-	-	-	-	(60 588)	(1.3%)
Pensions / Retirement	112 055	100.0%	-	-	-	-	-	-	112 055	2.3%
Loan repayments	150 379	100.0%	-	-	-	-	-	-	150 379	3.1%
Trade Creditors	950 949	100.0%	-	-	-	-	-	-	950 949	19.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 567 520	100.0%	-	-	-	-	-	-	2 567 520	53.5%
Total	4 796 015	100.0%	-	-	-	-	-	-	4 796 015	100.0%

Contact Details

Municipal Manager	Mr Mooketsi Mosota	012 358 4901
Financial Manager	Mr Umar Banda	012 358 81001

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

	2017/18							2016/17		Q2 of 2017/18 to Q2 of 2017/18
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	33 384 656	9 378 547	28.1%	7 642 409	22.9%	17 020 956	51.0%	8 135 683	54.4%	(6.1%)
Property rates	6 907 500	2 003 342	29.0%	1 753 140	25.4%	3 756 482	54.4%	1 857 190	54.8%	(5.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	8 713	-	(100.0%)
Service charges - electricity revenue	12 787 852	3 170 924	24.8%	2 879 666	22.5%	6 050 589	47.3%	3 007 424	51.4%	(4.2%)
Service charges - water revenue	3 825 905	971 941	25.4%	989 316	25.9%	1 961 257	51.3%	600 911	53.5%	64.6%
Service charges - sanitation revenue	890 031	249 378	28.0%	282 214	31.7%	531 592	59.7%	181 932	59.7%	55.1%
Service charges - refuse revenue	624 509	164 711	26.4%	169 031	27.1%	333 742	53.4%	88 252	51.3%	91.5%
Service charges - other	136 791	23 048	16.8%	139 364	101.9%	162 412	118.7%	22 237	42.7%	526.7%
Rental of facilities and equipment	486 015	110 427	22.8%	279 787	57.6%	390 414	80.3%	61 693	29.0%	353.5%
Interest earned - external investments	1 296 055	134 246	10.4%	138 408	10.7%	272 654	21.0%	161 293	37.7%	(14.2%)
Interest earned - outstanding debtors	287 332	21 649	7.5%	35 699	12.4%	57 347	20.0%	47 168	34.0%	(24.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	61 300	21 053	34.3%	10 428	17.0%	31 482	51.4%	13 483	44.4%	(22.7%)
Licences and permits	38 189	8 940	23.4%	6 392	16.7%	15 332	40.1%	7 477	42.6%	(14.5%)
Agency services	11 165	2 939	26.3%	3 007	26.9%	5 947	53.2%	1 834	42.8%	64.0%
Transfers recognised - operational	3 087 889	1 153 846	37.4%	948 763	30.7%	2 102 409	68.1%	914 619	61.8%	5.7%
Other own revenue	2 903 332	1 341 794	46.2%	5 357	0.2%	1 347 151	46.4%	1 157 071	72.0%	(99.5%)
Gains from disposal of PPE	40 768	110	0.3%	1 838	4.5%	1 948	4.8%	4 397	11.2%	(58.2%)
Operating Expenditure	32 697 271	7 861 078	24.0%	7 459 812	22.8%	15 320 889	46.9%	6 915 297	43.6%	7.9%
Employee related costs	9 824 018	2 197 337	22.4%	2 569 868	26.2%	4 767 205	48.5%	2 331 336	49.0%	10.2%
Remuneration of councillors	107 947	28 325	26.2%	27 843	25.8%	56 167	52.0%	26 430	49.1%	5.3%
Debt impairment	649 219	164 795	25.4%	176 047	27.1%	340 842	52.5%	170 173	52.5%	3.5%
Depreciation and asset impairment	2 080 882	546 603	26.3%	555 021	26.7%	1 101 624	52.9%	416 454	41.9%	33.3%
Finance charges	1 466 337	18 991	1.3%	291 673	19.9%	310 664	21.2%	265 072	22.8%	10.0%
Bulk purchases	10 657 978	3 430 161	32.2%	1 802 818	16.9%	5 232 989	49.1%	1 987 760	43.8%	(9.3%)
Other Materials	182 204	88 657	48.6%	152 447	83.6%	241 104	132.3%	27 480	22.6%	454.7%
Contracted services	4 841 709	812 858	16.8%	1 242 040	25.7%	2 054 898	42.4%	1 029 961	40.1%	20.6%
Transfers and grants	226 275	65 353	28.9%	138 387	61.2%	203 740	90.0%	66 089	54.2%	109.4%
Other expenditure	2 659 875	507 969	19.1%	503 556	18.9%	1 011 525	38.0%	594 540	41.3%	(15.3%)
Loss on disposal of PPE	749	28	3.7%	113	15.0%	140	18.8%	(0)	8%	(82 823.5%)
Surplus/(Deficit)	687 385	1 517 470		182 597		1 700 067		1 220 387		
Transfers recognised - capital	3 807 036	481 960	12.7%	540 967	14.2%	1 022 927	26.9%	928 791	40.8%	(41.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 494 421	1 999 430		723 564		2 722 994		2 149 178		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 494 421	1 999 430		723 564		2 722 994		2 149 178		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 494 421	1 999 430		723 564		2 722 994		2 149 178		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 494 421	1 999 430		723 564		2 722 994		2 149 178		

