

**AGGREGATED INFORMATION FOR CATEGORY A (METRO)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2019**

Part1: Operating Revenue and Expenditure

R thousands	2018/19										2017/18		Q3 of 2018/19 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			
Operating Revenue and Expenditure															
Operating Revenue	218 990 645	220 839 006	58 635 743	26.8%	56 388 248	25.7%	52 847 880	23.9%	167 871 871	76.0%	50 455 417	75.5%	4.7%		
Property rates	44 281 816	45 402 885	11 782 003	26.6%	11 611 436	26.2%	12 448 063	27.4%	35 841 501	78.9%	10 377 472	75.7%	20.0%		
Property rates - penalties and collection charges	-	-	37 842	-	54 552	-	62 227	-	154 620	-	36 190	-	71.9%		
Service charges - electricity revenue	76 464 596	76 171 813	20 551 888	26.4%	17 702 699	23.2%	16 939 067	22.2%	54 793 654	71.9%	15 714 260	71.9%	7.8%		
Service charges - water revenue	25 723 914	25 110 745	6 908 313	26.9%	7 536 773	29.3%	5 247 558	20.9%	19 692 644	78.4%	5 601 929	74.5%	(6.3%)		
Service charges - sanitation revenue	11 055 339	11 228 059	2 409 138	21.8%	2 570 834	23.3%	2 597 681	23.1%	7 571 653	67.5%	2 466 406	73.6%	5.3%		
Service charges - refuse revenue	7 012 797	7 314 685	1 795 113	25.4%	1 754 946	25.0%	1 781 342	24.4%	5 331 401	72.9%	1 525 736	75.9%	16.8%		
Service charges - other	595 294	463 067	(79)	(9%)	(13 226)	(2.2%)	102 895	22.2%	89 590	19.3%	487 250	156.4%	(78.9%)		
Rental of facilities and equipment	2 223 098	2 214 177	456 189	20.5%	486 028	21.9%	371 885	17.1%	1 320 103	59.6%	487 948	69.6%	(22.6%)		
Interest earned - external investments	2 523 553	2 643 192	584 164	23.1%	663 266	26.3%	810 961	30.7%	2 058 392	77.9%	503 008	80.7%	61.2%		
Interest earned - outstanding debtors	2 589 700	2 807 454	1 295 390	50.0%	808 610	31.2%	2 865 549	10.2%	2 990 549	85.2%	702 858	75.9%	(59.2%)		
Dividends received	93	93	-	-	67	72.0%	-	-	67	72.0%	-	-	-		
Fines	2 677 578	2 779 684	346 443	12.9%	629 906	23.5%	1 083 914	39.0%	2 060 263	74.1%	507 529	65.8%	113.6%		
Licences and permits	535 054	536 707	123 031	23.0%	120 936	22.6%	119 512	22.3%	365 480	67.7%	139 007	82.4%	(14.0%)		
Agency services	997 971	974 538	222 832	22.3%	264 378	26.5%	238 919	24.5%	726 129	74.5%	237 452	72.1%	.6%		
Transfers recognised - operational	35 527 496	36 839 722	11 425 003	32.2%	10 825 484	30.5%	9 049 152	24.6%	31 299 639	85.0%	11 606 928	86.6%	(22.0%)		
Other own revenue	6 694 902	6 252 244	1 093 426	16.3%	1 362 700	20.4%	1 623 114	26.0%	4 079 239	65.2%	29 326	57.7%	5 434.7%		
Gains on disposal of PPE	87 353	99 944	5 045	5.8%	8 858	10.1%	79 043	79.1%	92 946	93.0%	32 120	41.7%	146.1%		
Operating Expenditure	216 794 976	217 809 828	49 374 860	22.8%	52 049 180	24.0%	49 207 487	22.6%	150 631 527	69.2%	43 313 739	68.8%	13.6%		
Employee related costs	62 268 228	61 847 885	13 795 695	22.2%	15 788 164	25.4%	14 572 296	23.6%	44 156 155	71.4%	12 997 848	72.5%	12.1%		
Remuneration of councillors	957 677	958 810	219 371	22.9%	224 183	23.4%	245 008	25.6%	688 563	71.8%	251 209	74.4%	(2.5%)		
Debt impairment	10 918 320	10 713 544	3 164 584	29.0%	2 624 012	24.0%	3 614 521	33.7%	9 403 117	87.8%	1 956 975	74.1%	84.7%		
Depreciation and asset impairment	15 937 675	15 733 392	3 369 533	21.1%	4 097 971	25.7%	3 620 036	20.5%	10 697 540	68.0%	3 157 207	66.6%	2.3%		
Finance charges	6 994 323	6 712 629	1 045 264	14.9%	1 602 724	22.9%	1 662 279	24.8%	4 310 268	64.2%	1 432 130	69.8%	16.2%		
Bulk purchases	68 807 969	68 546 430	19 959 549	29.0%	15 814 548	23.0%	14 807 154	21.6%	50 581 250	73.8%	13 269 330	72.6%	11.6%		
Other Materials	7 669 526	8 063 515	950 770	12.4%	1 821 096	23.7%	1 600 724	19.9%	4 372 590	54.2%	2 026 004	57.6%	(21.0%)		
Contracted services	25 602 334	26 680 598	3 612 677	14.1%	5 641 704	22.0%	5 769 967	21.6%	15 024 348	56.3%	5 015 755	58.0%	15.0%		
Transfers and grants	2 197 249	2 493 384	416 051	18.9%	523 698	23.8%	498 902	20.0%	1 438 651	57.7%	500 731	71.2%	(1.4%)		
Other expenditure	15 425 668	15 869 349	2 786 063	18.1%	3 731 461	24.2%	3 381 491	21.3%	9 899 015	62.4%	2 705 410	62.7%	25.0%		
Less on disposal of PPE	16 007	190 292	55 304	345.5%	179 618	1 122.2%	(174 982)	(91.9%)	60 030	31.5%	1 079	8.3%	(16 302.1%)		
Surplus/(Deficit)	2 195 669	3 029 178	9 260 883		4 339 669		3 640 393		17 240 344		7 141 678				
Transfers recognised - capital	15 476 238	16 830 957	752 215	4.9%	2 761 647	17.8%	1 995 975	11.9%	5 509 837	32.7%	2 385 734	46.5%	(16.3%)		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	139 982	52 000	3 658	2.6%	14 701	10.5%	4 507	8.7%	22 866	44.0%	35 257	-	(87.2%)		
Surplus/(Deficit) after capital transfers and contributions	17 811 889	19 912 136	10 016 756		7 115 417		5 640 875		22 773 048		9 562 670				
Taxation	307 833	87 813	13 498	4.4%	21 161	6.9%	12 977	14.8%	47 635	54.2%	15 385	13.1%	(15.7%)		
Surplus/(Deficit) after taxation	17 504 056	19 824 323	10 003 258		7 094 256		5 627 898		22 725 412		9 547 285				
Attributable to minorities	(8 783)	6 409	(42 249)	481.0%	(31 939)	363.6%	387	6.0%	(73 801)	(1 151.6%)	(3 389)	(1.8%)	(111.4%)		
Surplus/(Deficit) attributable to municipality	17 495 273	19 830 731	9 961 009		7 062 317		5 628 285		22 651 611		9 543 896				
Share of surplus/(deficit) of associate	(0)	(0)	(0)	-	(0)	-	-	-	(0)	200.0%	(0)	(0.0%)	(100.0%)		
Surplus/(Deficit) for the year	17 495 273	19 830 731	9 961 009		7 062 317		5 628 285		22 651 611		9 543 896				

Part 2: Capital Revenue and Expenditure

R thousands	2018/19										2017/18		Q3 of 2018/19 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		
Capital Revenue and Expenditure														
Source of Finance	38 928 050	37 969 094	2 549 145	6.5%	6 511 439	16.7%	5 002 633	13.2%	14 063 217	37.0%	4 799 877	40.4%	4.2%	
National Government	14 621 926	15 729 767	779 626	5.3%	2 682 771	18.3%	2 360 458	15.0%	5 822 854	37.0%	2 124 499	41.1%	11.1%	
Provincial Government	687 680	734 490	108 118	15.7%	144 228	21.0%	145 812	19.9%	398 158	54.2%	140 430	207.2%	3.8%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	174 258	162 186	3 658	2.1%	14 799	8.5%	21 416	13.2%	39 873	24.6%	62 412	117.9%	(65.7%)	
Transfers recognised - capital	15 483 864	16 626 442	891 401	5.8%	2 841 798	18.4%	2 527 686	15.2%	6 260 886	37.7%	2 327 341	44.2%	8.6%	
Borrowing	13 191 148	9 428 713	579 640	4.4%	1 430 386	10.8%	936 249	9.9%	2 946 275	31.2%	1 426 965	34.8%	(34.4%)	
Internally generated funds	9 555 559	11 323 422	992 618	10.4%	2 002 067	21.0%	1 399 010	12.3%	4 392 695	38.8%	842 430	36.9%	65.9%	
Public contributions and donations	697 478	590 517	85 485	12.3%	237 188	34.0%	140 688	23.8%	463 361	78.5%	203 141	114.3%	(30.7%)	
Capital Expenditure Standard Classification	38 928 050	37 969 094	2 549 145	6.5%	6 511 439	16.7%	5 002 633	13.2%	14 063 217	37.0%	4 799 877	40.4%	4.2%	
Governance and Administration	5 023 783	4 928 419	176 816	3.5%	435 485	8.7%	672 896	13.7%	1 285 197	26.1%	530 689	28.8%	26.8%	
Executive & Council	1 218 771	1 233 246	51 005	4.2%	155 749	12.8%	200 983	16.3%	407 737	33.1%	54 768	20.0%	267.0%	
Budget & Treasury Office	3 764 223	2 848 462	70 574	1.9%	151 876	4.0%	318 963	11.2%	541 414	19.0%	111 309	9.0%	186.6%	
Corporate Services	40 788	846 712	127 860	135.4%	152 949	313.5%	152 949	18.1%	336 046	39.7%	364 612	5 867.8%	(58.1%)	
Community and Public Safety	8 339 698	9 065 353	478 099	5.7%	1 682 916	20.2%	1 027 759	11.3%	3 188 774	35.2%	1 118 635	43.0%	(8.1%)	
Community & Social Services	885 363	947 680	62 919	7.1%	145 585	16.4%	104 569	11.0%	313 074	33.0%	63 969	28.2%	63.5%	
Sport And Recreation	716 945	780 570	33 069	4.6%	94 188	13.1%	56 863	7.3%	184 120	23.6%	70 774	26.9%	(19.7%)	
Public Safety	614 432	767 736	40 261	9.8%	90 556	14.7%	81 194	10.6%	232 011	30.2%	127 018	50.1%	(36.1%)	
Housing	5 866 837	6 282 492	297 989	5.1%	1 296 786	22.1%	760 536	12.1%	2 355 311	37.5%	809 716	47.3%	(6.1%)	
Health	256 120	276 775	23 861	9.3%	55 801	21.8%	24 597	8.9%	104 258	37.7%	47 158	43.3%	(47.8%)	
Economic and Environmental Services	10 492 173	9 590 493	535 045	5.1%	1 795 133	17.1%	1 363 877	14.2%	3 694 056	38.5%	1 290 550	41.8%	5.7%	
Planning and Development	1 297 462	1 320 326	94 875	7.3%	267 773	20.6%	233 612	17.7%	596 260	45.2%	1 672 252	38.0%	39.7%	
Road Transport	9 067 684	8 118 866	438 484	4.8%	1 496 575	16.5%	1 124 118	13.8%	3 059 176	37.7%	1 102 375	42.4%	2.0%	
Environmental Protection	127 028	151 301	1 687	1.3%	30 785	24.2%	6 148	4.1%	38 619	25.5%	20 923	52.8%	(70.6%)	
Trading Services	14 710 837	14 138 617	1 339 882	9.1%	2 570 654	17.5%	1 919 673	13.6%	5 830 209	41.2%	1 829 559	42.6%	4.9%	
Electricity	5 098 154	4 803 028	513 563	10.1%	852 120	16.7%	547 984	11.4%	1 913 668	39.8%	770 869	54.4%	(28.9%)	
Water	5 153 505	4 891 906	473 225	9.2%	845 922	16.4%	767 173	15.7%	2 086 320	42.6%	521 558</			

Part 3: Cash Receipts and Payments

R thousands	2018/19										2017/18		O3 of 2018/19 to O3 of 2018/19	
	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	221 016 420	224 151 346	64 283 668	29.1%	59 483 284	26.9%	62 046 869	27.7%	185 813 821	82.9%	57 126 286	81.4%	8.6%	
Property rates, penalties and collection charges	41 517 391	46 988 568	10 647 546	25.6%	11 237 138	27.1%	10 968 844	23.3%	32 853 528	69.9%	10 557 289	77.8%	3.9%	
Service charges	112 334 326	108 718 370	30 296 139	27.0%	28 863 679	25.7%	27 754 711	25.5%	86 914 530	79.9%	23 774 914	74.0%	16.7%	
Other revenue	14 989 264	13 775 474	5 432 474	36.2%	4 694 143	31.3%	5 756 528	41.8%	15 883 145	115.3%	4 677 841	111.5%	23.1%	
Government - operating	32 372 572	33 487 183	13 169 366	40.7%	9 017 351	27.9%	11 154 353	33.3%	33 241 071	99.6%	11 195 153	89.0%	(4.4%)	
Government - capital	16 024 874	16 863 979	3 194 307	19.9%	4 627 077	28.9%	5 674 536	33.6%	13 495 920	80.0%	6 105 850	94.9%	(7.1%)	
Interest	3 777 904	4 317 681	1 543 836	40.9%	1 043 895	27.6%	737 897	17.1%	3 325 628	77.0%	815 240	77.3%	(9.5%)	
Dividends	90	90	-	-	-	-	-	-	-	0	-	-	(100.0%)	
Payments	(186 860 299)	(187 559 664)	(62 992 472)	33.7%	(48 896 279)	26.2%	(45 078 389)	24.0%	(156 967 141)	83.7%	(39 962 673)	85.6%	12.8%	
Suppliers and employees	(177 699 515)	(178 446 666)	(61 804 499)	34.8%	(46 438 563)	26.1%	(42 288 387)	23.7%	(150 531 449)	84.4%	(38 245 909)	86.2%	10.6%	
Finance charges	(6 896 052)	(6 550 357)	(884 662)	12.8%	(2 023 352)	29.3%	(1 430 174)	21.8%	(4 338 188)	66.2%	(1 262 837)	71.1%	13.3%	
Transfers and grants	(2 264 733)	(2 562 641)	(303 312)	13.4%	(434 364)	19.2%	(1 359 828)	53.1%	(2 097 505)	81.8%	(453 926)	84.4%	199.6%	
Net Cash from/(used) Operating Activities	34 156 120	36 591 682	1 291 195	3.8%	(438 005)	31.0%	16 968 480	46.4%	28 846 680	78.8%	17 163 614	60.1%	(1.1%)	
Cash Flow from Investing Activities														
Receipts	(399 355)	594 459	654 231	(163.8%)	(931 502)	233.3%	706 184	118.8%	428 914	72.2%	(565 441)	(86.5%)	(224.9%)	
Proceeds on disposal of PPE	626 507	733 446	-	-	1 404	2%	2 007	3%	3 411	5%	676 099	95.0%	(9.7%)	
Decrease in non-current debtors	127 366	85 390	-	-	15 204	11.9%	(45 711)	(53.5%)	(30 507)	(35.7%)	(4 412)	(38 243.9%)	936.0%	
Decrease in other non-current receivables	(109 858)	(75 650)	50 936	(46.4%)	(926 828)	843.7%	656 333	(867.6%)	(219 559)	290.2%	(981 440)	782.8%	(166.9%)	
Decrease (increase) in non-current investments	(1 043 370)	(148 727)	603 295	(57.8%)	(21 281)	2.0%	93 556	(62.9%)	675 569	(454.2%)	(255 488)	(30.1%)	(136.6%)	
Payments	(37 512 460)	(36 624 093)	(5 213 185)	13.9%	(5 618 576)	15.0%	(4 610 444)	12.6%	(15 442 205)	42.2%	(3 993 542)	44.6%	15.4%	
Capital assets	(37 512 460)	(36 624 093)	(5 213 185)	13.9%	(5 618 576)	15.0%	(4 610 444)	12.6%	(15 442 205)	42.2%	(3 993 542)	44.6%	15.4%	
Net Cash from/(used) Investing Activities	(37 911 815)	(36 029 634)	(4 558 954)	12.0%	(6 550 077)	17.3%	(3 904 259)	10.8%	(15 013 291)	41.7%	(4 558 983)	39.7%	(14.4%)	
Cash Flow from Financing Activities														
Receipts	13 063 626	9 549 239	3 653 371	28.0%	(1 247 131)	(9.5%)	32 520	3%	2 438 760	25.5%	(1 185 157)	55.0%	(102.7%)	
Short term loans	-	-	1 500 000	-	-	-	-	-	1 500 000	-	-	-	-	
Borrowing long term/refinancing	12 942 503	9 373 503	2 175 697	16.8%	(1 265 467)	(9.8%)	(60 091)	(4.8%)	850 139	9.1%	(1 093 474)	26.1%	(94.5%)	
Increase (decrease) in consumer deposits	121 123	175 736	(22 326)	(18.4%)	18 336	15.1%	92 611	52.7%	89 621	50.4%	(91 683)	82.1%	(201.0%)	
Payments	(3 129 508)	(3 076 981)	(658 608)	21.0%	(909 568)	29.1%	(192 710)	6.3%	(1 760 886)	57.2%	(510 897)	53.6%	(62.3%)	
Repayment of borrowing	(3 129 508)	(3 076 981)	(658 608)	21.0%	(909 568)	29.1%	(192 710)	6.3%	(1 760 886)	57.2%	(510 897)	53.6%	(62.3%)	
Net Cash from/(used) Financing Activities	9 934 118	6 472 258	2 994 763	30.1%	(2 156 699)	(21.7%)	(160 190)	(2.5%)	677 874	10.5%	(1 696 054)	56.3%	(90.6%)	
Net Increase/(Decrease) in cash held	6 178 423	7 034 306	(272 996)	(4.4%)	1 880 229	30.4%	12 904 030	183.4%	14 511 264	206.3%	10 908 577	164.7%	18.3%	
Cash/cash equivalents at the year begin:	28 334 662	25 007 189	23 916 904	84.4%	23 643 909	83.4%	25 524 138	83.4%	23 916 904	95.6%	27 736 342	95.1%	(8.0%)	
Cash/cash equivalents at the year end:	34 513 086	32 041 495	23 643 909	68.5%	25 524 138	74.0%	38 428 168	119.9%	38 428 168	119.9%	38 644 919	107.7%	(6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days				31 - 60 Days				61 - 90 Days				Over 90 Days				Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount		%		Amount		%		Amount		%		Amount		%		Amount		%		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source																					
Trade and Other Receivables from Exchange Transactions - Water	2 458 939	9.8%	1 332 775	5.3%	870 676	3.5%	20 529 926	81.5%	25 192 317	30.0%	102 782	4%	4 971 129								
Trade and Other Receivables from Exchange Transactions - Electricity	3 703 391	29.2%	905 667	7.1%	364 634	2.9%	7 723 818	60.8%	12 697 511	15.1%	6 809	1%	2 048 996								
Receivables from Non-exchange Transactions - Property Rates	3 553 414	19.4%	917 592	5.0%	675 026	3.7%	13 140 570	71.9%	18 286 402	21.8%	16 055	1%	3 535 866								
Receivables from Exchange Transactions - Waste Water Management	998 615	11.0%	468 581	5.2%	320 529	3.5%	7 258 305	80.2%	9 046 031	10.8%	24 198	3%	1 548 133								
Receivables from Exchange Transactions - Waste Management	607 839	10.4%	255 850	4.4%	176 166	3.0%	4 784 506	82.1%	5 824 360	6.9%	15 170	3%	577 474								
Receivables from Exchange Transactions - Property Rental Debtors	111 929	5.1%	32 475	1.5%	23 375	1.1%	2 021 321	92.3%	2 189 100	2.6%	11	-	231 112								
Interest on Arrear Debtor Accounts	407 558	5.3%	262 515	3.4%	197 680	2.6%	6 819 210	88.7%	7 686 963	9.2%	21 229	3%	393 420								
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	429	-	-	-								
Other	75 466	2.5%	161 489	5.4%	55 102	1.8%	2 706 003	90.3%	2 998 059	3.6%	37 769	1.3%	352 429								
Total By Income Source	11 917 150	14.2%	4 336 944	5.2%	2 683 189	3.2%	64 983 660	77.4%	83 920 943	100.0%	224 453	3%	13 678 559								
Debtors Age Analysis By Customer Group																					
Organs of State	438 056	17.3%	180 533	7.1%	110 971	4.4%	1 800 120	71.2%	2 529 679	3.0%	-	-	346 625								
Commercial	4 399 452	32.0%	946 785	6.9%	512 349	3.7%	7 908 008	57.4%	13 766 594	16.4%	655	-	1 173 205								
Households	7 107 896	10.7%	3 147 185	4.7%	2 042 895	3.1%	53 972 749	81.4%	66 270 725	79.0%	318 224	5%	12 147 242								
Other	(28 254)	(2.1%)	62 441	4.6%	16 974	1.3%	1 302 783	96.2%	1 353 945	1.6%	(94 427)	(7.0%)	11 666								
Total By Customer Group	11 917 150	14.2%	4 336 944	5.2%	2 683 189	3.2%	64 983 660	77.4%	83 920 943	100.0%	224 453	3%	13 678 559								

