

**AGGREGATED INFORMATION FOR CATEGORY A (METRO)**  
**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>252 588 811</b>	<b>65 038 051</b>	<b>25.7%</b>	<b>65 038 051</b>	<b>25.7%</b>	<b>60 964 268</b>	<b>29.7%</b>	<b>6.7%</b>
Property rates	49 940 914	14 762 989	29.6%	14 762 989	29.6%	13 404 516	31.8%	10.1%
Service charges - electricity revenue	94 378 580	20 719 568	22.0%	20 719 568	22.0%	20 302 284	28.5%	2.1%
Service charges - water revenue	29 384 264	6 420 385	21.8%	6 420 385	21.8%	6 460 662	26.4%	(4%)
Service charges - sanitation revenue	11 894 514	2 792 036	23.5%	2 792 036	23.5%	2 709 437	27.3%	3.0%
Service charges - refuse revenue	9 092 505	1 840 394	20.2%	1 840 394	20.2%	1 755 372	26.2%	4.8%
Rental of facilities and equipment	2 279 662	469 373	20.6%	469 373	20.6%	460 156	21.2%	2.0%
Interest earned - external investments	2 620 958	769 126	29.3%	769 126	29.3%	573 989	25.1%	34.0%
Interest earned - outstanding debtors	3 301 320	671 824	20.4%	671 824	20.4%	1 344 292	56.1%	(50.0%)
Dividends received	1	3	514.3%	3	514.3%	-	-	(100.0%)
Fines, penalties and forfeits	3 055 456	793 196	26.0%	793 196	26.0%	349 141	15.0%	127.2%
Licences and permits	530 897	147 854	27.8%	147 854	27.8%	145 372	29.4%	1.7%
Agency services	1 038 964	141 075	13.6%	141 075	13.6%	222 963	22.6%	(36.7%)
Transfers and subsidies	28 148 654	10 455 947	37.1%	10 455 947	37.1%	8 318 902	33.6%	25.7%
Other revenue	16 800 664	5 037 618	30.0%	5 037 618	30.0%	4 403 091	28.7%	14.4%
Gains on disposal of PPE	121 457	16 664	13.7%	16 664	13.7%	514 091	588.5%	(96.8%)
<b>Operating Expenditure</b>	<b>237 300 619</b>	<b>56 652 586</b>	<b>23.9%</b>	<b>56 652 586</b>	<b>23.9%</b>	<b>49 380 135</b>	<b>23.4%</b>	<b>14.7%</b>
Employee related costs	68 666 213	15 222 120	22.2%	15 222 120	22.2%	13 780 378	22.3%	10.5%
Remuneration of councillors	995 613	221 367	22.2%	221 367	22.2%	221 996	23.3%	(3%)
Debt impairment	12 692 824	4 010 994	31.6%	4 010 994	31.6%	3 120 913	30.1%	28.5%
Depreciation and asset impairment	16 325 517	3 710 687	22.7%	3 710 687	22.7%	3 173 513	20.1%	16.9%
Finance charges	7 631 215	1 703 450	22.3%	1 703 450	22.3%	1 095 829	15.7%	55.4%
Bulk purchases	77 066 535	22 004 952	28.6%	22 004 952	28.6%	19 988 783	31.6%	10.1%
Other Materials	8 280 282	1 264 495	15.3%	1 264 495	15.3%	979 177	9.6%	29.1%
Contracted services	27 812 712	4 523 915	16.3%	4 523 915	16.3%	3 553 081	14.5%	27.3%
Transfers and subsidies	2 210 389	376 654	17.0%	376 654	17.0%	417 539	18.6%	(9.8%)
Other expenditure	15 602 772	3 602 143	23.1%	3 602 143	23.1%	2 989 257	19.8%	20.5%
Loss on disposal of PPE	16 945	11 809	71.4%	11 809	71.4%	59 670	372.8%	(80.2%)