Part 2: Capital Revenue and Expenditure

	2017/18							2016/17		Q2 of 2017/18 to Q2 of 2017/18
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	7 340 084	891 584	12.1%	1 172 886	16.0%	2 064 470	28.1%	1 497 062	36.3%	(21.7%)
National Government	2 944 747	323 974	11.0%	450 760	15.3%	774 734	26.3%	705 107	34.3%	(36.1%)
Provincial Government	862 289	157 987	18.3%	105 986	12.3%	263 973	30.6%	382 900	59.2%	(72.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	1 425	113.5%	(100.0%)
Transfers recognised - capital	3 807 036	481 961	12.7%	556 746	14.6%	1 038 707	27.3%	1 089 432	39.9%	(48.9%)
Borrowing	1 000 000	-	-	-	-	-	-	-	-	-
Internally generated funds	2 533 048	409 623	16.2%	616 140	24.3%	1 025 763	40.5%	407 630	47.7%	51.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	7 340 084	891 584	12.1%	1 172 886	16.0%	2 064 470	28.1%	1 497 062	36.3%	(21.7%)
Governance and Administration	478 575	48 711	10.2%	71 462	14.9%	120 173	25.1%	28 503	15.3%	150.7%
Executive & Council	20 205	4 538	22.5%	5 440	26.9%	9 978	49.6%	2 217	38.8%	145.4%
Budget & Treasury Office	458 022	44 173	9.6%	37 121	8.1%	81 294	17.7%	(4 670)	4.7%	(894.9%)
Corporate Services	348	-	-	28 901	8 304.9%	28 901	8 304.9%	30 956	30.9%	(6.6%)
Community and Public Safety	1 843 699	222 607	12.1%	247 756	13.4%	470 363	25.5%	411 615	42.1%	(39.8%)
Community & Social Services	364 496	17 759	4.9%	38 117	10.5%	55 876	15.3%	21 688	14.3%	75.8%
Sport And Recreation	99 323	3 226	3.2%	1 837	1.8%	5 063	5.1%	6 045	29.3%	(69.6%)
Public Safety	76 416	8 138	10.6%	2 047	2.7%	10 183	13.3%	8 737	14.8%	(76.6%)
Housing	1 289 375	180 631	14.8%	201 238	15.6%	391 869	30.4%	374 746	52.5%	(46.3%)
Health	14 089	2 855	20.3%	4 517	32.1%	7 372	52.3%	399	8.8%	1 032.1%
Economic and Environmental Services	2 572 453	268 068	10.4%	312 003	12.1%	580 071	22.5%	492 468	35.0%	(36.6%)
Planning and Development	360 608	20 437	5.7%	72 725	20.2%	93 162	25.8%	46 229	24.1%	57.3%
Road Transport	2 211 845	247 631	11.2%	239 278	10.8%	486 909	22.0%	446 239	36.4%	(46.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 323 255	343 285	14.8%	538 012	23.2%	881 297	37.9%	552 192	38.3%	(2.6%)
Electricity	806 000	154 632	19.2%	270 011	33.5%	424 693	52.7%	86 912	25.7%	178.7%
Water	775 896	72 407	9.3%	132 039	17.0%	204 446	26.3%	200 746	36.3%	(34.2%)
Waste Water Management	604 945	114 044	18.9%	117 819	19.5%	231 863	38.3%	246 763	60.9%	(52.3%)
Waste Management	136 414	2 202	1.6%	18 093	13.3%	20 295	14.9%	7 771	6.2%	132.8%
Other	122 101	8 913	7.3%	3 653	3.0%	12 566	10.3%	12 284	12.9%	(70.3%)