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 203 995	100.0%	-	-	-	-	-	-	3 203 995	20.6%
Bulk Water	1 330 099	91.7%	65 264	4.5%	54 399	3.8%	-	-	1 449 762	9.3%
PAYE deductions	320 390	100.0%	-	-	-	-	-	-	320 390	2.1%
VAT (output less input)	(30 917)	100.0%	-	-	-	-	-	-	(30 917)	(2.0%)
Pensions / Retirement	326 018	100.0%	-	-	-	-	-	-	326 018	2.1%
Loan repayments	406 579	33.8%	14 580	1.2%	181 165	15.1%	600 573	49.9%	1 202 898	7.7%
Trade Creditors	4 045 162	87.0%	237 998	5.1%	135 664	2.9%	233 277	5.0%	4 652 121	29.8%
Auditor-General	7 191	100.0%	-	-	-	-	-	-	7 191	0.0%
Other	4 287 157	96.2%	96 641	2.2%	67 202	1.5%	4 030	1%	4 455 030	28.6%
Total	13 895 693	89.2%	414 484	2.7%	438 429	2.8%	837 881	5.4%	15 586 487	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 2019

Part1: Operating Revenue and Expenditure

R thousands	2018/19										2017/18		Q3 of 2017/18 to Q3 of 2018/19
	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	
Operating Revenue and Expenditure	6 517 222	6 550 819	1 795 279	27.5%	1 640 218	25.2%	1 289 738	19.7%	4 725 234	72.1%	1 443 763	78.3%	(10.7%)
Operating Revenue	6 517 222	6 550 819	1 795 279	27.5%	1 640 218	25.2%	1 289 738	19.7%	4 725 234	72.1%	1 443 763	78.3%	(10.7%)
Property rates	1 421 961	1 417 161	415 439	29.2%	311 129	21.9%	278 495	19.7%	1 005 064	70.9%	241 583	74.2%	15.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 971 883	1 950 479	470 967	23.9%	426 760	21.6%	397 735	20.4%	1 295 463	66.4%	401 997	67.8%	(1.1%)
Service charges - water revenue	563 043	563 043	138 371	24.6%	241 992	43.0%	(28 272)	(5.0%)	352 090	62.5%	152 091	86.0%	(118.6%)
Service charges - sanitation revenue	322 143	322 143	87 745	27.2%	82 076	25.5%	79 939	24.8%	249 761	77.5%	81 880	90.7%	(2.4%)
Service charges - refuse revenue	294 388	294 388	63 846	21.7%	64 112	21.8%	58 484	19.9%	186 442	63.3%	76 371	92.5%	(23.4%)
Service charges - other	20 809	20 809	9 955	46.1%	6 669	32.0%	8 337	40.0%	24 601	118.1%	13 666	164.7%	(39.0%)
Rental of facilities and equipment	17 563	17 563	4 834	27.5%	4 097	23.3%	5 631	32.1%	14 562	82.9%	4 491	48.9%	25.4%
Interest earned - external investments	140 961	140 631	27 802	19.7%	20 629	14.6%	20 759	14.8%	69 190	49.2%	28 126	68.5%	(26.2%)
Interest earned - outstanding debtors	41 807	54 405	13 138	31.4%	15 323	36.7%	18 924	34.8%	47 385	87.1%	14 242	92.0%	32.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 591	16 591	3 173	19.1%	3 271	19.7%	2 082	12.5%	8 525	51.4%	2 829	112.3%	(26.4%)
Licences and permits	14 597	14 597	2 936	20.1%	3 366	23.1%	3 578	24.5%	9 881	67.7%	(10 872)	61.9%	(132.9%)
Agency services	31 270	30 528	5 084	16.3%	3 318	10.6%	9 450	31.0%	17 852	58.5%	21 184	45.5%	(55.4%)
Transfers recognised - operational	1 471 673	1 508 546	503 942	34.2%	409 264	27.8%	224 966	14.9%	1 138 172	75.4%	382 000	94.0%	(41.1%)
Other own revenue	188 513	199 716	45 522	24.1%	50 143	26.6%	202 520	101.4%	298 186	149.3%	33 674	42.2%	501.4%
Gains on disposal of PPE	-	2 886	-	-	(1 932)	-	7 108	-	8 061	-	500	-	1 320.7%
Operating Expenditure	6 513 298	6 546 861	1 861 976	28.6%	1 652 369	25.4%	1 515 518	23.1%	5 029 863	76.8%	1 408 505	82.8%	7.6%
Employee related costs	1 961 118	2 008 166	472 891	24.1%	521 467	26.6%	507 363	25.3%	1 501 722	74.8%	445 335	76.4%	13.9%
Remuneration of councillors	65 035	64 185	15 231	23.4%	15 041	23.1%	16 624	25.9%	46 896	73.1%	17 357	73.0%	(4.2%)
Debt impairment	343 696	343 336	85 924	25.0%	86 881	25.3%	(13 476)	(3.9%)	159 329	46.4%	79 447	75.0%	(117.0%)
Depreciation and asset impairment	896 426	896 290	445 987	49.8%	296 273	33.1%	354 810	39.6%	1 097 070	122.4%	175 726	134.7%	101.9%
Finance charges	59 818	39 013	10 129	16.9%	9 943	16.6%	9 244	23.7%	29 316	75.1%	10 614	73.9%	(12.9%)
Bulk purchases	1 698 510	1 694 310	543 076	32.0%	345 728	20.4%	338 899	20.0%	1 227 703	72.5%	341 076	73.5%	(6.6%)
Other Materials	86 376	81 054	11 748	13.6%	26 356	30.5%	20 998	25.9%	59 102	72.9%	17 086	63.9%	22.9%
Contracted services	857 589	809 265	132 746	15.5%	184 277	21.5%	151 240	18.7%	468 263	57.9%	158 672	53.5%	(4.7%)
Transfers and grants	60 526	62 426	23 662	39.1%	8 084	13.4%	30 796	49.3%	62 543	100.2%	76 959	464.1%	(60.0%)
Other expenditure	484 205	548 816	120 581	24.9%	158 319	32.7%	99 019	18.0%	377 919	68.9%	86 233	70.9%	14.8%
Less on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 924	3 958	(66 697)		(12 152)		(225 780)		(304 629)		35 258		
Transfers recognised - capital	803 900	816 252	27 386	3.4%	228 818	28.5%	188 161	23.1%	444 365	54.4%	53 954	35.0%	248.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	807 825	820 210	(39 312)		216 666		(37 619)		139 735		89 212		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	807 825	820 210	(39 312)		216 666		(37 619)		139 735		89 212		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	807 825	820 210	(39 312)		216 666		(37 619)		139 735		89 212		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	807 825	820 210	(39 312)		216 666		(37 619)		139 735		89 212		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19										2017/18		Q3 of 2017/18 to Q3 of 2018/19
	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	
Capital Revenue and Expenditure	1 753 142	1 912 300	122 873	7.0%	414 569	23.6%	292 624	15.3%	830 066	43.4%	180 103	34.2%	62.5%
Source of Finance	1 753 142	1 912 300	122 873	7.0%	414 569	23.6%	292 624	15.3%	830 066	43.4%	180 103	34.2%	62.5%
National Government	803 900	816 252	77 164	9.6%	262 579	32.7%	130 408	16.0%	470 152	57.6%	97 380	39.8%	33.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	134	-	134	-	-	-	(100.0%)
Transfers recognised - capital	803 900	816 252	77 164	9.6%	262 579	32.7%	130 542	16.0%	470 286	57.6%	97 380	39.5%	34.1%
Borrowing	69 000	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	880 242	1 096 048	45 709	5.2%	151 989	17.3%	162 082	14.8%	359 780	32.8%	82 723	27.6%	95.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 753 142	1 912 300	122 873	7.0%	414 569	23.6%	292 624	15.3%	830 066	43.4%	180 103	34.2%	62.5%
Governance and Administration	292 651	237 259	31 690	10.8%	50 913	17.4%	42 479	17.9%	125 083	52.7%	14 157	12.5%	200.1%
Executive & Council	55 340	96 927	29 461	53.2%	38 269	69.2%	38 158	39.4%	109 287	109.2%	4 555	22.0%	737.6%
Budget & Treasury Office	237 311	140 332	2 230	0.9%	12 645	5.3%	4 321	3.1%	19 196	13.7%	9 601	10.3%	(55.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	193 125	283 824	4 891	2.5%	38 501	19.9%	51 159	18.0%	94 551	33.3%	26 653	28.6%	91.9%
Community & Social Services	21 820	29 560	2 244	10.3%	4 636	21.2%	5 071	17.2%	11 951	40.4%	5 493	48.7%	(7.7%)
Sport And Recreation	57 950	75 375	1 685	2.9%	7 670	13.2%	8 280	11.0%	17 636	23.4%	9 896	37.2%	(16.3%)
Public Safety	7 700	17 405	330	4.3%	2 203	28.6%	4 225	24.3%	6 757	38.8%	475	4.0%	789.3%
Housing	104 755	159 700	31	0.0%	23 968	22.9%	32 952	20.6%	56 951	35.7%	10 792	24.9%	205.3%
Health	900	1 784	601	66.8%	23	2.6%	631	35.4%	1 256	70.4%	(2)	-	(27 984.4%)
Economic and Environmental Services	498 719	726 817	50 374	10.1%	191 822	38.5%	126 455	17.4%	368 651	50.7%	38 844	31.1%	225.5%
Planning and Development	202 957	227 735	19 396	9.6%	68 841	33.9%	37 527	16.5%	125 763	55.2%	17 461	31.8%	114.9%
Road Transport	291 335	493 586	30 536	10.5%	122 958	42.2%	88 663	18.0%	242 157	49.1%	21 301	31.3%	316.2%
Environmental Protection	4 427	5 496	442	10.0%	22	0.5%	265	4.8%	730	13.3%	82	4.2%	224.1%
Trading Services	689 248	603 164	35 580	5.2%	128 278	18.6%	71 108	11.8%	234 965	39.0%	95 814	49.7%	(25.8%)
Electricity	129 450	140 095	3 872	3.0%	49 681	38.4%	23 864	17.0%	77 417	55.3%	25 920	39.9%	(7.9%)
Water	198 451	199 722	13 834	7.0%	33 588	16.9%	28 096	14.1%	75 519	37.8%	22 662	59.6%	24.0%
Waste Water Management	283 394	187 394	17 362	6.1%	22 281	7.9%	5 649	3.0%	45 293	24.2%	40 237	56.8%	(86.0%)
Waste Management	77 952	75 952	512	0.7%	22 727	29.2%	13 498	17.8%	36 737	48.4%	6 995	15.2%	93.0%
Other	79 400	61 235	338	0.4%	5 055	6.4%	1 423	2.3%	6 816	11.1%	4 635	33.7%	(69.3%)

