

**AGGREGATED INFORMATION FOR NEW METROS
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018**

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		O3 of 2016/17 to O3 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	237 181 923	202 214 399	54 699 037	23.1%	48 480 794	20.4%	50 455 417	25.0%	153 635 249	76.0%	46 373 219	74.9%	8.8%	
Property rates	45 477 268	40 635 851	10 397 475	22.9%	10 109 850	22.2%	10 377 472	25.5%	30 884 994	76.0%	9 301 433	76.1%	11.6%	
Property rates - penalties and collection charges	204 467	20 829	26 104	12.8%	35 162	17.2%	36 190	173.7%	97 465	467.9%	51 947	105.4%	(30.3%)	
Service charges - electricity revenue	85 643 984	72 085 043	19 711 781	23.0%	16 342 357	19.1%	15 714 260	21.8%	51 768 398	71.8%	15 175 941	72.7%	3.5%	
Service charges - water revenue	28 738 030	21 927 134	6 541 357	22.8%	6 621 748	23.0%	5 601 929	25.5%	18 765 035	85.6%	5 145 468	72.5%	8.9%	
Service charges - sanitation revenue	11 881 356	10 161 446	1 403 423	11.8%	1 462 369	12.3%	2 466 406	24.3%	5 532 198	52.5%	2 136 435	71.6%	15.4%	
Service charges - refuse revenue	7 906 547	6 567 578	1 687 312	21.3%	1 681 569	21.3%	1 525 736	23.2%	4 894 617	74.5%	1 639 562	74.6%	(6.9%)	
Service charges - other	987 284	797 437	140 326	14.2%	253 359	25.7%	487 250	61.1%	880 935	110.5%	317 666	88.9%	53.4%	
Rental of facilities and equipment	1 935 973	2 057 604	386 905	20.0%	577 860	29.8%	487 948	23.7%	1 452 713	70.6%	442 285	67.4%	10.3%	
Interest earned - external investments	3 536 090	2 427 274	568 120	16.1%	1 019 666	28.8%	503 008	20.7%	2 090 705	86.1%	1 204 918	99.1%	(58.3%)	
Interest earned - outstanding debtors	2 589 821	2 378 056	484 577	18.7%	556 491	21.5%	702 858	29.6%	1 743 926	73.3%	1 516 781	81.5%	36.0%	
Dividends received	180	90	-	-	-	-	-	-	-	-	-	-	-	
Fines	3 232 190	2 508 729	537 433	16.6%	673 608	20.8%	507 529	20.2%	1 718 570	68.5%	245 513	44.7%	106.7%	
Licences and permits	290 148	508 268	130 883	45.1%	148 499	51.2%	139 007	27.3%	418 389	82.3%	54 522	71.8%	155.0%	
Agency services	1 591 848	921 786	198 463	12.5%	231 889	14.6%	237 452	25.8%	668 025	72.5%	238 575	68.7%	(5.8%)	
Transfers recognised - operational	35 592 459	33 772 542	10 095 232	28.4%	7 595 932	21.3%	11 406 928	34.4%	29 298 092	86.8%	6 446 238	83.2%	80.1%	
Other own revenue	7 449 787	5 333 243	2 377 977	31.9%	1 167 354	15.7%	29 326	5%	3 574 667	67.0%	3 445 652	82.7%	(99.1%)	
Gains on disposal of PPE	123 489	111 489	11 249	9.1%	3 080	2.5%	32 120	28.8%	46 449	41.7%	10 282	1.2%	212.4%	
Operating Expenditure	235 738 938	201 281 443	46 046 555	19.5%	49 720 164	21.1%	43 313 739	21.5%	139 080 458	69.1%	41 932 161	67.1%	3.3%	
Employment related costs	63 785 958	55 894 481	13 117 359	20.6%	14 516 309	22.8%	12 997 848	23.3%	40 631 516	72.7%	11 653 878	72.8%	11.5%	
Remuneration of councillors	1 023 298	874 884	204 775	20.0%	204 954	20.0%	251 209	28.7%	669 399	75.5%	204 851	70.3%	22.6%	
Debt repayment	11 630 951	9 649 199	2 767 442	23.8%	2 487 002	21.4%	1 956 975	20.3%	7 211 419	74.7%	2 277 047	67.9%	(14.1%)	
Depreciation and asset impairment	17 538 414	15 241 470	2 895 506	16.5%	4 099 372	23.4%	3 157 207	20.7%	10 152 085	66.6%	3 279 390	67.7%	(3.7%)	
Finance charges	8 551 315	6 858 577	1 089 581	12.7%	2 294 216	26.8%	1 432 130	20.9%	4 815 927	70.2%	1 568 100	61.7%	(8.7%)	
Bulk purchases	76 767 289	61 033 816	17 514 008	22.8%	13 503 248	17.6%	13 249 339	21.7%	44 286 587	72.6%	12 985 293	70.6%	2.2%	
Other Materials	11 727 374	9 623 217	1 091 073	9.3%	1 980 726	16.9%	2 026 044	21.1%	5 097 863	53.0%	887 728	55.1%	120.2%	
Contracted services	22 199 850	24 961 576	3 541 672	16.0%	6 025 344	27.1%	5 015 755	20.1%	14 562 771	58.4%	3 755 913	58.8%	33.5%	
Transfers and grants	3 318 920	2 332 674	432 120	13.0%	725 974	21.9%	500 731	21.5%	1 658 826	71.1%	674 455	59.7%	(25.8%)	
Other expenditure	19 164 440	14 796 077	3 392 612	17.7%	3 882 416	20.3%	2 705 410	18.3%	9 980 438	67.5%	4 641 480	56.7%	(41.7%)	
Loss on disposal of PPE	31 137	25 290	407	1.3%	602	1.9%	1 079	4.3%	2 089	8.3%	4 026	10.484.1%	(73.2%)	
Surplus/(Deficit)	1 442 986	932 956	8 652 482		(1 239 370)		7 141 678		14 554 790		4 441 058			
Transfers recognised - capital	19 666 670	16 967 630	1 558 897	7.9%	3 124 301	15.9%	2 385 734	14.1%	7 068 932	41.7%	2 563 124	51.5%	(6.9%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	182 585	149 769	31 776	17.4%	(29 586)	(16.2%)	35 257	23.5%	37 447	25.0%	62 781	82.0%	(43.8%)	
Surplus/(Deficit) after capital transfers and contributions	21 292 240	18 050 355	10 243 155		1 855 345		9 562 670		21 661 170		7 066 963			
Taxation	396 803	352 728	14 784	3.7%	15 385	4.0%	15 385	4.4%	46 072	13.1%	5 985	6.1%	157.1%	
Surplus/(Deficit) after taxation	20 895 437	17 697 627	10 228 371		1 839 442		9 547 285		21 615 098		7 060 978			
Attributable to minorities	-	-	-	-	-	-	(3 389)	-	-	-	-	-	(100.0%)	
Surplus/(Deficit) attributable to municipality	20 895 437	17 697 627	10 228 371		1 839 442		9 543 896		21 611 709		7 060 978			
Share of surplus/ (deficit) of associate	-	0	-	-	-	-	(0)	(100.0%)	(0)	(100.0%)	0	-	(150.0%)	
Surplus/(Deficit) for the year	20 895 437	17 697 627	10 228 371		1 839 442		9 543 896		21 611 709		7 060 978			

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		O3 of 2016/17 to O3 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	37 916 441	37 621 879	3 157 495	8.3%	6 831 442	18.0%	4 799 877	12.8%	14 788 814	39.3%	5 994 906	46.9%	(19.9%)
National Government	15 858 569	15 089 503	1 217 152	7.7%	2 803 567	17.7%	2 124 499	14.1%	6 145 218	40.7%	2 145 899	47.0%	(1.0%)
Provincial Government	999 798	1 002 091	174 054	17.4%	126 569	12.7%	140 430	14.0%	441 054	44.0%	133 958	260.5%	4.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	450 819	152 775	33 105	7.3%	97 910	21.7%	62 412	40.9%	193 428	126.6%	1 844	9.5%	3 283.8%
Transfers recognised - capital	17 309 187	16 244 369	1 424 312	8.2%	3 028 046	17.5%	2 327 341	14.3%	6 779 700	41.7%	2 281 702	50.5%	2.0%
Borrowing	11 425 976	12 387 282	809 763	7.1%	1 792 900	15.7%	1 426 965	11.5%	4 029 627	32.5%	1 234 234	39.6%	15.6%
Internally generated funds	8 639 890	8 458 571	839 531	9.7%	1 699 152	19.9%	842 430	10.0%	3 381 113	40.0%	2 049 876	43.6%	(58.9%)
Public contributions and donations	5 411 390	5 311 657	83 889	15.5%	311 344	57.5%	203 141	38.2%	598 374	112.5%	429 095	178.6%	(52.7%)
Capital Expenditure Standard Classification	37 916 441	37 621 879	3 157 495	8.3%	6 831 442	18.0%	4 799 877	12.8%	14 788 814	39.3%	5 994 906	46.9%	(19.9%)
Governance and Administration	5 133 709	5 617 139	420 357	8.2%	541 980	10.6%	530 689	9.4%	1 493 027	26.6%	525 423	30.8%	1.0%
Executive & Council	1 432 210	1 686 926	49 683	3.5%	117 105	8.2%	54 768	3.2%	221 557	13.1%	212 371	29.0%	(74.2%)
Budget & Treasury Office	2 917 039	1 960 650	78 167	2.7%	174 793	6.0%	111 309	5.7%	364 269	18.6%	83 963	17.5%	32.6%
Corporate Services	783 460	1 969 563	292 507	37.3%	250 081	31.9%	364 612	18.5%	907 201	46.1%	229 089	59.2%	59.2%
Community and Public Safety	8 565 728	10 665 579	582 174	6.8%	1 441 174	16.8%	1 118 635	10.5%	3 141 983	29.5%	1 333 103	36.1%	(16.1%)
Community & Social Services	1 037 967	1 101 782	61 678	5.9%	142 860	13.8%	63 969	5.8%	268 508	24.4%	103 478	28.3%	(38.2%)
Sport And Recreation	495 346	730 611	8 529	1.7%	97 993	9.7%	70 774	9.7%	176 896	24.2%	70 804	49.9%	-
Public Safety	773 269	1 131 475	41 389	5.4%	172 930	22.4%	127 018	11.2%	341 337	30.2%	129 882	32.1%	(2.2%)
Housing	5 947 534	7 299 105	410 580	6.9%	975 426	16.4%	809 716	11.2%	2 195 722	30.3%	979 574	68.2%	(17.2%)
Health	311 612	462 405	59 997	19.3%	52 365	16.8%	47 158	10.2%	159 520	34.5%	49 366	39.6%	(4.5%)
Economic and Environmental Services	11 478 712	7 310 530	878 789	7.7%	2 196 174	19.1%	1 290 550	17.7%	4 365 513	59.7%	1 582 019	42.8%	(18.4%)
Planning and Development	1 826 284	1 204 500	101 700	5.6%	344 795	18.9%	167 252	(13.9%)	613 746	(51.0%)	223 017	22.7%	(25.0%)
Road Transport	9 573 395	8 359 319	771 140	8.1%	1 825 974	19.1%	1 102 375						

Part 3: Cash Receipts and Payments

R thousands	2017/18										2016/17		O3 of 2016/17 to O3 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	210 462 420	206 358 498	57 466 661	27.3%	57 054 903	27.1%	57 126 286	27.7%	171 647 850	83.2%	51 728 985	79.6%	10.4%	
Property rates, penalties and collection charges	38 583 840	38 003 003	9 787 146	25.4%	9 886 232	25.6%	10 557 289	27.8%	30 230 647	79.5%	9 138 723	76.3%	15.5%	
Service charges	105 968 684	106 259 129	25 746 126	24.3%	27 788 341	26.2%	23 774 914	22.4%	77 309 381	72.8%	24 547 496	75.8%	(3.1%)	
Other revenues	13 789 851	11 571 742	5 556 868	40.3%	6 468 543	46.9%	4 637 841	40.4%	16 702 252	144.3%	5 105 509	96.8%	(9.8%)	
Government - operating	30 187 405	31 800 694	11 438 033	37.9%	7 142 509	23.7%	11 195 153	35.2%	29 775 496	93.6%	6 294 757	86.1%	7.8%	
Government - capital	17 577 402	14 843 012	4 152 498	23.6%	4 608 484	26.2%	6 105 850	41.1%	14 866 832	100.2%	5 330 789	81.2%	14.5%	
Interest	4 355 147	3 880 918	785 989	18.0%	1 160 795	26.7%	815 240	21.0%	2 762 024	71.2%	1 231 710	89.6%	(33.8%)	
Dividends	90	-	0	-	0	-	0	-	0	-	-	-	(100.0%)	
Payments	(174 397 968)	(173 762 030)	(56 122 913)	32.2%	(54 433 621)	31.2%	(39 962 673)	23.0%	(150 519 207)	86.6%	(39 077 512)	85.2%	2.3%	
Suppliers and employees	(165 078 329)	(164 037 346)	(54 915 261)	33.3%	(51 105 944)	31.0%	(38 245 909)	23.3%	(144 267 114)	87.9%	(37 232 002)	85.6%	2.7%	
Finance charges	(1 346 881)	(6 559 714)	(800 199)	10.9%	(2 612 044)	35.6%	(1 262 837)	19.3%	(4 675 080)	71.3%	(1 163 541)	61.2%	8.5%	
Transfers and grants	(8 974 758)	(3 164 971)	(407 453)	20.6%	(716 633)	36.2%	(453 926)	14.3%	(1 517 013)	49.8%	(681 908)	113.1%	(33.4%)	
Net Cash from/(used) Operating Activities	36 064 451	32 596 468	1 343 744	3.7%	2 621 282	7.3%	17 163 614	52.7%	21 128 643	64.8%	12 651 472	49.1%	35.7%	
Cash Flow from Investing Activities														
Receipts	1 242 222	1 167 277	1 381 764	111.2%	277 478	22.3%	(565 441)	(64.9%)	1 093 801	93.7%	864 915	(422.8%)	(165.4%)	
Proceeds on disposal of PPE	515 046	2 013 233	1 448 890	281.3%	(1 086 999)	(207.8%)	616 099	33.6%	1 055 990	52.5%	229 875	(158.0%)	194.1%	
Increase (decrease) in non-current debtors	(105 561)	(1 516)	(18 464)	17.5%	402 657	(570.9%)	(4 412)	(291.1%)	579 778	(38 243.9%)	(245 349)	(326.2%)	(98.7%)	
Increase (decrease) in non-current receivables	(39 599)	(117 583)	(43 902)	110.9%	105 145	(265.5%)	(981 640)	834.8%	(920 390)	782.8%	(45 555)	(4 264.4%)	2 054.9%	
Decrease (increase) in non-current investments	872 336	(726 856)	(4 758)	(5.9%)	638 675	73.2%	(255 488)	35.1%	378 429	(52.1%)	1 025 944	(694.0%)	(124.9%)	
Payments	(37 194 321)	(34 004 682)	(5 044 907)	13.6%	(5 708 244)	15.3%	(3 993 542)	11.7%	(14 746 713)	43.4%	(5 005 655)	53.2%	(20.2%)	
Capital assets	(37 194 321)	(34 004 682)	(5 044 907)	13.6%	(5 708 244)	15.3%	(3 993 542)	11.7%	(14 746 713)	43.4%	(5 005 655)	53.2%	(20.2%)	
Net Cash from/(used) Investing Activities	(35 952 099)	(32 837 405)	(3 663 143)	10.2%	(5 430 766)	15.1%	(4 558 983)	13.9%	(13 652 913)	41.6%	(4 140 740)	31.9%	10.1%	
Cash Flow from Financing Activities														
Receipts	10 964 793	10 909 789	6 841 866	62.4%	598 598	5.5%	(1 185 157)	(10.9%)	6 255 308	57.3%	(123 870)	54.6%	856.8%	
Short term loans	-	3 205 000	-	-	-	-	-	-	3 205 000	(560 000)	-	(100.0%)	-	
Borrowing long term/financing	10 812 813	10 799 149	3 562 783	33.1%	446 256	4.1%	(1 093 474)	(10.1%)	2 935 564	27.2%	200 000	35.0%	(646.7%)	
Increase (decrease) in consumer deposits	151 989	110 640	54 084	35.6%	152 343	100.2%	(91 468)	(82.9%)	114 744	103.7%	236 130	44.8%	(138.8%)	
Payments	(5 743 620)	(4 929 590)	(1 448 589)	25.2%	(1 086 237)	18.9%	(510 897)	10.4%	(3 045 723)	61.8%	(898 918)	67.6%	(43.2%)	
Repayment of borrowing	(5 743 620)	(4 929 590)	(1 448 589)	25.2%	(1 086 237)	18.9%	(510 897)	10.4%	(3 045 723)	61.8%	(898 918)	67.6%	(43.2%)	
Net Cash from/(used) Financing Activities	5 221 174	5 980 200	5 393 277	103.3%	(487 639)	(9.3%)	(1 696 054)	(28.4%)	3 209 585	53.7%	(1 022 788)	47.3%	65.8%	
Net Increase/(Decrease) in cash held	5 333 526	5 739 262	3 073 882	57.6%	(3 297 143)	(61.8%)	10 908 577	190.1%	10 685 316	186.2%	7 487 944	622.5%	45.7%	
Cash/cash equivalents at the year begin	28 327 753	26 089 122	27 959 603	96.7%	31 033 485	109.6%	27 736 342	106.3%	27 959 603	107.2%	27 458 881	103.9%	1.0%	
Cash/cash equivalents at the year end	33 661 279	31 828 385	31 033 485	92.2%	27 736 342	82.4%	38 644 919	121.4%	38 644 919	121.4%	34 946 825	123.4%	10.6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	2 473 576	11.4%	1 000 436	4.6%	793 232	3.7%	17 392 051	80.3%	21 659 495	29.3%	827 870	3.8%	3 912 286
Trade and Other Receivables from Exchange Transactions - Electricity	3 367 727	28.6%	671 943	5.7%	339 180	2.9%	7 378 953	62.8%	11 757 802	15.9%	34 553	0.3%	1 844 251
Receivables from Non-exchange Transactions - Property Rates	2 820 829	17.8%	653 317	4.1%	548 488	3.5%	11 825 436	74.6%	15 848 070	21.4%	44 366	0.3%	2 832 717
Receivables from Exchange Transactions - Waste Water Management	911 130	11.8%	386 030	5.0%	285 087	3.7%	6 161 918	79.6%	7 744 164	10.5%	48 121	0.6%	1 328 389
Receivables from Exchange Transactions - Waste Management	551 173	10.4%	206 793	3.9%	150 275	2.8%	4 369 320	82.8%	5 277 561	7.1%	12 729	0.2%	546 788
Receivables from Exchange Transactions - Property Rental Debtors	103 535	5.2%	33 764	1.7%	28 947	1.5%	1 810 383	91.6%	1 976 628	2.7%	-	-	178 821
Interest on Amsar Debtor Accounts	300 545	4.4%	174 805	2.6%	136 750	2.0%	6 237 157	91.1%	6 849 257	9.3%	63 458	0.9%	411 674
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	218 763	7.5%	246	0.2%	32 210	1.1%	2 672 625	91.4%	2 923 845	3.9%	49 094	1.7%	354 078
Total By Income Source	10 747 278	14.5%	3 127 533	4.2%	2 314 169	3.1%	57 847 844	78.1%	74 036 823	100.0%	1 080 191	1.5%	11 409 105
Debtors Age Analysis By Customer Group													
Organs of State	344 204	19.3%	131 899	7.4%	103 210	5.8%	1 207 306	67.6%	1 786 619	2.4%	-	-	272 256
Commercial	4 152 813	31.0%	757 418	5.7%	401 317	3.0%	8 081 988	60.3%	13 393 537	18.1%	73 033	0.5%	1 126 612
Households	6 209 565	10.8%	2 287 989	4.0%	1 781 440	3.1%	47 190 246	82.1%	57 469 241	77.6%	411 765	0.7%	9 950 848
Other	40 695	2.9%	(49 774)	(3.6%)	28 201	2.0%	1 368 304	98.6%	1 387 427	1.9%	595 392	42.9%	59 389
Total By Customer Group	10 747 278	14.5%	3 127 533	4.2%	2 314 169	3.1%	57 847 844	78.1%	74 036 823	100.0%	1 080 191	1.5%	11 409 105