Part 3: Cash Receipts and Payments

R thousands	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18	
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	35 978 203	9 708 319	27.0%	8 191 546	22.8%	17 899 865	49.8%	8 914 638	49.0%	(8.1%)	
Receipts											
Property rates, penalties and collection charges	6 562 125	2 003 342	30.5%	1 266 707	19.3%	3 270 049	49.8%	1 857 179	56.3%	(31.8%)	
Service charges	17 479 397	4 640 076	26.5%	3 347 537	19.2%	7 987 613	45.7%	4 414 410	44.9%	(24.2%)	
Other revenue	3 479 044	620 092	17.8%	1 421 673	40.9%	2 041 766	58.7%	1 019 750	55.6%	39.4%	
Government - operating	3 087 889	1 441 097	46.7%	966 885	31.3%	2 407 982	78.0%	914 768	61.8%	5.7%	
Government - capital	3 807 036	821 099	21.6%	859 159	22.6%	1 680 258	44.1%	500 069	40.8%	71.8%	
Interest	1 562 712	162 613	11.7%	329 584	21.1%	512 197	32.8%	208 461	42.8%	58.1%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(29 961 501)	(9 463 330)	31.6%	(7 801 676)	26.0%	(17 265 056)	57.6%	(7 495 576)	53.2%	4.1%	
Suppliers and employees	(28 268 890)	(9 378 985)	33.2%	(7 371 604)	26.1%	(16 750 589)	59.3%	(7 164 413)	54.9%	2.9%	
Finance charges	(1 466 337)	(18 991)	1.3%	(291 686)	19.9%	(310 677)	21.2%	(265 074)	22.8%	10.0%	
Transfers and grants	(226 275)	(65 353)	28.9%	(138 387)	61.2%	(203 740)	90.0%	(66 089)	54.2%	109.4%	
Net Cash from/(used) Operating Activities	6 016 702	244 989	4.1%	389 870	6.5%	634 859	10.6%	1 419 062	29.2%	(72.5%)	
Cash Flow from Investing Activities											
Receipts	22 432	(1 798)	(8.0%)	-	-	(1 798)	(8.0%)	-	-	-	
Proceeds on disposal of PPE	40 768	138	0.3%	-	-	138	0.3%	-	-	-	
Decrease in non-current debtors	(1 516)	(1 938)	127.8%	-	-	(1 938)	127.8%	-	-	-	
Decrease in other non-current receivables	(818)	2	(2%)	-	-	2	(2%)	-	-	-	
Decrease (increase) in non-current investments	(16 002)	-	-	-	-	-	-	-	-	-	
Payments	(7 340 084)	(842 166)	11.5%	(1 222 304)	16.7%	(2 064 470)	28.1%	(1 036 719)	36.5%	17.9%	
Capital assets	(7 340 084)	(842 166)	11.5%	(1 222 304)	16.7%	(2 064 470)	28.1%	(1 036 719)	36.5%	17.9%	
Net Cash from/(used) Investing Activities	(7 317 652)	(843 964)	11.5%	(1 222 304)	16.7%	(2 066 268)	28.2%	(1 036 719)	36.6%	17.9%	
Cash Flow from Financing Activities											
Receipts	1 048 804	15 502	1.5%	-	-	15 502	1.5%	(14 367)	(1.9%)	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	1 000 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	48 804	15 502	31.8%	-	-	15 502	31.8%	(14 367)	(23.0%)	(100.0%)	
Payments	(703 549)	(130 974)	18.6%	(258 309)	36.7%	(389 283)	55.3%	(151 141)	37.0%	70.9%	
Repayment of borrowing	(703 549)	(130 974)	18.6%	(258 309)	36.7%	(389 283)	55.3%	(151 141)	37.0%	70.9%	
Net Cash from/(used) Financing Activities	345 255	(115 472)	(33.4%)	(258 309)	(74.8%)	(373 781)	(108.3%)	(165 508)	1 999.5%	56.1%	