Part 3: Cash Receipts and Payments

R thousands	2018/19										2017/18		Q3 of 2017/18 to Q3 of 2018/19	
	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	6 956 414	7 003 528	1 663 407	23.9%	1 554 924	22.4%	2 333 692	33.3%	5 552 023	79.3%	1 773 330	78.1%	31.6%	
Property rates, penalties and collection charges	1 315 314	1 310 874	296 042	22.5%	299 018	22.7%	264 270	20.2%	859 330	65.6%	212 057	68.3%	24.6%	
Service charges	2 934 363	2 914 750	542 238	18.5%	748 399	25.5%	512 008	17.6%	1 802 645	61.8%	639 351	69.0%	(19.9%)	
Other revenue	248 395	258 070	45 321	18.2%	59 184	23.8%	484 936	187.9%	589 441	228.4%	11 902	43.4%	3 974.2%	
Government - operating	1 471 673	1 509 546	512 826	34.8%	182 131	12.4%	624 508	41.4%	1 219 464	87.5%	440 912	100.3%	41.6%	
Government - capital	803 900	816 252	226 041	28.1%	230 240	28.6%	408 287	50.0%	864 568	105.9%	426 740	94.6%	(4.3%)	
Interest	182 768	195 036	40 939	22.4%	35 953	19.7%	39 683	20.3%	116 575	59.8%	42 368	74.3%	(6.3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)	
Payments	(5 273 176)	(5 307 235)	(1 807 668)	34.3%	(1 110 608)	21.1%	(1 739 913)	32.8%	(4 658 188)	87.8%	(1 095 333)	79.7%	58.8%	
Suppliers and employees	(5 152 832)	(5 205 796)	(1 774 492)	34.4%	(1 096 566)	21.3%	(1 701 954)	32.7%	(4 573 013)	87.8%	(1 006 905)	75.2%	69.0%	
Finance charges	(59 818)	(39 013)	(10 129)	16.9%	(9 943)	16.6%	(9 244)	23.7%	(29 316)	75.1%	(10 614)	73.9%	(12.9%)	
Transfers and grants	(60 526)	(62 426)	(23 046)	38.1%	(4 098)	6.8%	(28 715)	46.0%	(55 859)	89.5%	(77 814)	465.4%	(63.1%)	
Net Cash from/(used) Operating Activities	1 683 238	1 696 293	(144 260)	(8.6%)	444 317	26.4%	593 779	35.0%	893 835	52.7%	677 997	74.0%	(12.4%)	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 753 142)	(1 912 300)	(122 873)	7.0%	(413 264)	23.6%	(293 929)	15.4%	(830 066)	43.4%	(180 103)	34.4%	63.2%	
Capital assets	(1 753 142)	(1 912 300)	(122 873)	7.0%	(413 264)	23.6%	(293 929)	15.4%	(830 066)	43.4%	(180 103)	34.4%	63.2%	
Net Cash from/(used) Investing Activities	(1 753 142)	(1 912 300)	(122 873)	7.0%	(413 264)	23.6%	(293 929)	15.4%	(830 066)	43.4%	(180 103)	34.4%	63.2%	
Cash Flow from Financing Activities														
Receipts	69 000	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	69 000	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(59 647)	(57 974)	(8 907)	14.9%	(16 651)	27.9%	(9 331)	16.1%	(34 888)	60.2%	(8 625)	66.6%	8.2%	
Repayment of borrowing	(59 647)	(57 974)	(8 907)	14.9%	(16 651)	27.9%	(9 331)	16.1%	(34 888)	60.2%	(8 625)	66.6%	8.2%	
Net Cash from/(used) Financing Activities	9 353	(57 974)	(8 907)	(95.4%)	(16 651)	(178.4%)	(9 331)	16.1%	(34 888)	60.2%	(8 625)	66.6%	8.2%	
Net Increase/(Decrease) in cash held	(60 571)	(273 980)	(276 041)	455.7%	14 402	(23.8%)	290 520	(106.0%)	28 881	(10.5%)	489 269	5 194.0%	(40.6%)	
Cash/cash equivalents at the year begin:	1 703 855	1 825 497	1 825 497	107.1%	1 549 456	90.9%	1 563 858	85.7%	1 825 497	100.0%	1 915 162	100.0%	(18.3%)	
Cash/cash equivalents at the year end:	1 643 284	1 551 516	1 549 456	94.3%	1 563 858	95.2%	1 854 377	119.5%	1 854 377	119.5%	2 404 431	141.1%	(22.9%)	

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	49 607	11.6%	29 021	6.8%	13 257	3.1%	336 787	78.6%	428 672	21.4%	-	-	2 586
Trade and Other Receivables from Exchange Transactions - Electricity	92 890	45.8%	18 577	9.2%	9 085	4.5%	62 224	40.5%	202 775	10.1%	-	-	4 550
Receivables from Non-exchange Transactions - Property Rates	97 255	20.3%	35 040	7.3%	19 861	4.1%	327 469	68.3%	479 625	24.0%	-	-	4 483
Receivables from Exchange Transactions - Waste Water Management	22 347	12.6%	9 734	5.5%	5 631	3.2%	139 656	78.7%	177 389	8.9%	-	-	1 979
Receivables from Exchange Transactions - Waste Management	18 407	8.0%	9 088	3.9%	5 853	2.5%	197 753	85.6%	231 102	11.6%	-	-	1 800
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	39	100.0%	39	-	-	-	-
Interest on Arrear Debtor Accounts	7 014	3.1%	6 818	3.0%	6 462	2.8%	209 644	91.2%	229 938	11.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 073	4.8%	9 746	3.9%	7 456	3.0%	219 773	88.2%	249 048	12.5%	-	-	273
Total By Income Source	299 613	15.0%	118 025	5.9%	67 605	3.4%	1 513 345	75.7%	1 998 588	100.0%	-	-	15 671
Debtors Age Analysis By Customer Group													
Organs of State	12 157	27.0%	7 363	16.3%	3 860	8.6%	21 693	48.1%	45 073	2.3%	-	-	-
Commercial	155 457	22.5%	40 366	5.8%	19 204	2.8%	475 229	68.8%	690 256	34.5%	-	-	3 604
Households	131 999	10.4%	70 296	5.6%	44 541	3.5%	1 016 423	80.5%	1 263 259	63.2%	-	-	12 067
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	299 613	15.0%	118 025	5.9%	67 605	3.4%	1 513 345	75.7%	1 998 588	100.0%	-	-	15 671

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	111 541	100.0%	-	-	-	-	-	-	111 541	24.6%
Bulk Water	21 948	100.0%	-	-	-	-	-	-	21 948	4.8%
PAYE deductions	29 421	100.0%	-	-	-	-	-	-	29 421	6.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	30 515	100.0%	-	-	-	-	-	-	30 515	6.7%
Loan repayments	19 511	100.0%	-	-	-	-	-	-	19 511	4.3%
Trade Creditors	93 515	100.0%	-	-	-	-	-	-	93 515	20.6%
Auditor-General	83	100.0%	-	-	-	-	-	-	83	-
Other	146 508	100.0%	-	-	-	-	-	-	146 508	32.3%
Total	453 042	100.0%	-	-	-	-	-	-	453 042	100.0%

Contact Details

Municipal Manager	Mr Andile Sihlahla	043 705 1046
Financial Manager	Mr Ntsikoleko Sigcau (Acting)	043 705 3329

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2018/19										2017/18		Q3 of 2018/19 to Q3 of 2018/19	
	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	10 983 250	11 260 919	3 219 159	29.3%	2 829 157	25.8%	3 619 178	32.1%	9 667 494	85.8%	3 083 277	87.1%	17.4%	
Property rates, penalties and collection charges	2 069 035	5 930 492	547 503	26.5%	513 350	24.8%	447 966	7.6%	1 508 819	25.4%	369 502	77.2%	21.2%	
Service charges	5 195 393	1 333 936	1 331 311	25.6%	1 326 200	25.5%	1 138 076	85.4%	3 796 187	284.6%	1 133 215	71.0%	5%	
Other revenue	310 241	315 764	356 673	115.0%	353 439	113.9%	285 320	90.4%	995 432	315.2%	264 064	347.0%	8.0%	
Government - operating	1 755 820	1 780 072	561 203	32.0%	213 407	12.2%	604 663	34.0%	1 379 273	77.5%	461 266	91.7%	31.1%	
Government - capital	1 546 170	1 794 753	365 100	23.6%	383 660	24.8%	1 105 732	61.6%	1 854 492	103.3%	827 066	103.8%	33.7%	
Interest	106 592	105 901	57 369	53.8%	39 101	36.7%	36 821	34.8%	133 291	125.9%	28 145	73.9%	30.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(8 959 664)	(9 346 463)	(2 978 924)	33.2%	(2 339 562)	26.1%	(2 021 282)	21.6%	(7 339 768)	78.5%	(1 859 128)	79.9%	8.7%	
Suppliers and employees	(8 729 826)	(9 109 442)	(2 927 690)	33.5%	(2 280 134)	26.1%	(1 959 376)	21.5%	(7 167 200)	78.7%	(1 842 605)	81.3%	6.3%	
Finance charges	(142 392)	(142 392)	(28 512)	20.0%	(40 418)	28.4%	(27 577)	19.4%	(96 507)	67.8%	-	-	(100.0%)	
Transfers and grants	(87 446)	(94 629)	(22 722)	26.0%	(19 010)	21.7%	(34 329)	36.3%	(76 061)	80.4%	(16 524)	34.0%	107.8%	
Net Cash from/(used) Operating Activities	2 023 586	1 914 455	240 235	11.9%	489 595	24.2%	1 597 896	83.5%	2 327 726	121.6%	1 224 148	114.7%	30.5%	
Cash Flow from Investing Activities														
Receipts	(3 203)	(3 203)	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	(3 203)	(3 203)	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 728 084)	(2 043 139)	(512 463)	29.7%	(240 505)	13.9%	(227 267)	11.1%	(980 235)	48.0%	(241 626)	60.4%	(5.9%)	
Capital assets	(1 728 084)	(2 043 139)	(512 463)	29.7%	(240 505)	13.9%	(227 267)	11.1%	(980 235)	48.0%	(241 626)	60.4%	(5.9%)	
Net Cash from/(used) Investing Activities	(1 731 287)	(2 046 342)	(512 463)	29.6%	(240 505)	13.9%	(227 267)	11.1%	(980 235)	47.9%	(241 626)	59.1%	(5.9%)	
Cash Flow from Financing Activities														
Receipts	156 170	158 290	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	148 290	148 290	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	7 880	10 000	-	-	-	-	-	-	-	-	-	-	-	
Payments	(83 306)	(83 324)	(23 872)	28.7%	(15 013)	18.0%	(24 807)	29.8%	(63 692)	76.4%	-	50.0%	(100.0%)	
Repayment of borrowing	(83 306)	(83 324)	(23 872)	28.7%	(15 013)	18.0%	(24 807)	29.8%	(63 692)	76.4%	-	50.0%	(100.0%)	
Net Cash from/(used) Financing Activities	72 864	74 966	(23 872)	(32.8%)	(15 013)	(20.6%)	(24 807)	(33.1%)	(63 692)	(85.0%)	-	54.0%	(100.0%)	
Net Increase/(Decrease) in cash held	365 163	(56 921)	(296 099)	(81.1%)	234 077	64.1%	1 345 822	(2 364.4%)	1 283 799	(2 255.4%)	982 522	378.9%	37.0%	
Cash/cash equivalents at the year begin:	2 001 445	2 621 746	2 549 876	127.4%	2 253 777	112.6%	2 487 854	94.9%	2 549 876	97.3%	2 053 702	100.0%	21.1%	
Cash/cash equivalents at the year end:	2 366 608	2 564 825	2 253 777	95.2%	2 487 854	105.1%	3 833 675	149.5%	3 833 675	149.5%	3 036 224	151.7%	26.3%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	154 334	12.8%	95 833	7.9%	57 178	4.7%	898 746	74.5%	1 206 092	24.3%	79 188	6.6%	836 517
Trade and Other Receivables from Exchange Transactions - Electricity	223 966	29.3%	54 027	7.1%	14 745	1.9%	471 686	61.7%	764 424	15.4%	2 917	4%	511 655
Receivables from Non-exchange Transactions - Property Rates	643 156	52.5%	49 584	4.0%	60 384	4.9%	472 778	38.6%	1 225 902	24.7%	11 380	9%	785 925
Receivables from Exchange Transactions - Waste Water Management	72 293	17.0%	34 173	8.0%	17 824	4.2%	301 921	70.8%	426 211	8.6%	20 337	4.8%	299 269
Receivables from Exchange Transactions - Waste Management	34 947	13.8%	14 057	5.5%	7 306	2.9%	197 396	77.8%	253 706	5.1%	7 933	3.1%	201 291
Receivables from Exchange Transactions - Property Rental Debtors	1 494	5.4%	1 726	6.3%	647	2.4%	23 631	85.9%	27 498	.6%	11	-	25 363
Interest on Arrear Debtor Accounts	25 184	3.4%	31 472	4.2%	19 923	2.7%	670 063	89.7%	746 642	15.0%	10 830	1.5%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	429	-	-
Other	21 286	6.7%	7 851	2.5%	1 910	.6%	287 623	90.3%	318 671	6.4%	4 065	1.3%	-
Total By Income Source	1 176 659	23.7%	288 724	5.8%	179 919	3.6%	3 323 844	66.9%	4 969 145	100.0%	137 090	2.8%	2 660 020
Debtors Age Analysis By Customer Group													
Organs of State	23 268	16.0%	20 109	13.8%	3 902	2.7%	98 265	67.5%	145 544	2.9%	-	-	-
Commercial	518 054	33.2%	96 523	6.2%	52 647	3.4%	891 277	57.2%	1 558 501	31.4%	-	-	-
Households	635 336	19.5%	172 092	5.3%	123 369	3.8%	2 334 302	71.5%	3 265 100	65.7%	137 090	4.2%	2 660 020
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 176 659	23.7%	288 724	5.8%	179 919	3.6%	3 323 844	66.9%	4 969 145	100.0%	137 090	2.8%	2 660 020

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	37 095	100.0%	-	-	-	-	-	-	37 095	23.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	82 902	68.6%	17 630	14.6%	1 486	1.2%	18 779	15.5%	120 797	75.5%
Auditor-General	2 003	100.0%	-	-	-	-	-	-	2 003	1.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	122 000	76.3%	17 630	11.0%	1 486	.9%	18 779	11.7%	159 895	100.0%

Contact Details

Municipal Manager	Mr Peter Neilson	041 506 3209
Financial Manager	Mr M J Ngcawane (Acting)	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2018/19										2017/18		Q3 of 2017/18 to Q3 of 2018/19	
	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	6 433 793	6 599 820	2 210 323	34.4%	1 992 092	31.0%	2 052 452	31.1%	6 254 867	94.8%	2 336 857	86.6%	(12.2%)	
Property rates, penalties and collection charges	958 289	1 300 964	318 018	33.2%	283 542	29.6%	520 230	40.0%	1 121 790	86.2%	293 171	85.6%	77.4%	
Service charges	3 110 390	3 102 423	942 860	30.3%	831 951	26.7%	856 864	27.6%	2 631 674	84.8%	701 016	74.0%	22.2%	
Other revenue	197 991	316 415	324 159	163.7%	385 631	194.8%	88 690	27.9%	798 479	250.8%	677 662	104.9%	(86.9%)	
Government - operating	1 005 957	952 495	392 509	39.0%	102 765	10.2%	287 290	30.2%	782 564	82.2%	262 427	101.5%	9.4%	
Government - capital	1 033 466	892 355	223 563	21.6%	379 092	36.7%	288 932	32.4%	891 587	99.9%	393 293	94.7%	(26.5%)	
Interest	127 700	33 169	9 214	7.2%	9 112	7.1%	10 447	31.5%	28 772	86.7%	9 668	94.4%	8.1%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(5 474 552)	(6 678 351)	(2 203 818)	40.3%	(1 692 374)	30.9%	(1 542 745)	23.1%	(5 438 937)	81.4%	(1 602 924)	86.9%	(3.8%)	
Suppliers and employees	(5 310 807)	(6 476 048)	(2 168 779)	40.8%	(1 662 658)	31.3%	(1 501 065)	23.2%	(5 332 502)	82.3%	(1 544 288)	88.1%	(2.8%)	
Finance charges	(154 499)	(202 303)	(35 039)	22.7%	(29 716)	19.2%	(41 680)	20.6%	(106 435)	52.6%	(58 636)	*****	(28.9%)	
Transfers and grants	(9 245)	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	959 241	(78 530)	6 505	.7%	299 718	31.2%	509 707	(649.1%)	815 930	(1 039.0%)	733 933	84.6%	(30.6%)	
Cash Flow from Investing Activities														
Receipts	158 629	1 119 979	-	-	-	-	140 001	12.5%	140 001	12.5%	-	-	(100.0%)	
Proceeds on disposal of PPE	-	133 155	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	148 806	106 830	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	9 823	879 994	-	-	-	-	140 001	15.9%	140 001	15.9%	-	-	(100.0%)	
Payments	(1 022 909)	(1 020 856)	(246 726)	24.1%	(237 064)	23.2%	(195 616)	19.2%	(679 406)	66.6%	(415 226)	83.5%	(52.9%)	
Capital assets	(1 022 909)	(1 020 856)	(246 726)	24.1%	(237 064)	23.2%	(195 616)	19.2%	(679 406)	66.6%	(415 226)	83.5%	(52.9%)	
Net Cash from/(used) Investing Activities	(864 280)	99 123	(246 726)	28.5%	(237 064)	27.4%	(55 615)	(56.1%)	(539 405)	(54.2%)	(415 226)	83.6%	(86.6%)	
Cash Flow from Financing Activities														
Receipts	(39 663)	1 130	239	(.6%)	277	(.7%)	357	31.6%	872	77.2%	237	48.6%	50.4%	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(39 663)	1 130	239	(.6%)	277	(.7%)	357	31.6%	872	77.2%	237	48.6%	50.4%	
Payments	(96 142)	(199 101)	(78 668)	81.8%	(43 978)	45.7%	(47 748)	24.0%	(170 394)	85.6%	(43 515)	215.7%	9.7%	
Repayment of borrowing	(96 142)	(199 101)	(78 668)	81.8%	(43 978)	45.7%	(47 748)	24.0%	(170 394)	85.6%	(43 515)	215.7%	9.7%	
Net Cash from/(used) Financing Activities	(135 805)	(197 972)	(78 429)	57.8%	(43 702)	32.2%	(47 391)	23.9%	(169 522)	85.6%	(43 278)	221.6%	9.5%	
Net Increase/(Decrease) in cash held	(40 843)	(177 379)	(318 650)	780.2%	18 952	(46.4%)	406 700	(229.3%)	107 002	(60.3%)	275 430	(499.6%)	47.7%	
Cash/cash equivalents at the year begin:	437 477	437 477	564 830	129.1%	246 180	56.3%	265 132	60.6%	564 830	129.1%	372 427	300.1%	(28.8%)	
Cash/cash equivalents at the year end:	396 634	260 098	246 180	62.1%	265 132	66.8%	671 832	258.3%	671 832	258.3%	647 857	268.5%	3.7%	