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	3 320 616	100.0%	-	-	-	-	-	-	3 320 616	22.6%
Bulk Water	1 279 395	99.9%	1 734	1.1%	-	-	-	1 281 128	8.7%	
PAYE deductions	309 708	100.0%	-	-	-	-	-	309 708	2.1%	
VAT (output less input)	(55 660)	100.0%	-	-	-	-	-	(55 660)	(4%)	
Pensions / Retirement	255 331	100.0%	-	-	-	-	-	255 331	1.7%	
Loan repayments	404 614	35.7%	14 805	1.3%	168 145	14.8%	545 874	48.2%	1 133 437	7.7%
Trade Creditors	4 504 110	94.1%	108 020	2.3%	41 660	0.9%	132 227	2.8%	4 786 017	32.5%
Auditor-General	2 768	100.0%	-	-	-	-	-	2 768	-	
Other	3 674 217	99.8%	3 364	1.1%	3 718	1.1%	1 710	-	3 683 009	25.0%
Total	13 695 099	93.1%	127 922	0.9%	213 523	1.5%	679 811	4.6%	14 716 355	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	6 200 028	5 937 024	1 645 052	26.5%	1 568 884	25.3%	1 443 763	24.3%	4 657 699	78.5%	1 446 723	76.9%	(2%)
Property rates	1 225 285	1 121 175	343 475	30.6%	246 878	20.1%	241 583	21.5%	831 936	74.2%	222 282	68.3%	8.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 806 439	1 845 641	415 902	23.0%	432 738	24.0%	401 997	21.8%	1 250 636	67.8%	431 817	75.7%	(6.9%)
Service charges - water revenue	479 127	511 438	140 832	29.4%	146 726	30.6%	152 091	29.7%	439 649	86.0%	94 606	76.3%	60.8%
Service charges - sanitation revenue	365 998	293 156	95 774	26.2%	88 345	24.1%	81 880	27.9%	266 000	90.7%	82 563	73.3%	(8%)
Service charges - refuse revenue	336 766	266 917	86 591	25.7%	83 812	24.9%	76 371	28.6%	246 774	92.5%	76 960	75.1%	(8%)
Service charges - other	23 566	19 495	9 116	38.7%	9 329	39.6%	13 666	70.1%	32 111	164.7%	6 702	87.7%	103.9%
Rental of facilities and equipment	23 174	25 119	3 480	15.9%	4 114	17.8%	4 491	17.9%	12 285	48.9%	3 942	53.0%	13.9%
Interest earned - external investments	157 241	131 002	33 670	21.4%	28 074	17.9%	28 126	21.5%	89 869	68.6%	34 422	77.1%	(18.3%)
Interest earned - outstanding debtors	36 844	42 844	12 230	33.2%	12 963	35.2%	14 242	33.2%	39 435	92.0%	13 235	108.3%	7.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 157	9 894	4 381	47.8%	3 904	42.6%	2 829	28.6%	11 114	112.3%	2 141	73.3%	32.1%
Licences and permits	17 556	16 254	3 892	22.2%	17 046	97.1%	10 872	(66.9%)	10 067	61.9%	3 854	72.9%	(82.1%)
Agency services	53 393	44 763	-	-	-	-	21 184	47.3%	21 184	47.3%	-	-	(100.0%)
Transfers recognised - operational	1 368 106	1 370 858	453 311	33.1%	458 475	33.5%	382 000	27.9%	1 293 785	94.4%	366 869	89.8%	4.1%
Other own revenue	297 380	238 467	33 936	11.4%	35 971	12.1%	33 674	14.1%	103 581	43.4%	107 330	63.6%	(68.6%)
Gains on disposal of PPE	-	8 262	-	-	5 111	-	500	-	9 273	-	-	-	(100.0%)
Operating Expenditure	6 198 140	5 936 097	1 437 364	23.2%	2 079 074	33.5%	1 408 505	23.7%	4 924 943	83.0%	1 349 151	70.8%	4.4%
Employment related costs	1 748 500	1 733 321	446 107	25.5%	446 028	25.5%	445 335	25.7%	1 337 469	77.2%	374 753	73.2%	18.8%
Remuneration of councillors	63 248	60 381	13 538	21.4%	13 758	21.8%	17 357	28.7%	44 652	74.0%	14 605	71.1%	18.8%
Debt impairment	317 788	317 788	79 447	25.0%	79 447	25.0%	79 447	25.0%	238 341	75.0%	75 966	75.0%	4.6%
Depreciation and asset impairment	778 744	778 273	186 551	24.0%	687 032	88.2%	175 726	22.6%	1 049 309	134.8%	187 085	75.0%	(6.1%)
Finance charges	54 320	45 240	5 663	10.4%	17 139	31.6%	10 614	23.5%	33 416	73.9%	(295)	(295)	(3 703.2%)
Bulk purchases	1 578 167	1 578 167	479 804	30.4%	339 094	21.5%	341 076	21.6%	1 159 973	73.5%	341 592	75.7%	(2%)
Other Materials	-	81 406	18 425	-	21 409	-	17 086	21.0%	65 919	69.9%	-	-	(100.0%)
Contracted services	38 960	824 731	101 066	259.4%	189 107	485.4%	158 672	19.2%	448 845	54.4%	12 377	69.8%	1 182.0%
Transfers and grants	305 537	77 470	29 381	9.6%	148 292	48.5%	76 959	99.3%	254 432	328.7%	96 689	71.0%	(20.4%)
Other expenditure	1 312 876	430 241	77 384	5.9%	137 768	10.5%	86 233	20.0%	301 385	70.1%	246 379	60.3%	(65.0%)
Loss on disposal of PPE	-	9 078	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 889	926	207 688		(510 190)		35 258		(267 244)		97 572		
Transfers recognised - capital	795 307	819 328	94 039	11.8%	195 411	24.6%	53 954	6.6%	343 404	41.9%	111 264	55.1%	(51.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	797 196	820 255	301 726		(314 779)		89 212		76 160		208 836		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	797 196	820 255	301 726		(314 779)		89 212		76 160		208 836		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	797 196	820 255	301 726		(314 779)		89 212		76 160		208 836		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	797 196	820 255	301 726		(314 779)		89 212		76 160		208 836		

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 646 166	1 634 320	127 625	7.8%	299 183	18.2%	180 103	11.0%	606 911	37.1%	259 298	50.3%	(30.5%)
National Government	795 307	810 063	94 500	11.9%	194 950	24.5%	97 380	12.0%	386 830	47.8%	119 070	55.6%	(18.2%)
Provincial Government	-	9 036	-	-	-	-	-	-	-	-	(7 806)	26.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	229	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	795 307	819 328	94 500	11.9%	194 950	24.5%	97 380	11.9%	386 830	47.2%	111 264	55.1%	(12.5%)
Borrowing	69 000	-	-	-	5 471	8%	-	-	5 471	-	-	-	-
Internally generated funds	781 859	814 991	33 126	4.2%	103 666	13.3%	82 723	10.2%	219 534	26.9%	148 035	45.8%	(44.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 646 166	1 634 320	127 625	7.8%	299 183	18.2%	180 103	11.0%	606 911	37.1%	259 298	50.3%	(30.5%)
Governance and Administration	130 282	258 242	10 928	8.4%	7 203	5.3%	14 157	5.5%	32 287	12.5%	41 014	48.7%	(65.5%)
Executive & Council	26 462	46 439	479	1.8%	5 365	20.3%	4 555	9.8%	10 399	22.4%	40 544	51.0%	(88.8%)
Budget & Treasury Office	97 820	211 804	10 449	10.7%	1 838	1.9%	9 401	4.5%	21 888	10.3%	282	3.5%	3 305.2%
Corporate Services	6 000	-	-	-	-	-	-	-	-	-	188	192.4%	(100.0%)
Community and Public Safety	316 087	236 038	6 468	2.0%	41 875	13.2%	26 653	11.3%	74 996	31.8%	30 557	58.3%	(12.8%)
Community & Social Services	42 250	21 672	-	-	5 050	12.0%	5 493	25.3%	10 544	48.7%	10 534	61.2%	(47.9%)
Sport And Recreation	57 277	59 271	61	0.1%	12 110	21.1%	9 896	16.7%	22 067	37.2%	4 548	75.2%	117.6%
Public Safety	30 205	11 980	2	-	(2)	-	475	4.0%	475	4.0%	497	5.9%	(4.4%)
Housing	186 355	142 315	6 463	3.4%	24 717	13.3%	10 792	7.6%	41 911	29.4%	14 978	66.2%	(27.9%)
Health	-	800	2	-	-	-	(2)	(3%)	-	-	-	-	(100.0%)
Economic and Environmental Services	548 777	535 886	40 924	7.5%	112 448	20.5%	38 844	7.2%	192 216	35.9%	88 734	42.5%	(56.2%)
Planning and Development	277 821	220 605	14 555	5.2%	39 093	14.1%	17 461	7.9%	71 109	32.2%	25 063	18.6%	(30.3%)
Road Transport	270 956	305 900	26 357	9.7%	73 055	27.0%	21 301	7.0%	120 713	39.5%	63 671	63.6%	(66.5%)
Environmental Protection	-	9 382	12	-	300	-	82	9%	394	4.2%	-	-	(100.0%)
Trading Services	628 020	553 056	67 527	10.8%	126 850	20.2%	95 814	17.3%	290 191	52.5%	81 204	52.8%	18.0%
Electricity	148 000	143 309	5 440	3.7%	27 752	18.8%	25 920	18.1%	59 112	41.2%	24 785	47.2%	4.6%
Water	130 000	133 119	24 029	18.5%	40 388	31.1%	22 662	17.0%	87 079	65.4%	47 242	69.1%	(52.0%)
Waste Water Management	284 198	235 458	37 882	13.3%	58 389	20.5%	40 237	17.1%	136 508	58.0%	5 617	53.8%	616.3%
Waste Management	65 822	41 171	176	0.3%	322	0.5%	6 995	17.0%	7 492	18.2%	3 560	8.9%	96.5%
Other	23 000	51 098	1 779	7.7%	10 807	47.0%	4 635	9.1%	17 220	33.7%	17 789	82.0%	(73.9%)

Part 3: Cash Receipts and Payments

R thousands	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	6 648 307	6 426 699	1 708 621	25.7%	1 674 656	25.2%	1 773 330	27.6%	5 156 607	80.2%	1 609 595	76.8%	10.2%	
Property rates, penalties and collection charges	1 133 389	1 037 087	288 725	25.5%	207 112	18.3%	212 057	20.4%	707 894	68.3%	244 465	64.6%	(13.3%)	
Service charges	2 786 003	2 716 398	610 969	21.9%	624 262	22.4%	639 351	23.5%	1 874 583	69.0%	493 321	70.7%	(7.8%)	
Other revenues	371 418	309 410	56 333	15.3%	49 162	18.6%	11 902	3.3%	137 797	44.5%	116 670	65.1%	(9.8%)	
Government - operating	1 368 106	1 370 858	453 311	33.1%	485 200	35.5%	440 912	32.2%	1 379 423	100.6%	366 869	89.8%	20.2%	
Government - capital	795 307	819 099	252 983	31.8%	247 883	31.2%	426 740	52.1%	927 606	113.2%	140 613	96.4%	203.5%	
Interest	194 084	173 846	45 900	23.6%	41 037	21.1%	42 368	24.4%	129 304	74.4%	47 657	83.1%	(11.1%)	
Dividends	0	0	0	4.5%	0	18.2%	0	0	0	0	0	0	(100.0%)	
Payments	(4 860 127)	(4 747 301)	(1 352 977)	27.8%	(1 355 308)	27.9%	(1 095 333)	23.1%	(3 803 618)	80.1%	(1 116 628)	80.6%	(1.9%)	
Suppliers and employees	(4 741 751)	(4 624 390)	(1 319 093)	27.8%	(1 191 145)	25.1%	(1 006 905)	21.8%	(3 517 143)	76.1%	(1 020 234)	81.4%	(1.3%)	
Finance charges	(54 320)	(45 240)	(5 663)	10.4%	(17 139)	31.6%	(10 614)	23.5%	(33 416)	73.9%	295	60.0%	(3 703.2%)	
Transfers and grants	(64 056)	(77 470)	(28 221)	44.1%	(147 025)	229.5%	(77 816)	100.4%	(253 059)	326.7%	(96 689)	71.5%	(19.5%)	
Net Cash from/(used) Operating Activities	1 788 180	1 679 398	355 644	19.9%	319 348	17.9%	677 997	40.4%	1 352 989	80.6%	492 967	64.1%	37.5%	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 583 446)	(1 634 320)	(94 039)	5.9%	(332 769)	21.0%	(180 103)	11.0%	(606 911)	37.1%	(259 298)	50.3%	(30.5%)	
Capital assets	(1 583 446)	(1 634 320)	(94 039)	5.9%	(332 769)	21.0%	(180 103)	11.0%	(606 911)	37.1%	(259 298)	50.3%	(30.5%)	
Net Cash from/(used) Investing Activities	(1 583 446)	(1 634 320)	(94 039)	5.9%	(332 769)	21.0%	(180 103)	11.0%	(606 911)	37.1%	(259 298)	50.3%	(30.5%)	
Cash Flow from Financing Activities														
Receipts	69 000	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	69 000	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(49 274)	(47 642)	(8 246)	16.7%	(14 878)	30.2%	(8 625)	18.1%	(31 749)	66.6%	(11 766)	70.1%	(26.7%)	
Payments	(49 274)	(47 642)	(8 246)	16.7%	(14 878)	30.2%	(8 625)	18.1%	(31 749)	66.6%	(11 766)	70.1%	(26.7%)	
Repayment of borrowing	(49 274)	(47 642)	(8 246)	16.7%	(14 878)	30.2%	(8 625)	18.1%	(31 749)	66.6%	(11 766)	70.1%	(26.7%)	
Net Cash from/(used) Financing Activities	19 726	(47 642)	(8 246)	(41.8%)	(14 878)	(75.4%)	(8 625)	18.1%	(31 749)	66.6%	(11 766)	70.1%	(26.7%)	
Net Increase/(Decrease) in cash held	224 460	(2 563)	253 359	112.9%	(28 300)	(12.6%)	489 269	(19 092.2%)	714 329	(27 874.5%)	221 902	(160.1%)	120.5%	
Cash/cash equivalents at the year begin	2 291 796	1 686 754	1 690 102	73.7%	1 943 461	84.8%	1 915 162	113.5%	1 690 102	100.2%	2 298 395	99.7%	(16.7%)	
Cash/cash equivalents at the year end	2 516 257	1 684 191	1 943 461	77.2%	1 915 162	76.1%	2 404 431	142.8%	2 404 431	142.8%	2 520 297	110.0%	(4.6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	66 258	12.8%	39 781	7.7%	22 700	4.4%	388 361	75.1%	517 100	26.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	91 770	49.9%	14 801	8.0%	7 181	3.9%	70 275	38.2%	184 026	9.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	75 665	11.4%	27 377	4.1%	20 707	3.1%	542 276	81.4%	666 025	34.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	22 447	12.2%	9 065	4.9%	6 091	3.3%	146 902	79.6%	184 504	9.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	18 052	7.8%	9 085	3.9%	6 976	3.0%	197 792	85.3%	231 905	11.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	94	1.9%	89	1.8%	87	1.8%	4 621	94.5%	4 892	3.3%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	
Other	11 232	6.9%	3 938	2.4%	3 289	2.1%	144 925	88.6%	163 483	8.4%	-	-	-
Total By Income Source	285 515	14.6%	104 136	5.3%	67 131	3.4%	1 495 153	76.6%	1 951 935	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	21 487	45.1%	7 563	15.9%	4 148	8.7%	14 460	30.3%	47 658	2.4%	-	-	-
Commercial	114 052	21.9%	25 258	4.8%	15 727	3.0%	366 748	70.3%	521 786	26.7%	-	-	-
Households	139 454	12.5%	64 072	5.7%	40 849	3.7%	874 734	78.2%	1 119 109	57.3%	-	-	-
Other	10 521	4.0%	7 244	2.8%	6 406	2.4%	239 211	90.8%	263 382	13.5%	-	-	-
Total By Customer Group	285 515	14.6%	104 136	5.3%	67 131	3.4%	1 495 153	76.6%	1 951 935	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	113 126	100.0%	-	-	-	-	-	-	113 126	26.8%
Bulk Water	15 726	100.0%	-	-	-	-	-	-	15 726	3.7%
PAYE deductions	19 907	100.0%	-	-	-	-	-	-	19 907	4.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	24 433	100.0%	-	-	-	-	-	-	24 433	5.8%
Loan repayments	19 511	100.0%	-	-	-	-	-	-	19 511	4.6%
Trade Creditors	211 704	90.2%	17 619	7.5%	5 443	2.3%	-	-	234 766	55.7%
Auditor-General	70	100.0%	-	-	-	-	-	-	70	0.0%
Other	(6 042)	100.0%	-	-	-	-	-	-	(6 042)	(1.4%)
Total	398 435	94.5%	17 619	4.2%	5 443	1.3%	-	-	421 498	100.0%

Contact Details

Municipal Manager	Mr Andile Sihlahla	043 705 1046
Financial Manager	Mr Vincent Pillay	043 705 1892