Net Increase/(Decrease) in cash held	(955 695)	(714 447)	74.8%	(1 090 743)	114.1%	(1 805 190)	188.9%	216 834	144.0%	(603.0%)	
Cash/cash equivalents at the year begin:	6 336 321	6 296 972	99.4%	5 582 525	88.1%	6 296 972	99.4%	5 529 815	110.6%	1.0%	
Cash/cash equivalents at the year end:	5 380 626	5 582 525	103.8%	4 491 781	83.5%	4 491 781	83.5%	5 746 649	105.7%	(21.8%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	313 386	11.5%	196 343	7.2%	105 147	3.9%	2 106 623	77.4%	2 721 498	28.6%	-	-	1 252 433	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	552 789	38.8%	292 312	20.5%	78 719	5.5%	502 128	35.2%	1 425 948	15.0%	-	-	656 221	46.0%
Receivables from Non-exchange Transactions - Property Rates	395 048	12.9%	276 434	9.1%	193 761	6.8%	2 187 354	71.7%	3 052 386	32.1%	-	-	1 404 800	46.0%
Receivables from Exchange Transactions - Waste Water Management	73 174	17.3%	45 446	11.0%	20 489	4.9%	275 547	66.5%	414 576	4.4%	-	-	190 788	46.0%
Receivables from Exchange Transactions - Waste Management	39 929	21.5%	26 839	14.5%	9 423	5.1%	109 257	58.9%	185 449	1.9%	-	-	55 344	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	15 917	7.4%	6 381	3.0%	5 613	2.6%	188 386	87.1%	216 298	2.3%	-	-	99 540	46.0%
Interest on Arrear Debtor Accounts	(80 478)	(10.0%)	11 481	1.4%	8 153	1.0%	868 620	107.5%	807 776	8.5%	-	-	371 738	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34 512	4.9%	35 372	5.1%	28 176	4.0%	599 870	85.9%	697 930	7.3%	-	-	321 188	46.0%
Total By Income Source	1 344 279	14.1%	890 609	9.4%	449 389	4.7%	6 837 785	71.8%	9 522 061	100.0%	-	-	4 382 053	46.0%
Debtors Age Analysis By Customer Group														
Organs of State	82 751	14.4%	79 032	13.8%	73 981	12.9%	337 390	58.9%	573 155	6.0%	-	-	263 766	46.0%
Commercial	531 486	21.9%	384 272	15.8%	139 675	5.8%	1 372 756	56.5%	2 428 188	25.5%	-	-	1 117 452	46.0%
Households	713 486	11.1%	418 347	6.5%	229 426	3.6%	5 038 080	78.7%	6 399 338	67.2%	-	-	2 944 975	46.0%
Other	16 556	13.6%	8 958	7.4%	6 307	5.2%	89 559	73.8%	121 380	1.3%	-	-	55 859	46.0%
Total By Customer Group	1 344 279	14.1%	890 609	9.4%	449 389	4.7%	6 837 785	71.8%	9 522 061	100.0%	-	-	4 382 053	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	643 445	100.0%	-	-	-	-	-	-	643 445	28.5%
Bulk Water	176 236	100.0%	-	-	-	-	-	-	176 236	7.8%
PAYE deductions	113 434	100.0%	-	-	-	-	-	-	113 434	5.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	114 418	100.0%	-	-	-	-	-	-	114 418	5.1%
Loan repayments	122 814	13.8%	-	-	39 761	4.5%	727 116	81.7%	889 691	39.5%
Trade Creditors	177 532	68.3%	867	3%	2 276	9%	79 224	30.5%	259 899	11.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	57 857	100.0%	-	-	-	-	-	-	57 857	2.6%
Total	1 405 736	62.3%	867	-	42 037	1.9%	806 340	35.8%	2 254 980	100.0%