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 - I Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	71 143	3.8%	103 021	5.4%	69 297	3.7%	1 651 515	87.2%	1 894 976	35.0%	-	-	1 199 526
Trade and Other Receivables from Exchange Transactions - Electricity	108 899	14.1%	30 322	3.9%	18 646	2.4%	616 261	79.6%	774 248	14.3%	-	-	236 188
Receivables from Non-exchange Transactions - Property Rates	87 487	7.9%	56 437	5.1%	47 529	4.3%	915 726	82.7%	1 107 178	20.5%	-	-	564 138
Receivables from Exchange Transactions - Waste Water Management	26 922	5.5%	18 139	3.7%	15 735	3.2%	431 205	87.6%	492 001	9.1%	-	-	257 022
Receivables from Exchange Transactions - Waste Management	9 530	4.5%	6 722	3.2%	5 899	2.8%	190 552	89.6%	212 704	3.9%	-	-	158 572
Receivables from Exchange Transactions - Property Rental Debtors	313	.6%	509	.9%	538	1.0%	53 920	97.5%	55 279	1.0%	-	-	15 267
Interest on Arrear Debtor Accounts	25 344	3.2%	24 574	3.1%	24 227	3.1%	717 672	90.6%	791 817	14.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 217	5.4%	3 132	4.0%	1 834	2.3%	69 446	88.3%	78 628	1.5%	-	-	27 616
Total By Income Source	333 945	6.2%	242 867	4.5%	183 724	3.4%	4 646 295	85.9%	5 406 831	100.0%	-	-	2 458 331
Debtors Age Analysis By Customer Group													
Organs of State	51 720	4.3%	47 185	3.9%	45 682	3.8%	1 064 907	88.0%	1 209 494	22.4%	-	-	-
Commercial	149 364	14.7%	54 538	5.4%	36 045	3.5%	777 617	76.4%	1 017 564	18.8%	-	-	-
Households	132 861	4.2%	141 145	4.4%	101 996	3.2%	2 803 771	88.2%	3 179 773	58.8%	-	-	2 458 331
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	333 945	6.2%	242 867	4.5%	183 724	3.4%	4 646 295	85.9%	5 406 831	100.0%	-	-	2 458 331

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	116 764	100.0%	-	-	-	-	-	-	116 764	21.2%
Bulk Water	59 565	33.2%	65 264	36.4%	54 399	30.4%	-	-	179 228	32.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	42 928	100.0%	-	-	-	-	-	-	42 928	7.8%
Loan repayments	39 857	100.0%	-	-	-	-	-	-	39 857	7.2%
Trade Creditors	28 690	16.8%	117 133	68.4%	2 424	1.4%	23 005	13.4%	171 251	31.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	287 804	52.3%	182 397	33.2%	56 822	10.3%	23 005	4.2%	550 029	100.0%

Contact Details

Municipal Manager	Adv Tankiso B Mea	051 405 8621
Financial Manager	Mr K S Rapulungwane	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 2019

Part1: Operating Revenue and Expenditure

R thousands	2018/19										2017/18		Q3 of 2017/18 to Q3 of 2018/19	
	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		
Operating Revenue and Expenditure														
Operating Revenue	35 317 657	36 205 712	9 982 216	28.3%	8 949 689	25.3%	8 040 174	22.2%	26 972 079	74.5%	7 299 734	76.9%	10.1%	
Property rates	5 615 665	5 632 288	1 377 066	24.5%	1 338 688	23.8%	1 340 806	23.8%	4 056 560	72.0%	1 216 612	74.6%	10.2%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	13 732 962	13 868 905	4 390 429	32.0%	3 225 749	23.5%	3 026 434	21.8%	10 642 813	76.7%	2 448 166	75.3%	23.6%	
Service charges - water revenue	4 119 535	4 119 535	1 321 161	32.1%	1 511 233	36.7%	1 009 804	24.5%	3 842 198	93.3%	895 131	74.1%	12.8%	
Service charges - sanitation revenue	1 594 808	1 594 808	-	-	-	-	360 881	22.6%	360 881	22.6%	268 771	66.1%	34.3%	
Service charges - refuse revenue	1 338 897	1 338 897	332 214	24.8%	313 961	23.4%	320 132	23.9%	966 307	72.2%	276 019	69.4%	16.0%	
Service charges - other	-	-	(120 235)	-	(121 900)	-	-	-	(242 135)	-	-	-	-	
Rental of facilities and equipment	127 763	127 763	28 923	22.6%	27 631	21.6%	27 850	21.8%	84 403	66.1%	30 477	68.1%	(8.6%)	
Interest earned - external investments	422 568	422 568	86 597	20.5%	87 901	20.8%	52 395	12.4%	226 894	53.7%	196 765	82.9%	(73.4%)	
Interest earned - outstanding debtors	522 306	522 306	116 594	22.3%	123 778	23.6%	123 350	23.6%	363 722	69.6%	82 613	42.4%	49.3%	
Dividends received	92	92	-	-	67	72.4%	-	-	67	72.4%	-	-	-	
Fines	138 197	238 197	28 711	20.8%	30 586	22.1%	28 015	11.8%	87 311	36.7%	28 508	70.0%	(1.7%)	
Licences and permits	338 745	338 745	79 728	23.5%	74 067	21.9%	75 481	22.3%	229 275	67.7%	72 728	68.3%	3.8%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	6 014 349	6 335 329	2 037 551	33.9%	2 027 028	33.7%	1 350 834	21.3%	5 415 413	85.5%	1 486 502	92.5%	(9.1%)	
Other own revenue	1 350 581	1 666 281	303 477	22.5%	309 257	22.9%	323 993	19.4%	936 727	56.2%	297 440	74.2%	8.9%	
Gains on disposal of PPE	-	-	-	-	1 644	-	-	-	1 644	-	-	-	-	
Operating Expenditure	35 256 508	36 144 563	8 110 431	23.0%	8 428 497	23.9%	7 987 433	22.1%	24 526 362	67.9%	7 605 707	71.0%	5.0%	
Employee related costs	8 708 334	8 656 028	2 049 315	23.5%	2 059 691	23.7%	2 058 476	23.8%	6 167 482	71.3%	1 998 856	74.3%	3.0%	
Remuneration of councillors	151 062	151 062	33 391	22.1%	33 374	22.1%	36 940	24.5%	103 705	68.7%	38 781	74.5%	(4.7%)	
Debt impairment	1 453 081	1 503 081	364 101	25.1%	365 745	25.2%	366 178	24.4%	1 096 025	72.9%	312 990	81.4%	17.0%	
Depreciation and asset impairment	2 285 339	2 285 339	231 476	9.7%	963 048	40.4%	569 139	24.9%	1 763 663	77.2%	525 104	75.3%	8.4%	
Finance charges	992 048	821 438	191 304	19.3%	148 171	14.9%	187 225	22.8%	526 701	64.1%	227 365	73.8%	(17.7%)	
Bulk purchases	13 479 345	13 579 633	4 101 099	30.4%	2 934 601	21.8%	2 899 427	21.4%	9 935 128	73.2%	2 668 933	73.4%	8.6%	
Other Materials	1 946 750	2 403 007	176 858	9.1%	455 977	23.4%	487 069	20.3%	1 119 905	46.6%	415 230	57.3%	17.1%	
Contracted services	4 080 213	4 407 663	573 189	14.0%	940 018	23.1%	931 104	21.1%	2 447 311	55.5%	936 412	64.2%	(6.6%)	
Transfers and grants	897 027	1 089 027	140 979	15.7%	276 029	30.8%	230 505	21.2%	647 513	59.5%	218 985	67.1%	5.3%	
Other expenditure	1 148 730	1 233 705	248 719	21.7%	247 206	21.5%	221 370	17.9%	717 294	58.1%	263 050	55.5%	(5.8%)	
Less on disposal of PPE	14 578	14 578	-	-	1 636	11.2%	-	-	1 636	11.2%	-	-	-	
Surplus/(Deficit)	61 149	61 149	1 871 785		521 192		52 740		2 445 717		(305 973)			
Transfers recognised - capital	2 259 169	2 251 814	69 959	3.1%	232 535	10.3%	437 626	19.4%	740 120	32.9%	356 050	39.7%	22.9%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	2 320 318	2 312 963	1 941 744		753 727		490 366		3 185 837		50 077			
Taxation	59 989	59 989	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	2 260 329	2 252 974	1 941 744		753 727		490 366		3 185 837		50 077			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	2 260 329	2 252 974	1 941 744		753 727		490 366		3 185 837		50 077			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	2 260 329	2 252 974	1 941 744		753 727		490 366		3 185 837		50 077			

Part 2: Capital Revenue and Expenditure

R thousands	2018/19										2017/18		Q3 of 2017/18 to Q3 of 2018/19
	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	
Capital Revenue and Expenditure													
Source of Finance	6 904 213	6 723 102	1 633 315	2.4%	825 888	12.0%	857 048	12.7%	1 846 251	27.5%	1 042 620	39.9%	(17.8%)
National Government	2 242 969	2 363 958	50 557	2.3%	227 038	10.1%	425 976	18.0%	703 571	29.8%	360 490	41.1%	18.2%
Provincial Government	8 700	64 506	-	-	-	-	741	1.1%	741	1.1%	131	3.5%	466.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	22 116	90.5%	(100.0%)
Transfers recognised - capital	2 251 669	2 428 464	50 557	2.2%	227 038	10.1%	426 717	17.6%	704 312	29.0%	382 737	41.9%	11.5%
Borrowing	3 590 944	3 153 898	61 031	1.7%	458 743	12.8%	282 832	9.0%	802 606	25.4%	515 546	36.6%	(45.1%)
Internally generated funds	1 061 600	1 140 739	51 726	4.9%	140 107	13.2%	147 499	12.9%	339 333	29.7%	144 337	46.8%	2.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	6 904 213	6 723 102	1 633 315	2.4%	825 888	12.0%	857 048	12.7%	1 846 251	27.5%	1 042 620	39.9%	(17.8%)
Governance and Administration	1 498 254	1 327 030	15 684	1.0%	72 524	4.8%	205 207	15.5%	293 415	22.1%	236 684	29.9%	(13.3%)
Executive & Council	683 659	659 566	6 371	0.9%	46 250	6.8%	135 340	20.5%	187 960	28.5%	6 497	16.3%	1 983.1%
Budget & Treasury Office	814 144	667 464	9 313	1.1%	26 275	3.2%	69 867	10.5%	105 455	15.8%	17 374	15.4%	302.1%
Corporate Services	450	-	-	-	-	-	-	-	-	-	212 812	48 366.4%	(100.0%)
Community and Public Safety	1 968 656	2 088 625	58 903	3.0%	299 121	15.2%	297 868	14.3%	655 891	31.4%	244 295	39.7%	21.9%
Community & Social Services	278 650	272 999	4 969	1.8%	46 871	16.8%	35 114	12.9%	86 954	31.9%	34 257	72.9%	(100.0%)
Sport And Recreation	88 000	89 752	567	0.6%	12 039	13.7%	9 237	10.3%	21 943	24.3%	34 257	72.9%	(73.0%)
Public Safety	337 240	307 947	17 483	5.2%	29 343	8.7%	43 885	14.3%	90 710	29.5%	26 658	44.5%	64.6%
Housing	1 222 491	1 391 327	35 192	2.9%	199 968	16.4%	206 554	14.8%	441 715	31.7%	169 561	33.0%	21.8%
Health	42 275	27 300	691	1.6%	10 900	25.8%	3 078	11.3%	14 669	53.7%	13 820	61.8%	(7.7%)
Economic and Environmental Services	1 669 048	1 503 738	22 337	1.3%	145 958	8.7%	108 559	7.2%	276 853	18.4%	276 097	43.7%	(60.7%)
Planning and Development	189 250	161 701	42	-	1 711	0.9%	26 133	16.2%	27 886	17.2%	26 666	37.7%	(2.0%)
Road Transport	1 428 498	1 290 127	22 295	1.6%	133 106	9.3%	81 552	6.3%	236 953	18.4%	248 104	44.5%	(67.1%)
Environmental Protection	51 300	51 911	-	-	11 141	21.7%	874	1.7%	12 015	23.1%	1 326	29.4%	(34.1%)
Trading Services	1 768 255	1 803 708	66 391	3.8%	308 286	17.4%	245 414	13.6%	620 091	34.4%	285 545	45.9%	(14.1%)
Electricity	736 700	735 601	19 710	2.7%	65 560	8.9%	68 276	9.3%	153 546	20.9%	136 607	64.8%	(50.0%)
Water	481 870	508 930	17 573	3.6%	105 966	22.0%	93 670	18.4%	217 208	42.7%	118 260	55.0%	(20.8%)
Waste Water Management	384 185	361 655	28 555	7.4%	105 306	27.4%	53 259	14.7%	187 120	51.7%	17 107	21.0%	211.3%
Waste Management	165 500	197 523	554	0.3%	31 454	19.0%	30 209	15.3%	62 216	31.5%	13 571	21.7%	122.6%
Other	-	-	-	-	-	-	-	-	-	-	-	14.9%	-