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	10 006 609	8 781 680	2 984 171	29.8%	2 942 985	29.4%	3 083 277	35.1%	9 010 433	102.6%	2 507 400	82.2%	23.0%	
Property rates, penalties and collection charges	1 769 406	1 824 302	516 620	29.2%	521 423	29.5%	369 502	20.3%	1 407 545	77.2%	342 055	72.3%	8.0%	
Service charges	4 801 002	5 093 813	1 267 752	26.4%	1 215 117	25.3%	1 133 215	22.2%	3 616 083	71.0%	1 031 381	70.5%	9.9%	
Other revenues	325 068	267 230	305 375	94.3%	343 216	105.6%	264 084	98.8%	913 374	342.0%	439 118	174.0%	(39.9%)	
Government - operating	1 543 704	1 474 105	502 907	32.6%	393 320	25.5%	461 266	31.3%	1 357 492	92.1%	228 903	60.1%	101.5%	
Government - capital	1 462 255	-	358 336	24.5%	439 850	30.1%	827 064	-	1 625 251	-	440 561	94.0%	87.7%	
Interest	105 174	122 231	31 982	30.4%	30 061	28.6%	28 145	23.0%	90 188	73.8%	25 381	86.2%	10.9%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(8 048 789)	(8 220 235)	(2 082 302)	25.9%	(2 629 216)	32.7%	(1 859 128)	22.6%	(6 570 647)	79.9%	(1 934 581)	81.4%	(3.9%)	
Suppliers and employees	(7 788 682)	(7 980 761)	(2 042 761)	26.2%	(2 601 502)	33.4%	(1 842 605)	23.1%	(6 486 867)	81.3%	(1 850 478)	81.6%	(4.4%)	
Finance charges	(147 941)	(148 450)	(31 033)	21.0%	(21 841)	14.8%	-	-	(52 874)	35.6%	(53 756)	84.4%	(100.0%)	
Transfers and grants	(112 166)	(91 023)	(8 509)	7.6%	(8 973)	5.3%	(16 526)	18.2%	(30 985)	34.0%	(30 347)	60.3%	(45.5%)	
Net Cash from/(used) Operating Activities	1 957 820	561 446	901 869	46.1%	313 769	16.0%	1 224 148	218.0%	2 439 786	434.6%	572 819	86.4%	113.7%	
Cash Flow from Investing Activities														
Receipts	148 129	1 528 660	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	149 469	1 565 912	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	(1 340)	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	(37 252)	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 468 793)	(1 639 030)	(456 168)	31.1%	(292 977)	19.9%	(241 626)	14.7%	(990 771)	60.4%	(245 131)	67.5%	(1.4%)	
Capital assets	(1 468 793)	(1 639 030)	(456 168)	31.1%	(292 977)	19.9%	(241 626)	14.7%	(990 771)	60.4%	(245 131)	67.5%	(1.4%)	
Net Cash from/(used) Investing Activities	(1 320 664)	(110 371)	(456 168)	34.5%	(292 977)	22.2%	(241 626)	218.9%	(990 771)	897.7%	(245 131)	67.2%	(1.4%)	
Cash Flow from Financing Activities														
Receipts	3 937	6 405	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	3 937	6 405	-	-	-	-	-	-	-	-	-	-	-	
Payments	(86 409)	(86 409)	(21 351)	24.7%	(21 814)	25.2%	-	-	(43 165)	50.0%	(26 280)	77.0%	(100.0%)	
Repayment of borrowing	(86 409)	(86 409)	(21 351)	24.7%	(21 814)	25.2%	-	-	(43 165)	50.0%	(26 280)	77.0%	(100.0%)	
Net Cash from/(used) Financing Activities	(82 472)	(80 004)	(21 351)	25.9%	(21 814)	26.5%	-	-	(43 165)	54.0%	(26 280)	82.7%	(100.0%)	
Net Increase/(Decrease) in cash held	554 683	371 071	424 350	76.5%	(1 022)	(.2%)	982 522	264.8%	1 405 850	378.9%	301 409	555.2%	226.0%	
Cash/cash equivalents at the year begin	1 673 151	1 630 374	1 630 374	97.4%	2 054 724	122.8%	2 053 702	128.0%	1 630 374	100.0%	1 647 777	100.0%	28.6%	
Cash/cash equivalents at the year end	2 227 835	2 001 445	2 054 724	92.2%	2 053 702	92.2%	3 036 224	151.7%	3 036 224	151.7%	1 949 185	116.5%	55.8%	

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	169 554	17.1%	129 841	13.1%	77 858	7.8%	616 899	63.1%	994 152	23.1%	60 595	6.1%	453 584
Trade and Other Receivables from Exchange Transactions - Electricity	224 704	30.1%	41 030	5.5%	14 072	1.9%	466 555	62.5%	746 361	17.3%	2 582	3%	464 443
Receivables from Non-exchange Transactions - Property Rates	591 506	54.5%	53 591	4.9%	44 563	4.1%	395 272	36.4%	1 084 933	25.2%	9 579	0.9%	720 854
Receivables from Exchange Transactions - Waste Water Management	70 941	19.9%	28 436	8.0%	17 415	4.9%	239 360	67.2%	356 153	8.3%	16 867	4.7%	256 599
Receivables from Exchange Transactions - Waste Management	31 359	16.0%	11 479	5.9%	5 513	2.8%	147 581	75.3%	196 932	4.6%	6 414	3.3%	163 058
Receivables from Exchange Transactions - Property Rental Debtors	1 564	6.7%	2 684	11.5%	783	3.4%	18 241	78.4%	23 272	5%	-	-	12
Interest on Arrear Debtor Accounts	21 682	3.7%	27 571	4.7%	16 303	2.8%	519 254	88.8%	584 811	13.6%	8 486	1.5%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23 575	7.4%	7 335	2.3%	4 086	1.3%	282 704	89.0%	317 700	7.4%	3 956	1.2%	-
Total By Income Source	1 134 886	26.4%	301 967	7.0%	180 594	4.2%	2 685 866	62.4%	4 303 314	100.0%	108 479	2.5%	2 257 551
Debtors Age Analysis By Customer Group													
Organs of State	24 306	18.2%	10 521	7.9%	4 465	3.3%	94 245	70.6%	133 537	3.1%	-	-	-
Commercial	491 439	32.2%	87 409	5.7%	43 922	2.9%	905 271	59.2%	1 528 061	35.5%	-	-	-
Households	619 141	23.4%	204 017	7.7%	132 207	5.0%	1 686 350	63.8%	2 641 716	61.4%	108 479	4.1%	2 257 551
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 134 886	26.4%	301 967	7.0%	180 594	4.2%	2 685 866	62.4%	4 303 314	100.0%	108 479	2.5%	2 257 551

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	29 974	100.0%	-	-	-	-	-	-	29 974	20.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	101 071	89.8%	6 454	5.7%	511	.5%	4 486	4.0%	112 522	76.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 746	100.0%	-	-	-	-	-	-	3 746	2.6%
Total	134 791	92.2%	6 454	4.4%	511	.3%	4 486	3.1%	146 243	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	6 275 571	6 208 025	1 182 455	18.8%	1 487 689	23.7%	1 353 817	21.8%	4 023 961	64.8%	1 458 301	67.4%	(7.2%)	
Property rates	1 103 200	1 103 200	196 788	17.8%	297 757	27.0%	221 020	20.0%	715 565	64.9%	233 106	74.6%	(5.2%)	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	2 237 750	2 237 750	469 237	21.0%	491 402	22.0%	473 507	21.2%	1 434 147	64.1%	482 618	71.4%	(1.9%)	
Service charges - water revenue	945 264	898 259	113 937	12.1%	170 420	18.0%	188 953	21.0%	473 310	52.7%	231 732	70.5%	(18.5%)	
Service charges - sanitation revenue	282 575	282 575	48 776	17.3%	77 285	27.4%	73 484	26.0%	199 544	70.6%	58 301	66.0%	26.0%	
Service charges - refuse revenue	109 502	109 502	18 349	16.8%	27 406	25.0%	26 845	24.5%	72 600	66.3%	23 182	91.7%	15.8%	
Service charges - other	548	548	42	7.6%	162	29.6%	250	45.7%	454	82.9%	189	81.9%	32.6%	
Rental of facilities and equipment	35 111	23 611	4 364	12.4%	7 740	22.0%	7 619	32.3%	19 723	83.5%	6 499	129.9%	17.2%	
Interest earned - external investments	26 984	8 201	4 297	15.9%	6 387	23.7%	7 386	90.1%	18 069	220.3%	7 867	32.1%	(6.1%)	
Interest earned - outstanding debtors	229 648	239 648	42 617	18.6%	84 783	36.9%	43 850	18.3%	171 250	71.5%	64 714	109.9%	(32.2%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	58 115	44 908	1 853	3.2%	6 703	11.5%	2 160	4.8%	10 716	23.9%	4 832	8.8%	(55.3%)	
Licences and permits	243	253	73	30.2%	(183)	(75.3%)	30	11.9%	(79)	(31.5%)	78	24.1%	(61.2%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	1 040 688	1 053 547	264 401	25.4%	265 232	25.5%	262 105	24.9%	791 738	75.1%	249 509	75.5%	5.0%	
Other own revenue	205 636	205 716	17 722	8.6%	52 595	25.6%	46 608	22.7%	116 924	56.8%	95 675	14.3%	(51.3%)	
Gains on disposal of PPE	309	309	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	6 147 612	6 130 271	992 663	16.1%	1 566 015	25.5%	1 122 080	18.3%	3 680 759	60.0%	1 374 764	66.2%	(18.4%)	
Employer related costs	1 707 028	1 854 049	376 735	22.1%	480 307	28.1%	461 274	24.9%	1 318 257	71.1%	397 064	81.3%	16.2%	
Remuneration of councillors	60 200	60 266	14 441	24.0%	14 351	23.8%	18 045	29.9%	46 837	77.7%	15 337	77.0%	17.7%	
Debt impairment	210 833	210 833	14 738	7.0%	98 682	46.8%	(60 416)	(28.7%)	53 004	25.1%	67 327	64.8%	(189.7%)	
Depreciation and asset impairment	495 857	498 652	15 384	3.1%	225 568	45.5%	24 084	4.8%	265 126	53.2%	152 899	79.3%	(84.2%)	
Finance charges	251 429	251 429	24 056	9.6%	87 303	34.7%	36 120	14.4%	147 480	58.7%	46 240	50.8%	(21.9%)	
Bulk purchases	1 891 034	1 891 034	364 068	19.3%	374 612	19.8%	437 715	23.1%	1 176 396	62.2%	364 032	70.5%	20.2%	
Other materials	94 980	93 725	19 076	20.1%	39 902	42.1%	19 557	20.9%	70 536	83.8%	28 516	69.0%	(31.4%)	
Contracted services	981 812	852 234	117 255	11.9%	180 457	18.4%	133 623	15.7%	431 336	60.6%	182 119	61.7%	(26.6%)	
Transfers and grants	23 600	23 804	187	0.8%	8 304	35.2%	(3 836)	(16.1%)	4 655	19.6%	1 936	10.6%	(298.1%)	
Other expenditure	430 930	394 245	46 722	10.8%	56 438	13.1%	55 974	14.2%	159 134	40.4%	119 294	36.9%	(53.1%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	127 959	77 754	189 792		(78 326)		231 737		343 203		83 537			
Transfers recognised - capital	966 879	1 063 226	327 743	33.9%	5 985	.6%	379 056	35.7%	712 784	67.0%	133 619	50.7%	183.7%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	1 094 838	1 140 980	517 535		(72 341)		610 792		1 055 986		217 156			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	1 094 838	1 140 980	517 535		(72 341)		610 792		1 055 986		217 156			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 094 838	1 140 980	517 535		(72 341)		610 792		1 055 986		217 156			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1 094 838	1 140 980	517 535		(72 341)		610 792		1 055 986		217 156			

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 139 436	1 237 529	123 824	10.9%	258 572	22.7%	154 632	12.5%	537 028	43.4%	318 205	55.0%	(51.4%)
National Government	940 118	1 057 376	108 834	11.6%	211 760	22.5%	112 310	10.6%	432 903	40.9%	150 333	47.2%	(25.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	940 118	1 057 376	108 834	11.6%	211 760	22.5%	112 310	10.6%	432 903	40.9%	150 333	47.2%	(25.3%)
Borrowing	29 599	29 599	3 294	11.1%	1 442	4.9%	1 687	5.7%	8 423	21.7%	93 868	64.4%	(98.2%)
Internally generated funds	142 958	142 554	11 696	8.2%	45 371	31.7%	40 635	28.5%	97 702	68.5%	56 486	60.5%	(28.1%)
Public contributions and donations	26 762	8 000	-	-	-	-	-	-	-	-	17 518	94.2%	(100.0%)
Capital Expenditure Standard Classification	1 139 436	1 237 529	123 824	10.9%	258 572	22.7%	154 632	12.5%	537 028	43.4%	318 205	55.0%	(51.4%)
Governance and Administration	205 525	239 068	7 213	3.5%	29 023	14.1%	21 884	9.2%	58 120	24.3%	24 253	23.9%	(9.8%)
Executive & Council	170 087	192 185	4 108	2.4%	26 757	15.7%	16 322	8.5%	47 187	24.6%	4 258	5.5%	283.3%
Budget & Treasury Office	2 039	5 232	8	.4%	464	22.8%	112	2.1%	585	11.2%	99	22.3%	13.4%
Corporate Services	33 399	41 651	3 097	9.3%	1 802	5.4%	5 450	13.1%	10 348	24.8%	19 896	51.1%	(72.6%)
Community and Public Safety	145 722	179 625	140	.1%	10 251	7.0%	5 569	3.1%	15 960	8.9%	30 099	64.5%	(81.5%)
Community & Social Services	18 022	36 500	-	-	3 676	20.4%	165	.5%	3 841	10.5%	6 375	35.5%	(97.4%)
Sport And Recreation	2 440	16 585	140	5.7%	31	1.3%	202	1.2%	373	2.2%	4 996	(122.8%)	(95.9%)
Public Safety	10 460	6 960	-	-	506	4.8%	2 114	30.4%	2 619	37.6%	328	8.8%	543.9%
Housing	114 800	119 500	-	-	6 039	5.3%	3 088	2.6%	9 128	7.6%	18 399	81.5%	(83.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	233 124	250 280	6 447	2.8%	61 511	26.4%	50 331	20.1%	118 288	47.3%	56 644	36.4%	(11.1%)
Planning and Development	33 424	55 499	4 345	13.0%	11 264	33.7%	4 992	9.0%	20 601	37.1%	34	7.3%	14 794.8%
Road Transport	199 700	194 781	2 102	1.1%	50 247	25.2%	45 338	23.3%	97 687	50.2%	56 610	47.4%	(19.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	554 102	567 592	110 025	19.9%	157 747	28.5%	76 847	13.5%	344 619	60.7%	207 209	64.1%	(62.9%)
Electricity	116 469	97 110	10 950	9.4%	26 267	22.6%	31 679	32.6%	68 896	70.9%	45 308	58.9%	(30.1%)
Water	127 954	179 718	19 681	15.4%	48 060	37.6%	10 480	5.8%	78 221	43.5%	81 560	52.0%	(87.2%)
Waste Water Management	298 000	284 359	79 394	26.6%	83 419	28.0%	31 819	11.2%	194 633	68.4%	79 466	74.2%	(60.0%)
Waste Management	11 679	6 404	-	-	-	-	2 869	44.8%	2 869	44.8%	875	318.0%	227.9%
Other	964	964	-	-	40	4.2%	-	-	40	4.2%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	6 706 110	6 706 110	2 331 745	34.8%	2 047 426	30.5%	2 336 857	34.8%	6 716 028	100.1%	1 728 813	85.0%	35.2%	
Property rates, penalties and collection charges	1 048 040	1 048 040	420 189	40.1%	436 798	41.7%	293 171	28.0%	1 150 158	109.7%	283 695	68.6%	3.3%	
Service charges	3 299 291	3 299 291	911 340	27.6%	875 812	26.5%	701 016	21.2%	2 488 168	75.4%	683 075	67.6%	2.6%	
Other revenue	115 531	115 531	394 425	341.4%	341 434	312.8%	477 082	586.1%	1 432 941	1 240.3%	236 048	166.8%	186.8%	
Government - operating	1 040 688	1 040 688	264 401	25.4%	266 232	25.6%	262 427	25.2%	793 260	76.2%	255 001	100.4%	3.0%	
Government - capital	1 040 688	1 040 688	331 105	31.8%	70 726	6.8%	393 293	37.8%	795 124	76.4%	255 000	141.3%	54.2%	
Interest	161 873	161 873	10 284	6.4%	36 424	22.5%	9 668	6.0%	56 377	34.8%	15 914	40.8%	(39.2%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(4 880 856)	(4 880 856)	(2 543 985)	52.1%	(1 616 392)	33.1%	(1 602 924)	32.8%	(5 763 301)	118.1%	(1 370 676)	89.0%	16.9%	
Suppliers and employees	(4 842 787)	(4 842 787)	(2 539 135)	52.4%	(1 557 905)	32.2%	(1 544 288)	31.9%	(5 641 328)	116.5%	(1 322 330)	73.3%	16.8%	
Finance charges	-	0	(4 850)	-	(58 487)	-	(58 638)	(2 931 810 150.0%)	(121 973)	(6 098 647 550.0%)	(46 591)	(1 755)	25.9%	
Transfers and grants	(38 069)	(38 069)	-	-	-	-	-	-	-	-	-	-	(100.0%)	
Net Cash from/(used) Operating Activities	1 825 254	1 825 254	(212 240)	(11.6%)	431 034	23.6%	733 933	40.2%	952 727	52.2%	358 137	56.3%	104.9%	
Cash Flow from Investing Activities														
Receipts	300	300	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	300	300	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 124 143)	(1 124 143)	(193 514)	17.2%	(282 916)	25.2%	(415 226)	36.9%	(891 656)	79.3%	(319 790)	63.3%	29.8%	
Capital assets	(1 124 143)	(1 124 143)	(193 514)	17.2%	(282 916)	25.2%	(415 226)	36.9%	(891 656)	79.3%	(319 790)	63.3%	29.8%	
Net Cash from/(used) Investing Activities	(1 123 843)	(1 123 843)	(193 514)	17.2%	(282 916)	25.2%	(415 226)	36.9%	(891 656)	79.3%	(319 790)	65.2%	29.8%	
Cash Flow from Financing Activities														
Receipts	5 066	5 066	394	7.8%	215	4.2%	237	4.7%	846	16.7%	200 478	99.9%	(99.9%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	200 000	100.0%	(100.0%)	
Increase (decrease) in consumer deposits	5 066	5 066	394	7.8%	215	4.2%	237	4.7%	846	16.7%	478	76.3%	(50.4%)	
Payments	(176 312)	(176 312)	(6 646)	3.8%	(59 374)	33.7%	(43 515)	24.7%	(109 555)	62.1%	(20 743)	69.6%	109.8%	
Repayment of borrowing	(176 312)	(176 312)	(6 646)	3.8%	(59 374)	33.7%	(43 515)	24.7%	(109 555)	62.1%	(20 743)	69.6%	109.8%	
Net Cash from/(used) Financing Activities	(171 246)	(171 246)	(6 252)	3.7%	(59 160)	34.5%	(43 278)	25.3%	(108 709)	63.5%	179 735	108.2%	(124.1%)	
Net Increase/(Decrease) in cash held	530 165	530 165	(412 026)	(77.7%)	88 958	16.8%	275 430	52.0%	(47 638)	(9.0%)	218 082	123.3%	26.3%	
Cash/cash equivalents at the year begin	491 445	695 495	695 495	141.5%	283 469	57.7%	372 427	53.5%	695 495	100.0%	444 671	140.8%	(16.2%)	
Cash/cash equivalents at the year end	1 021 610	1 225 660	283 469	27.7%	372 427	36.5%	647 857	52.9%	647 857	52.9%	662 753	134.9%	(2.2%)	