<b>Surplus/(Deficit)</b>	<b>15 288 192</b>	<b>8 385 465</b>		<b>8 385 465</b>		<b>11 584 133</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	16 398 030	699 073	4.3%	699 073	4.3%	556 831	3.8%	25.5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	938 202	23 073	2.5%	23 073	2.5%	28 961	4.9%	(20.3%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	96 921	-	(100.0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>32 624 425</b>	<b>9 107 610</b>		<b>9 107 610</b>		<b>12 266 846</b>		
Taxation	36 196	14 864	41.1%	14 864	41.1%	13 498	4.4%	10.1%
<b>Surplus/(Deficit) after taxation</b>	<b>32 588 229</b>	<b>9 092 746</b>		<b>9 092 746</b>		<b>12 253 349</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>32 588 229</b>	<b>9 092 746</b>		<b>9 092 746</b>		<b>12 253 349</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>32 588 229</b>	<b>9 092 746</b>		<b>9 092 746</b>		<b>12 253 349</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>31 105 775</b>	<b>4 395 260</b>	<b>14.1%</b>	<b>4 395 260</b>	<b>14.1%</b>	<b>2 509 222</b>	<b>9.3%</b>	<b>75.2%</b>
National Government	14 959 532	1 568 656	10.5%	1 568 656	10.5%	941 244	6.9%	66.7%
Provincial Government	660 353	39 230	5.9%	39 230	5.9%	22 584	3.2%	73.7%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	246 705	95 082	38.5%	95 082	38.5%	5 372	1.0%	1 670.1%
<b>Transfers recognised - capital</b>	<b>15 866 589</b>	<b>1 702 968</b>	<b>10.7%</b>	<b>1 702 968</b>	<b>10.7%</b>	<b>969 199</b>	<b>6.5%</b>	<b>75.7%</b>
Borrowing	15 480 939	744 255	4.8%	744 255	4.8%	104 744	0.7%	610.5%
Internally generated funds	(241 753)	1 948 037	(805.8%)	1 948 037	(805.8%)	1 435 279	(73.9%)	35.7%
<b>Capital Expenditure Functional</b>	<b>40 541 419</b>	<b>(1 989 992)</b>	<b>(4.9%)</b>	<b>(1 989 992)</b>	<b>(4.9%)</b>	<b>(3 244 383)</b>	<b>(8.7%)</b>	<b>(38.7%)</b>
<b>Municipal governance and administration</b>	<b>5 395 277</b>	<b>(7 265 886)</b>	<b>(134.7%)</b>	<b>(7 265 886)</b>	<b>(134.7%)</b>	<b>(6 268 234)</b>	<b>(119.9%)</b>	<b>15.9%</b>
Executive and Council	472 199	28 272	6.0%	28 272	6.0%	25 538	4.6%	10.7%
Finance and administration	4 922 600	(7 294 210)	(148.2%)	(7 294 210)	(148.2%)	(6 293 980)	(134.7%)	15.9%
Internal audit	477	53	11.0%	53	11.0%	208	26.4%	(74.7%)
<b>Community and Public Safety</b>	<b>9 337 208</b>	<b>949 182</b>	<b>10.2%</b>	<b>949 182</b>	<b>10.2%</b>	<b>554 151</b>	<b>6.9%</b>	<b>71.3%</b>
Community and Social Services	829 919	(29 560)	(3.6%)	(29 560)	(3.6%)	5 460	0.7%	(641.4%)
Sport And Recreation	1 038 358	151 763	14.6%	151 763	14.6%	107 136	11.7%	41.7%
Public Safety	836 623	429	0.1%	429	0.1%	11 875	2.5%	(96.4%)
Housing	6 348 120	779 761	12.2%	779 761	12.2%	382 234	6.8%	104.0%
Health	264 187	46 788	17.7%	46 788	17.7%	47 445	17.2%	(1.4%)
<b>Economic and Environmental Services</b>	<b>11 470 083</b>	<b>1 848 567</b>	<b>16.1%</b>	<b>1 848 567</b>	<b>16.1%</b>	<b>952 202</b>	<b>9.6%</b>	<b>94.1%</b>