Part 3: Cash Receipts and Payments

R thousands	2018/19										2017/18		Q3 of 2018/19 to Q3 of 2018/19	
	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	36 160 034	37 246 997	9 131 031	25.3%	8 255 659	22.8%	9 334 929	25.1%	26 721 618	71.7%	6 700 143	67.7%	39.3%	
Property rates, penalties and collection charges	4 833 913	4 850 537	1 174 746	24.3%	1 289 475	26.7%	1 388 294	28.6%	3 852 515	79.4%	1 291 336	71.5%	7.5%	
Service charges	18 823 618	18 959 571	3 566 624	18.9%	4 616 438	24.5%	4 836 467	25.5%	13 019 528	68.7%	3 380 660	70.6%	43.1%	
Other revenue	3 968 520	4 383 019	249 710	6.3%	(25 057)	(4.8%)	123 183	2.8%	347 836	7.9%	252 188	23.0%	(51.2%)	
Government - operating	5 406 054	5 727 547	3 866 774	71.5%	1 930 588	35.7%	2 373 615	41.4%	8 170 977	142.7%	1 077 505	78.7%	120.3%	
Government - capital	2 259 169	2 457 564	69 959	3.1%	232 535	10.3%	437 626	17.8%	740 120	30.1%	283 181	80.3%	54.5%	
Interest	868 670	868 670	203 218	23.4%	211 679	24.4%	175 745	20.2%	590 642	68.0%	415 873	92.7%	(57.7%)	
Dividends	90	90	-	-	-	-	-	-	-	-	-	-	-	
Payments	(29 459 431)	(30 413 924)	(11 116 399)	37.7%	(7 289 586)	24.7%	(6 497 968)	21.4%	(24 903 953)	81.9%	(4 331 967)	84.3%	50.0%	
Suppliers and employees	(27 570 356)	(28 503 459)	(10 792 293)	39.1%	(6 865 385)	24.9%	(6 080 238)	21.3%	(23 737 917)	83.3%	(3 907 494)	83.5%	55.6%	
Finance charges	(992 048)	(821 438)	(183 127)	18.5%	(148 171)	14.9%	(187 225)	22.8%	(518 523)	63.1%	(231 860)	75.3%	(19.3%)	
Transfers and grants	(897 027)	(1 089 027)	(140 979)	15.7%	(276 029)	30.8%	(230 505)	21.2%	(647 513)	59.5%	(192 613)	131.9%	19.7%	
Net Cash from/(used) Operating Activities	6 700 603	6 833 073	(1 985 368)	(29.6%)	966 073	14.4%	2 836 960	41.5%	1 817 665	26.6%	2 368 176	3.4%	19.8%	
Cash Flow from Investing Activities														
Receipts	(52 183)	(52 183)	733 370	(1 405.4%)	448 444	(859.4%)	(46 103)	88.3%	1 135 711	(2 176.4%)	(254 522)	(156.0%)	(81.9%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	830	-	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	75	-	(100.0%)	
Decrease in other non-current receivables	-	0	(14)	-	(3 273)	-	342	34 233 700.0%	(2 945)	(294 475 400.0%)	61	-	460.7%	
Decrease (increase) in non-current investments	(52 183)	(52 183)	733 384	(1 405.4%)	451 717	(865.6%)	(46 445)	89.0%	1 138 656	(2 182.0%)	(255 488)	(155.2%)	(81.8%)	
Payments	(6 489 960)	(6 489 960)	(140 961)	2.2%	(622 893)	9.6%	(818 664)	12.6%	(1 582 518)	24.4%	(495 355)	29.7%	65.3%	
Capital assets	(6 489 960)	(6 489 960)	(140 961)	2.2%	(622 893)	9.6%	(818 664)	12.6%	(1 582 518)	24.4%	(495 355)	29.7%	65.3%	
Net Cash from/(used) Investing Activities	(6 542 143)	(6 542 143)	592 409	(9.1%)	(174 449)	2.7%	(864 767)	13.2%	(446 807)	6.8%	(749 877)	23.4%	15.3%	
Cash Flow from Financing Activities														
Receipts	3 425 791	3 425 791	1 153 132	33.7%	(1 247 408)	(36.4%)	(47 670)	(1.4%)	(141 945)	(4.1%)	(1 076 643)	63.3%	(95.6%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	3 375 487	3 375 487	1 175 697	34.8%	(1 265 467)	(37.5%)	(60 091)	(1.8%)	(149 861)	(4.4%)	(1 093 474)	59.6%	(94.5%)	
Increase (decrease) in consumer deposits	50 304	50 304	(22 565)	(44.9%)	18 060	35.9%	12 421	24.7%	7 916	15.7%	16 832	300.6%	(26.2%)	
Payments	-	-	-	-	-	-	-	-	-	-	(1 645)	97.7%	(100.0%)	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(1 645)	97.7%	(100.0%)	
Net Cash from/(used) Financing Activities	3 425 791	3 425 791	1 153 132	33.7%	(1 247 408)	(36.4%)	(47 670)	(1.4%)	(141 945)	(4.1%)	(1 078 288)	58.2%	(95.6%)	
Net Increase/(Decrease) in cash held	3 584 251	3 716 721	(239 827)	(6.7%)	(455 784)	(12.7%)	1 924 524	51.8%	1 228 913	33.1%	540 011	8.9%	256.4%	
Cash/cash equivalents at the year begin:	5 809 954	3 489 876	3 489 876	60.1%	3 250 049	55.9%	2 794 265	80.1%	3 489 876	100.0%	5 530 866	55.5%	(49.5%)	
Cash/cash equivalents at the year end:	9 394 204	7 206 597	3 250 049	34.6%	2 794 265	29.7%	4 718 789	65.5%	4 718 789	65.5%	6 070 877	45.3%	(22.3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	364 359	9.0%	217 004	5.3%	154 848	3.8%	3 328 394	81.9%	4 064 605	35.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	858 211	48.7%	138 917	7.9%	49 933	2.8%	714 237	40.6%	1 761 298	15.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	363 082	17.8%	101 633	5.0%	76 349	3.7%	1 501 374	73.5%	2 042 439	17.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	115 338	10.3%	59 907	5.4%	42 294	3.8%	897 049	80.5%	1 114 587	9.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	97 505	8.7%	48 007	4.3%	40 711	3.6%	940 675	83.5%	1 126 898	9.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 250	1.4%	2 274	2.5%	2 437	2.7%	84 951	93.4%	90 912	0.8%	-	-	-
Interest on Arrear Debtor Accounts	37 055	3.8%	36 872	3.8%	43 747	4.5%	862 079	88.0%	979 754	8.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36 126	9.4%	15 997	4.2%	10 883	2.8%	322 053	83.6%	385 060	3.3%	-	-	-
Total By Income Source	1 872 927	16.2%	620 611	5.4%	421 203	3.6%	8 650 812	74.8%	11 565 554	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	35 590	29.2%	15 422	12.7%	6 525	5.4%	64 269	52.8%	121 806	1.1%	-	-	-
Commercial	1 050 655	40.1%	182 897	7.0%	87 835	3.3%	1 301 308	49.6%	2 622 696	22.7%	-	-	-
Households	777 925	8.9%	418 488	4.8%	322 591	3.7%	7 179 116	82.5%	8 698 120	75.2%	-	-	-
Other	8 757	7.1%	3 805	3.1%	4 251	3.5%	106 119	86.3%	122 932	1.1%	-	-	-
Total By Customer Group	1 872 927	16.2%	620 611	5.4%	421 203	3.6%	8 650 812	74.8%	11 565 554	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	776 076	100.0%	-	-	-	-	-	-	776 076	23.5%
Bulk Water	291 967	100.0%	-	-	-	-	-	-	291 967	8.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	14 300	100.0%	-	-	-	-	-	-	14 300	0.4%
Trade Creditors	2 129 175	96.0%	51 490	2.3%	36 638	1.7%	-	-	2 217 303	67.2%
Auditor-General	1 704	100.0%	-	-	-	-	-	-	1 704	0.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 213 222	97.3%	51 490	1.6%	36 638	1.1%	-	-	3 301 350	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2018/19										2017/18		Q3 of 2017/18 to Q3 of 2018/19	
	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	52 013 512	50 268 565	15 541 203	29.9%	15 321 853	29.5%	14 860 761	29.6%	45 723 817	91.0%	15 630 199	90.6%	(4.9%)	
Property rates, penalties and collection charges	9 757 436	10 636 872	2 655 669	27.2%	2 770 316	28.4%	2 588 087	24.3%	8 014 073	75.3%	2 264 391	75.1%	14.3%	
Service charges	28 286 577	26 998 857	7 153 846	25.3%	7 103 259	25.1%	6 811 984	25.2%	21 069 089	78.0%	6 120 133	75.4%	11.3%	
Other revenue	2 495 634	1 258 081	2 332 907	93.5%	1 742 274	69.8%	1 996 155	158.7%	6 071 337	482.6%	3 188 125	210.0%	(37.0%)	
Government - operating	8 240 403	8 125 172	2 743 227	33.3%	2 324 319	28.3%	2 039 240	25.1%	7 115 786	87.6%	2 769 357	89.2%	(26.4%)	
Government - capital	2 614 216	2 448 371	607 631	23.2%	1 316 368	50.4%	1 348 314	50.9%	3 272 313	123.6%	1 251 292	109.8%	7.8%	
Interest	619 246	601 212	47 923	7.7%	55 316	8.9%	77 981	13.0%	181 220	30.1%	56 900	35.6%	37.0%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(43 772 928)	(42 065 501)	(14 035 544)	32.1%	(13 597 592)	31.1%	(10 919 940)	26.0%	(38 553 076)	91.7%	(13 385 362)	101.4%	(18.4%)	
Suppliers and employees	(41 112 950)	(39 371 289)	(13 828 865)	33.6%	(12 501 298)	30.4%	(10 779 815)	27.4%	(37 109 979)	94.3%	(12 915 722)	103.9%	(16.5%)	
Finance charges	(2 317 690)	(2 413 281)	(192 553)	8.3%	(1 089 555)	47.0%	(115 605)	4.8%	(1 397 713)	57.9%	(410 926)	73.6%	(71.9%)	
Transfers and grants	(342 288)	(280 931)	(14 125)	4.1%	(6 739)	2.0%	(24 520)	8.7%	(45 385)	16.2%	(58 714)	41.5%	(58.2%)	
Net Cash from/(used) Operating Activities	8 240 584	8 203 064	1 505 659	18.3%	1 724 261	20.9%	3 940 821	48.0%	7 170 741	87.4%	2 244 837	40.5%	75.6%	
Cash Flow from Investing Activities														
Receipts	(319 927)	(178 297)	-	-	-	-	-	-	-	-	646 206	(872.8%)	(100.0%)	
Proceeds on disposal of PPE	483 278	463 736	-	-	-	-	-	-	-	-	646 206	3 714.9%	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	(89 302)	(71 644)	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(713 903)	(570 390)	-	-	-	-	-	-	-	-	-	-	-	
Payments	(7 810 236)	(8 064 898)	(1 903 313)	24.4%	(1 190 504)	15.2%	(845 066)	10.5%	(3 938 882)	48.8%	(879 488)	54.8%	(3.9%)	
Capital assets	(7 810 236)	(8 064 898)	(1 903 313)	24.4%	(1 190 504)	15.2%	(845 066)	10.5%	(3 938 882)	48.8%	(879 488)	54.8%	(3.9%)	
Net Cash from/(used) Investing Activities	(8 130 163)	(8 243 195)	(1 903 313)	23.4%	(1 190 504)	14.6%	(845 066)	10.3%	(3 938 882)	47.8%	(233 282)	40.3%	262.3%	
Cash Flow from Financing Activities														
Receipts	2 850 183	2 850 251	1 500 000	52.6%	-	-	-	-	1 500 000	52.6%	-	100.0%	-	
Short term loans	-	-	1 500 000	-	-	-	-	-	1 500 000	-	-	-	-	
Borrowing long term/refinancing	2 849 726	2 849 726	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	457	525	-	-	-	-	-	-	-	-	-	-		
Payments	(558 947)	(761 803)	(54 737)	9.8%	(227 301)	40.7%	(27 661)	3.6%	(309 699)	40.7%	-	41.4%	(100.0%)	
Repayment of borrowing	(558 947)	(761 803)	(54 737)	9.8%	(227 301)	40.7%	(27 661)	3.6%	(309 699)	40.7%	-	41.4%	(100.0%)	
Net Cash from/(used) Financing Activities	2 291 236	2 088 448	1 445 263	63.1%	(227 301)	(9.9%)	(27 661)	(1.3%)	1 190 301	57.0%	-	(623.9%)	(100.0%)	
Net Increase/(Decrease) in cash held	2 401 657	2 048 317	1 047 609	43.6%	306 456	12.8%	3 068 094	149.8%	4 422 160	215.9%	2 011 555	155.6%	52.5%	
Cash/cash equivalents at the year begin:	4 637 389	2 239 861	1 831 492	39.5%	2 879 101	62.1%	3 185 558	142.2%	1 831 492	81.8%	6 339 436	192.3%	(49.8%)	
Cash/cash equivalents at the year end:	7 039 046	4 288 178	2 879 101	40.9%	3 185 558	45.3%	6 253 652	145.8%	6 253 652	145.8%	8 350 991	180.1%	(25.1%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	614 019	9.3%	358 617	5.4%	246 046	3.7%	5 417 124	81.6%	6 435 806	27.3%	-	-	1 075 322
Trade and Other Receivables from Exchange Transactions - Electricity	729 126	14.7%	295 795	4.0%	164 940	3.3%	3 763 083	76.0%	4 952 944	20.4%	-	-	545 596
Receivables from Non-exchange Transactions - Property Rates	654 775	12.0%	288 683	5.3%	219 676	4.0%	4 316 149	78.8%	5 479 283	22.6%	-	-	649 903
Receivables from Exchange Transactions - Waste Water Management	409 346	9.3%	239 078	5.4%	164 031	3.7%	3 611 416	81.6%	4 423 871	18.2%	-	-	716 881
Receivables from Exchange Transactions - Waste Management	117 531	5.4%	108 041	5.0%	71 582	3.3%	1 863 735	86.2%	2 160 889	8.9%	-	-	89 772
Receivables from Exchange Transactions - Property Rental Debtors	(987)	(2%)	8 461	1.3%	8 381	1.3%	612 494	97.5%	628 350	2.6%	-	-	69 931
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 523 811	10.4%	1 298 674	5.3%	874 656	3.6%	19 584 002	80.7%	24 281 144	100.0%	-	-	3 147 405
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2 523 811	10.4%	1 298 674	5.3%	874 656	3.6%	19 584 002	80.7%	24 281 144	100.0%	-	-	3 147 405
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 523 811	10.4%	1 298 674	5.3%	874 656	3.6%	19 584 002	80.7%	24 281 144	100.0%	-	-	3 147 405

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	945 640	100.0%	-	-	-	-	-	-	945 640	24.0%
Bulk Water	493 610	100.0%	-	-	-	-	-	-	493 610	12.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	562 090	79.6%	51 565	7.3%	14 260	2.0%	78 286	11.1%	706 201	17.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 628 520	90.7%	96 641	5.4%	67 202	3.7%	4 030	2%	1 796 393	45.6%
Total	3 629 860	92.1%	148 206	3.8%	81 462	2.1%	82 317	2.1%	3 941 844	100.0%

Contact Details

Municipal Manager	Dr L. Ndlovhiswani	011 407 7309
Financial Manager	Mr Manenzhe Manenzhe	011 628 4612

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 2019

Part1: Operating Revenue and Expenditure

R thousands	2018/19										2017/18		Q3 of 2018/19 to Q3 of 2018/19
	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	
Operating Revenue and Expenditure	32 530 207	32 991 191	8 526 705	26.2%	8 207 868	25.2%	7 957 449	24.1%	24 692 021	74.8%	8 260 144	75.7%	(3.7%)
Operating Revenue	6 980 636	7 065 502	1 739 720	24.9%	1 634 726	23.4%	1 785 714	25.3%	5 160 160	73.0%	1 648 564	74.5%	8.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - electricity revenue	11 928 316	11 987 567	3 151 323	26.4%	2 840 782	23.8%	2 469 196	20.6%	8 461 301	70.6%	2 482 648	72.0%	(5.8%)
Service charges - water revenue	4 065 617	3 971 962	886 751	21.8%	931 678	22.9%	975 382	24.6%	2 793 811	70.3%	1 028 804	78.3%	(5.2%)
Service charges - sanitation revenue	1 282 324	1 084 721	264 729	20.6%	261 069	20.4%	283 102	26.1%	808 901	74.6%	246 632	63.1%	14.8%
Service charges - refuse revenue	1 494 023	1 591 930	407 038	27.2%	395 967	26.5%	418 753	26.3%	1 221 758	76.7%	396 157	75.6%	5.7%
Service charges - other	18 281	23 582	-	-	-	-	1 090	4.6%	1 090	4.6%	7 359	119.2%	(85.2%)
Rental of facilities and equipment	152 593	166 785	24 439	16.0%	34 189	22.4%	20 748	12.4%	79 376	47.6%	32 022	61.5%	(35.2%)
Interest earned - external investments	133 342	177 983	36 984	27.7%	64 419	48.3%	147 561	82.9%	248 965	139.9%	63 750	109.9%	131.5%
Interest earned - outstanding debtors	575 401	765 522	219 950	38.2%	219 486	38.1%	251 947	32.9%	691 384	90.3%	155 391	85.4%	62.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	368 755	315 074	49 734	13.5%	97 944	26.6%	80 228	25.5%	227 906	72.3%	65 272	52.6%	22.9%
Licences and permits	59 551	53 174	9 824	16.5%	12 542	21.1%	10 266	19.3%	32 633	61.4%	38 578	187.3%	(73.4%)
Agency services	6 980	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	4 440 081	4 736 594	1 606 263	36.2%	1 497 186	33.7%	1 303 316	27.5%	4 406 765	93.0%	1 914 726	90.4%	(31.9%)
Other own revenue	1 023 065	1 050 795	129 949	12.7%	217 879	21.3%	210 144	20.0%	557 972	53.1%	180 240	54.3%	16.6%
Gains on disposal of PPE	1 242	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	32 416 977	32 927 934	7 756 479	23.9%	7 542 976	23.3%	7 190 805	21.8%	22 490 260	68.3%	6 220 709	68.2%	15.6%
Employee related costs	9 604 146	9 560 855	2 077 644	21.6%	2 281 773	23.8%	2 202 013	23.0%	6 561 429	68.6%	2 049 929	71.4%	7.4%
Remuneration of councillors	132 797	132 797	30 511	23.0%	30 678	23.1%	34 193	25.7%	95 381	71.8%	34 913	76.2%	(2.1%)
Debt impairment	1 514 427	1 514 427	378 607	25.0%	378 691	25.0%	398 534	26.3%	1 155 831	76.3%	293 597	69.3%	35.7%
Depreciation and asset impairment	1 957 156	1 957 259	367 222	18.8%	367 185	18.8%	149 693	7.6%	884 099	45.2%	342 611	57.6%	(56.3%)
Finance charges	1 390 948	1 387 722	106 407	7.6%	138 114	24.3%	391 169	28.2%	835 690	60.2%	220 758	84.3%	77.2%
Bulk purchases	10 727 870	10 756 214	3 623 993	33.8%	2 412 018	22.5%	2 285 977	21.3%	8 321 987	77.4%	1 502 699	76.7%	52.1%
Other Materials	761 581	643 732	101 994	13.4%	169 089	22.2%	154 221	24.0%	425 304	66.1%	452 970	56.4%	(66.0%)
Contracted services	3 332 669	3 808 663	460 422	13.8%	726 704	21.8%	912 538	24.0%	2 099 664	55.1%	618 276	55.9%	47.6%
Transfers and grants	52 495	57 868	20 666	39.4%	19 641	37.4%	21 157	36.6%	61 464	106.2%	34 224	165.4%	(38.2%)
Other expenditure	2 942 885	3 108 311	589 014	20.0%	819 085	27.8%	642 935	20.7%	2 051 034	66.0%	670 722	61.1%	(41.1%)
Less on disposal of PPE	1	85	-	-	-	-	(1 624)	(1 901.4%)	(1 624)	(1 901.4%)	-	-	(100.0%)
Surplus/(Deficit)	113 230	63 257	770 227		664 891		766 643		2 201 761		2 039 434		
Transfers recognised - capital	2 206 735	2 272 795	85 641	3.9%	523 018	23.7%	353 960	15.6%	962 618	42.4%	438 809	50.6%	(19.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	(9 501)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 319 965	2 336 052	855 867		1 187 909		1 120 603		3 164 379		2 468 743		
Taxation	535	2 931	-	-	2 776	518.8%	-	-	2 776	94.7%	500	142.8%	(100.0%)
Surplus/(Deficit) after taxation	2 319 430	2 333 121	855 867		1 185 133		1 120 603		3 161 604		2 468 243		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 319 430	2 333 121	855 867		1 185 133		1 120 603		3 161 604		2 468 243		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 319 430	2 333 121	855 867		1 185 133		1 120 603		3 161 604		2 468 243		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19										2017/18		Q3 of 2018/19 to Q3 of 2018/19
	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	
Capital Revenue and Expenditure	4 023 015	4 033 888	135 696	3.4%	757 264	18.8%	482 739	12.0%	1 375 699	34.1%	561 050	38.0%	(14.0%)
Source of Finance	2 161 967	2 203 667	87 231	4.0%	538 489	24.9%	313 350	14.2%	939 071	42.6%	365 243	47.2%	(14.2%)
National Government	32 730	50 255	8 710	26.6%	8 671	26.5%	850	1.7%	18 232	36.3%	19 475	67.0%	(95.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	8 000	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 202 697	2 253 922	95 941	4.4%	547 161	24.8%	314 200	13.9%	957 302	42.5%	384 718	47.6%	(18.3%)
Borrowing	1 500 000	1 490 000	31 854	2.1%	146 360	9.8%	118 620	8.0%	296 834	19.9%	149 412	23.3%	(20.6%)
Internally generated funds	162 318	184 352	4 921	3.0%	27 433	16.9%	21 126	11.5%	53 480	29.0%	9 646	4.7%	(117.9%)
Public contributions and donations	158 000	105 613	2 979	1.9%	36 311	23.0%	28 792	27.3%	68 083	64.5%	17 224	40.0%	67.2%
Capital Expenditure Standard Classification	4 023 015	4 033 888	135 696	3.4%	757 264	18.8%	482 739	12.0%	1 375 699	34.1%	561 050	38.0%	(14.0%)
Governance and Administration	377 761	299 374	-	-	8 448	2.2%	36 074	12.0%	44 521	14.9%	44 909	17.6%	(19.7%)
Executive & Council	101 761	100	-	-	351	3%	460	460.1%	811	811.4%	4 252	6.7%	(89.2%)
Budget & Treasury Office	236 000	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	40 000	299 274	-	-	8 096	20.2%	35 614	11.9%	43 710	14.6%	40 657	315.7%	(12.4%)
Community and Public Safety	1 030 613	988 898	32 439	3.1%	179 620	17.4%	26 513	2.7%	238 571	24.1%	171 285	35.3%	(84.5%)
Community & Social Services	15 250	48 017	951	6.2%	2 471	16.2%	972	2.0%	4 394	9.2%	8 582	75.3%	(88.7%)
Sport And Recreation	64 500	53 500	-	-	-	-	-	-	-	-	-	-	(7.6%)
Public Safety	18 000	26 200	11	1%	3 194	17.7%	3 730	14.2%	6 936	26.5%	3 451	80.7%	8.1%
Housing	900 863	806 581	14 846	1.6%	152 983	17.0%	15 765	2.0%	183 593	22.8%	138 074	33.9%	(88.6%)
Health	32 000	54 400	16 631	52.0%	20 971	65.5%	6 046	11.1%	43 648	79.9%	21 177	61.0%	(71.5%)
Economic and Environmental Services	1 012 823	1 019 194	3 808	4%	175 823	17.4%	175 400	17.2%	355 031	34.8%	123 000	42.9%	42.6%
Planning and Development	9 000	60 129	28	3%	196	2.2%	2 509	4.2%	2 733	4.5%	8 069	14.2%	(68.9%)
Road Transport	1 000 573	941 865	3 780	4%	175 627	17.6%	171 019	18.2%	350 426	37.2%	114 870	44.4%	48.9%
Environmental Protection	3 250	17 200	-	-	-	-	1 872	10.9%	1 872	10.9%	62	62.1%	2 943.9%
Trading Services	1 490 269	1 690 421	99 450	6.7%	393 148	26.4%	244 231	14.4%	736 828	43.6%	220 664	41.0%	10.7%
Electricity	983 154	937 229	35 376	3.6%	155 711	15.8%	81 779	8.7%	272 866	29.1%	72 782	39.9%	12.4%
Water	327 901	375 133	48 677	14.8%	131 659	40.2%	85 237	22.7%	265 573	70.8%	36 564	26.7%	133.1%
Waste Water Management	167 215	350 759	15 397	9.2%	102 779	61.5%	73 183	20.9%	191 359	54.6%	109 072	73.5%	(32.9%)
Waste Management	12 000	27 300	-	-	2 999	25.0%	4 031	14.8%	7 030	25.8%	2 246	31.7%	79.5%
Other	111 548	36 000	-	-	226	2%	522	1.4%	748	2.1%	1 191	35.6%	(56.2%)

