

**AGGREGATED INFORMATION FOR WESTERN CAPE  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2019**

**Part1: Operating Revenue and Expenditure**

	2019/20					2018/19		Q1 of 2018/19 to Q1 of 2019/20
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>61 549 506</b>	<b>16 758 868</b>	<b>27.2%</b>	<b>16 758 868</b>	<b>27.2%</b>	<b>16 809 223</b>	<b>28.9%</b>	<b>(.3%)</b>
Property rates	12 879 054	3 832 304	29.8%	3 832 304	29.8%	3 781 837	31.2%	1.3%
Service charges - electricity revenue	20 521 554	5 583 280	27.2%	5 583 280	27.2%	4 945 024	26.3%	12.9%
Service charges - water revenue	4 988 008	1 054 492	21.1%	1 054 492	21.1%	1 934 219	36.0%	(45.5%)
Service charges - sanitation revenue	2 598 290	648 501	25.0%	648 501	25.0%	1 000 520	36.7%	(35.2%)
Service charges - refuse revenue	2 158 916	573 793	26.6%	573 793	26.6%	626 181	31.9%	(8.4%)
Rental of facilities and equipment	594 231	137 668	23.2%	137 668	23.2%	131 727	20.3%	4.5%
Interest earned - external investments	1 363 614	391 173	28.7%	391 173	28.7%	318 721	23.6%	22.7%
Interest earned - outstanding debtors	537 009	141 700	26.4%	141 700	26.4%	132 527	28.7%	6.9%
Dividends received	-	-	-	-	-	3 330	47 478.1%	(100.0%)
Fines, penalties and forfeits	2 156 205	431 259	20.0%	431 259	20.0%	314 272	14.7%	37.2%
Licences and permits	120 945	26 225	21.7%	26 225	21.7%	23 409	27.0%	12.0%
Agency services	808 327	171 023	21.2%	171 023	21.2%	142 929	17.2%	19.7%
Transfers and subsidies	8 234 550	2 383 280	28.9%	2 383 280	28.9%	2 086 592	28.8%	14.2%
Other revenue	4 490 299	1 377 723	30.7%	1 377 723	30.7%	1 366 587	30.8%	.8%
Gains on disposal of PPE	98 503	6 447	6.5%	6 447	6.5%	1 348	1.8%	378.2%
<b>Operating Expenditure</b>	<b>62 950 997</b>	<b>12 767 946</b>	<b>20.3%</b>	<b>12 767 946</b>	<b>20.3%</b>	<b>11 318 157</b>	<b>19.3%</b>	<b>12.8%</b>
Employee related costs	20 710 312	4 325 329	20.9%	4 325 329	20.9%	3 855 491	20.0%	12.2%
Remuneration of councillors	484 655	108 155	22.3%	108 155	22.3%	99 417	21.8%	8.8%
Debt impairment	3 431 970	752 638	21.9%	752 638	21.9%	830 905	21.3%	(9.4%)
Depreciation and asset impairment	4 598 918	903 789	19.7%	903 789	19.7%	790 340	18.3%	14.4%
Finance charges	1 337 155	259 692	19.4%	259 692	19.4%	249 942	16.0%	3.9%
Bulk purchases	15 122 216	3 768 810	24.9%	3 768 810	24.9%	3 206 547	22.9%	17.5%
Other Materials	2 490 169	405 230	16.3%	405 230	16.3%	348 361	17.1%	16.3%
Contracted services	9 947 476	1 282 644	12.9%	1 282 644	12.9%	1 136 653	13.1%	12.8%
Transfers and subsidies	648 226	124 500	19.2%	124 500	19.2%	133 313	36.1%	(6.6%)
Other expenditure	4 157 885	832 165	20.0%	832 165	20.0%	666 927	16.7%	24.8%
Loss on disposal of PPE	22 016	4 993	22.7%	4 993	22.7%	260	2.4%	1 817.0%
<b>Surplus/(Deficit)</b>	<b>(1 401 491)</b>	<b>3 990 922</b>		<b>3 990 922</b>		<b>5 491 066</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	3 500 514	185 225	5.3%	185 225	5.3%	279 207	8.5%	(33.7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	68 222	10 157	14.9%	10 157	14.9%	16 085	41.1%	(36.9%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	1 956	154.1%	(100.0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>2 167 245</b>	<b>4 186 303</b>		<b>4 186 303</b>		<b>5 788 314</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>2 167 245</b>	<b>4 186 303</b>		<b>4 186 303</b>		<b>5 788 314</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 167 245</b>	<b>4 186 303</b>		<b>4 186 303</b>		<b>5 788 314</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>2 167 245</b>	<b>4 186 303</b>		<b>4 186 303</b>		<b>5 788 314</b>		