Planning and Development	1 707 198	888 638	52.1%	888 638	52.1%	751 014	55.2%	18.3%
Road Transport	9 573 244	1 449 601	15.1%	1 449 601	15.1%	685 646	8.1%	111.4%
Environmental Protection	189 640	(489 672)	(258.2%)	(489 672)	(258.2%)	(488 458)	(323.5%)	1.1%
<b>Trading Services</b>	<b>14 164 605</b>	<b>2 467 768</b>	<b>17.4%</b>	<b>2 467 768</b>	<b>17.4%</b>	<b>1 480 011</b>	<b>10.7%</b>	<b>66.7%</b>
Energy sources	4 388 104	163 476	3.7%	163 476	3.7%	(114 721)	(2.4%)	(242.5%)
Water Management	5 035 510	1 452 444	28.8%	1 452 444	28.8%	962 127	19.7%	51.0%
Waste Water Management	3 759 513	670 264	17.8%	670 264	17.8%	470 867	14.6%	42.3%
Waste Management	981 478	181 584	18.5%	181 584	18.5%	161 738	18.6%	12.3%
<b>Other</b>	<b>174 247</b>	<b>10 377</b>	<b>6.0%</b>	<b>10 377</b>	<b>6.0%</b>	<b>37 487</b>	<b>13.1%</b>	<b>(72.3%)</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	2 617 416	11.7%	954 458	4.3%	793 908	3.5%	18 063 875	80.5%	22 429 657	27.0%	250 043	1.1%	14 269 140	63.6%
Trades and Other Receivables from Exchange Transactions - Electricity	5 192 212	37.1%	1 036 871	7.4%	529 941	3.8%	7 219 617	51.6%	13 978 641	16.8%	10 714	.1%	6 781 362	48.5%
Receivables from Non-exchange Transactions - Property Rates	4 836 041	24.0%	1 337 470	6.6%	555 924	2.8%	13 408 441	66.6%	20 137 877	24.2%	13 156	.1%	17 044 467	84.6%
Receivables from Exchange Transactions - Waste Water Management	1 022 159	11.6%	386 347	4.4%	363 133	4.1%	7 058 161	79.9%	8 829 799	10.6%	64 625	.7%	7 847 880	88.9%
Receivables from Exchange Transactions - Waste Management	592 564	10.1%	226 239	3.9%	182 489	3.1%	4 852 257	82.9%	5 853 550	7.0%	14 094	.2%	7 010 263	119.8%
Receivables from Exchange Transactions - Property Rental Debtors	(6 323)	(.4%)	19 434	1.2%	19 165	1.2%	1 629 080	98.1%	1 661 356	2.0%	5	-	359 946	21.7%
Interest on Arrear Debtor Accounts	399 210	5.8%	188 763	2.7%	183 215	2.7%	6 096 160	88.8%	6 867 349	8.3%	26 412	.4%	536 866	7.8%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	236 582	7.2%	(173 620)	(5.2%)	59 676	1.8%	3 186 198	96.3%	3 308 836	4.0%	29 165	.9%	596 697	18.0%
<b>Total By Income Source</b>	<b>14 889 861</b>	<b>17.9%</b>	<b>3 975 963</b>	<b>4.8%</b>	<b>2 687 451</b>	<b>3.2%</b>	<b>61 513 789</b>	<b>74.1%</b>	<b>83 067 065</b>	<b>100.0%</b>	<b>408 214</b>	<b>5%</b>	<b>54 446 620</b>	<b>65.5%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	671 486	32.9%	347 393	17.0%	46 602	2.3%	976 984	47.8%	2 042 464	2.5%	-	-	1 155 597	56.6%
Commercial	6 575 360	33.4%	1 142 258	5.8%	696 367	3.5%	11 246 214	57.2%	19 660 199	23.7%	-	-	12 504 180	63.6%
Households	7 191 775	12.2%	2 446 045	4.1%	1 898 125	3.2%	47 422 232	80.4%	58 958 177	71.0%	407 204	.7%	40 772 057	69.2%
Other	451 241	18.8%	40 268	1.7%	46 357	1.9%	1 868 359	77.6%	2 406 225	2.9%	1 011	-	14 786	.6%