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	71 289	4.6%	57 113	3.7%	57 186	3.7%	1 355 742	88.0%	1 541 330	35.4%	-	-	1 081 337
Trade and Other Receivables from Exchange Transactions - Electricity	98 257	14.4%	29 172	4.3%	17 718	2.4%	535 562	78.7%	680 709	15.6%	-	-	236 188
Receivables from Non-exchange Transactions - Property Rates	80 996	9.3%	58 940	6.8%	41 392	4.8%	689 571	79.2%	870 899	20.0%	-	-	564 138
Receivables from Exchange Transactions - Waste Water Management	23 739	6.4%	16 646	4.5%	18 671	5.0%	314 703	84.2%	373 759	8.6%	-	-	254 516
Receivables from Exchange Transactions - Waste Management	8 425	5.0%	5 565	3.3%	4 825	2.9%	149 715	88.8%	168 530	3.9%	-	-	158 572
Receivables from Exchange Transactions - Property Rental Debtors	313	0.6%	509	0.9%	538	1.0%	53 920	97.5%	55 279	1.3%	-	-	15 267
Interest on Amsar Debtor Accounts	20 222	3.4%	20 142	3.3%	18 575	3.1%	542 334	90.2%	601 273	13.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 230	5.2%	4 116	6.5%	1 606	2.5%	54 312	85.7%	63 354	1.5%	-	-	27 616
Total By Income Source	306 561	7.0%	192 203	4.4%	160 511	3.7%	3 695 858	84.9%	4 355 133	100.0%	-	-	2 337 635
Debtors Age Analysis By Customer Group													
Organs of State	40 853	5.2%	37 067	4.7%	40 222	5.1%	673 947	85.1%	792 089	18.2%	-	-	-
Commercial	145 251	14.1%	68 675	6.6%	41 872	4.1%	776 965	75.2%	1 032 762	23.7%	-	-	-
Households	120 457	4.8%	86 461	3.4%	78 417	3.1%	2 244 946	88.7%	2 530 282	58.1%	-	-	2 337 635
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	306 561	7.0%	192 203	4.4%	160 511	3.7%	3 695 858	84.9%	4 355 133	100.0%	-	-	2 337 635

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	103 671	100.0%	-	-	-	-	-	-	103 671	24.8%
Bulk Water	216 802	99.2%	1 734	0.8%	-	-	-	-	218 536	52.2%
PAYE deductions	40 112	100.0%	-	-	-	-	-	-	40 112	9.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 651	49.4%	9 178	16.4%	3 688	6.6%	15 467	27.6%	55 984	13.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	388 236	92.8%	10 911	2.6%	3 688	0.9%	15 467	3.7%	418 303	100.0%

Contact Details

Municipal Manager	Adv Tankiso B Maa	051 405 8621
Financial Manager	Mr E E Mkhahlo	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 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18	
	Budget		First Quarter			Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	64 589 797	32 620 734	9 612 346	14.9%	8 260 533	12.8%	7 299 734	22.4%	25 172 613	77.2%	7 302 269	76.4%	-	
Property rates	10 176 660	5 210 905	1 424 919	14.0%	1 247 861	12.3%	1 216 612	23.3%	3 889 393	74.6%	1 158 612	73.8%	5.0%	
Property rates - penalties and collection charges	204 467	20 829	-	-	-	-	-	-	-	-	14 164	37.4%	(100.0%)	
Service charges - electricity revenue	26 055 440	13 075 760	4 260 246	16.4%	3 143 303	12.1%	2 448 166	18.7%	9 851 715	75.3%	2 843 512	74.9%	(13.9%)	
Service charges - water revenue	8 175 441	3 447 956	848 285	10.4%	860 109	10.5%	895 131	26.0%	2 603 525	75.5%	834 936	71.6%	7.2%	
Service charges - sanitation revenue	2 710 600	1 344 228	305 176	11.3%	314 826	11.6%	268 771	20.0%	888 773	66.1%	300 810	71.9%	(10.7%)	
Service charges - refuse revenue	2 429 336	1 280 355	309 470	12.7%	303 598	12.5%	276 019	21.6%	899 088	69.4%	397 294	74.1%	(30.5%)	
Service charges - other	244 959	-	-	-	-	-	-	-	-	-	14 337	43.6%	-	
Rental of facilities and equipment	225 364	97 400	14 372	6.4%	35 808	15.9%	30 477	31.2%	80 656	82.6%	17 391	76.2%	75.2%	
Interest earned - external investments	800 215	399 176	39 515	4.9%	94 681	11.8%	196 765	49.3%	330 961	82.9%	149 098	124.6%	32.0%	
Interest earned - outstanding debtors	937 125	523 627	73 919	7.9%	66 236	7.1%	82 613	15.8%	222 768	42.5%	59 888	71.7%	37.9%	
Dividends received	180	90	-	-	-	-	-	-	-	-	-	-	-	
Fines	600 718	139 257	35 118	5.8%	33 898	5.6%	28 508	20.5%	97 523	70.0%	59 298	60.6%	(51.9%)	
Licences and permits	102 912	319 873	76 830	74.7%	68 965	67.0%	72 728	22.7%	218 524	68.3%	12 524	65.0%	480.7%	
Agency services	639 747	-	-	-	-	-	-	-	-	-	44 890	60.3%	(100.0%)	
Transfers recognised - operational	10 812 109	5 581 846	1 933 889	17.9%	1 803 977	16.7%	1 486 502	26.6%	5 224 349	93.6%	827 800	85.0%	79.6%	
Other own revenue	464 525	1 179 211	290 508	62.5%	285 686	61.5%	297 440	25.2%	873 634	74.1%	567 714	98.6%	(47.6%)	
Gains on disposal of PPE	10 000	-	100	1.0%	1 584	15.8%	-	-	1 684	-	-	-	-	
Operating Expenditure	65 546 188	32 569 946	7 889 929	12.0%	7 737 466	11.8%	7 605 707	23.4%	23 233 102	71.3%	7 094 799	69.3%	7.2%	
Employment related costs	14 933 203	7 963 449	1 953 475	13.1%	1 961 352	13.1%	1 998 856	25.1%	5 913 663	74.3%	1 529 378	73.4%	30.7%	
Remuneration of councillors	279 208	133 816	30 426	10.9%	30 532	10.9%	38 781	29.0%	99 739	74.5%	32 695	70.6%	18.6%	
Debt impairment	3 096 713	1 266 517	385 237	12.4%	386 147	12.5%	312 990	24.7%	1 084 375	86.6%	367 218	75.0%	(14.8%)	
Depreciation and asset impairment	4 152 052	2 076 706	517 114	12.5%	521 972	12.6%	525 104	25.3%	1 564 190	75.3%	451 337	75.0%	16.3%	
Finance charges	1 602 722	651 404	126 702	7.9%	137 029	8.3%	227 365	34.9%	491 097	75.4%	112 345	59.7%	102.4%	
Bulk purchases	25 869 679	12 321 456	3 699 923	14.3%	2 673 705	10.3%	2 668 933	21.7%	9 042 561	73.4%	2 692 805	73.2%	(9%)	
Other Materials	7 039 278	1 997 023	238 870	3.4%	482 817	6.9%	415 238	20.8%	1 134 916	56.9%	558 119	55.4%	(25.6%)	
Contracted services	2 453 422	4 063 232	577 162	23.5%	1 103 313	45.0%	936 412	23.0%	2 616 888	64.4%	258 186	58.8%	262.7%	
Transfers and grants	2 234 303	764 364	129 354	5.8%	199 185	8.9%	218 985	28.7%	547 824	71.7%	344 009	67.9%	(36.3%)	
Other expenditure	3 855 608	1 317 007	231 665	6.0%	241 409	6.3%	263 050	20.0%	735 824	55.9%	748 707	60.2%	(64.9%)	
Loss on disposal of PPE	30 000	15 000	-	-	5	-	-	-	5	-	-	-	-	
Surplus/(Deficit)	(956 391)	50 788	1 722 417		523 067		(305 973)		1 939 511		207 470			
Transfers recognised - capital	4 607 328	2 231 927	121 722	2.6%	430 750	9.3%	356 050	16.0%	908 522	40.7%	249 205	46.9%	42.9%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	1 705	-	-	-	1 705	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	3 650 937	2 282 715	1 844 139		955 521		50 077		2 849 737		456 675			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	3 650 937	2 282 715	1 844 139		955 521		50 077		2 849 737		456 675			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	3 650 937	2 282 715	1 844 139		955 521		50 077		2 849 737		456 675			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	3 650 937	2 282 715	1 844 139		955 521		50 077		2 849 737		456 675			

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18	
	Budget		First Quarter			Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	6 715 956	6 620 082	377 682	5.6%	1 223 538	18.2%	1 042 620	15.7%	2 643 841	39.9%	706 744	37.4%	47.5%	
National Government	2 294 664	2 222 460	121 722	5.3%	430 356	18.8%	360 490	16.2%	912 568	41.1%	245 380	46.8%	46.9%	
Provincial Government	15 000	15 090	159	1.1%	235	1.6%	131	0.9%	524	3.5%	12 387	73.0%	(98.9%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	50 000	50 000	-	-	23 141	46.3%	22 116	44.2%	45 257	90.5%	-	-	(100.0%)	
Transfers recognised - capital	2 359 664	2 287 550	121 881	5.2%	453 732	19.2%	382 737	16.7%	958 350	41.9%	257 766	47.2%	48.5%	
Borrowing	3 434 508	3 359 297	176 232	5.1%	537 942	15.7%	515 546	15.3%	1 229 720	36.6%	199 113	22.4%	158.9%	
Internally generated funds	921 783	973 235	79 569	8.6%	231 865	25.2%	144 337	14.8%	455 772	46.8%	249 865	44.5%	(42.2%)	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	6 715 956	6 620 082	377 682	5.6%	1 223 538	18.2%	1 042 620	15.7%	2 643 841	39.9%	706 744	37.4%	47.5%	
Governance and Administration	1 499 742	1 511 912	57 505	3.8%	157 179	10.3%	236 684	15.7%	451 368	29.9%	146 198	40.6%	61.9%	
Executive & Council	679 595	641 352	39 753	5.8%	38 408	8.6%	4 497	1.0%	104 658	16.3%	41 605	27.9%	(84.4%)	
Budget & Treasury Office	819 708	870 120	17 752	2.2%	98 771	12.0%	17 374	2.0%	133 898	15.4%	25 040	11.9%	(30.6%)	
Corporate Services	440	440	-	-	-	-	212 812	48 366.4%	212 812	48 366.4%	79 552	-	167.5%	
Community and Public Safety	1 742 146	1 716 785	110 985	6.4%	326 917	18.8%	244 295	14.2%	682 197	39.7%	146 383	36.0%	66.9%	
Community & Social Services	207 700	212 550	27 604	13.3%	58 141	28.0%	-	-	85 745	40.3%	21 745	25.5%	(100.0%)	
Sport And Recreation	81 000	80 350	5 762	7.1%	18 530	22.9%	34 257	42.6%	58 548	72.9%	22 986	79.5%	49.0%	
Public Safety	366 770	356 770	19 984	5.5%	112 247	31.1%	26 658	7.5%	158 889	44.5%	49 539	34.7%	(46.2%)	
Housing	1 001 526	975 125	35 260	3.5%	117 318	13.7%	169 561	17.4%	322 139	33.0%	40 093	33.3%	322.9%	
Health	91 150	91 990	22 374	24.5%	20 682	22.7%	13 820	15.0%	56 875	61.8%	12 019	52.4%	15.0%	
Economic and Environmental Services	1 638 018	1 555 536	64 783	4.0%	339 573	20.7%	276 097	17.7%	680 454	43.7%	235 960	39.1%	17.0%	
Planning and Development	112 000	144 328	3 524	3.1%	24 267	21.7%	26 664	18.5%	54 458	37.7%	27 277	26.3%	(2.2%)	
Road Transport	1 514 818	1 400 008	61 190	4.0%	313 407	17.7%	248 104	17.7%	622 701	44.5%	208 088	40.7%	19.2%	
Environmental Protection	11 200	11 200	69	6%	1 900	17.0%	1 326	11.8%	3 295	29.4%	595	17.1%	122.7%	
Trading Services	1 792 709	1 792 509	144 369	8.1%	393 467	21.9%	285 545	15.9%	823 381	45.9%	177 791	34.6%	60.6%	
Electricity	717 700	717 700	102 166	14.2%	226 114	31.5%	136 607	19.0%	464 887	64.8%	117 632	28.0%	16.1%	
Water	354 400	386 400	19 236	5.4%	75 113	21.1%	118 260	30.6%	212 409	55.0%	38 648	49.1%	206.0%	
Waste Water Management	552 159	521 959	22 197	4.0%	70 454	12.8%	17 107	3.3%	109 758	21.0%	5 435	24.7%	214.8%	
Waste Management	166 450	166 250												

Part 3: Cash Receipts and Payments

R thousands	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	34 374 037	32 485 506	7 729 806	22.5%	9 078 498	26.4%	6 700 143	20.6%	23 508 447	72.4%	6 813 447	77.1%	(1.7%)	
Property rates, penalties and collection charges	4 833 913	4 459 590	975 818	20.2%	1 274 812	26.4%	1 291 336	29.0%	3 541 966	79.4%	1 089 112	72.6%	18.6%	
Service charges	16 993 125	19 529 590	3 200 178	18.8%	5 424 824	31.9%	3 389 069	17.3%	12 005 062	61.5%	3 819 533	76.9%	(11.5%)	
Other revenues	3 968 520	2 410 504	564 763	14.2%	1 111 915	2.8%	252 188	10.5%	928 865	30.5%	718 581	114.4%	(64.9%)	
Government - operating	5 406 054	3 621 493	2 513 600	46.5%	786 677	14.6%	1 077 505	29.8%	4 377 782	120.9%	728 030	49.7%	48.0%	
Government - capital	2 303 664	1 797 686	371 851	16.1%	1 194 625	51.9%	283 181	15.8%	1 849 657	102.9%	249 205	46.9%	13.6%	
Interest	868 670	666 643	103 598	11.9%	285 645	32.9%	415 873	62.4%	805 116	120.8%	208 985	97.3%	99.0%	
Dividends	90	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(28 464 553)	(28 011 281)	(10 054 589)	35.3%	(8 879 832)	31.2%	(4 331 967)	15.5%	(23 266 388)	83.1%	(5 326 680)	92.2%	(18.7%)	
Suppliers and employees	(26 546 041)	(25 330 428)	(9 725 758)	36.6%	(8 391 321)	31.6%	(3 907 494)	15.4%	(22 024 573)	86.9%	(4 870 325)	94.8%	(19.8%)	
Finance charges	(801 361)	(663 333)	(111 666)	13.9%	(147 088)	18.4%	(231 869)	35.0%	(490 615)	71.0%	(112 345)	59.7%	106.4%	
Transfers and grants	(1 117 151)	(2 017 520)	(217 165)	19.4%	(241 423)	30.6%	(92 613)	9.5%	(751 201)	37.2%	(244 009)	72.4%	(44.0%)	
Net Cash from/(used) Operating Activities	5 909 484	4 474 225	(2 324 783)	(39.3%)	198 666	3.4%	2 368 176	52.9%	242 059	5.4%	1 486 768	(13.5%)	59.3%	
Cash Flow from Investing Activities														
Receipts	(242 297)	287 437	(9 876)	4.1%	642 348	(265.1%)	(254 522)	(88.5%)	377 950	131.5%	1 026 365	1 761.5%	(124.8%)	
Proceeds on disposal of PPE	-	219	-	-	714	-	335	-	1 764	-	-	-	(100.0%)	
Decrease in non-current debtors	-	-	(5)	-	(15)	-	75	-	55	-	-	-	(100.0%)	
Decrease in other non-current receivables	-	-	-	-	12	-	61	-	73	-	-	-	(100.0%)	
Decrease (increase) in non-current investments	(242 297)	287 437	(10 091)	4.2%	641 637	(264.8%)	(255 488)	(88.9%)	376 058	130.8%	1 026 365	1 762.2%	(124.9%)	
Payments	(6 715 956)	(4 776 369)	(364 577)	5.4%	(1 167 610)	17.4%	(495 355)	10.4%	(2 027 542)	42.4%	(706 744)	40.0%	(29.9%)	
Capital assets	(6 715 956)	(4 776 369)	(364 577)	5.4%	(1 167 610)	17.4%	(495 355)	10.4%	(2 027 542)	42.4%	(706 744)	40.0%	(29.9%)	
Net Cash from/(used) Investing Activities	(6 958 253)	(4 488 932)	(374 454)	5.4%	(525 261)	7.5%	(749 877)	16.7%	(1 649 592)	36.7%	319 621	(70.3%)	(334.6%)	
Cash Flow from Financing Activities														
Receipts	3 295 731	1 818 605	2 599 798	78.9%	563 615	17.1%	(1 076 643)	(59.2%)	2 086 771	114.7%	9 911	.6%	(10 963.4%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	3 245 427	1 800 763	2 582 783	79.6%	446 256	13.8%	(1 093 474)	(60.7%)	1 935 564	107.5%	-	-	(100.0%)	
Increase (decrease) in consumer deposits	50 304	17 842	17 016	33.8%	117 359	233.3%	16 832	94.3%	151 207	847.5%	9 911	61.3%	69.8%	
Payments	(428 003)	(381 507)	(13 958)	3.3%	(402 710)	94.1%	(1 645)	(4.4%)	(418 314)	(109.6%)	(16 539)	108.4%	(90.1%)	
Repayment of borrowing	(428 003)	(381 507)	(13 958)	3.3%	(402 710)	94.1%	(1 645)	(4.4%)	(418 314)	(109.6%)	(16 539)	108.4%	(90.1%)	
Net Cash from/(used) Financing Activities	2 867 728	2 200 112	2 585 840	90.2%	160 905	5.6%	(1 078 288)	(49.0%)	1 668 457	75.8%	(6 628)	(28.0%)	16 168.3%	
Net Increase/(Decrease) in cash held	1 818 959	2 185 405	(113 396)	(6.2%)	(165 691)	(9.1%)	540 011	24.7%	260 923	11.9%	1 799 761	134.0%	(70.0%)	
Cash/cash equivalents at the year begin:	8 288 845	6 701 376	5 809 954	70.1%	5 696 557	88.7%	5 530 866	82.5%	5 809 954	86.7%	8 029 225	114.9%	(31.1%)	
Cash/cash equivalents at the year end:	10 107 804	8 886 781	5 696 557	56.4%	5 530 866	54.7%	6 070 877	68.3%	6 070 877	68.3%	9 828 986	118.6%	(38.2%)	