Contact Details

Municipal Manager	Mr Spho Nzuzo	031 311 2100
Financial Manager	Dr 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 2ND QUARTER ENDED 31 DECEMBER 2017

Part1: Operating Revenue and Expenditure

	2017/18						2016/17		Q2 of 2016/17 to Q2 of 2017/18	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	38 292 542	9 938 252	26.0%	9 565 056	25.0%	19 503 309	50.9%	9 047 293	52.8%	5.7%
Property rates	8 662 350	2 162 493	25.0%	2 106 837	24.3%	4 269 330	49.3%	2 043 110	57.8%	3.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 942 587	3 178 128	26.6%	2 879 642	24.1%	6 057 769	50.7%	2 840 861	50.8%	1.4%
Service charges - water revenue	3 933 401	781 340	19.9%	688 428	17.5%	1 469 768	37.4%	823 022	50.2%	(16.4%)
Service charges - sanitation revenue	2 092 272	369 150	17.6%	341 166	16.3%	710 316	33.9%	420 290	48.7%	(18.8%)
Service charges - refuse revenue	1 341 882	322 403	24.0%	324 336	24.2%	646 739	48.2%	299 355	48.5%	8.3%
Service charges - other	-	9	-	-	-	9	-	151 996	45.5%	(100.0%)
Rental of facilities and equipment	661 847	161 428	24.4%	150 935	22.8%	312 563	47.2%	113 339	47.4%	33.2%
Interest earned - external investments	785 328	219 927	28.0%	207 759	26.5%	427 686	54.5%	184 432	60.2%	12.5%
Interest earned - outstanding debtors	284 131	75 069	26.4%	71 506	25.2%	146 575	51.6%	68 513	45.7%	4.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 146 414	379 938	33.1%	516 780	45.1%	896 718	78.2%	151 593	29.1%	240.9%
Licences and permits	43 749	12 072	27.6%	11 882	27.2%	23 954	54.8%	14 387	92.4%	(17.4%)
Agency services	162 771	46 498	28.6%	55 427	34.1%	101 925	62.6%	43 121	55.4%	28.5%
Transfers recognised - operational	6 455 942	2 017 970	31.3%	1 988 631	30.8%	4 006 401	62.1%	1 029 907	55.4%	93.1%
Other own revenue	738 369	208 851	28.3%	222 578	30.1%	431 430	58.4%	864 069	64.5%	(74.2%)
Gains on disposal of PPE	41 500	2 777	6.7%	(852)	(2.1%)	1 925	4.6%	-	-	(100.0%)
Operating Expenditure	38 322 274	8 022 361	20.9%	8 974 225	23.4%	16 996 585	44.4%	7 976 487	43.9%	12.5%
Employee related costs	12 146 477	2 795 052	23.0%	3 344 887	27.5%	6 139 939	50.5%	2 753 820	48.7%	21.5%
Remuneration of councillors	155 787	35 718	22.9%	35 893	23.0%	71 610	46.0%	33 853	42.8%	6.0%
Debt impairment	2 509 038	557 745	22.2%	561 576	22.4%	1 119 321	44.6%	304 569	30.2%	84.4%
Depreciation and asset impairment	3 277 476	634 080	19.3%	607 946	18.5%	1 242 026	37.9%	547 991	46.2%	10.9%
Finance charges	1 138 893	205 956	18.1%	210 884	18.5%	416 841	36.6%	173 393	38.6%	21.6%
Bulk purchases	8 540 135	2 083 935	24.4%	1 783 679	20.9%	3 867 614	45.3%	1 848 161	46.4%	(3.5%)
Other Materials	1 234 424	238 177	19.3%	353 059	28.6%	591 216	47.9%	109 628	58.1%	222.0%
Contracted services	6 132 601	811 570	13.2%	1 387 729	22.6%	2 199 299	35.9%	985 068	34.9%	40.9%
Transfers and grants	140 985	82 054	58.2%	93 339	66.2%	175 394	124.4%	28 679	38.8%	225.5%
Other expenditure	3 046 070	577 879	19.0%	594 985	19.5%	1 172 864	38.5%	1 191 324	41.8%	(50.1%)
Loss on disposal of PPE	387	194	50.1%	267	69.0%	461	119.0%	-	-	(100.0%)
Surplus/(Deficit)	(29 732)	1 915 892		590 832		2 506 723		1 070 806		
Transfers recognised - capital	2 353 735	232 441	9.9%	387 220	16.5%	619 661	26.3%	507 793	38.4%	(23.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	(72)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 324 003	2 148 333		978 051		3 126 384		1 578 527		
Taxation	-	5 851	-	2 368	-	8 219	-	(2 363)	-	(200.2%)
Surplus/(Deficit) after taxation	2 324 003	2 142 482		975 683		3 118 165		1 580 890		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 324 003	2 142 482		975 683		3 118 165		1 580 890		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit) for the year	2 324 003	2 142 482		975 683		3 118 165		1 580 890		