<b>Total By Customer Group</b>	<b>14 889 861</b>	<b>17.9%</b>	<b>3 975 963</b>	<b>4.8%</b>	<b>2 687 451</b>	<b>3.2%</b>	<b>61 513 789</b>	<b>74.1%</b>	<b>83 067 065</b>	<b>100.0%</b>	<b>408 214</b>	<b>5%</b>	<b>54 446 620</b>	<b>65.5%</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	4 382 788	100.0%	-	-	-	-	-	-	4 382 788	28.0%
Bulk Water	1 477 731	92.6%	117 333	7.4%	-	-	-	-	1 595 064	10.2%
PAYE deductions	431 431	100.0%	-	-	-	-	-	-	431 431	2.8%
VAT (output less input)	(113 762)	100.0%	-	-	-	-	-	-	(113 762)	(.7%)
Pensions / Retirement	304 194	100.0%	-	-	-	-	-	-	304 194	1.9%
Loan repayments	82 821	9.2%	11 667	1.3%	305 210	34.0%	499 120	55.5%	898 818	5.8%
Trade Creditors	1 698 556	44.0%	67 325	1.7%	20 796	.5%	2 072 016	53.7%	3 858 693	24.7%
Auditor-General	6 399	100.0%	-	-	-	-	-	-	6 399	.0%
Other	4 251 084	99.6%	4 116	.1%	7 100	.2%	4 579	.1%	4 268 878	27.3%
<b>Total</b>	<b>12 521 243</b>	<b>80.1%</b>	<b>200 440</b>	<b>1.3%</b>	<b>333 106</b>	<b>2.1%</b>	<b>2 575 715</b>	<b>16.5%</b>	<b>15 630 504</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: BUFFALO CITY (BUF)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2019**

**Part1: Operating Revenue and Expenditure**

R thousands	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>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>7 143 008</b>	<b>1 910 327</b>	<b>26.7%</b>	<b>1 910 327</b>	<b>26.7%</b>	<b>1 790 088</b>	<b>27.3%</b>	<b>6.7%</b>
Property rates	1 552 051	458 931	29.6%	458 931	29.6%	415 439	29.2%	10.5%
Service charges - electricity revenue	2 161 342	500 479	23.2%	500 479	23.2%	480 562	24.1%	4.1%
Service charges - water revenue	583 149	128 670	22.1%	128 670	22.1%	138 371	24.6%	(7.0%)
Service charges - sanitation revenue	363 587	99 460	27.4%	99 460	27.4%	87 745	27.2%	13.4%
Service charges - refuse revenue	310 978	68 209	21.9%	68 209	21.9%	63 846	21.7%	6.8%
Rental of facilities and equipment	19 214	4 485	23.3%	4 485	23.3%	4 834	27.5%	(7.2%)
Interest earned - external investments	110 025	17 757	16.1%	17 757	16.1%	27 802	19.7%	(36.1%)
Interest earned - outstanding debtors	59 465	20 750	34.9%	20 750	34.9%	13 138	24.1%	57.9%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18 134	3 932	21.7%	3 932	21.7%	3 173	19.1%	23.9%
Licences and permits	15 955	2 901	18.2%	2 901	18.2%	2 936	20.1%	(1.2%)
Agency services	34 334	5 525	16.1%	5 525	16.1%	5 084	16.3%	8.7%
Transfers and subsidies	1 136 152	361 799	31.8%	361 799	31.8%	332 661	34.4%	8.8%
Other revenue	778 623	232 397	29.8%	232 397	29.8%	214 208	30.0%	8.5%
Gains on disposal of PPE	-	5 032	-	5 032	-	290	-	1 633.6%
<b>Operating Expenditure</b>	<b>7 142 098</b>	<b>1 958 213</b>	<b>27.4%</b>	<b>1 958 213</b>	<b>27.4%</b>	<b>1 861 976</b>	<b>28.4%</b>	<b>5.2%</b>
Employee related costs	2 259 759	531 423	23.5%	531 423	23.5%	472 891	24.1%	12.4%