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	311 755	6.3%	191 419	3.9%	132 682	2.7%	4 333 807	87.2%	4 969 863	33.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	839 397	34.4%	134 616	5.5%	40 430	2.5%	1 406 377	57.6%	2 440 820	16.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	355 596	16.6%	117 574	5.5%	77 635	3.6%	1 590 147	74.3%	2 140 951	14.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	101 309	7.1%	55 046	3.8%	37 462	2.6%	1 240 168	86.5%	1 433 984	9.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	94 372	6.3%	48 620	3.3%	41 022	2.8%	1 305 609	87.6%	1 489 624	10.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 775	1.6%	1 814	1.6%	2 145	2.0%	104 223	94.8%	109 956	.7%	-	-	-
Interest on Amsar Debtor Accounts	30 573	1.9%	29 110	1.8%	27 012	1.7%	1 541 489	94.7%	1 628 183	11.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40 452	6.9%	17 866	2.0%	10 632	1.8%	519 188	89.2%	588 338	4.0%	-	-	-
Total By Income Source	1 775 429	12.0%	596 264	4.0%	389 019	2.6%	12 041 007	81.3%	14 801 719	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	32 328	29.4%	10 850	9.9%	4 262	3.9%	62 387	56.8%	109 827	7%	-	-	-
Commercial	1 012 656	30.4%	189 419	5.7%	97 514	2.9%	2 027 689	60.9%	3 327 478	22.5%	-	-	-
Households	723 202	6.5%	391 201	3.5%	284 196	2.5%	9 771 468	87.5%	11 170 067	75.5%	-	-	-
Other	7 243	3.7%	4 594	2.4%	3 047	1.6%	179 464	92.3%	194 347	1.3%	-	-	-
Total By Customer Group	1 775 429	12.0%	596 264	4.0%	389 019	2.6%	12 041 007	81.3%	14 801 719	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	706 103	100.0%	-	-	-	-	-	-	706 103	21.7%
Bulk Water	258 193	100.0%	-	-	-	-	-	-	258 193	8.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	14 300	100.0%	-	-	-	-	-	-	14 300	4%
Trade Creditors	2 212 943	97.5%	42 886	1.9%	13 271	.4%	-	-	2 269 101	69.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 191 539	98.3%	42 886	1.3%	13 271	.4%	-	-	3 247 697	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	48 849 779	47 670 955	12 303 066	25.2%	10 547 353	21.6%	11 661 004	24.5%	34 511 423	72.4%	10 220 485	70.9%	14.1%	
Property rates	9 005 517	9 005 517	2 227 004	24.7%	2 241 545	24.9%	2 274 885	25.3%	6 743 454	74.9%	1 993 759	71.7%	14.1%	
Property rates - penalties and collection charges	-	-	26 104	-	35 162	-	36 190	-	97 455	-	26 093	-	38.7%	
Service charges - electricity revenue	15 905 848	15 462 879	4 097 168	25.8%	3 138 246	19.7%	3 058 743	19.8%	10 294 158	66.6%	3 302 025	68.8%	(7.4%)	
Service charges - water revenue	6 865 008	6 194 947	2 491 716	36.3%	2 562 677	37.3%	1 455 569	23.5%	6 509 963	105.1%	1 174 875	69.6%	23.9%	
Service charges - sanitation revenue	3 890 049	4 129 965	-	-	-	-	896 862	21.7%	896 862	21.7%	766 405	67.0%	17.0%	
Service charges - refuse revenue	1 479 507	1 593 103	412 260	27.9%	398 030	26.9%	395 353	24.8%	1 205 643	75.7%	324 361	73.1%	27.9%	
Service charges - other	564 031	396 688	101 935	18.1%	97 312	17.3%	101 296	25.5%	300 542	75.8%	116 313	73.3%	(12.9%)	
Rental of facilities and equipment	333 712	334 178	59 470	17.9%	63 095	18.9%	59 953	17.9%	182 718	54.7%	92 850	65.5%	(35.4%)	
Interest earned - external investments	285 600	286 600	79 488	27.8%	474 842	166.3%	(158 208)	(55.2%)	396 122	138.2%	281 670	133.2%	(156.2%)	
Interest earned - outstanding debtors	169 708	284 478	61 132	36.0%	60 117	35.4%	50 915	17.9%	172 164	60.5%	55 691	74.2%	(8.6%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	757 921	449 718	49 888	6.6%	37 932	5.0%	58 075	12.9%	145 894	32.4%	(116 154)	30.7%	(150.0%)	
Licences and permits	6 033	7 233	331	5.5%	1 629	30.3%	5 286	45.4%	5 445	75.3%	1 100	28.5%	196.6%	
Agency services	718 102	700 502	149 246	20.8%	173 455	24.2%	163 446	23.3%	488 146	69.4%	139 949	68.0%	16.8%	
Transfers recognised - operational	7 125 491	7 327 227	2 276 543	31.9%	943 613	13.2%	2 910 241	39.7%	6 130 398	83.7%	1 681 825	84.3%	73.0%	
Other own revenue	1 718 246	1 472 910	270 581	15.7%	319 480	18.6%	354 399	24.1%	944 459	64.1%	379 725	55.2%	(6.7%)	
Gains on disposal of PPE	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	47 343 814	46 884 676	11 521 048	24.3%	11 256 471	23.8%	10 034 002	21.4%	32 811 522	70.0%	10 011 835	70.0%	2%	
Employer related costs	11 805 746	11 446 574	2 643 923	22.4%	3 000 029	25.4%	2 641 161	23.1%	8 285 112	72.4%	2 452 621	72.2%	7.7%	
Remuneration of councillors	160 691	160 691	36 092	22.5%	35 974	22.4%	45 143	28.1%	117 210	72.9%	34 621	66.7%	30.4%	
Debt impairment	3 052 174	2 957 629	1 255 026	41.1%	821 626	26.9%	649 638	22.0%	2 726 290	92.2%	770 062	72.6%	(15.6%)	
Depreciation and asset impairment	3 983 224	3 938 193	644 706	16.2%	715 865	18.0%	693 992	17.6%	2 054 563	52.2%	697 212	58.0%	(5%)	
Finance charges	2 472 088	2 472 096	573 076	23.2%	643 788	26.0%	593 096	24.0%	1 809 960	73.2%	565 191	70.9%	4.9%	
Bulk purchases	15 389 224	15 380 224	4 562 226	29.7%	3 484 412	22.7%	3 479 061	22.6%	11 525 699	74.9%	3 147 877	75.8%	10.5%	
Other Materials	2 019 753	1 856 524	-	-	-	-	185 915	10.0%	185 915	10.0%	-	-	(100.0%)	
Contracted services	2 693 254	3 568 895	596 474	16.2%	985 067	26.7%	740 247	20.7%	2 321 788	65.1%	858 666	61.9%	(13.8%)	
Transfers and grants	226 075	436 684	71 093	31.4%	58 655	25.9%	40 620	9.3%	170 348	39.0%	77 975	68.9%	(47.9%)	
Other expenditure	4 550 584	4 667 165	1 138 248	24.0%	1 510 838	33.2%	964 424	20.7%	3 615 510	77.4%	1 418 821	62.9%	(32.0%)	
Loss on disposal of PPE	-	-	185	-	-	-	704	-	1 108	-	(11 211)	-	(106.3%)	
Surplus/(Deficit)	1 505 965	786 279	782 018		(709 118)		1 627 002		1 699 901		208 650			
Transfers recognised - capital	3 364 807	3 084 698	(13 487)	(4%)	513 878	15.3%	568 092	18.4%	1 068 483	34.6%	436 794	42.6%	30.1%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	4 870 772	3 870 977	768 531		(195 240)		2 195 094		2 768 384		645 443			
Taxation	396 303	352 228	8 933	2.3%	13 321	3.4%	12 653	3.6%	34 907	9.9%	5 985	6.7%	111.4%	
Surplus/(Deficit) after taxation	4 474 469	3 518 749	759 598		(208 561)		2 182 441		2 733 477		639 459			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	4 474 469	3 518 749	759 598		(208 561)		2 182 441		2 733 477		639 459			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	4 474 469	3 518 749	759 598		(208 561)		2 182 441		2 733 477		639 459			

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	8 589 421	7 374 070	476 036	5.5%	1 403 080	16.3%	948 602	12.9%	2 827 718	38.3%	1 305 158	39.3%	(27.3%)
National Government	3 364 807	2 738 526	98 322	2.9%	350 843	10.4%	279 934	10.2%	729 099	26.6%	268 183	30.0%	4.4%
Provincial Government	-	10 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	3 364 807	2 748 526	98 322	2.9%	350 843	10.4%	279 934	10.2%	729 099	26.5%	268 183	30.0%	4.4%
Borrowing	2 998 386	2 998 386	257 846	8.6%	462 708	15.4%	333 696	11.1%	1 054 250	35.2%	241 268	43.4%	36.3%
Internally generated funds	1 973 800	1 290 966	85 945	4.4%	316 528	16.0%	173 272	13.4%	575 565	44.6%	430 214	32.0%	(59.7%)
Public contributions and donations	252 428	336 172	33 903	13.4%	273 201	108.2%	161 700	48.1%	468 804	139.5%	365 493	46.4%	(55.8%)
Capital Expenditure Standard Classification	8 589 421	7 374 070	476 036	5.5%	1 403 080	16.3%	948 602	12.9%	2 827 718	38.3%	1 305 158	39.3%	(27.3%)
Governance and Administration	846 995	1 308 838	114 351	13.5%	3 450	4%	27 963	2.1%	145 764	11.1%	23 485	11.5%	19.1%
Executive & Council	113 246	219 018	93	1%	1 243	1.1%	2 061	0.9%	3 397	1.6%	5 639	3.6%	(64.7%)
Budget & Treasury Office	4 335	8 670	13	0.3%	317	7.3%	99	1.1%	429	4.9%	349	15.5%	(71.6%)
Corporate Services	729 314	1 081 150	114 245	15.7%	1 890	0.3%	25 803	2.4%	141 938	13.1%	17 297	14.2%	49.2%
Community and Public Safety	2 226 408	4 275 964	100 645	4.5%	371 928	16.7%	265 498	6.2%	738 071	17.3%	387 745	48.2%	(31.5%)
Community & Social Services	188 929	320 016	669	0.4%	15 783	8.4%	3 832	1.2%	20 284	6.3%	29 068	17.6%	(86.8%)
Sport And Recreation	56 375	113 250	56	0.1%	33 649	59.7%	1 024	0.9%	34 729	30.7%	4 536	36.4%	(77.4%)
Public Safety	229 969	433 388	347	0.2%	35 012	15.3%	61 371	14.2%	96 730	22.3%	7 952	671.8%	1.1%
Housing	1 440 145	3 164 613	79 310	4.8%	285 786	17.4%	194 528	6.1%	559 824	17.7%	324 770	60.1%	(41.9%)
Health	111 990	244 697	20 263	18.1%	1 698	1.5%	4 743	1.9%	26 704	10.9%	11 419	11.3%	(58.5%)
Economic and Environmental Services	3 319 054	2 674	159 660	4.8%	690 031	20.8%	390 660	14 607.1%	1 240 351	46 377.6%	411 123	31.6%	(5.0%)
Planning and Development	940 745	(2 188 783)	42 339	4.5%	185 699	19.7%	48 876	(2.2%)	276 914	(12.7%)	76 926	16.9%	(36.5%)
Road Transport	2 334 704	2 104 247	117 321	5.0%	503 269	21.6%	333 827	15.9%	954 417	45.4%	331 055	37.8%	8%
Environmental Protection	43 605	87 210	-	-	1 063	2.4%	7 957	9.1%	9 020	10.3%	3 142	8.1%	153.2%
Trading Services	2 196 964	1 786 593	101 380	4.6%	337 671	15.4%	264 481	14.8%	703 532	39.4%	482 805	53.2%	(45.2%)
Electricity	1 322 178	921 477	24 960	2.6%	184 477	13.9%	125 523	13.5%	344 960	37.0%	293 109	61.1%	(60.1%)
Water	477 004	477 004	40 104	8.4%	69 055	14.5%	52 000	10.9%	161 159	33.8%	86 260	63.4%	(39.7%)
Waste Water Management	318 003	318 003	17 862	5.6%	75 607	23.8%							

Part 3: Cash Receipts and Payments

R thousands	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	48 571 974	48 738 115	14 706 026	30.3%	13 833 787	28.5%	15 630 199	32.1%	44 170 011	90.6%	12 074 640	80.8%	29.4%	
Property rates, penalties and collection charges	8 704 249	8 701 511	1 961 354	22.5%	2 306 733	26.5%	2 264 391	26.0%	6 532 478	75.1%	1 740 192	65.7%	-	
Service charges	26 462 434	25 451 452	6 782 927	25.6%	6 294 727	23.8%	6 120 133	24.0%	19 197 787	75.4%	6 117 533	78.7%	-	
Other revenues	2 471 033	3 961 009	2 415 915	105.9%	3 301 070	133.6%	3 148 125	80.0%	9 085 910	229.4%	1 219 653	110.4%	159.8%	
Government - operating	7 125 491	7 327 237	2 562 361	36.0%	1 207 344	16.9%	2 769 357	37.8%	6 539 062	89.2%	1 660 778	90.2%	46.8%	
Government - capital	3 364 807	2 748 526	709 584	21.1%	658 937	19.6%	1 251 292	45.5%	2 619 813	95.3%	1 276 246	86.2%	(2.0%)	
Interest	443 960	548 379	73 885	16.6%	64 176	14.5%	56 900	10.4%	194 962	35.6%	60 238	40.7%	(5.5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(40 315 138)	(40 112 357)	(14 367 710)	35.6%	(12 930 359)	32.1%	(13 385 362)	33.4%	(40 683 430)	101.4%	(9 251 592)	89.1%	44.7%	
Suppliers and employees	(37 616 975)	(37 203 577)	(13 934 921)	37.0%	(11 831 567)	31.5%	(12 915 722)	34.7%	(38 682 211)	104.0%	(9 011 340)	89.9%	43.3%	
Finance charges	(2 472 088)	(2 472 096)	(362 726)	14.7%	(1 046 296)	42.3%	(410 926)	16.6%	(1 819 951)	73.6%	(110 248)	57.0%	272.7%	
Transfers and grants	(236 075)	(436 684)	(70 062)	31.0%	(52 492)	22.3%	(89 716)	13.4%	(181 246)	41.5%	(130 005)	55.8%	(54.9%)	
Net Cash from/(used) Operating Activities	8 256 835	8 625 758	338 316	4.1%	903 428	10.9%	2 244 837	26.0%	3 486 581	40.4%	2 823 047	37.5%	(20.5%)	
Cash Flow from Investing Activities														
Receipts	2 078 688	229 770	1 433 026	68.9%	(1 150 512)	(55.3%)	646 206	281.2%	928 720	404.2%	199 041	(190.3%)	224.7%	
Proceeds on disposal of PPE	277 428	361 172	1 433 026	516.5%	(1 150 512)	(414.7%)	646 206	178.9%	928 720	257.1%	199 041	4 797.3%	224.7%	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	(42 530)	(88 364)	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	1 843 790	(43 038)	-	-	-	-	-	-	-	-	-	-	-	
Payments	(8 159 950)	(7 005 367)	(1 699 491)	20.8%	(1 086 337)	13.3%	(879 488)	12.6%	(3 665 315)	52.3%	(816 414)	62.6%	7.7%	
Capital assets	(8 159 950)	(7 005 367)	(1 699 491)	20.8%	(1 086 337)	13.3%	(879 488)	12.6%	(3 665 315)	52.3%	(816 414)	62.6%	7.7%	
Net Cash from/(used) Investing Activities	(6 081 262)	(6 775 597)	(266 464)	4.4%	(2 236 849)	36.8%	(233 282)	3.4%	(2 736 595)	40.4%	(617 373)	46.8%	(62.2%)	
Cash Flow from Financing Activities														
Receipts	2 998 786	2 998 838	3 000 000	100.0%	-	-	-	-	3 000 000	100.0%	-	190.6%	-	
Short term loans	-	3 000 000	3 000 000	-	-	-	-	-	3 000 000	-	-	-	-	
Borrowing long term/financing	2 998 386	2 998 386	-	-	-	-	-	-	-	-	-	119.4%	-	
Increase (decrease) in consumer deposits	498	452	-	-	-	-	-	-	-	-	-	-	-	
Payments	(3 263 121)	(3 263 121)	(1 106 618)	33.9%	(244 624)	7.5%	-	-	(1 351 242)	41.4%	-	30.2%	-	
Repayment of borrowing	(3 263 121)	(3 263 121)	(1 106 618)	33.9%	(244 624)	7.5%	-	-	(1 351 242)	41.4%	-	30.2%	-	
Net Cash from/(used) Financing Activities	(264 334)	(264 282)	1 893 382	(716.3%)	(244 624)	92.5%	-	-	1 648 758	(623.9%)	-	252.4%	-	
Net Increase/(Decrease) in cash held	1 911 240	1 585 878	1 965 234	102.8%	(1 578 045)	(82.6%)	2 011 555	126.8%	2 398 744	151.3%	2 205 675	(173.6%)	(8.8%)	
Cash/cash equivalents at the year begin:	3 222 166	3 095 911	5 952 247	184.7%	7 917 481	245.7%	6 339 436	204.8%	5 952 247	192.3%	6 599 119	157.7%	(3.9%)	
Cash/cash equivalents at the year end:	5 133 405	4 681 789	7 917 481	154.2%	6 339 436	123.5%	8 350 991	178.4%	8 350 991	178.4%	8 804 794	269.5%	(6.2%)	

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	395 601	8.0%	245 138	5.4%	210 788	4.3%	4 056 832	82.3%	4 928 340	25.9%	-	-	915 088
Trade and Other Receivables from Exchange Transactions - Electricity	599 451	14.1%	251 951	5.9%	152 521	3.6%	3 241 079	76.4%	4 245 001	22.3%	-	-	564 046
Receivables from Non-exchange Transactions - Property Rates	277 245	6.4%	130 040	3.0%	128 743	3.0%	3 793 863	87.6%	4 329 890	22.8%	-	-	271 353
Receivables from Exchange Transactions - Waste Water Management	263 734	8.0%	176 759	5.4%	140 525	4.3%	2 705 224	82.3%	3 286 243	17.3%	-	-	610 058
Receivables from Exchange Transactions - Waste Management	117 051	6.9%	67 664	4.0%	54 781	3.2%	1 466 350	86.0%	1 705 846	9.0%	-	-	132 600
Receivables from Exchange Transactions - Property Rental Debtors	(1 139)	(2%)	7 669	1.4%	7 617	1.4%	519 669	97.3%	533 817	2.8%	-	-	63 233
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 651 943	8.7%	899 222	4.7%	694 975	3.7%	15 783 018	82.9%	19 029 158	100.0%	-	-	2 556 378
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	1 651 943	8.7%	899 222	4.7%	694 975	3.7%	15 783 018	82.9%	19 029 158	100.0%	-	-	2 556 378
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 651 943	8.7%	899 222	4.7%	694 975	3.7%	15 783 018	82.9%	19 029 158	100.0%	-	-	2 556 378