Part 2: Capital Revenue and Expenditure

	2017/18						2016/17		Q2 of 2016/17 to Q2 of 2017/18	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	7 023 203	790 649	11.3%	1 413 313	20.1%	2 203 961	31.4%	1 518 669	34.9%	(6.9%)
National Government	2 189 832	212 280	9.7%	364 781	16.7%	577 061	26.4%	489 916	39.0%	(25.5%)
Provincial Government	79 002	4 419	5.6%	3 768	4.8%	8 186	10.4%	17 877	25.1%	(78.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 268 835	216 698	9.6%	368 549	16.2%	585 247	25.8%	507 793	38.4%	(27.4%)
Borrowing	2 894 462	370 074	12.8%	709 050	24.5%	1 079 124	37.3%	724 349	35.8%	(2.7%)
Internally generated funds	1 774 966	188 134	10.6%	317 043	17.9%	505 176	28.5%	268 880	27.8%	17.9%
Public contributions and donations	84 900	15 743	18.5%	18 671	22.0%	34 414	40.5%	17 647	39.8%	5.8%
Capital Expenditure Standard Classification	7 023 203	790 649	11.3%	1 413 313	20.1%	2 203 961	31.4%	1 518 669	34.9%	(6.9%)
Governance and Administration	1 244 434	179 645	14.5%	239 091	19.2%	418 935	33.7%	91 575	22.7%	161.1%
Executive & Council	3 594	193	5.4%	19 852	55.2%	20 045	557.7%	11 181	47.6%	77.6%
Budget & Treasury Office	1 239 881	4 486	4%	5 297	4%	9 783	3%	2 163	23.9%	144.9%
Corporate Services	959	175 166	18 273.9%	213 941	22 319.1%	389 107	40 593.0%	78 231	20.7%	173.5%
Community and Public Safety	955 697	61 680	6.5%	180 403	18.9%	242 083	25.3%	147 002	24.2%	22.7%
Community & Social Services	151 270	14 705	9.7%	14 693	9.7%	29 398	19.4%	10 604	29.8%	38.6%
Sport And Recreation	105 711	3 935	3.7%	25 026	23.7%	28 961	27.4%	38 156	38.3%	(34.4%)
Public Safety	46 799	11 759	25.1%	20 155	43.1%	31 914	68.2%	31 614	31.8%	(36.2%)
Housing	406 733	29 594	4.9%	110 769	18.3%	140 363	23.1%	57 718	15.9%	91.9%
Health	45 183	1 685	3.7%	9 761	21.6%	11 446	25.3%	8 911	30.9%	9.5%
Economic and Environmental Services	1 662 703	209 437	12.6%	295 084	17.7%	504 521	30.3%	501 762	49.7%	(41.2%)
Planning and Development	44 786	9 288	20.7%	6 058	13.5%	15 346	34.3%	17 342	31.1%	(65.1%)
Road Transport	1 999 888	195 856	12.2%	282 494	17.7%	478 530	29.9%	483 957	51.2%	(41.6%)
Environmental Protection	18 028	4 293	23.8%	6 532	36.2%	10 825	60.0%	463	3.8%	1 310.4%
Trading Services	3 104 956	313 777	10.1%	673 896	21.7%	987 673	31.8%	685 801	31.0%	(1.7%)
Electricity	1 183 072	114 356	12.2%	238 507	20.1%	382 864	32.3%	312 264	30.2%	(23.6%)
Water	853 967	116 013	13.6%	250 172	29.3%	366 185	42.9%	211 850	34.3%	18.1%
Waste Water Management	684 576	32 644	4.8%	143 396	20.9%	176 060	25.7%	151 756	32.3%	(5.5%)
Waste Management	382 541	20 743	5.4%	41 821	10.9%	62 564	16.4%	9 931	12.1%	321.1%
Other	55 414	25 910	46.8%	24 839	44.8%	50 750	91.6%	92 528	62.2%	(73.2%)