**Part 2: Capital Revenue and Expenditure**

	2019/20					2018/19		Q1 of 2018/19 to Q1 of 2019/20
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>6 549 924</b>	<b>1 218 409</b>	<b>18.6%</b>	<b>1 218 409</b>	<b>18.6%</b>	<b>1 023 922</b>	<b>19.0%</b>	<b>19.0%</b>
National Government	2 941 985	83 323	2.8%	83 323	2.8%	83 351	3.1%	-
Provincial Government	482 400	125 551	26.0%	125 551	26.0%	136 431	27.6%	(8.0%)
District Municipality	1 500	108	7.2%	108	7.2%	19 141	4 253.6%	(99.4%)
Other transfers and grants	172 977	10 364	6.0%	10 364	6.0%	94 998	275.9%	(89.1%)
<b>Transfers recognised - capital</b>	<b>3 598 862</b>	<b>219 346</b>	<b>6.1%</b>	<b>219 346</b>	<b>6.1%</b>	<b>333 920</b>	<b>10.5%</b>	<b>(34.3%)</b>
Borrowing	6 125 852	292 415	4.8%	292 415	4.8%	291 618	4.9%	.3%
Internally generated funds	(3 174 789)	706 647	(22.3%)	706 647	(22.3%)	398 384	(10.6%)	77.4%
<b>Capital Expenditure Functional</b>	<b>13 735 386</b>	<b>1 052 802</b>	<b>7.7%</b>	<b>1 052 802</b>	<b>7.7%</b>	<b>937 318</b>	<b>7.8%</b>	<b>12.3%</b>
<b>Municipal governance and administration</b>	<b>1 908 826</b>	<b>112 392</b>	<b>5.9%</b>	<b>112 392</b>	<b>5.9%</b>	<b>56 437</b>	<b>3.4%</b>	<b>99.1%</b>
Executive and Council	40 470	1 586	3.9%	1 586	3.9%	346	3.2%	358.8%
Finance and administration	1 866 599	110 763	5.9%	110 763	5.9%	55 841	3.4%	98.4%
Internal audit	1 757	43	2.4%	43	2.4%	250	124.5%	(82.8%)
<b>Community and Public Safety</b>	<b>2 195 171</b>	<b>205 731</b>	<b>9.4%</b>	<b>205 731</b>	<b>9.4%</b>	<b>168 717</b>	<b>10.2%</b>	<b>21.9%</b>
Community and Social Services	240 110	57 546	24.0%	57 546	24.0%	56 544	32.5%	1.8%
Sport And Recreation	352 162	42 478	12.1%	42 478	12.1%	32 611	14.0%	30.3%
Public Safety	464 261	42 117	9.1%	42 117	9.1%	15 120	8.3%	178.6%
Housing	1 057 784	62 601	5.9%	62 601	5.9%	64 317	6.5%	(2.7%)
Health	80 854	989	1.2%	989	1.2%	125	.2%	688.1%
<b>Economic and Environmental Services</b>	<b>2 296 592</b>	<b>186 274</b>	<b>8.1%</b>	<b>186 274</b>	<b>8.1%</b>	<b>165 556</b>	<b>8.5%</b>	<b>12.5%</b>
Planning and Development	306 622	19 946	6.5%	19 946	6.5%	3 909	4.0%	410.3%
Road Transport	1 957 904	165 005	8.4%	165 005	8.4%	161 373	8.9%	2.3%
Environmental Protection	32 066	1 323	4.1%	1 323	4.1%	274	1.2%	383.2%
<b>Trading Services</b>	<b>7 280 784</b>	<b>579 208</b>	<b>8.0%</b>	<b>579 208</b>	<b>8.0%</b>	<b>531 464</b>	<b>7.9%</b>	<b>9.0%</b>
Energy sources	1 596 356	109 260	6.8%	109 260	6.8%	120 797	7.7%	(9.6%)
Water Management	2 762 114	249 047	9.0%	249 047	9.0%	203 897	7.3%	22.1%
Waste Water Management	2 166 766	175 764	8.1%	175 764	8.1%	171 257	9.4%	2.6%
Waste Management	755 547	45 137	6.0%	45 137	6.0%	35 513	6.9%	27.1%
<b>Other</b>	<b>54 013</b>	<b>(30 803)</b>	<b>(57.0%)</b>	<b>(30 803)</b>	<b>(57.0%)</b>	<b>15 145</b>	<b>25.4%</b>	<b>(303.4%)</b>