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	1 152 770	100.0%	-	-	-	-	-	-	1 152 770	31.8%
Bulk Water	394 033	100.0%	-	-	-	-	-	-	394 033	10.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	547 789	85.8%	31 204	4.9%	18 123	2.8%	41 219	6.5%	638 335	17.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 430 456	99.4%	3 364	2%	3 718	.3%	1 710	.1%	1 439 248	39.7%
Total	3 525 048	97.3%	34 568	1.0%	21 841	.6%	42 929	1.2%	3 624 387	100.0%

Contact Details

Municipal Manager	Dr Ndlovoswani Luthwani	011 407 7309
Financial Manager	Mr Lufuno Mashau (Acting)	011 628 4128

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	30 226 013	30 709 685	8 013 964	26.5%	6 961 190	23.0%	8 260 144	26.9%	23 235 298	75.7%	6 606 875	74.3%	25.0%	
Property rates	6 514 409	6 604 409	1 545 000	23.7%	1 728 821	26.5%	1 648 564	25.0%	4 922 405	74.5%	1 518 486	75.1%	8.6%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	11 159 243	11 164 632	3 063 236	27.5%	2 497 246	22.4%	2 482 648	22.2%	8 043 130	72.0%	1 839 885	73.4%	34.9%	
Service charges - water revenue	3 799 292	3 679 292	953 299	25.1%	899 637	23.7%	1 028 804	28.0%	2 881 740	78.3%	855 346	68.4%	20.3%	
Service charges - sanitation revenue	1 180 473	1 160 473	229 639	19.5%	255 530	21.6%	246 632	21.3%	731 801	63.1%	212 529	75.4%	16.0%	
Service charges - refuse revenue	1 410 373	1 410 373	334 372	23.7%	336 237	23.8%	396 157	28.1%	1 066 765	75.6%	333 584	75.4%	18.8%	
Service charges - other	17 384	17 384	6 176	35.5%	7 192	41.4%	7 359	42.3%	20 727	119.2%	609	-	1 108.5%	
Rental of facilities and equipment	151 864	144 835	26 023	17.1%	31 025	20.4%	32 022	22.1%	89 071	61.5%	36 860	68.4%	(13.1%)	
Interest earned - external investments	79 493	129 649	37 000	46.6%	41 464	52.2%	63 750	49.2%	142 234	109.9%	34 374	165.2%	85.5%	
Interest earned - outstanding debtors	466 691	546 655	145 871	31.3%	165 648	35.5%	155 391	28.4%	466 730	85.4%	157 624	97.7%	(1.4%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	332 854	294 052	35 656	10.7%	53 718	16.1%	65 272	22.2%	154 646	52.6%	122 197	91.6%	(46.6%)	
Licences and permits	54 796	56 045	25 962	47.4%	40 385	73.7%	38 578	68.8%	104 945	187.3%	11 552	66.1%	234.0%	
Agency services	6 650	2 564	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	4 159 532	4 507 256	1 442 641	34.7%	718 463	17.3%	1 914 726	42.5%	4 075 830	90.4%	1 277 547	95.8%	49.9%	
Other own revenue	887 079	986 365	169 029	19.1%	186 005	21.0%	180 240	18.3%	535 273	54.3%	206 283	60.1%	(12.6%)	
Gains on disposal of PPE	5 880	5 880	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	29 994 829	30 674 404	6 341 960	21.1%	8 371 425	27.9%	6 220 709	20.3%	20 934 094	68.2%	6 164 900	66.8%	9%	
Employer related costs	8 778 736	8 667 974	2 112 566	24.1%	2 029 511	23.1%	2 049 929	23.6%	6 192 006	71.4%	1 955 002	72.7%	4.9%	
Remuneration of councillors	125 281	125 281	30 102	24.0%	30 502	24.3%	34 913	27.9%	95 517	76.2%	28 657	68.9%	21.8%	
Debt impairment	1 175 973	1 135 973	297 558	25.3%	195 731	16.6%	293 597	25.8%	786 886	69.3%	326 009	77.3%	(9.9%)	
Depreciation and asset impairment	1 961 302	1 865 215	350 885	17.9%	381 255	19.4%	342 611	18.4%	1 074 751	57.6%	421 156	72.2%	(18.6%)	
Finance charges	1 417 357	1 455 723	122 383	8.6%	884 304	62.4%	220 758	15.2%	2 227 445	84.3%	181 433	57.2%	21.7%	
Bulk purchases	9 844 616	7 585 684	1 898 621	19.3%	2 417 741	24.6%	1 502 699	19.8%	5 819 062	76.7%	1 852 965	67.0%	(18.9%)	
Other Materials	879 771	3 107 730	436 264	49.6%	563 044	98.1%	452 970	14.6%	1 732 288	56.4%	57 670	56.4%	655.5%	
Contracted services	2 874 971	3 429 290	448 189	15.6%	850 623	29.6%	618 276	18.0%	1 917 088	55.9%	648 220	72.3%	(4.6%)	
Transfers and grants	49 980	50 062	18 156	36.3%	30 433	60.9%	34 234	68.4%	82 824	165.4%	55 214	(56.2%)	(38.0%)	
Other expenditure	2 886 842	3 251 472	627 215	21.7%	688 280	23.8%	670 722	20.6%	1 986 216	61.1%	637 720	56.3%	5.2%	
Loss on disposal of PPE	1	1	-	-	-	-	-	-	-	-	856	386 255.4%	(100.0%)	
Surplus/(Deficit)	231 184	35 281	1 672 004		(1 410 235)		2 039 434		2 301 204		441 974			
Transfers recognised - capital	2 449 910	2 438 525	113 348	4.6%	681 590	27.8%	438 809	18.0%	1 233 748	50.6%	415 783	55.8%	5.5%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	32 816	-	7 170	21.8%	(6 685)	(20.4%)	(9 501)	-	(9 016)	-	-	-	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	2 713 910	2 473 806	1 792 523		(735 330)		2 468 743		3 525 936		857 758			
Taxation	500	500	-	-	214	42.8%	500	100.0%	714	142.8%	-	30.0%	(100.0%)	
Surplus/(Deficit) after taxation	2 713 410	2 473 306	1 792 523		(735 544)		2 468 243		3 525 222		857 758			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	2 713 410	2 473 306	1 792 523		(735 544)		2 468 243		3 525 222		857 758			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	2 713 410	2 473 306	1 792 523		(735 544)		2 468 243		3 525 222		857 758			

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	3 860 284	3 723 200	138 600	3.6%	714 465	18.5%	561 050	15.1%	1 414 114	38.0%	548 010	37.9%	2.4%
National Government	2 329 777	2 299 370	114 724	4.9%	605 381	26.0%	365 243	15.9%	1 085 349	47.2%	379 514	55.3%	(3.8%)
Provincial Government	43 507	71 013	11 490	26.4%	16 581	38.1%	19 475	27.4%	47 546	67.0%	22 243	88.1%	(12.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	6 000	7 193	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 379 284	2 377 576	126 214	5.3%	621 962	26.1%	384 718	16.2%	1 132 895	47.6%	401 757	55.9%	(4.2%)
Borrowing	1 000 000	1 000 000	2 317	0.2%	81 211	8.1%	149 412	14.9%	232 940	23.3%	127 961	31.2%	16.7%
Internally generated funds	381 000	254 724	431	1%	1 800	5%	9 696	3.8%	11 927	4.7%	3 806	9%	154.8%
Public contributions and donations	100 000	90 900	9 637	9.6%	9 492	9.5%	17 224	18.9%	36 353	40.0%	14 467	40.5%	19.1%
Capital Expenditure Standard Classification	3 860 284	3 723 200	138 600	3.6%	714 465	18.5%	561 050	15.1%	1 414 114	38.0%	548 010	37.9%	2.4%
Governance and Administration	669 622	327 846	519	1%	3 588	.5%	44 909	13.7%	49 017	15.0%	33 206	26.8%	35.2%
Executive & Council	419 922	121 146	519	1%	41	-	4 252	3.5%	4 612	4.0%	19 505	50.4%	(78.2%)
Budget & Treasury Office	236 700	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	13 000	206 700	-	-	3 547	27.3%	40 657	19.7%	44 204	21.4%	13 702	21.2%	196.7%
Community and Public Safety	1 002 672	1 004 572	21 356	2.1%	216 169	21.6%	171 285	17.1%	408 810	40.7%	169 019	70.7%	1.3%
Community & Social Services	8 300	47 413	-	-	6 117	73.7%	8 582	18.1%	14 699	31.0%	1 093	42.8%	685.4%
Sport And Recreation	58 500	30 087	(8 450)	(14.4%)	5 377	9.2%	-	-	16 699	(10.2%)	4 079	39.9%	(100.0%)
Public Safety	7 250	73 250	954	13.2%	1 444	19.9%	3 451	4.7%	5 848	8.0%	23 188	62.0%	(85.1%)
Housing	879 422	793 202	16 035	1.8%	187 524	21.3%	138 074	17.4%	341 634	43.1%	119 115	77.3%	15.9%
Health	49 200	60 620	12 817	26.1%	15 707	31.9%	21 177	34.9%	49 702	82.0%	21 544	67.7%	(1.7%)
Economic and Environmental Services	1 096 374	1 215 592	80 814	7.4%	279 148	25.5%	123 000	10.1%	482 962	39.7%	195 684	46.5%	(37.1%)
Planning and Development	56 900	98 015	-	-	24	-	8 069	8.3%	8 093	8.3%	6 586	37.9%	22.5%
Road Transport	1 036 474	1 101 278	80 587	7.8%	277 551	26.8%	114 870	10.4%	473 007	43.0%	189 099	47.0%	(39.3%)
Environmental Protection	3 000	16 300	227	7.6%	1 573	52.4%	62	4%	1 862	11.4%	-	-	(100.0%)
Trading Services	1 051 116	1 154 185	32 791	3.1%	205 438	19.5%	220 664	19.1%	458 894	39.8%	146 153	22.9%	51.0%
Electricity	483 312	498 312	25 963	5.2%	119 795	24.5%	72 782	14.6%	218 560	43.9%	92 786	15.8%	(21.6%)
Water	402 804	327 031	3 525	9%	59 338	14.7%	36 564	11.2%	99 427	30.4%	9 945	27.9%	267.7%
Waste Water Management	146 000	313 842	3 284	2.2%	24 116	16.5%	109 072	34.8%	136 472	43.5%	40 691	42.8%	168.0%
Waste Management	14 000	15 000	-	-	2 189	15.6%	2 246	15.0%					

Part 3: Cash Receipts and Payments

R thousands	2017/18										2016/17		O3 of 2016/17 to O3 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	31 153 147	31 507 225	8 078 321	25.9%	9 752 653	31.3%	8 458 778	26.8%	26 289 752	83.4%	7 657 224	78.5%	10.5%	
Property rates, penalties and collection charges	6 188 689	6 142 100	1 545 020	25.0%	1 728 821	27.9%	1 648 564	26.8%	4 922 405	80.1%	1 518 486	77.9%	8.6%	
Service charges	16 688 427	16 709 359	4 097 700	24.6%	5 968 258	35.8%	3 149 194	18.8%	13 215 152	79.1%	3 241 952	75.5%	(2.9%)	
Other revenues	1 433 244	1 148 020	277 864	19.4%	311 133	21.7%	316 112	27.5%	904 299	78.8%	376 891	41.3%	(16.1%)	
Government - operating	4 159 532	4 507 256	1 475 448	35.5%	826 238	19.9%	1 989 871	44.1%	4 291 757	95.2%	1 058 551	94.6%	88.0%	
Government - capital	2 449 910	2 438 525	506 459	20.7%	711 271	29.0%	1 135 895	46.4%	2 353 625	96.5%	1 269 345	96.2%	(10.5%)	
Interest	233 345	561 964	176 010	75.4%	206 932	88.7%	219 142	39.0%	602 084	107.1%	191 998	197.2%	14.1%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(26 383 524)	(27 363 646)	(8 134 725)	30.8%	(9 809 750)	37.2%	(5 771 655)	21.1%	(23 716 130)	86.7%	(5 190 461)	85.4%	11.2%	
Suppliers and employees	(24 916 187)	(25 857 861)	(8 025 538)	32.2%	(8 895 013)	35.7%	(5 516 662)	21.3%	(22 437 213)	86.8%	(4 953 815)	86.1%	11.4%	
Finance charges	(1 417 357)	(1 455 723)	(91 044)	6.4%	(884 304)	62.4%	(220 758)	15.2%	(1 196 196)	82.2%	(181 433)	57.2%	21.7%	
Transfers and grants	(49 988)	(50 062)	(18 143)	36.3%	(30 433)	60.9%	(24 236)	68.4%	(82 810)	165.4%	(55 214)	146.3%	(38.0%)	
Net Cash from/(used) Operating Activities	4 769 623	4 143 578	(56 404)	(1.2%)	(57 097)	(1.2%)	2 687 123	64.9%	2 573 622	62.1%	2 466 763	44.0%	8.9%	
Cash Flow from Investing Activities														
Receipts	(596 078)	(738 099)	(39 589)	6.6%	785 644	(131.8%)	16 035	(2.2%)	762 088	(103.3%)	(352 918)	(44.3%)	(104.5%)	
Proceeds on disposal of PPE	5 880	5 880	15 556	263.7%	80 799	1 374.1%	27 843	473.5%	124 148	2 113.3%	38 407	(13.4%)	(27.5%)	
Decrease in non-current debtors	(102 705)	-	(16 524)	16.1%	402 671	(586.8%)	-	-	586 148	-	(45 349)	(351.0%)	(100.0%)	
Decrease in other non-current receivables	993	(1 635)	(43 904)	(4 422.4%)	105 134	10 590.0%	(11 808)	(722.3%)	49 422	(3 023.0%)	(45 555)	(3 109.5%)	(74.1%)	
Decrease (increase) in non-current investments	(500 246)	(742 345)	5 333	(1.1%)	(2 962)	.6%	-	-	2 371	(.3%)	(422)	(3.2%)	(100.0%)	
Payments	(3 863 903)	(3 648 736)	(138 600)	3.6%	(714 465)	18.5%	(561 050)	15.4%	(1 414 114)	38.8%	(548 010)	49.8%	2.4%	
Capital assets	(3 863 903)	(3 648 736)	(138 600)	3.6%	(714 465)	18.5%	(561 050)	15.4%	(1 414 114)	38.8%	(548 010)	49.8%	2.4%	
Net Cash from/(used) Investing Activities	(4 459 981)	(4 386 835)	(178 188)	4.0%	71 777	(1.6%)	(545 015)	12.4%	(652 026)	14.9%	(900 929)	24.3%	(39.5%)	
Cash Flow from Financing Activities														
Receipts	1 007 760	1 008 227	226 172	22.4%	34 769	3.5%	18 136	1.8%	279 077	27.7%	(558 380)	26.0%	(103.2%)	
Short term loans	-	-	205 000	-	-	-	-	-	-	-	(560 000)	-	(100.0%)	
Borrowing long term/financing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	760	8 227	21 112	272.8%	34 769	448.1%	18 136	220.5%	74 077	90.4%	1 620	4.4%	1 019.8%	
Payments	(601 798)	(601 479)	(72 721)	12.1%	(37 549)	6.2%	(156 483)	26.0%	(266 773)	44.4%	(305 726)	83.3%	(48.8%)	
Repayment of borrowing	(601 798)	(601 479)	(72 721)	12.1%	(37 549)	6.2%	(156 483)	26.0%	(266 773)	44.4%	(305 726)	83.3%	(48.8%)	
Net Cash from/(used) Financing Activities	405 966	406 748	153 451	37.8%	(2 800)	(7.7%)	(138 346)	(34.0%)	12 304	3.0%	(864 106)	(21.5%)	(84.0%)	
Net Increase/(Decrease) in cash held	715 608	163 492	(81 142)	(11.3%)	11 280	1.6%	2 003 763	1 225.6%	1 933 900	1 182.9%	701 728	80.7%	185.5%	
Cash/cash equivalents at the year begin:	1 907 681	2 169 316	2 110 884	110.7%	2 029 743	106.4%	2 041 022	94.1%	2 110 884	97.3%	1 456 650	100.7%	40.1%	
Cash/cash equivalents at the year end:	2 623 289	2 332 807	2 029 743	77.4%	2 041 022	77.8%	4 044 785	173.4%	4 044 785	173.4%	2 158 578	87.4%	87.4%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	422 125	18.0%	49 061	2.9%	50 944	2.2%	1 896 300	76.9%	2 348 430	21.0%	767 274	32.7%	-
Trade and Other Receivables from Exchange Transactions - Electricity	309 263	26.6%	23 351	1.9%	21 363	1.8%	809 483	69.6%	1 162 461	10.4%	31 971	2.8%	-
Receivables from Non-exchange Transactions - Property Rates	564 849	23.5%	58 777	2.4%	75 594	3.1%	1 707 537	70.9%	2 406 757	21.5%	34 787	1.4%	-
Receivables from Exchange Transactions - Waste Water Management	93 622	23.5%	16 327	4.1%	10 243	2.6%	278 480	69.9%	398 671	3.6%	31 254	7.8%	-
Receivables from Exchange Transactions - Waste Management	151 005	19.4%	23 346	3.0%	12 392	1.6%	590 313	76.0%	777 056	6.9%	6 315	0.8%	-
Receivables from Exchange Transactions - Property Rental Debtors	10 440	3.5%	1 619	5%	1 470	.5%	286 647	95.5%	300 177	2.7%	-	-	-
Interest on Amsar Debtor Accounts	150 365	6.8%	59 475	2.7%	43 623	2.0%	1 961 609	88.6%	2 215 073	19.8%	54 972	2.5%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	206 592	13.1%	5 680	.4%	9 694	.4%	1 358 463	86.0%	1 580 409	14.1%	45 138	2.9%	-
Total By Income Source	1 908 261	17.1%	256 637	2.3%	225 323	2.0%	8 798 832	78.6%	11 189 053	100.0%	971 711	8.7%	-
Debtors Age Analysis By Customer Group													
Organs of State	57 914	69.0%	6 330	7.5%	3 180	3.8%	16 497	19.7%	83 921	8%	-	-	-
Commercial	481 174	24.5%	79 857	2.9%	60 711	2.2%	1 952 947	70.4%	2 774 689	24.8%	73 033	2.6%	-
Households	1 073 724	14.5%	181 224	2.4%	130 108	1.8%	6 028 201	81.3%	7 413 258	66.3%	303 286	4.1%	-
Other	95 449	10.4%	(10 775)	(1.2%)	31 324	3.4%	801 187	87.4%	971 185	8.2%	595 392	64.9%	-
Total By Customer Group	1 908 261	17.1%	256 637	2.3%	225 323	2.0%	8 798 832	78.6%	11 189 053	100.0%	971 711	8.7%	-