Part 3: Cash Receipts and Payments

	2017/18							2016/17		O2 of 2016/17 to O2 of 2017/18	
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	37 024 033	10 219 652	27.6%	9 533 353	25.7%	19 753 004	53.4%	9 176 069	55.6%	3.9%	
Property rates, penalties and collection charges	8 344 028	2 076 079	24.9%	2 143 826	25.7%	4 219 905	50.6%	1 965 300	59.9%	9.1%	
Service charges	17 459 005	4 235 185	24.3%	4 037 803	23.1%	8 272 988	47.4%	4 415 008	52.2%	(8.5%)	
Other revenue	1 625 994	720 881	44.3%	548 140	33.7%	1 269 021	78.0%	1 224 443	64.9%	(55.2%)	
Government - operating	6 455 942	2 224 708	34.5%	2 210 613	34.2%	4 435 321	68.7%	1 077 737	58.6%	105.1%	
Government - capital	2 353 735	801 081	34.0%	426 033	18.1%	1 227 114	52.1%	341 420	50.8%	24.8%	
Interest	785 328	161 718	20.6%	166 937	21.3%	328 054	41.8%	152 161	49.0%	9.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(31 483 480)	(8 123 294)	25.8%	(9 436 484)	30.0%	(17 559 778)	55.8%	(7 814 545)	57.4%	20.8%	
Salaries and employees	(30 357 016)	(7 949 070)	26.2%	(9 291 283)	30.6%	(17 240 353)	56.8%	(7 671 002)	58.1%	21.1%	
Finance charges	(985 478)	(174 225)	17.7%	(145 201)	14.7%	(319 425)	32.4%	(143 505)	39.4%	1.2%	
Transfers and grants	(140 985)	-	-	-	-	-	-	(38)	1.1%	(100.0%)	
Net Cash from/(used) Operating Activities	5 540 553	2 096 357	37.8%	96 869	1.7%	2 193 226	39.6%	1 361 524	42.9%	(92.9%)	
Cash Flow from Investing Activities											
Receipts	(168 953)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	41 500	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	2 456	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(212 908)	-	-	-	-	-	-	-	-	-	
Payments	(6 938 045)	(1 256 353)	18.1%	(608 887)	8.8%	(1 865 240)	26.9%	(989 132)	30.1%	(38.4%)	
Capital assets	(6 938 045)	(1 256 353)	18.1%	(608 887)	8.8%	(1 865 240)	26.9%	(989 132)	30.1%	(38.4%)	
Net Cash from/(used) Investing Activities	(7 106 997)	(1 256 353)	17.7%	(608 887)	8.6%	(1 865 240)	26.2%	(989 132)	30.0%	(38.4%)	
Cash Flow from Financing Activities											
Receipts	2 535 710	1 000 000	39.4%	-	-	1 000 000	39.4%	42 500	6.7%	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	2 500 000	1 000 000	40.0%	-	-	1 000 000	40.0%	42 500	6.8%	(100.0%)	
Increase (decrease) in consumer deposits	35 710	-	-	-	-	-	-	-	-	-	
Payments	(435 159)	(88 055)	20.2%	(46 958)	10.8%	(135 013)	31.0%	(20 000)	21.8%	134.8%	
Repayment of borrowing	(435 159)	(88 055)	20.2%	(46 958)	10.8%	(135 013)	31.0%	(20 000)	21.8%	134.8%	
Net Cash from/(used) Financing Activities	2 100 551	911 945	43.4%	(46 958)	(2.2%)	864 987	41.2%	22 500	3.6%	(308.7%)	
Net Increase/(Decrease) in cash held	534 106	1 751 949	328.0%	(558 976)	(104.7%)	1 192 973	223.4%	394 892	9.0%	(241.6%)	
Cash/cash equivalents at the year begin:	4 116 346	4 116 346	100.0%	5 868 295	142.6%	4 116 346	100.0%	841 304	88.9%	597.5%	
Cash/cash equivalents at the year end:	4 650 453	5 868 295	126.2%	5 309 319	114.2%	5 309 319	114.2%	1 236 195	69.7%	329.5%	