Part 3: Cash Receipts and Payments

R thousands	2018/19										2017/18		O3 of 2018/19 to O3 of 2018/19	
	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	32 763 689	33 669 403	11 195 682	34.2%	8 850 874	27.0%	9 136 876	27.1%	29 183 432	86.7%	8 458 778	83.4%	8.0%	
Property rates, penalties and collection charges	6 491 991	6 676 900	1 743 277	26.9%	1 642 037	25.3%	1 791 608	26.8%	5 176 922	77.5%	1 648 564	80.1%	8.7%	
Service charges	17 991 221	18 320 100	6 880 074	38.2%	4 513 921	25.1%	4 223 031	23.0%	15 617 027	85.2%	3 149 194	79.1%	34.1%	
Other revenue	1 500 318	1 004 927	543 331	35.2%	340 813	22.7%	601 881	59.9%	1 486 025	147.9%	316 112	78.8%	90.4%	
Government - operating	4 440 081	4 726 594	1 584 787	35.7%	1 639 078	36.9%	1 296 098	27.4%	4 519 962	95.4%	1 989 871	95.2%	(34.9%)	
Government - capital	2 206 735	2 257 795	327 744	14.9%	437 078	19.8%	825 013	36.5%	1 589 836	70.4%	1 135 895	96.5%	(27.4%)	
Interest	133 342	663 088	116 469	87.3%	277 947	208.4%	399 245	60.2%	793 661	119.7%	219 142	107.1%	82.2%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(28 602 097)	(29 112 868)	(11 129 161)	38.9%	(6 474 560)	22.6%	(7 259 197)	24.9%	(24 862 919)	85.4%	(5 771 655)	86.7%	25.8%	
Suppliers and employees	(27 158 654)	(27 667 277)	(11 003 758)	40.5%	(6 113 386)	22.5%	(5 637 289)	20.4%	(22 754 433)	82.2%	(5 516 662)	86.8%	2.2%	
Finance charges	(1 390 948)	(1 387 722)	(109 770)	7.9%	(334 679)	24.1%	(694 707)	50.1%	(1 139 156)	82.1%	(220 758)	82.2%	214.7%	
Transfers and grants	(52 495)	(57 868)	-	-	(26 495)	50.5%	(927 201)	1 602.3%	(969 330)	1 675.1%	(34 234)	165.4%	2 608.4%	
Net Cash from(used) Operating Activities	4 161 591	4 556 536	66 520	1.6%	2 376 314	57.1%	1 877 679	41.2%	4 320 513	94.8%	2 687 123	62.1%	(30.1%)	
Cash Flow from Investing Activities														
Receipts	20 724	(66 113)	(79 138)	(381.9%)	(457 101)	(2 205.6%)	(167 600)	253.5%	(703 839)	1 064.6%	16 035	(103.3%)	(1 145.2%)	
Proceeds on disposal of PPE	1 242	16 242	-	-	-	-	-	-	-	-	27 843	2 111.3%	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	(249)	16 934	50 951	(18 930.4%)	15 897	(5 906.4%)	(167 600)	(989.7%)	(100 752)	(595.0%)	(11 808)	(3 023.0%)	1 319.4%	
Decrease (increase) in non-current investments	19 751	(99 289)	(130 089)	(658.6%)	(472 998)	(2 394.8%)	-	-	(603 087)	607.4%	-	(3%)	-	
Payments	(3 981 975)	(3 992 739)	(135 668)	3.4%	(757 264)	19.0%	(482 650)	12.1%	(1 375 583)	34.5%	(561 050)	38.8%	(14.0%)	
Capital assets	(3 981 975)	(3 992 739)	(135 668)	3.4%	(757 264)	19.0%	(482 650)	12.1%	(1 375 583)	34.5%	(561 050)	38.8%	(14.0%)	
Net Cash from(used) Investing Activities	(3 961 251)	(4 058 852)	(214 807)	5.4%	(1 214 365)	30.7%	(650 250)	16.0%	(2 079 422)	51.2%	(546 015)	14.9%	19.3%	
Cash Flow from Financing Activities														
Receipts	1 508 391	1 510 321	-	-	-	-	-	-	-	-	18 136	27.7%	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	1 500 000	1 500 000	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	8 391	10 321	-	-	-	-	-	-	-	-	18 136	900.4%	(100.0%)	
Payments	(1 062 774)	(862 774)	(164 690)	15.5%	(255 157)	24.0%	103 810	(12.0%)	(316 037)	36.6%	(156 483)	44.4%	(166.3%)	
Repayment of borrowing	(1 062 774)	(862 774)	(164 690)	15.5%	(255 157)	24.0%	103 810	(12.0%)	(316 037)	36.6%	(156 483)	44.4%	(166.3%)	
Net Cash from(used) Financing Activities	446 617	647 547	(164 690)	(37.0%)	(255 157)	(57.3%)	103 810	16.0%	(316 037)	(48.8%)	(138 346)	3.0%	(75.0%)	
Net Increase/(Decrease) in cash held	645 958	1 145 230	(312 976)	(48.5%)	906 791	140.4%	1 331 239	116.2%	1 925 054	168.1%	2 003 763	1 182.9%	(33.6%)	
Cash/cash equivalents at the year begin:	2 332 806	2 392 712	2 332 806	100.0%	2 019 830	86.6%	2 926 621	122.3%	2 332 806	97.5%	2 041 022	97.3%	43.4%	
Cash/cash equivalents at the year end:	2 978 764	3 537 943	2 019 830	67.8%	2 926 621	98.2%	4 257 860	120.3%	4 257 860	120.3%	4 044 785	173.4%	5.3%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	415 332	13.8%	100 030	3.3%	69 205	2.3%	2 420 320	80.5%	3 004 887	21.9%	23 594	8%	-
Trade and Other Receivables from Exchange Transactions - Electricity	297 415	22.1%	34 257	2.5%	34 506	2.6%	980 455	72.8%	1 346 832	9.8%	3 892	3%	-
Receivables from Non-exchange Transactions - Property Rates	601 318	21.7%	80 181	2.9%	79 179	2.9%	2 009 408	72.5%	2 770 086	20.2%	4 676	2%	-
Receivables from Exchange Transactions - Waste Water Management	102 640	18.7%	23 052	4.2%	14 089	2.6%	408 681	74.5%	548 483	4.0%	3 861	7%	-
Receivables from Exchange Transactions - Waste Management	154 201	15.7%	30 734	3.1%	18 963	1.9%	779 060	79.3%	982 958	7.2%	7 237	7%	-
Receivables from Exchange Transactions - Property Rental Debtors	11 102	3.2%	1 112	4%	2 221	6%	336 469	95.8%	351 103	2.6%	-	-	-
Interest on Arrear Debtor Accounts	195 576	6.5%	121 123	4.0%	70 089	2.3%	2 609 443	87.1%	2 996 231	21.8%	10 399	3%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	75 462	4.3%	71 872	4.1%	26 228	1.5%	1 564 643	90.0%	1 738 205	12.7%	33 704	1.9%	-
Total By Income Source	1 853 266	13.5%	462 561	3.4%	314 480	2.3%	11 108 478	80.9%	13 738 786	100.0%	87 363	6%	-
Debtors Age Analysis By Customer Group													
Organs of State	62 673	39.0%	7 853	4.9%	818	5%	89 227	55.6%	160 571	1.2%	-	-	-
Commercial	690 922	20.6%	115 941	3.5%	108 683	3.2%	2 440 940	72.7%	3 356 486	24.4%	655	-	-
Households	1 004 839	11.0%	315 417	3.5%	179 028	2.0%	7 626 582	83.6%	9 125 867	66.4%	181 134	2.0%	-
Other	94 832	8.7%	23 350	2.1%	25 951	2.4%	951 729	86.8%	1 095 861	8.0%	(94 427)	(8.6%)	-
Total By Customer Group	1 853 266	13.5%	462 561	3.4%	314 480	2.3%	11 108 478	80.9%	13 738 786	100.0%	87 363	6%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Creditor Age Analysis									
Bulk Electricity	605 778	100.0%	-	-	-	-	-	-	605 778	13.2%
Bulk Water	237 705	100.0%	-	-	-	-	-	-	237 705	5.2%
PAYE deductions	129 364	100.0%	-	-	-	-	-	-	129 364	2.8%
VAT (output less input)	(33 143)	100.0%	-	-	-	-	-	-	(33 143)	(7%)
Pensions / Retirement	123 382	100.0%	-	-	-	-	-	-	123 382	2.7%
Loan repayments	265 839	100.0%	-	-	-	-	-	-	265 839	5.8%
Trade Creditors	783 940	100.0%	-	-	-	-	-	-	783 940	17.1%
Auditor-General	3 401	100.0%	-	-	-	-	-	-	3 401	1%
Other	2 479 521	100.0%	-	-	-	-	-	-	2 479 521	54.0%
Total	4 595 786	100.0%	-	-	-	-	-	-	4 595 786	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2019

Part1: Operating Revenue and Expenditure

R thousands	2018/19										2017/18		Q3 of 2018/19 to Q3 of 2018/19	
	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		
Operating Revenue and Expenditure														
Operating Revenue	35 175 463	35 366 557	9 149 046	26.0%	9 392 489	26.7%	9 512 212	26.9%	28 053 747	79.3%	8 296 839	76.6%	14.6%	
Property rates	7 497 289	7 617 289	1 865 737	24.9%	1 855 042	24.7%	2 775 659	36.4%	6 496 438	85.3%	2 167 678	83.4%	28.0%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	13 124 496	13 124 496	2 809 167	21.4%	3 164 223	24.1%	3 387 063	25.8%	9 362 453	71.3%	3 014 275	72.3%	12.4%	
Service charges - water revenue	4 409 604	4 409 604	1 045 030	23.7%	1 369 160	31.0%	707 004	16.0%	3 121 195	70.8%	714 236	70.0%	(1.0%)	
Service charges - sanitation revenue	1 075 290	1 075 290	191 606	17.8%	397 791	37.0%	205 676	19.1%	795 073	73.9%	273 451	83.9%	(24.8%)	
Service charges - refuse revenue	727 158	727 158	162 417	22.3%	181 084	24.9%	175 770	24.2%	519 270	71.4%	153 124	73.0%	14.8%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	81 692	-	(100.0%)	
Rental of facilities and equipment	951 325	940 648	208 974	22.0%	197 969	20.8%	125 118	13.3%	532 061	56.6%	196 920	72.0%	(36.5%)	
Interest earned - external investments	455 655	520 153	118 002	25.9%	138 021	30.3%	183 245	35.2%	439 268	84.4%	110 611	64.7%	65.7%	
Interest earned - outstanding debtors	342 903	377 903	679 574	198.2%	131 589	38.4%	(422 628)	(111.8%)	388 536	102.8%	216 607	82.2%	(295.1%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	72 791	72 791	(50 569)	(69.5%)	(110 492)	(151.8%)	330 089	453.5%	169 028	232.2%	(23 631)	12.8%	(1 496 990)	
Licences and permits	40 688	40 688	7 571	18.6%	9 138	22.5%	7 399	18.2%	24 108	59.3%	11 793	71.0%	(37.3%)	
Agency services	15 532	15 532	2 126	13.7%	3 248	20.9%	2 234	14.4%	7 607	49.0%	2 810	78.3%	(20.5%)	
Transfers recognised - operational	5 736 951	5 773 032	1 961 466	34.2%	1 855 428	32.3%	1 803 238	31.2%	5 620 131	97.4%	2 494 210	85.4%	(27.7%)	
Other own revenue	703 864	650 055	146 969	20.9%	197 861	28.1%	230 707	35.5%	575 537	88.5%	(1 116 981)	32.9%	(120.7%)	
Gains on disposal of PPE	2 916	2 917	977	4.5%	427	1.9%	1 638	7.5%	3 042	13.9%	45	4.9%	3 542.5%	
Operating Expenditure	35 227 111	35 417 436	6 934 967	19.7%	9 489 000	26.9%	9 424 425	26.6%	25 848 393	73.0%	6 979 896	68.0%	35.0%	
Employee related costs	10 470 211	10 573 522	2 324 099	22.2%	2 882 741	27.5%	2 651 427	25.1%	7 858 267	74.3%	2 309 681	71.7%	14.8%	
Remuneration of councillors	132 014	132 014	27 898	21.1%	33 446	25.3%	33 582	25.4%	94 926	71.9%	32 004	73.5%	4.9%	
Debt impairment	891 525	891 527	610	.1%	1 851	.2%	988 260	110.9%	990 721	111.1%	(206 174)	20.7%	(579.3%)	
Depreciation and asset impairment	2 554 436	2 544 294	629 007	24.6%	645 962	25.3%	461 366	18.1%	1 736 336	68.2%	562 686	81.2%	(18.0%)	
Finance charges	857 779	857 779	(5 127)	(.6%)	354 192	41.3%	150 403	17.5%	499 467	58.2%	108 098	48.2%	39.1%	
Bulk purchases	11 290 762	11 290 762	2 588 123	22.9%	3 173 677	28.1%	2 741 914	24.3%	8 503 714	75.3%	2 290 494	71.9%	19.7%	
Other Materials	1 193 595	1 247 468	112 141	9.4%	429 303	36.0%	282 929	22.7%	824 373	66.1%	556 290	68.9%	(49.1%)	
Contracted services	5 148 311	5 176 907	834 336	16.2%	1 252 871	24.3%	1 337 420	25.8%	3 424 627	66.2%	1 101 247	61.7%	21.4%	
Transfers and grants	481 898	492 858	86 806	18.0%	101 992	21.2%	114 559	23.2%	303 357	61.6%	74 028	62.7%	54.8%	
Other expenditure	2 205 641	2 209 787	337 077	15.3%	612 962	27.8%	662 196	30.0%	1 612 235	73.0%	152 318	57.1%	334.7%	
Less on disposal of PPE	999	516	(3)	(.4%)	3	.3%	368	71.4%	368	71.3%	(775)	(84.8%)	(147.5%)	
Surplus/(Deficit)	(51 649)	(50 879)	2 214 079		(96 511)		87 787		2 205 354		1 316 943			
Transfers recognised - capital	3 493 322	3 467 891	128 074	3.7%	142 526	4.1%	416 967	12.0%	687 567	19.8%	125 051	39.3%	233.4%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	3 441 673	3 417 012	2 342 153		46 014		504 754		2 892 921		1 441 994			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	3 441 673	3 417 012	2 342 153		46 014		504 754		2 892 921		1 441 994			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	3 441 673	3 417 012	2 342 153		46 014		504 754		2 892 921		1 441 994			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	3 441 673	3 417 012	2 342 153		46 014		504 754		2 892 921		1 441 994			