Remuneration of councillors	68 485	15 357	22.4%	15 357	22.4%	15 231	23.7%	.8%
Debt impairment	372 833	91 909	24.7%	91 909	24.7%	85 924	25.0%	7.0%
Depreciation and asset impairment	918 128	422 056	46.0%	422 056	46.0%	445 987	49.8%	(5.4%)
Finance charges	41 004	8 682	21.2%	8 682	21.2%	10 129	16.9%	(14.3%)
Bulk purchases	1 938 461	578 630	29.8%	578 630	29.8%	543 076	32.0%	6.5%
Other Materials	72 241	18 060	25.0%	18 060	25.0%	11 748	13.4%	53.7%
Contracted services	888 061	126 926	14.3%	126 926	14.3%	132 746	15.3%	(4.4%)
Transfers and subsidies	48 175	6 016	12.5%	6 016	12.5%	23 662	24.9%	(74.6%)
Other expenditure	534 951	159 152	29.8%	159 152	29.8%	120 581	25.6%	32.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>911</b>	<b>(47 886)</b>		<b>(47 886)</b>		<b>(71 888)</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	974 549	34 045	3.5%	34 045	3.5%	27 386	3.4%	24.3%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	497	-	497	-	-	-	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>975 460</b>	<b>(13 345)</b>		<b>(13 345)</b>		<b>(44 502)</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>975 460</b>	<b>(13 345)</b>		<b>(13 345)</b>		<b>(44 502)</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>975 460</b>	<b>(13 345)</b>		<b>(13 345)</b>		<b>(44 502)</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>975 460</b>	<b>(13 345)</b>		<b>(13 345)</b>		<b>(44 502)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	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>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>1 737 413</b>	<b>135 351</b>	<b>7.8%</b>	<b>135 351</b>	<b>7.8%</b>	<b>115 121</b>	<b>14.5%</b>	<b>17.6%</b>
National Government	974 549	75 313	7.7%	75 313	7.7%	71 352	10.2%	5.6%
Provincial Government	-	744	-	744	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	65 282	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>1 039 831</b>	<b>76 056</b>	<b>7.3%</b>	<b>76 056</b>	<b>7.3%</b>	<b>71 352</b>	<b>9.8%</b>	<b>6.6%</b>
Borrowing	69 582	-	-	-	-	-	-	-
Internally generated funds	628 000	59 294	9.4%	59 294	9.4%	43 768	-	35.5%
<b>Capital Expenditure Functional</b>	<b>1 737 413</b>	<b>135 351</b>	<b>7.8%</b>	<b>135 351</b>	<b>7.8%</b>	<b>122 873</b>	<b>6.9%</b>	<b>10.2%</b>
<b>Municipal governance and administration</b>	<b>225 114</b>	<b>11 109</b>	<b>4.9%</b>	<b>11 109</b>	<b>4.9%</b>	<b>31 690</b>	<b>10.8%</b>	<b>(64.9%)</b>
Executive and Council	47 424	7 350	15.5%	7 350	15.5%	29 461	53.2%	(75.0%)
Finance and administration	177 690	3 758	2.1%	3 758	2.1%	2 230	.9%	68.6%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>324 264</b>	<b>21 148</b>	<b>6.5%</b>	<b>21 148</b>	<b>6.5%</b>	<b>5 533</b>	<b>2.8%</b>	<b>282.2%</b>