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trades and Other Receivables from Exchange Transactions - Water	477 738	15.2%	96 329	3.1%	83 937	2.7%	2 481 887	79.0%	3 139 892	26.7%	26 502	.8%	170 422	5.4%
Trades and Other Receivables from Exchange Transactions - Electricity	1 387 533	70.2%	85 747	4.3%	45 520	2.3%	457 995	23.2%	1 976 795	16.8%	16 379	.8%	14 966	.8%
Receivables from Non-exchange Transactions - Property Rates	1 357 869	43.6%	150 547	4.8%	135 194	4.3%	1 473 617	47.3%	3 117 227	26.5%	24 677	.8%	33 324	1.1%
Receivables from Exchange Transactions - Waste Water Management	318 100	22.7%	52 436	3.7%	42 742	3.0%	990 167	70.6%	1 403 443	11.9%	27 065	1.9%	36 677	2.6%
Receivables from Exchange Transactions - Waste Management	234 798	21.5%	56 577	5.2%	40 861	3.7%	757 444	69.5%	1 089 680	9.3%	22 368	2.1%	30 171	2.8%
Receivables from Exchange Transactions - Property Rental Debtors	4 155	9.9%	2 647	6.3%	943	2.2%	34 392	81.6%	42 137	.4%	3 552	8.4%	1 226	2.9%
Interest on Arrear Debtor Accounts	89 844	6.8%	34 634	2.6%	38 827	2.9%	1 155 271	87.6%	1 318 575	11.2%	9	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	(18 286)	(65.8%)	2 835	10.2%	2 647	9.5%	40 584	146.1%	27 781	.2%	17 448	62.8%	-	-
Other	(92 723)	26.6%	(261 418)	74.9%	(48 571)	13.9%	53 879	(15.4%)	(348 833)	(3.0%)	1 095	(.3%)	19 940	(5.7%)
<b>Total By Income Source</b>	<b>3 759 030</b>	<b>31.9%</b>	<b>220 333</b>	<b>1.9%</b>	<b>342 099</b>	<b>2.9%</b>	<b>7 445 236</b>	<b>63.3%</b>	<b>11 766 697</b>	<b>100.0%</b>	<b>139 095</b>	<b>1.2%</b>	<b>306 725</b>	<b>2.6%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	261 029	81.0%	(160 965)	(50.0%)	(17 965)	(5.6%)	239 969	74.5%	322 068	2.7%	684	.2%	-	-
Commercial	1 474 268	62.8%	88 278	3.8%	61 515	2.6%	723 330	30.8%	2 347 392	19.9%	28 448	1.2%	19 516	.8%
Households	1 930 080	23.5%	289 383	3.5%	258 255	3.1%	5 747 989	69.9%	8 225 708	69.9%	108 554	1.3%	287 209	3.5%
Other	93 652	10.7%	3 637	.4%	40 293	4.6%	733 947	84.2%	871 529	7.4%	1 408	.2%	-	-
<b>Total By Customer Group</b>	<b>3 759 030</b>	<b>31.9%</b>	<b>220 333</b>	<b>1.9%</b>	<b>342 099</b>	<b>2.9%</b>	<b>7 445 236</b>	<b>63.3%</b>	<b>11 766 697</b>	<b>100.0%</b>	<b>139 095</b>	<b>1.2%</b>	<b>306 725</b>	<b>2.6%</b>

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	47 026	75.2%	8 523	13.6%	3 613	5.8%	3 362	5.4%	62 523	31.6%
Bulk Water	21	48.9%	-	-	-	-	22	51.1%	43	-
PAYE deductions	14 298	68.2%	-	-	-	-	6 674	31.8%	20 972	10.6%
VAT (output less input)	(2 074)	100.0%	-	-	-	-	-	-	(2 074)	(1.0%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	60	5.0%	-	-	-	-	1 136	95.0%	1 196	.6%
Trade Creditors	(128 371)	117.1%	1 114	(1.0%)	2 381	(2.2%)	15 290	(14.0%)	(109 586)	(55.4%)
Auditor-General	(300)	(45.8%)	1	.2%	-	-	954	145.6%	655	.3%
Other	34 768	15.5%	1 467	.7%	1 125	.5%	186 878	83.3%	224 237	113.3%
<b>Total</b>	<b>(34 573)</b>	<b>(17.5%)</b>	<b>11 105</b>	<b>5.6%</b>	<b>7 119</b>	<b>3.6%</b>	<b>214 316</b>	<b>108.3%</b>	<b>197 967</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.