Part 2: Capital Revenue and Expenditure

R thousands	2018/19										2017/18		Q3 of 2018/19 to Q3 of 2018/19
	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	
Capital Revenue and Expenditure													
Source of Finance	7 110 162	7 100 361	825 714	11.6%	1 247 507	17.5%	1 015 293	14.3%	3 088 514	43.5%	722 179	42.5%	40.6%
National Government	2 833 976	2 822 546	191 928	6.8%	232 009	8.2%	467 190	16.6%	891 127	31.6%	506 610	44.5%	(7.8%)
Provincial Government	593 500	593 501	97 619	16.4%	131 174	22.1%	139 562	23.5%	368 355	62.1%	114 407	518.2%	22.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	9 979	75.4%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	3 427 476	3 416 047	289 547	8.4%	363 183	10.6%	606 752	17.8%	1 259 482	36.9%	630 996	56.3%	(3.8%)
Borrowing	1 000 000	1 187 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 682 686	2 497 314	536 167	20.0%	884 324	33.0%	408 541	16.4%	1 829 032	73.2%	91 183	32.9%	348.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	7 110 162	7 100 361	825 714	11.6%	1 247 507	17.5%	1 015 293	14.3%	3 088 514	43.5%	722 179	42.5%	40.6%
Governance and Administration	628 057	747 596	60 011	9.6%	106 207	16.9%	62 840	8.4%	229 058	30.6%	54 687	17.5%	14.9%
Executive & Council	332 954	90 741	3 837	1.2%	2 382	.7%	3 053	3.4%	9 272	10.2%	4 134	7.2%	(26.1%)
Budget & Treasury Office	294 896	655 532	56 174	19.0%	103 825	35.2%	59 787	9.1%	219 786	33.5%	79 443	20.0%	(24.7%)
Corporate Services	207	1 323	-	-	-	-	-	-	-	-	(28 890)	17.7%	(100.0%)
Community and Public Safety	1 787 157	1 859 685	208 859	11.7%	357 337	20.0%	296 609	15.9%	862 805	46.4%	217 784	58.4%	36.2%
Community & Social Services	277 718	283 276	37 404	13.5%	39 641	14.3%	42 920	15.2%	119 965	42.3%	28 706	25.1%	49.5%
Sport And Recreation	311 510	270 548	5 282	1.7%	19 097	6.1%	9 133	3.4%	33 512	12.4%	1 555	2.7%	487.3%
Public Safety	67 090	61 796	9 597	14.3%	16 221	24.2%	4 313	7.0%	30 131	48.8%	3 910	27.3%	10.3%
Housing	1 107 235	1 219 499	154 874	14.0%	279 918	25.3%	225 317	19.3%	670 109	54.9%	181 875	109.7%	29.4%
Health	23 404	24 566	1 702	7.2%	2 460	10.4%	4 926	20.1%	9 088	37.0%	1 738	50.4%	183.4%
Economic and Environmental Services	2 165 019	1 802 372	151 068	7.0%	322 110	14.9%	271 570	15.1%	744 748	41.3%	207 677	41.6%	30.8%
Planning and Development	318 289	317 549	51 243	16.1%	89 167	28.0%	57 616	18.1%	198 026	62.4%	48 213	40.5%	19.5%
Road Transport	1 838 413	1 476 856	99 825	5.4%	232 943	12.7%	213 954	14.5%	546 722	37.0%	159 464	42.2%	34.2%
Environmental Protection	8 317	7 967	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 421 029	2 581 470	403 647	16.7%	461 867	19.1%	386 243	15.0%	1 251 757	48.5%	237 642	45.7%	62.5%
Electricity	802 601	620 803	116 343	14.5%	173 324	21.6%	42 991	6.9%	332 658	53.6%	130 277	65.1%	(67.0%)
Water	804 368	735 993	100 979	12.6%	51 670	6.4%	125 397	17.0%	278 046	37.8%	69 537	35.8%	80.3%
Waste Water Management	714 586	1 125 195	176 570	24.7%	219 124	30.7%	201 273	17.9%	596 967	53.1%	34 327	33.8%	486.3%
Waste Management	99 474	99 479	9 755	9.8%	17 749	17.8%	16 582	16.7%	44 086	44.3%	3 501	50.9%	373.6%
Other	108 900	109 238	2 129	2.0%	(14)	-	(1 969)	(1.8%)	146	.1%	4 390	40.4%	(144.9%)

Part 3: Cash Receipts and Payments

R thousands	2018/19										2017/18		Q3 of 2017/18 to Q3 of 2018/19	
	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	37 284 266	37 462 948	10 195 701	27.3%	9 838 196	26.4%	9 442 504	25.2%	29 476 401	78.7%	8 719 162	76.1%	8.3%	
Property rates, penalties and collection charges	7 122 425	7 242 425	1 686 650	23.7%	2 123 950	29.8%	1 670 630	23.1%	5 481 230	75.7%	2 357 902	83.4%	(29.1%)	
Service charges	18 369 720	18 369 720	4 886 570	26.6%	4 695 647	25.6%	4 748 319	25.8%	14 330 736	78.0%	4 624 938	70.3%	2.7%	
Other revenue	1 763 289	1 711 823	150 973	8.6%	300 760	17.1%	873 647	51.0%	1 325 380	77.4%	(905 576)	70.8%	(196.4%)	
Government - operating	5 736 952	5 773 032	1 961 466	34.2%	1 538 141	26.8%	1 812 291	31.4%	5 211 898	92.0%	1 922 210	80.7%	(6.2%)	
Government - capital	3 493 321	3 467 891	646 151	18.5%	976 204	27.9%	576 999	16.6%	2 199 354	63.4%	839 420	84.9%	(31.3%)	
Interest	798 558	898 057	863 892	108.2%	203 294	25.5%	(239 382)	(26.7%)	827 804	92.2%	(128 932)	115.0%	85.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(31 741 946)	(31 840 236)	(10 615 880)	33.4%	(8 304 281)	26.2%	(7 600 142)	23.9%	(26 520 304)	83.3%	(4 724 140)	74.3%	60.9%	
Suppliers and employees	(30 402 269)	(30 489 598)	(10 411 000)	34.2%	(7 971 198)	26.2%	(7 335 182)	24.1%	(25 717 479)	84.3%	(4 542 026)	75.3%	61.5%	
Finance charges	(857 779)	(857 779)	(117 974)	13.8%	(231 091)	26.9%	(150 402)	17.5%	(499 467)	58.2%	(108 086)	48.2%	39.2%	
Transfers and grants	(481 898)	(492 858)	(86 806)	18.0%	(101 993)	21.2%	(114 558)	23.2%	(303 357)	61.6%	(74 028)	62.7%	54.7%	
Net Cash from(used) Operating Activities	5 542 319	5 622 712	(420 179)	(7.6%)	1 533 914	27.7%	1 842 362	32.8%	2 956 097	52.6%	3 995 022	86.3%	(53.9%)	
Cash Flow from Investing Activities														
Receipts	(86 704)	(86 704)	-	-	(922 844)	1 064.4%	779 886	(899.5%)	(142 958)	164.9%	(973 160)	(4 346.2%)	(180.1%)	
Proceeds on disposal of PPE	21 916	21 916	-	-	1 404	6.4%	2 007	9.2%	3 411	15.6%	1 220	3.3%	64.5%	
Decrease in non-current debtors	(21 440)	(21 440)	-	-	15 204	(70.9%)	(45 711)	213.2%	(30 507)	142.3%	(4 487)	423.8%	918.7%	
Decrease in other non-current receivables	(19 030)	(19 030)	-	-	(939 452)	4 936.7%	823 590	(4 327.9%)	(115 862)	608.8%	(969 893)	118 568.6%	(184.9%)	
Decrease (increase) in non-current investments	(68 150)	(68 150)	-	-	-	-	-	-	-	-	-	-	-	
Payments	(7 110 161)	(7 100 360)	(876 514)	12.3%	(1 196 707)	16.8%	(1 015 293)	14.3%	(3 088 514)	43.5%	(722 178)	58.6%	40.6%	
Capital assets	(7 110 161)	(7 100 360)	(876 514)	12.3%	(1 196 707)	16.8%	(1 015 293)	14.3%	(3 088 514)	43.5%	(722 178)	58.6%	40.6%	
Net Cash from(used) Investing Activities	(7 196 865)	(7 187 064)	(876 514)	12.2%	(2 119 551)	29.5%	(235 407)	3.3%	(3 231 472)	45.0%	(1 695 338)	79.4%	(86.1%)	
Cash Flow from Financing Activities														
Receipts	1 055 065	1 065 290	1 000 000	94.8%	-	-	79 833	7.5%	1 079 833	101.4%	(126 888)	(259.9%)	(162.9%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	1 000 000	1 000 000	1 000 000	100.0%	-	-	-	-	1 000 000	100.0%	-	-	-	
Increase (decrease) in consumer deposits	55 065	65 290	-	-	-	-	79 833	122.3%	79 833	122.3%	(126 888)	(259.9%)	(162.9%)	
Payments	(786 086)	(786 086)	(171 296)	21.8%	(331 468)	42.2%	(57 493)	7.3%	(560 256)	71.3%	(162 574)	71.2%	(64.6%)	
Repayment of borrowing	(786 086)	(786 086)	(171 296)	21.8%	(331 468)	42.2%	(57 493)	7.3%	(560 256)	71.3%	(162 574)	71.2%	(64.6%)	
Net Cash from(used) Financing Activities	268 979	279 204	828 704	308.1%	(331 468)	(123.2%)	22 340	8.0%	519 577	186.1%	(289 462)	90.6%	(107.7%)	
Net Increase/(Decrease) in cash held	(1 385 567)	(1 285 147)	(467 989)	33.8%	(917 105)	66.2%	1 629 295	(126.8%)	244 201	(19.0%)	2 010 223	(193.5%)	(18.9%)	
Cash/cash equivalents at the year begin:	6 156 463	6 386 707	6 067 254	98.6%	5 599 265	90.9%	4 682 160	73.3%	6 067 254	95.0%	4 491 781	99.4%	4.2%	
Cash/cash equivalents at the year end:	4 770 896	5 101 560	5 599 265	117.4%	4 682 160	98.1%	6 311 455	123.7%	6 311 455	123.7%	6 502 004	104.4%	(2.9%)	

Part 4: Debtor Age Analysis

R thousands	2018/19								2017/18		Actual Bad Debts Written Off to Debtors	Impairment - I Council	
	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total				
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%			
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	447 111	11.1%	354 340	8.8%	148 425	3.7%	3 087 465	76.5%	4 037 341	34.4%	-	-	1 857 177
Trade and Other Receivables from Exchange Transactions - Electricity	583 414	34.8%	278 577	16.6%	56 166	3.4%	757 944	45.2%	1 676 101	14.3%	-	-	771 006
Receivables from Non-exchange Transactions - Property Rates	399 004	12.0%	224 120	6.7%	97 412	2.9%	2 608 631	78.4%	3 329 167	28.4%	-	-	1 531 417
Receivables from Exchange Transactions - Waste Water Management	86 315	14.5%	53 487	9.0%	29 261	4.9%	424 375	71.5%	593 439	5.1%	-	-	272 982
Receivables from Exchange Transactions - Waste Management	45 954	16.8%	22 289	8.1%	10 678	3.9%	195 076	71.2%	273 997	2.3%	-	-	126 039
Receivables from Exchange Transactions - Property Rental Debtors	9 847	3.8%	6 877	2.6%	6 020	2.3%	239 324	91.3%	262 068	2.2%	-	-	120 551
Interest on Arrear Debtor Accounts	13 270	1.6%	7 799	0.9%	1 270	1.1%	832 922	97.4%	855 262	7.3%	-	-	393 420
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32 119	4.6%	12 083	1.7%	26 295	3.7%	635 023	90.0%	705 520	6.0%	-	-	324 539
Total By Income Source	1 617 035	13.8%	959 572	8.2%	375 527	3.2%	8 780 760	74.8%	11 732 895	100.0%	-	-	5 397 132
Debtors Age Analysis By Customer Group													
Organs of State	151 214	20.1%	58 538	7.8%	34 510	4.6%	509 272	67.6%	753 534	6.4%	-	-	346 625
Commercial	643 674	25.3%	376 854	14.8%	126 466	5.0%	1 395 226	54.9%	2 542 219	21.7%	-	-	1 169 421
Households	826 819	9.8%	541 381	6.4%	212 997	2.5%	6 830 584	81.2%	8 411 780	71.7%	-	-	3 869 419
Other	(4 672)	(18.4%)	(17 201)	(67.8%)	1 555	6.1%	45 679	180.1%	25 361	0.2%	-	-	11 666
Total By Customer Group	1 617 035	13.8%	959 572	8.2%	375 527	3.2%	8 780 760	74.8%	11 732 895	100.0%	-	-	5 397 132

Part 5: Creditor Age Analysis

R thousands	2018/19								2017/18	
	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	648 197	100.0%	-	-	-	-	-	-	648 197	28.1%
Bulk Water	225 303	100.0%	-	-	-	-	-	-	225 303	9.8%
PAYE deductions	124 510	100.0%	-	-	-	-	-	-	124 510	5.4%
VAT (output less input)	2 226	100.0%	-	-	-	-	-	-	2 226	0.1%
Pensions / Retirement	129 193	100.0%	-	-	-	-	-	-	129 193	5.6%
Loan repayments	67 073	7.8%	14 580	1.7%	181 165	21.0%	600 573	69.6%	865 391	37.4%
Trade Creditors	92 170	32.6%	179	0.1%	80 157	28.3%	110 236	39.0%	282 742	12.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	32 607	100.0%	-	-	-	-	-	-	32 607	1.4%
Total	1 321 278	57.2%	14 759	0.6%	261 322	11.3%	710 809	30.8%	2 308 168	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 2019