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	563 526	100.0%	-	-	-	-	-	-	563 526	13.4%
Bulk Water	191 642	100.0%	-	-	-	-	-	-	191 642	4.5%
PAYE deductions	111 182	100.0%	-	-	-	-	-	-	111 182	2.6%
VAT (output less input)	(56 521)	100.0%	-	-	-	-	-	-	(56 521)	(1.3%)
Pensions / Retirement	112 164	100.0%	-	-	-	-	-	-	112 164	2.7%
Loan repayments	201 270	100.0%	-	-	-	-	-	-	201 270	4.8%
Trade Creditors	883 083	100.0%	-	-	-	-	-	-	883 083	21.0%
Auditor-General	2 697	100.0%	-	-	-	-	-	-	2 697	.1%
Other	2 205 292	100.0%	-	-	-	-	-	-	2 205 292	52.3%
Total	4 214 336	100.0%	-	-	-	-	-	-	4 214 336	100.0%

Contact Details

Municipal Manager	Dr Mooketsi Mosela	012 358 4901
Financial Manager	Mr Umar Banda	012 358 8100/1

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		O3 of 2016/17 to O3 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	33 384 656	32 767 708	9 378 547	28.1%	7 642 409	22.9%	8 296 839	25.3%	25 317 795	77.3%	7 753 967	79.0%	7.0%	
Property rates	4 907 500	7 013 367	2 003 342	29.0%	1 753 140	25.4%	2 167 678	30.9%	5 924 159	84.5%	1 744 398	82.5%	24.3%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	11 690	-	(100.0%)	
Service charges - electricity revenue	12 787 852	12 607 010	3 170 924	24.8%	2 879 666	22.5%	3 014 275	23.9%	9 064 864	71.9%	2 586 615	71.9%	16.5%	
Service charges - water revenue	3 825 905	3 825 905	971 941	25.4%	989 316	25.9%	714 236	18.7%	2 675 493	69.9%	646 333	73.1%	10.5%	
Service charges - sanitation revenue	890 031	960 169	249 378	28.0%	282 214	31.7%	273 451	28.5%	805 043	83.8%	154 658	78.8%	76.8%	
Service charges - refuse revenue	624 509	667 484	164 711	26.4%	169 031	27.1%	153 129	22.9%	486 866	72.9%	147 351	77.0%	3.9%	
Service charges - other	136 791	362 749	23 048	16.8%	139 364	101.9%	81 692	22.5%	241 364	67.3%	25 014	64.9%	226.6%	
Rental of facilities and equipment	484 015	816 391	110 427	22.8%	279 787	57.6%	196 920	24.1%	587 334	71.9%	151 578	60.0%	29.9%	
Interest earned - external investments	1 296 055	462 324	134 246	10.4%	138 408	10.7%	110 611	23.9%	383 205	82.9%	462 419	90.9%	(76.1%)	
Interest earned - outstanding debtors	287 332	278 330	21 649	7.5%	35 699	12.4%	216 607	77.8%	273 954	98.4%	68 305	59.1%	217.1%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	61 300	61 567	21 053	34.3%	10 428	17.0%	(23 631)	(38.4%)	7 851	12.8%	38 927	109.9%	(160.7%)	
Licences and permits	38 189	38 189	8 940	23.4%	6 392	16.7%	11 793	30.9%	27 124	71.0%	11 436	74.5%	3.1%	
Agency services	11 185	11 185	2 939	26.3%	3 007	26.9%	2 810	25.1%	8 756	78.3%	3 625	77.1%	(22.5%)	
Transfers recognised - operational	3 087 889	5 355 545	1 153 846	37.4%	948 763	30.7%	2 494 210	46.4%	4 596 819	85.8%	713 226	84.8%	249.7%	
Other own revenue	2 903 332	266 724	1 341 794	46.2%	5 357	2%	(1 116 981)	(418.8%)	230 169	86.3%	986 274	104.9%	(213.3%)	
Gains on disposal of PPE	40 768	40 768	110	0.3%	1 838	4.5%	45	0.1%	1 993	4.9%	2 118	16.6%	(97.9%)	
Operating Expenditure	32 697 271	32 255 532	7 861 078	24.0%	7 459 812	22.8%	6 979 896	21.6%	22 300 785	69.1%	6 537 307	64.7%	6.8%	
Employer related costs	9 824 018	9 780 760	2 197 337	22.4%	2 569 868	26.2%	2 309 681	23.6%	7 076 866	72.4%	1 925 638	71.3%	19.9%	
Remuneration of councillors	107 947	107 947	28 325	26.2%	27 843	25.8%	32 004	29.6%	88 171	81.7%	27 158	74.7%	17.8%	
Debt impairment	649 219	649 760	164 795	25.4%	176 047	27.1%	(206 174)	(31.7%)	134 668	20.7%	170 355	78.8%	(221.0%)	
Depreciation and asset impairment	2 080 882	2 050 099	546 603	26.3%	555 021	26.7%	562 686	27.4%	1 664 310	81.2%	577 119	71.6%	(2.5%)	
Finance charges	1 466 337	841 444	18 991	1.3%	291 673	19.9%	108 098	12.8%	418 762	49.8%	468 458	55.6%	(76.9%)	
Bulk purchases	10 657 978	10 529 510	3 430 161	32.2%	1 802 818	16.9%	2 290 494	21.8%	7 523 474	71.5%	2 220 344	65.1%	3.2%	
Other Materials	182 284	1 011 720	88 657	8.8%	152 447	83.6%	556 290	55.0%	797 393	78.8%	35 101	48.0%	-	
Contracted services	4 841 709	4 846 149	812 858	16.8%	1 242 040	25.7%	1 101 247	22.7%	3 156 146	65.1%	853 952	58.2%	29.0%	
Transfers and grants	226 275	454 203	65 333	28.9%	138 387	61.2%	74 028	16.3%	277 768	61.2%	23 838	66.2%	210.6%	
Other expenditure	2 659 875	1 983 190	507 969	19.1%	503 556	18.9%	152 318	7.7%	1 163 842	58.7%	221 257	48.7%	(31.2%)	
Loss on disposal of PPE	749	749	28	3.7%	113	15.0%	(775)	(103.6%)	(635)	(84.8%)	14 087	5 826.9%	(105.5%)	
Surplus/(Deficit)	687 385	512 176	1 517 470		182 597		1 316 943		3 017 010		1 216 659			
Transfers recognised - capital	3 807 036	3 771 387	481 960	12.7%	540 967	14.2%	125 051	3.3%	1 147 978	30.4%	640 689	57.4%	(80.5%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	4 494 421	4 283 562	1 999 430		723 564		1 441 994		4 164 988		1 857 348			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	4 494 421	4 283 562	1 999 430		723 564		1 441 994		4 164 988		1 857 348			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	4 494 421	4 283 562	1 999 430		723 564		1 441 994		4 164 988		1 857 348			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	4 494 421	4 283 562	1 999 430		723 564		1 441 994		4 164 988		1 857 348			

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		O3 of 2016/17 to O3 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	7 340 084	7 335 632	891 584	12.1%	1 172 886	16.0%	722 179	9.8%	2 786 649	38.0%	1 258 115	61.2%	(42.6%)
National Government	2 944 747	2 899 344	323 974	11.0%	450 760	15.3%	506 610	17.5%	1 281 344	44.2%	380 843	49.5%	33.0%
Provincial Government	862 289	862 289	157 987	18.3%	105 986	12.3%	114 407	13.3%	378 380	43.9%	96 662	498.8%	16.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	9 753	-	-	-	-	9 979	102.3%	9 979	102.3%	693	17.0%	1 340.0%
Transfers recognised - capital	3 807 036	3 771 386	481 961	12.7%	556 746	14.6%	630 996	16.7%	1 669 703	44.3%	480 198	67.4%	31.4%
Borrowing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 533 046	2 564 246	409 623	16.2%	616 140	24.3%	91 183	3.6%	1 116 946	43.6%	777 917	71.4%	(88.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	7 340 084	7 335 632	891 584	12.1%	1 172 886	16.0%	722 179	9.8%	2 786 649	38.0%	1 258 115	61.2%	(42.6%)
Governance and Administration	478 575	1 067 842	48 711	10.2%	71 462	14.9%	54 687	5.1%	174 860	16.4%	77 386	31.8%	(29.3%)
Executive & Council	20 205	297 391	4 538	22.5%	5 440	26.9%	4 134	1.6%	14 112	4.7%	1 528	39.1%	170.5%
Budget & Treasury Office	458 022	770 364	44 173	9.6%	37 121	8.1%	79 443	10.3%	160 737	20.9%	52 592	26.9%	51.1%
Corporate Services	348	86	-	-	28 901	8 304.9%	(28 890)	(33 437.5%)	11	12.7%	23 266	37.8%	(224.2%)
Community and Public Safety	1 843 699	1 942 828	222 607	12.1%	247 756	13.4%	217 784	11.2%	688 147	35.4%	235 555	100.4%	(7.5%)
Community & Social Services	364 496	347 477	17 759	4.9%	38 117	10.5%	28 706	8.3%	84 582	24.3%	13 389	24.5%	114.4%
Sport And Recreation	99 323	233 073	3 226	3.2%	1 837	1.8%	1 555	1.6%	6 618	2.8%	2 459	39.3%	(36.8%)
Public Safety	76 416	57 164	8 138	10.6%	2 047	2.7%	5 910	6.8%	14 093	24.7%	8 450	25.7%	(53.7%)
Housing	1 289 275	1 287 375	180 431	14.8%	201 238	15.6%	181 875	14.1%	573 144	44.6%	210 154	147.3%	(13.5%)
Health	14 089	17 739	2 855	20.3%	4 517	32.1%	1 738	9.8%	9 110	51.4%	903	36.0%	92.5%
Economic and Environmental Services	2 572 453	1 835 078	268 068	10.4%	312 003	12.1%	207 677	11.3%	787 748	42.9%	353 331	50.9%	(41.2%)
Planning and Development	360 608	359 469	20 437	5.7%	72 725	20.2%	48 213	13.4%	141 375	39.3%	52 564	36.8%	(8.3%)
Road Transport	2 211 845	1 463 097	247 631	11.2%	239 278	10.8%	159 464	10.9%	646 373	44.2%	300 767	53.2%	(47.0%)
Environmental Protection	-	12 513	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 323 255	2 452 332	343 285	14.8%	538 012	23.2%	237 642	9.7%	1 118 939	45.6%	578 124	62.1%	(58.9%)
Electricity	806 000	762 114	154 632	19.2%	270 061	33.5%	130 277	17.1%	554 970	72.8%	236 662	53.3%	(45.0%)
Water	775 896	776 716	72 407	9.3%	132 039	17.0%	69 537	9.0%	273 963	35.3%	138 310	60.6%	(49.7%)
Waste Water Management	604 945	844 652	114 044	18.9%	117 819	19.5%	34 327	4.1%	266 190	31.5%	184 856	73.9%	(81.4%)

Part 3: Cash Receipts and Payments

R thousands	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	35 978 203	35 445 241	9 708 319	27.0%	8 191 546	22.8%	8 719 162	24.6%	26 619 027	75.1%	9 141 060	75.6%	(4.6%)	
Property rates, penalties and collection charges	6 562 125	6 662 699	2 003 342	30.5%	1 266 707	19.3%	2 357 902	35.4%	5 627 951	84.5%	1 756 074	84.9%	34.3%	
Service charges	17 479 397	17 405 738	4 640 076	26.5%	3 347 537	19.2%	4 463 938	26.6%	12 621 551	72.5%	4 463 549	71.6%	3.6%	
Other revenues	3 479 044	1 438 005	420 092	17.8%	1 421 673	40.9%	968 518	(63.0%)	1 135 190	78.9%	931 944	81.3%	(197.3%)	
Government - operating	3 087 889	5 426 759	1 441 097	46.7%	966 885	31.3%	1 932 210	35.6%	4 340 192	80.0%	740 228	86.3%	154.2%	
Government - capital	3 807 036	3 771 386	821 099	21.6%	859 159	22.6%	839 420	22.3%	2 519 879	66.8%	698 541	58.9%	20.2%	
Interest	1 562 712	740 654	182 613	11.7%	329 584	21.1%	(128 932)	(17.4%)	383 265	51.7%	530 724	95.7%	(124.3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(29 961 501)	(28 981 932)	(9 463 330)	31.6%	(7 801 676)	26.0%	(4 724 140)	16.3%	(21 989 146)	75.9%	(7 843 172)	79.8%	(39.8%)	
Suppliers and employees	(28 268 890)	(27 686 345)	(9 378 985)	33.2%	(7 371 604)	26.1%	(4 542 026)	16.4%	(21 292 615)	76.9%	(7 350 878)	81.2%	(38.2%)	
Finance charges	(1 466 337)	(841 444)	(18 991)	1.3%	(291 686)	19.9%	(108 886)	12.8%	(418 763)	49.8%	(488 456)	55.6%	(76.9%)	
Transfers and grants	(228 278)	(654 143)	(65 353)	28.9%	(138 387)	61.3%	(74 028)	16.3%	(277 368)	61.2%	(23 838)	66.2%	210.5%	
Net Cash from/(used) Operating Activities	6 016 702	6 463 308	244 989	4.1%	389 870	6.5%	3 995 022	61.8%	4 629 881	71.6%	1 297 888	54.4%	207.8%	
Cash Flow from Investing Activities														
Receipts	22 432	22 432	(1 798)	(8.0%)	-	-	(973 160)	(4 338.2%)	(974 958)	(4 346.2%)	(7 573)	(24.8%)	12 750.4%	
Proceeds on disposal of PPE	40 768	40 768	138	3%	-	-	1 225	3.0%	1 358	3.3%	(7 573)	(19.2%)	(116.1%)	
Increase (decrease) in non-current debtors	(1 516)	(1 516)	(1 938)	127.8%	-	-	(4 487)	296.0%	(6 425)	423.8%	-	-	(100.0%)	
Decrease in other non-current receivables	(818)	(818)	2	(2%)	-	-	(969 893)	118 568.8%	(969 891)	118 568.6%	-	-	(100.0%)	
Decrease (increase) in non-current investments	(16 002)	(16 002)	-	-	-	-	-	-	-	-	-	-	-	
Payments	(7 340 084)	(7 335 633)	(842 166)	11.5%	(1 222 304)	16.7%	(722 178)	9.8%	(2 786 648)	38.0%	(1 246 845)	55.3%	(42.1%)	
Capital assets	(7 340 084)	(7 335 633)	(842 166)	11.5%	(1 222 304)	16.7%	(722 178)	9.8%	(2 786 648)	38.0%	(1 246 845)	55.3%	(42.1%)	
Net Cash from/(used) Investing Activities	(7 317 652)	(7 313 200)	(843 964)	11.5%	(1 222 304)	16.7%	(1 695 338)	23.2%	(3 761 606)	51.4%	(1 254 418)	55.6%	35.1%	
Cash Flow from Financing Activities														
Receipts	1 048 804	1 042 863	15 502	1.5%	-	-	(126 888)	(12.2%)	(111 386)	(10.7%)	224 122	18.7%	(156.6%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	48 804	42 863	15 502	31.8%	-	-	(126 888)	(296.0%)	(111 386)	(259.9%)	224 122	229.1%	(156.6%)	
Payments	(703 549)	(703 549)	(130 974)	18.6%	(258 309)	36.7%	(162 574)	23.1%	(551 857)	78.4%	(395 788)	72.6%	(58.9%)	
Repayment of borrowing	(703 549)	(703 549)	(130 974)	18.6%	(258 309)	36.7%	(162 574)	23.1%	(551 857)	78.4%	(395 788)	72.6%	(58.9%)	
Net Cash from/(used) Financing Activities	345 255	339 314	(115 472)	(33.4%)	(258 309)	(74.8%)	(289 462)	(85.3%)	(663 243)	(195.5%)	(171 666)	2 795.3%	68.6%	
Net Increase/(Decrease) in cash held	(955 695)	(510 578)	(714 447)	74.8%	(1 090 743)	114.1%	2 010 223	(393.7%)	205 032	(40.2%)	(128 196)	114.0%	(1 668.1%)	
Cash/cash equivalents at the year begin	6 336 321	6 336 321	6 296 972	99.4%	5 382 525	88.1%	4 491 781	70.9%	6 296 972	99.4%	5 746 649	95.7%	(21.8%)	
Cash/cash equivalents at the year end	5 380 626	5 825 743	5 582 525	103.8%	4 491 781	83.5%	6 502 004	111.6%	6 502 004	111.6%	5 618 453	92.3%	15.7%	

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	237 772	8.7%	139 492	5.1%	114 809	4.2%	2 252 789	82.1%	2 745 062	29.7%	-	-	1 263 277
Trade and Other Receivables from Exchange Transactions - Electricity	516 132	41.0%	138 213	11.0%	49 975	4.0%	555 294	44.1%	1 259 614	13.6%	-	-	579 674
Receivables from Non-exchange Transactions - Property Rates	303 657	10.9%	149 262	5.4%	97 454	3.5%	2 223 141	80.2%	2 773 515	30.0%	-	-	1 276 371
Receivables from Exchange Transactions - Waste Water Management	71 425	15.9%	47 942	10.6%	19 754	4.4%	311 154	69.1%	450 274	4.9%	-	-	207 216
Receivables from Exchange Transactions - Waste Management	43 486	21.6%	25 326	12.6%	8 667	4.3%	123 645	61.5%	201 124	2.2%	-	-	92 557
Receivables from Exchange Transactions - Property Rental Debtors	9 807	4.5%	7 700	3.5%	5 266	2.4%	195 194	89.6%	217 967	2.4%	-	-	100 308
Interest on Amsar Debtor Accounts	16 043	1.8%	11 291	1.3%	6 076	0.7%	861 144	96.3%	894 555	9.7%	-	-	411 674
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11 402)	(1.6%)	19 902	2.8%	26 874	3.8%	674 017	95.0%	709 391	7.7%	-	-	326 462
Total By Income Source	1 186 922	12.8%	539 327	5.8%	328 873	3.6%	7 196 378	77.8%	9 251 500	100.0%	-	-	4 257 540
Debtors Age Analysis By Customer Group													
Organs of State	88 446	15.0%	52 895	8.9%	35 166	5.9%	415 097	70.2%	591 604	6.4%	-	-	272 256
Commercial	616 121	25.2%	244 052	10.0%	95 980	3.9%	1 491 340	60.9%	2 448 092	26.5%	-	-	1 126 612
Households	463 498	7.6%	236 491	3.9%	194 406	3.2%	5 188 359	85.3%	6 082 754	65.7%	-	-	2 799 283
Other	18 257	14.1%	5 889	4.6%	3 322	2.6%	101 582	78.7%	129 050	1.4%	-	-	59 389
Total By Customer Group	1 186 922	12.8%	539 327	5.8%	328 873	3.6%	7 196 378	77.8%	9 251 500	100.0%	-	-	4 257 540