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	379 003	12.0%	119 932	3.8%	135 085	4.3%	2 534 659	80.0%	3 168 679	37.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	671 302	68.9%	31 076	3.2%	9 971	1.0%	261 288	26.8%	973 637	11.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	554 081	35.3%	60 689	3.9%	39 383	2.5%	913 330	58.3%	1 567 484	18.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	143 720	12.4%	32 167	2.8%	40 264	3.5%	941 313	81.3%	1 157 463	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	82 096	16.2%	18 308	3.6%	15 514	3.1%	391 125	77.1%	507 054	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	74 339	10.4%	11 219	1.6%	(1 271)	(2%)	628 916	88.2%	713 203	8.5%	-	-	-	-
Interest on Arrear Debtor Accounts	58 425	6.5%	26 071	2.9%	23 729	2.6%	793 642	88.0%	901 867	10.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(34 153)	5.6%	(130 680)	21.3%	(210 385)	34.2%	(239 438)	39.0%	(614 656)	(7.3%)	-	-	-	-
Total By Income Source	1 928 814	23.0%	168 782	2.0%	52 290	6%	6 224 846	74.3%	8 374 731	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	76 862	(85.2%)	(60 733)	67.3%	(159 270)	176.5%	52 924	(58.7%)	(90 217)	(1.1%)	-	-	-	-
Commercial	1 022 807	61.4%	56 146	3.4%	34 755	2.1%	552 835	33.2%	1 666 543	19.9%	-	-	-	-
Households	930 461	13.4%	248 117	3.6%	230 113	3.3%	5 560 353	79.8%	6 969 044	83.2%	-	-	-	-
Other	(101 316)	59.4%	(74 748)	43.8%	(63 308)	31.2%	58 734	(34.4%)	(170 438)	(2.0%)	-	-	-	-
Total By Customer Group	1 928 814	23.0%	168 782	2.0%	52 290	6%	6 224 846	74.3%	8 374 731	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	333 673	101.6%	1 964	6%	40	(7 197)	(2.2%)	328 479	100.0%	
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	333 673	101.6%	1 964	6%	40	(7 197)	(2.2%)	328 479	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.