Part1: Operating Revenue and Expenditure

R thousands	2018/19										2017/18		Q3 of 2018/19 to Q3 of 2018/19		
	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			
Operating Revenue and Expenditure															
Operating Revenue	39 735 877	40 530 966	11 311 691	28.5%	11 068 884	27.9%	8 998 548	22.2%	31 379 123	77.4%	9 578 263	78.5%	(6.1%)		
Property rates	9 361 952	9 362 895	2 293 286	24.5%	2 416 589	25.8%	2 390 205	25.5%	7 100 080	75.8%	2 178 749	74.2%	9.7%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	12 591 403	13 027 472	3 433 957	27.3%	3 222 432	25.6%	3 138 449	24.1%	9 794 839	75.2%	2 798 618	74.2%	12.1%		
Service charges - water revenue	3 574 755	3 511 828	1 542 667	43.2%	1 152 326	32.2%	305 672	8.7%	3 000 865	85.5%	870 129	88.1%	(64.8%)		
Service charges - sanitation revenue	1 811 048	1 781 428	625 345	34.5%	488 716	27.0%	255 926	14.4%	1 369 988	76.9%	469 737	77.6%	(45.5%)		
Service charges - refuse revenue	1 202 059	1 155 841	291 974	24.3%	271 612	22.6%	269 195	23.3%	832 781	72.0%	143 303	74.2%	87.8%		
Service charges - other	573	-	4	0.7%	26	4.6%	-	-	30	-	282 987	49 376.3%	(100.0%)		
Rental of facilities and equipment	534 195	519 846	108 229	20.3%	120 607	22.6%	118 068	22.7%	346 904	66.7%	146 882	77.0%	(19.6%)		
Interest earned - external investments	941 028	952 549	243 980	25.9%	246 625	26.2%	300 780	31.6%	791 385	83.1%	220 094	71.6%	36.7%		
Interest earned - outstanding debtors	340 970	322 691	97 221	28.5%	103 218	30.3%	87 009	27.0%	287 448	89.1%	75 892	78.3%	14.6%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	1 280 160	1 230 730	269 822	21.1%	532 487	41.6%	416 676	33.9%	1 218 985	99.0%	338 715	99.3%	23.0%		
Licences and permits	46 050	53 841	15 215	33.0%	14 648	31.8%	16 259	30.2%	46 122	85.7%	13 619	85.9%	19.4%		
Agency services	201 723	201 723	50 035	24.8%	61 759	30.6%	53 719	26.6%	165 513	82.0%	50 013	93.3%	7.4%		
Transfers recognised - operational	6 803 608	7 369 203	2 119 839	31.2%	2 161 799	31.8%	1 315 400	17.8%	5 597 039	76.0%	1 713 767	81.4%	(23.2%)		
Other own revenue	1 002 483	997 049	220 818	22.0%	267 319	26.7%	260 694	26.1%	748 130	75.0%	243 985	79.9%	6.8%		
Gains on disposal of PPE	43 870	43 870	-	-	8 720	19.9%	70 294	160.2%	79 014	180.1%	31 574	84.8%	122.6%		
Operating Expenditure	39 604 509	38 815 275	8 002 898	20.2%	9 314 148	23.5%	8 144 382	21.0%	25 461 429	65.6%	7 732 232	66.2%	5.3%		
Employee related costs	13 014 073	12 607 599	2 630 910	20.2%	3 248 249	25.0%	2 828 313	22.4%	8 707 472	69.1%	2 475 277	74.3%	14.3%		
Remuneration of councillors	169 640	169 768	39 330	23.2%	38 800	22.9%	43 041	25.4%	121 171	71.4%	44 177	74.4%	(2.6%)		
Debt impairment	2 989 251	2 401 678	749 905	25.1%	745 947	25.0%	436 611	18.2%	1 932 463	80.5%	673 529	72.0%	(35.2%)		
Depreciation and asset impairment	2 856 987	2 892 702	683 628	23.9%	707 213	24.8%	692 593	23.9%	2 083 435	72.0%	630 610	58.1%	9.8%		
Finance charges	1 089 285	906 679	178 224	16.4%	151 830	13.9%	238 096	26.3%	568 150	62.7%	185 056	60.6%	28.7%		
Bulk purchases	9 487 132	8 987 316	2 153 521	22.7%	1 891 103	20.0%	1 832 180	20.4%	5 882 804	65.5%	1 698 472	63.7%	7.9%		
Other Materials	1 296 601	1 357 825	247 068	19.1%	352 038	27.2%	344 336	25.4%	943 442	69.5%	289 703	73.0%	18.9%		
Contracted services	6 119 111	6 739 351	831 211	13.6%	1 484 623	24.3%	1 391 632	20.6%	3 707 467	55.0%	1 240 554	55.5%	12.2%		
Transfers and grants	263 704	419 298	90 467	34.3%	57 713	21.9%	97 880	23.3%	246 060	58.7%	90 680	64.2%	7.9%		
Other expenditure	2 318 237	2 157 947	398 370	17.2%	455 223	19.6%	413 771	19.2%	1 267 364	58.7%	403 023	67.6%	2.7%		
Less on disposal of PPE	488	175 112	263	54.0%	175 409	35 956.5%	(174 072)	(99.4%)	1 601	4.9%	1 150	348.5%	(15 231.8%)		
Surplus/(Deficit)	131 368	1 715 691	3 308 792		1 754 736		854 166		5 917 694		1 846 032				
Transfers recognised - capital	2 067 896	2 536 296	173 431	8.4%	449 535	21.7%	338 915	13.4%	961 881	37.9%	277 501	42.9%	22.1%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	(98)	-	-	-	(98)	-	(1 189)	-	(100.0%)		
Surplus/(Deficit) after capital transfers and contributions	2 199 264	4 251 988	3 482 224		2 204 173		1 193 080		6 879 478		2 122 343				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)		
Surplus/(Deficit) after taxation	2 199 264	4 251 988	3 482 224		2 204 173		1 193 080		6 879 478		2 120 111				
Attributable to minorities	(8 783)	6 409	(249)	2.8%	(6 662)	75.8%	387	6.0%	(6 525)	(101.8%)	(3 389)	(1.8%)	(111.4%)		
Surplus/(Deficit) attributable to municipality	2 190 481	4 258 396	3 481 975		2 197 511		1 193 467		6 872 953		2 116 722				
Share of surplus/(deficit) of associate	-	(0)	(0)	-	(0)	-	-	-	(0)	200.0%	(0)	(0.0%)	(100.0%)		
Surplus/(Deficit) for the year	2 190 481	4 258 396	3 481 975		2 197 511		1 193 467		6 872 953		2 116 722				

Part 2: Capital Revenue and Expenditure

R thousands	2018/19										2017/18		Q3 of 2018/19 to Q3 of 2018/19	
	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		
Capital Revenue and Expenditure														
Source of Finance	8 456 748	6 685 325	611 415	7.2%	1 268 302	15.0%	866 754	13.0%	2 746 470	41.1%	948 529	40.1%	(8.6%)	
National Government	2 015 146	2 510 069	170 595	8.5%	445 152	22.1%	334 255	13.3%	950 003	37.8%	258 227	40.6%	29.4%	
Provincial Government	52 750	26 227	1 789	3.4%	4 383	8.3%	4 659	17.8%	10 831	41.3%	6 417	42.1%	(27.4%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	2 067 896	2 536 296	172 383	8.3%	449 535	21.7%	338 915	13.4%	960 833	37.9%	264 645	40.6%	28.1%	
Borrowing	4 000 000	500 000	237 504	5.9%	315 940	7.9%	214 638	42.9%	768 082	153.6%	426 624	37.6%	(49.7%)	
Internally generated funds	2 312 652	3 594 503	189 916	8.2%	489 922	21.2%	301 101	8.4%	980 939	27.3%	244 405	44.9%	23.2%	
Public contributions and donations	76 200	54 526	11 612	15.2%	12 904	16.9%	12 100	22.2%	36 616	67.2%	12 856	48.9%	(5.9%)	
Capital Expenditure Standard Classification	8 456 748	6 685 325	611 415	7.2%	1 268 302	15.0%	866 754	13.0%	2 746 470	41.1%	948 529	40.1%	(8.6%)	
Governance and Administration	986 516	741 102	34 147	3.5%	144 802	14.7%	157 693	21.3%	336 643	45.4%	123 846	45.0%	27.3%	
Executive & Council	4 380	184 542	11 314	258.3%	40 730	929.9%	45 195	24.5%	97 239	52.7%	13 158	702.7%	243.5%	
Budget & Treasury Office	962 005	26 501	1 183	1.1%	3 740	4%	5 285	19.9%	10 208	38.5%	1 908	1.0%	177.0%	
Corporate Services	131	530 059	21 651	16 471.6%	100 332	76 330.3%	107 214	20.2%	229 196	43.2%	108 780	51 941.3%	(1.4%)	
Community and Public Safety	1 082 792	1 160 284	143 743	13.3%	210 331	19.4%	119 650	10.3%	473 724	40.8%	159 187	49.6%	(24.8%)	
Community & Social Services	97 129	82 432	11 525	11.9%	15 460	15.9%	9 548	11.6%	36 533	44.3%	15 473	31.3%	(38.3%)	
Sport And Recreation	84 261	149 465	15 293	18.1%	33 376	39.6%	14 869	9.9%	63 537	42.5%	21 379	44.2%	(30.5%)	
Public Safety	35 064	158 905	26 037	74.3%	33 536	95.6%	20 215	12.7%	79 787	50.2%	23 785	273.7%	(15.0%)	
Housing	794 497	705 755	86 653	10.9%	116 921	14.7%	70 120	9.9%	273 694	38.6%	92 869	47.8%	(24.5%)	
Health	71 841	63 727	4 236	5.9%	11 038	15.4%	4 899	7.7%	20 173	31.7%	5 682	40.3%	(13.8%)	
Economic and Environmental Services	1 389 642	1 230 022	93 974	6.8%	237 260	17.1%	190 416	15.5%	521 650	42.4%	132 569	44.2%	43.6%	
Planning and Development	39 904	52 541	1 030	2.6%	1 335	3.3%	3 709	7.1%	6 073	11.6%	3 117	49.2%	19.0%	
Road Transport	1 331 443	1 147 445	92 393	6.9%	234 804	17.6%	184 982	16.1%	512 179	44.6%	124 333	43.4%	48.8%	
Environmental Protection	18 294	30 037	551	3.0%	1 122	6.1%	1 725	5.7%	3 398	11.3%	5 119	90.5%	(66.3%)	
Trading Services	4 939 787	3 504 723	322 714	6.5%	653 926	13.2%	380 542	10.9%	1 357 183	38.7%	512 699	35.6%	(25.8%)	
Electricity	1 071 737	802 160	135 885	12.7%	169 485	15.8%	147 570	18.4%	452 940	56.5%	200 577	54.8%	(26.4%)	
Water	2 366 730	1 734 510	142 248	6.0%	287 200	12.1%	111 297	6.4%	540 565	31.2%	173 762	23.5%	(35.9%)	
Waste Water Management	1 135 113	638 817	31 199	2.7%	117 004	10.3%	76 971	12.0%	225 174	35.2%	97 586	41.5%	(21.1%)	
Waste Management	366 207	329 237	13 382	3.7%	80 417	22.0%	40 745	13.6%	138 504	42.1%	40 774	54.2%	9.6%	
Other	58 011	49 193	16 836	29.0%	21 983	37.9%	18 452	37.5%	57 271	116.4%	20 228	38.8%	(8.8%)	

Part 3: Cash Receipts and Payments

R thousands	2018/19										2017/18		Q3 of 2018/19 to Q3 of 2018/19	
	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	38 421 463	40 639 166	11 127 162	29.0%	10 840 530	28.2%	11 266 477	27.7%	33 234 168	81.8%	10 424 541	83.1%	8.1%	
Property rates, penalties and collection charges	8 968 987	9 039 504	2 225 641	24.8%	2 315 450	25.8%	2 297 758	25.4%	6 838 848	75.7%	2 120 366	78.0%	8.4%	
Service charges	17 623 043	18 709 014	4 992 617	28.3%	5 027 664	28.5%	4 627 362	24.7%	14 647 644	78.3%	4 027 007	76.2%	14.9%	
Other revenue	4 504 876	4 525 375	1 429 400	31.7%	1 537 099	34.1%	1 302 717	28.8%	4 269 215	94.3%	894 923	112.6%	45.6%	
Government - operating	4 315 632	4 683 727	1 546 574	35.8%	1 076 923	25.0%	2 117 649	43.4%	4 741 147	97.1%	2 261 407	95.3%	(6.4%)	
Government - capital	2 067 896	2 528 996	728 118	35.2%	671 901	32.5%	683 632	27.0%	2 083 651	82.4%	948 763	99.4%	(27.9%)	
Interest	941 028	952 549	204 812	21.8%	211 493	22.5%	237 358	24.9%	653 663	68.6%	172 076	55.3%	37.9%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(33 576 505)	(32 795 087)	(9 105 079)	27.1%	(8 087 716)	24.1%	(7 497 201)	22.9%	(24 689 996)	75.3%	(7 192 164)	78.5%	4.2%	
Suppliers and employees	(32 261 821)	(31 623 758)	(8 897 522)	27.6%	(7 947 937)	24.6%	(7 293 466)	23.1%	(24 138 925)	76.3%	(6 970 208)	79.2%	4.6%	
Finance charges	(980 877)	(686 426)	(207 557)	21.2%	(139 779)	14.3%	(203 325)	29.7%	(551 071)	80.3%	(221 957)	58.0%	(8.2%)	
Transfers and grants	(333 807)	(484 901)	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	4 844 958	7 844 079	2 022 083	41.7%	2 752 814	56.8%	3 769 275	48.1%	8 544 172	108.9%	3 232 377	113.0%	16.6%	
Cash Flow from Investing Activities														
Receipts	(116 692)	(139 020)	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	120 070	98 396	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	1 946	1 293	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(238 708)	(238 708)	-	-	-	-	-	-	-	-	-	-	-	
Payments	(7 615 993)	(5 999 841)	(1 274 667)	16.7%	(960 374)	12.6%	(731 959)	12.2%	(2 966 999)	49.5%	(498 516)	35.3%	46.8%	
Capital assets	(7 615 993)	(5 999 841)	(1 274 667)	16.7%	(960 374)	12.6%	(731 959)	12.2%	(2 966 999)	49.5%	(498 516)	35.3%	46.8%	
Net Cash from/(used) Investing Activities	(7 732 684)	(6 138 861)	(1 274 667)	16.5%	(960 374)	12.4%	(731 959)	11.9%	(2 966 999)	48.3%	(498 516)	34.4%	46.8%	
Cash Flow from Financing Activities														
Receipts	4 038 688	538 166	-	-	-	-	-	-	-	-	-	24.8%	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	4 000 000	500 000	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	38 688	38 166	-	-	-	-	-	-	-	-	-	25.0%	-	
Payments	(482 586)	(325 919)	(156 439)	32.4%	(20 000)	4.1%	(129 481)	39.7%	(305 919)	93.9%	(138 055)	63.1%	(6.2%)	
Repayment of borrowing	(482 586)	(325 919)	(156 439)	32.4%	(20 000)	4.1%	(129 481)	39.7%	(305 919)	93.9%	(138 055)	63.1%	(6.2%)	
Net Cash from/(used) Financing Activities	3 556 102	212 247	(156 439)	(4.4%)	(20 000)	(6%)	(129 481)	(61.0%)	(305 919)	(144.1%)	(138 055)	20.2%	(6.2%)	
Net Increase/(Decrease) in cash held	668 375	1 917 464	590 977	88.4%	1 772 440	265.2%	2 907 836	151.7%	5 271 253	274.9%	2 595 806	245.6%	12.0%	
Cash/cash equivalents at the year begin:	5 255 273	5 613 313	5 255 273	100.0%	5 846 250	111.2%	7 618 691	135.7%	5 255 273	93.6%	4 991 945	100.0%	52.6%	
Cash/cash equivalents at the year end:	5 923 649	7 530 778	5 846 250	98.7%	7 618 691	128.6%	10 526 527	139.8%	10 526 527	139.8%	7 587 750	142.5%	38.7%	

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 - I Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	343 034	8.8%	74 909	1.9%	112 420	2.9%	3 399 575	86.5%	3 919 937	38.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	899 181	66.4%	55 187	4.5%	16 593	1.4%	327 929	27.7%	1 218 889	11.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	707 337	38.2%	81 913	4.4%	74 636	4.0%	989 034	53.4%	1 852 921	18.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	163 374	12.9%	31 011	2.4%	31 664	2.5%	1 044 003	82.2%	1 270 052	12.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	129 764	22.3%	16 910	2.9%	15 174	2.6%	420 259	72.2%	582 107	5.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	88 909	11.5%	11 316	1.5%	3 131	0.4%	670 493	86.6%	773 850	7.6%	-	-	-
Interest on Arrear Debtor Accounts	104 113	9.6%	33 556	3.1%	31 963	2.9%	917 388	84.4%	1 087 320	10.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(105 818)	22.2%	40 807	(8.6%)	(19 504)	4.1%	(392 558)	82.3%	(477 072)	(4.7%)	-	-	-
Total By Income Source	2 239 893	21.9%	345 910	3.4%	266 076	2.6%	7 376 123	72.1%	10 228 002	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	101 434	108.3%	24 064	25.7%	15 673	16.7%	(47 513)	(50.7%)	93 657	9.9%	-	-	-
Commercial	1 191 326	60.2%	79 665	4.0%	81 469	4.1%	626 412	31.7%	1 978 872	19.3%	-	-	-
Households	1 074 305	13.4%	189 692	2.4%	183 717	2.3%	6 597 968	82.0%	8 045 683	78.7%	-	-	-
Other	(127 171)	(115.8%)	52 488	47.8%	(14 783)	(13.5%)	199 256	181.5%	109 790	1.1%	-	-	-
Total By Customer Group	2 239 893	21.9%	345 910	3.4%	266 076	2.6%	7 376 123	72.1%	10 228 002	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	272 701	98.7%	0	-	700	3%	2 970	1.1%	276 372	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	272 701	98.7%	0	-	700	3%	2 970	1.1%	276 372	100.0%

Contact Details

Municipal Manager	Mr Lungelo Mbandazayo	021 400 1167
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.