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	681 420	100.0%	-	-	-	-	-	-	681 420	29.4%
Bulk Water	202 998	100.0%	-	-	-	-	-	-	202 998	8.8%
PAYE deductions	108 532	100.0%	-	-	-	-	-	-	108 532	4.7%
VAT (output less input)	861	100.0%	-	-	-	-	-	-	861	-
Pensions / Retirement	118 734	100.0%	-	-	-	-	-	-	118 734	5.1%
Loan repayments	169 533	18.9%	14 805	1.6%	168 145	18.7%	545 874	60.8%	898 357	38.7%
Trade Creditors	188 526	70.4%	478	2%	587	2%	78 294	29.2%	267 887	11.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	40 765	100.0%	-	-	-	-	-	-	40 765	1.8%
Total	1 511 370	65.2%	15 283	7%	168 732	7.3%	624 168	26.9%	2 319 553	100.0%

Contact Details

Municipal Manager	Mr Sipho Nzuza	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 3RD QUARTER ENDED 31 MARCH 2018

Part1: Operating Revenue and Expenditure

	2017/18										2016/17		O3 of 2016/17 to O3 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	38 292 542	36 936 733	9 938 252	26.0%	9 565 056	25.0%	9 578 263	25.9%	29 081 572	78.7%	9 208 952	76.8%	4.0%	
Property rates	8 662 350	8 694 931	2 162 493	25.0%	2 106 837	24.3%	2 178 749	25.1%	6 448 079	74.2%	1 991 030	79.4%	9.4%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	11 942 587	11 942 546	3 178 128	26.6%	2 879 642	24.1%	2 798 818	23.4%	8 856 587	74.2%	2 872 762	75.1%	(2.6%)	
Service charges - water revenue	3 933 401	2 654 743	781 340	19.9%	688 428	17.5%	870 129	32.8%	2 339 898	88.1%	1 071 002	80.2%	(18.8%)	
Service charges - sanitation revenue	2 092 272	1 521 522	369 150	17.6%	341 166	16.3%	469 737	30.9%	1 180 053	77.6%	461 584	74.1%	1.8%	
Service charges - refuse revenue	1 341 882	1 065 173	322 403	24.0%	324 336	24.2%	143 303	13.5%	790 042	74.2%	297 841	73.6%	(51.9%)	
Service charges - other	-	573	9	-	-	-	283 987	49.37%	282 996	49.37%	154 502	69.6%	83.2%	
Rental of facilities and equipment	661 847	596 985	161 628	24.4%	150 935	22.8%	146 882	24.6%	459 445	77.0%	127 516	73.8%	15.2%	
Interest earned - external investments	785 328	905 328	219 927	28.0%	207 759	26.5%	220 094	24.3%	647 780	71.6%	207 803	92.9%	5.9%	
Interest earned - outstanding debtors	284 131	284 131	75 069	26.4%	71 506	25.2%	75 892	26.7%	222 467	78.3%	70 794	78.3%	7.2%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	1 146 414	1 243 623	379 938	33.1%	516 780	45.1%	338 715	27.2%	1 235 434	99.3%	122 045	40.7%	177.5%	
Licences and permits	43 749	43 749	12 072	27.6%	11 882	27.2%	13 619	31.1%	37 573	85.9%	11 350	103.5%	20.0%	
Agency services	162 771	162 771	46 498	28.6%	55 427	34.1%	50 013	30.7%	151 937	93.3%	49 478	87.6%	1.1%	
Transfers recognised - operational	4 455 942	7 032 529	2 017 970	31.3%	1 988 631	30.8%	1 717 767	24.4%	5 720 367	81.3%	900 967	69.8%	90.2%	
Other own revenue	738 369	748 630	208 851	28.3%	222 578	30.1%	243 985	32.6%	675 415	90.2%	862 114	99.3%	(71.7%)	
Gains on disposal of PPE	41 500	39 500	2 777	6.7%	(852)	(2.1%)	31 574	79.9%	33 500	84.8%	8 164	20.2%	286.7%	
Operating Expenditure	38 322 274	37 341 707	8 022 361	20.9%	8 974 225	23.4%	7 732 232	20.7%	24 728 817	66.2%	7 481 319	63.7%	3.4%	
Employment related costs	12 146 477	11 606 103	2 795 052	23.0%	3 344 887	27.5%	2 475 277	21.3%	8 615 216	74.2%	2 443 033	73.3%	1.3%	
Remuneration of councillors	155 787	155 565	35 718	22.9%	35 893	23.0%	44 177	28.4%	115 787	74.4%	34 548	67.8%	27.9%	
Debt impairment	2 509 038	2 491 485	557 745	22.2%	561 576	22.4%	673 529	27.0%	1 792 850	72.0%	412 230	45.0%	63.4%	
Depreciation and asset impairment	3 277 474	3 225 456	634 080	19.3%	607 946	18.5%	630 610	19.6%	1 872 636	58.1%	583 797	67.7%	8.0%	
Finance charges	1 138 893	993 252	205 956	18.1%	210 884	18.5%	185 056	18.6%	601 897	60.6%	173 202	57.9%	6.8%	
Bulk purchases	8 540 135	8 742 293	2 083 935	24.4%	1 783 679	20.9%	1 698 472	19.4%	5 566 086	63.7%	1 715 454	66.6%	(1.0%)	
Other Materials	1 234 424	1 198 115	238 177	19.3%	353 039	28.6%	289 703	24.2%	880 919	73.5%	130 130	62.9%	122.6%	
Contracted services	6 132 601	6 183 924	811 570	13.2%	1 387 729	22.6%	1 240 554	20.1%	3 439 854	55.6%	827 429	49.9%	49.9%	
Transfers and grants	140 985	413 960	82 054	58.2%	93 339	66.2%	90 680	21.9%	266 073	64.3%	23 987	72.8%	278.0%	
Other expenditure	3 046 070	2 331 103	577 879	19.0%	594 985	19.5%	403 023	17.3%	1 575 888	67.6%	1 137 216	59.3%	(64.6%)	
Loss on disposal of PPE	387	462	194	50.1%	267	69.0%	1 150	248.8%	1 611	348.5%	293	-	292.8%	
Surplus/(Deficit)	(29 732)	(404 975)	1 915 892		590 832		1 846 032		4 352 755		1 727 633			
Transfers recognised - capital	2 353 735	2 236 872	232 441	9.9%	387 220	16.5%	277 501	12.4%	897 162	40.1%	436 620	55.6%	(36.4%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	(1 189)	-	(1 189)	-	-	250.2%	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	2 324 003	1 831 897	2 148 333		978 051		2 122 343		5 248 727		2 164 253			
Taxation	-	-	5 851	-	2 368	-	2 232	-	10 451	-	-	(69.8%)	(100.0%)	
Surplus/(Deficit) after taxation	2 324 003	1 831 897	2 142 482		975 683		2 120 111		5 238 276		2 164 253			
Attributable to minorities	-	-	-	-	-	-	-	(3 389)	-	-	-	-	(100.0%)	
Surplus/(Deficit) attributable to municipality	2 324 003	1 831 897	2 142 482		975 683		2 116 722		5 234 887		2 164 253			
Share of surplus/ (deficit) of associate	-	0	-	-	-	-	(0)	(100.0%)	(0)	(100.0%)	0	-	(150.0%)	
Surplus/(Deficit) for the year	2 324 003	1 831 897	2 142 482		975 683		2 116 722		5 234 887		2 164 253			

Part 2: Capital Revenue and Expenditure

	2017/18										2016/17		O3 of 2016/17 to O3 of 2017/18
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	7 023 203	8 027 138	790 649	11.3%	1 413 313	20.1%	948 529	11.8%	3 152 490	39.3%	1 341 758	54.7%	(29.3%)
National Government	2 189 832	2 105 624	212 280	9.7%	364 781	16.7%	258 227	12.3%	835 288	39.7%	464 578	59.2%	(44.4%)
Provincial Government	79 002	34 663	4 419	5.6%	3 768	4.8%	6 417	18.5%	14 604	42.1%	8 473	63.2%	(24.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 268 835	2 140 287	216 698	9.6%	368 549	16.2%	264 645	12.4%	849 892	39.7%	473 051	59.3%	(44.1%)
Borrowing	2 894 422	4 000 000	370 074	12.8%	709 050	24.5%	426 624	10.7%	1 505 748	37.6%	572 005	55.5%	(25.4%)
Internally generated funds	1 774 986	1 790 266	180 134	10.6%	317 043	17.9%	244 405	13.7%	749 581	41.9%	285 930	46.4%	(14.5%)
Public contributions and donations	84 900	96 585	15 743	18.5%	18 671	22.0%	12 856	13.3%	47 270	48.9%	10 772	56.2%	19.3%
Capital Expenditure Standard Classification	7 023 203	8 027 138	790 649	11.3%	1 413 313	20.1%	948 529	11.8%	3 152 490	39.3%	1 341 758	54.7%	(29.3%)
Governance and Administration	1 244 434	816 236	179 645	14.5%	239 091	19.2%	123 846	15.2%	542 781	66.5%	173 596	43.3%	(28.7%)
Executive & Council	3 594	162 984	193	5.4%	19 852	552.3%	13 158	8.1%	32 203	20.4%	98 358	71.9%	(86.6%)
Budget & Treasury Office	1 239 881	13 716	4 486	4%	5 297	4%	1 908	13.9%	11 691	85.2%	4 850	35.7%	(60.7%)
Corporate Services	959	639 536	175 166	18 273.9%	213 941	22 319.1%	108 780	17.0%	497 887	77.9%	70 388	34.5%	54.5%
Community & Public Safety	955 697	997 110	61 680	6.5%	180 403	18.0%	159 187	16.0%	491 270	49.2%	302 944	52.3%	(47.5%)
Community & Social Services	151 270	104 260	14 705	9.7%	14 693	9.7%	15 473	14.8%	44 871	43.0%	16 927	43.0%	(8.6%)
Sport And Recreation	105 711	139 108	3 935	3.7%	25 026	23.7%	21 379	15.4%	50 341	36.2%	24 039	48.2%	(11.1%)
Public Safety	46 799	172 964	11 759	25.1%	20 155	43.1%	23 785	13.8%	55 699	32.2%	38 735	57.4%	(38.6%)
Housing	606 732	535 218	29 594	4.9%	110 769	18.3%	92 869	17.4%	232 232	43.6%	219 971	53.2%	(57.8%)
Health	45 183	45 560	1 685	3.7%	9 761	21.6%	5 682	12.5%	17 128	37.6%	3 272	56.3%	73.7%
Economic and Environmental Services	1 662 703	1 385 561	209 437	12.6%	295 084	17.7%	132 569	9.6%	637 090	46.0%	184 645	62.9%	(28.2%)
Planning and Development	44 786	32 957	9 288	20.7%	6 058	13.5%	3 117	9.5%	18 463	56.0%	21 069	61.7%	(85.2%)
Road Transport	1 599 888	1 334 996	195 856	12.2%	282 494	17.7%	124 333	9.3%	602 683	45.1%	161 886	63.3%	(23.2%)
Environmental Protection	18 028	17 608	4 293	23.8%	6 532	36.2%	5 119	29.3%	15 944	90.5%	1 708	19.2%	199.7%
Trading Services	3 104 956	4 652 256	313 777	10.1%	673 896	21.7%	512 699	11.0%	1 500 372	32.3%	595 557	53.1%	(13.9%)
Electricity	1 183 872	1 146 235	144 356	12.2%	238 507	20.1%	200 577	17.5%	583 441	50.9%	283 421	57.3%	(29.2%)
Water	853 947	2 552 054	116 013	13.6%	250 172	29.3%	173 762	6.8%	599 947	21.2%	141 371	49.0%	-22.9%
Waste Water Management	684 576	676 088	32 664	4.8%	143 396	20.9%	97 586	14.4%	273 646	40.5%	117 518	53.0%	(16.7%)
Waste Management	382 541	277 879	20 743	5.4%	41 821	10.9%	40 774	14.7%	103 338	37.2%	53 607	45.2%	(23.9%)
Other	55 414	175 976	25 910	46.8%	24 839	44.8%	20 228	11.5%	70 978	40.3%	85 016	61.8%	(76.2%)

Part 3: Cash Receipts and Payments

R thousands	2017/18										2016/17		Q3 of 2016/17 to Q3 of 2017/18	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	37 024 033	36 267 922	10 219 652	27.6%	9 533 353	25.7%	10 424 541	28.7%	30 177 545	83.2%	10 196 807	84.0%	2.2%	
Property rates, penalties and collection charges	8 344 028	8 127 674	2 076 079	24.9%	2 143 826	25.7%	2 120 366	26.1%	6 340 271	78.0%	2 164 644	84.9%	(2.0%)	
Service charges	17 459 005	16 053 486	4 235 185	24.3%	4 037 803	23.1%	4 027 007	25.1%	12 299 995	76.6%	4 497 152	78.5%	(10.5%)	
Other revenues	1 625 994	1 922 033	720 861	44.3%	548 140	33.7%	894 923	46.6%	2 163 944	112.6%	1 146 582	99.8%	(21.9%)	
Government - operating	6 455 942	7 032 299	2 224 708	34.5%	2 210 613	34.2%	2 261 407	32.2%	6 696 729	95.2%	1 236 337	88.8%	82.9%	
Government - capital	2 353 735	2 227 102	801 081	34.0%	426 033	18.1%	948 763	42.6%	2 175 877	97.7%	1 001 279	94.1%	(5.2%)	
Interest	785 328	905 328	161 718	20.6%	166 937	21.3%	172 076	19.0%	500 730	55.3%	150 813	72.6%	14.1%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(31 483 480)	(31 444 422)	(8 123 294)	25.8%	(9 411 088)	29.9%	(7 192 164)	22.9%	(24 726 546)	78.6%	(7 043 723)	79.5%	2.1%	
Suppliers and employees	(30 357 016)	(30 510 995)	(7 949 070)	26.2%	(9 265 887)	30.5%	(6 970 208)	22.8%	(24 185 164)	79.3%	(6 852 602)	80.3%	1.7%	
Finance charges	(965 478)	(933 427)	(174 225)	17.7%	(145 201)	14.7%	(221 957)	23.8%	(541 382)	58.0%	(191 007)	63.1%	16.2%	
Transfers and grants	(140 986)	-	-	-	-	-	-	-	-	-	(114)	1.3%	(100.0%)	
Net Cash from/(used) Operating Activities	5 540 553	4 823 500	2 096 357	37.8%	122 265	2.2%	3 232 377	67.0%	5 450 999	113.0%	3 153 084	116.0%	2.5%	
Cash Flow from Investing Activities														
Receipts	(168 953)	(163 222)	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	41 500	39 500	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	2 456	10 186	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(212 908)	(212 908)	-	-	-	-	-	-	-	-	-	-	-	
Payments	(6 938 045)	(6 841 084)	(1 256 353)	18.1%	(608 887)	8.8%	(498 516)	7.3%	(2 363 756)	34.6%	(863 423)	44.1%	(42.3%)	
Capital assets	(6 938 045)	(6 841 084)	(1 256 353)	18.1%	(608 887)	8.8%	(498 516)	7.3%	(2 363 756)	34.6%	(863 423)	44.1%	(42.3%)	
Net Cash from/(used) Investing Activities	(7 106 997)	(7 004 306)	(1 256 353)	17.7%	(608 887)	8.6%	(498 516)	7.1%	(2 363 756)	33.7%	(863 423)	43.8%	(42.3%)	
Cash Flow from Financing Activities														
Receipts	2 535 710	4 029 785	1 000 000	39.4%	-	-	-	-	1 000 000	24.8%	-	7.0%	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	2 500 000	4 000 000	1 000 000	40.0%	-	-	-	-	1 000 000	25.0%	-	7.0%	-	
Increase (decrease) in consumer deposits	35 710	29 785	-	-	-	-	-	-	-	-	-	-	-	
Payments	(435 159)	(432 586)	(88 055)	20.2%	(46 958)	10.8%	(138 055)	31.9%	(273 068)	63.1%	(122 076)	46.8%	13.1%	
Repayment of borrowing	(435 159)	(432 586)	(88 055)	20.2%	(46 958)	10.8%	(138 055)	31.9%	(273 068)	63.1%	(122 076)	46.8%	13.1%	
Net Cash from/(used) Financing Activities	2 100 551	3 597 199	911 945	43.4%	(46 958)	(2.2%)	(138 055)	(3.8%)	726 932	20.2%	(122 076)	(1.6%)	13.1%	
Net Increase/(Decrease) in cash held	534 106	1 416 393	1 751 949	328.0%	(533 580)	(99.9%)	2 595 806	183.3%	3 814 174	269.3%	2 167 585	603.9%	19.8%	
Cash/cash equivalents at the year begin:	4 116 346	3 773 576	3 773 576	91.7%	5 525 525	134.2%	4 991 945	132.3%	3 773 576	100.0%	1 236 195	34.4%	303.8%	
Cash/cash equivalents at the year end:	4 650 453	5 189 969	5 525 525	118.8%	4 991 945	107.3%	7 587 750	146.2%	7 587 750	146.2%	3 403 780	88.5%	122.9%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	799 221	22.1%	108 391	3.0%	126 266	3.5%	2 581 320	71.4%	3 615 198	39.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	688 753	66.3%	39 808	3.8%	15 920	1.5%	294 329	28.3%	1 038 810	11.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	571 315	36.3%	57 756	3.7%	62 401	4.0%	883 629	56.1%	1 575 101	17.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	263 914	20.9%	35 810	2.8%	34 926	2.8%	925 927	73.5%	1 260 574	13.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	87 423	17.2%	15 708	3.1%	16 098	3.2%	388 314	76.5%	507 544	5.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	80 681	11.0%	11 679	1.6%	11 040	1.5%	627 868	85.9%	731 268	8.0%	-	-	-
Interest on Amsar Debtor Accounts	61 660	6.7%	27 216	2.9%	25 160	2.7%	811 327	87.7%	931 363	10.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	(55 206)	11.1%	(58 590)	11.7%	(24 070)	4.8%	(260 983)	72.4%	(498 850)	(5.4%)	-	-	-
Total By Income Source	2 497 761	27.3%	237 778	2.6%	267 742	2.9%	6 151 731	67.2%	9 155 011	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	78 870	281.9%	6 473	23.8%	11 767	42.1%	(69 327)	(247.8%)	27 982	3%	-	-	-
Commercial	1 091 520	62.0%	62 528	3.6%	45 592	2.6%	561 029	31.9%	1 760 669	19.2%	-	-	-
Households	1 418 146	19.0%	225 302	3.0%	226 281	3.0%	5 613 168	75.0%	7 482 897	81.7%	-	-	-
Other	(90 775)	77.9%	(56 726)	48.7%	(15 898)	13.6%	46 860	(40.2%)	(116 538)	(1.3%)	-	-	-
Total By Customer Group	2 497 761	27.3%	237 778	2.6%	267 742	2.9%	6 151 731	67.2%	9 155 011	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Creditor Age Analysis									
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	331 342	102.2%	200	1%	36	-	(7 240)	(2.2%)	324 339	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	331 342	102.2%	200	1%	36	-	(7 240)	(2.2%)	324 339	100.0%

Contact Details

Municipal Manager	Mr Lungilo Mbandazayo (Acting)	021 400 2151
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.