Community and Social Services	12 123	439	3.6%	439	3.6%	2 214	10.1%	(80.2%)
Sport And Recreation	34 910	9 601	27.5%	9 601	27.5%	1 715	3.0%	459.9%
Public Safety	23 250	30	.1%	30	.1%	711	5.9%	(95.7%)
Housing	252 782	11 077	4.4%	11 077	4.4%	31	.0%	35 905.2%
Health	1 200	-	-	-	-	862	95.8%	(100.0%)
<b>Economic and Environmental Services</b>	<b>649 295</b>	<b>49 093</b>	<b>7.6%</b>	<b>49 093</b>	<b>7.6%</b>	<b>49 732</b>	<b>9.6%</b>	<b>(1.3%)</b>
Planning and Development	354 451	30 450	8.6%	30 450	8.6%	19 396	8.5%	57.0%
Road Transport	294 844	17 763	6.0%	17 763	6.0%	29 894	10.4%	(40.6%)
Environmental Protection	-	881	-	881	-	442	10.0%	99.0%
<b>Trading Services</b>	<b>505 051</b>	<b>47 835</b>	<b>9.5%</b>	<b>47 835</b>	<b>9.5%</b>	<b>35 580</b>	<b>5.2%</b>	<b>34.4%</b>
Energy sources	102 500	23 641	23.1%	23 641	23.1%	3 872	3.0%	510.6%
Water Management	83 500	13 306	15.9%	13 306	15.9%	13 834	7.0%	(3.8%)
Waste Water Management	207 762	2 255	1.1%	2 255	1.1%	17 362	6.1%	(87.0%)
Waste Management	111 289	8 633	7.8%	8 633	7.8%	512	.7%	1 587.1%
<b>Other</b>	<b>33 688</b>	<b>6 166</b>	<b>18.3%</b>	<b>6 166</b>	<b>18.3%</b>	<b>338</b>	<b>4%</b>	<b>1 724.1%</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	61 892	14.2%	24 396	5.6%	16 895	3.9%	333 926	76.4%	437 108	19.7%	-	-	9 782	2.2%
Trades and Other Receivables from Exchange Transactions - Electricity	105 580	44.6%	26 480	11.2%	29 058	12.3%	75 625	31.9%	236 742	10.7%	-	-	38 507	16.3%
Receivables from Non-exchange Transactions - Property Rates	137 510	23.9%	42 820	7.5%	23 873	4.2%	370 422	64.5%	574 626	25.9%	-	-	29 028	5.1%
Receivables from Exchange Transactions - Waste Water Management	30 149	15.5%	10 615	5.4%	6 852	3.5%	147 230	75.6%	194 846	8.8%	-	-	6 748	3.5%
Receivables from Exchange Transactions - Waste Management	20 265	8.2%	10 005	4.0%	7 012	2.8%	209 940	84.9%	247 222	11.1%	-	-	5 827	2.4%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	39	100.0%	39	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 475	2.9%	7 054	2.7%	7 008	2.7%	238 177	91.7%	259 715	11.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 719	5.1%	10 260	3.8%	9 886	3.6%	237 005	87.5%	270 870	12.2%	-	-	2 017	0.7%
<b>Total By Income Source</b>	<b>376 589</b>	<b>17.0%</b>	<b>131 630</b>	<b>5.9%</b>	<b>100 584</b>	<b>4.5%</b>	<b>1 612 365</b>	<b>72.6%</b>	<b>2 221 168</b>	<b>100.0%</b>	-	-	<b>91 909</b>	<b>4.1%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	44 429	57.9%	12 914	16.8%	8 465	11.0%	10 975	14.3%	76 783	3.5%	-	-	-	-
Commercial	175 424	28.9%	46 504	7.7%	39 895	6.6%	344 581	56.8%	606 404	27.3%	-	-	-	-
Households	156 736	10.2%	72 212	4.7%	52 224	3.4%	1 256 809	81.7%	1 537 981	69.2%	-	-	91 909	6.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>376 589</b>	<b>17.0%</b>	<b>131 630</b>	<b>5.9%</b>	<b>100 584</b>	<b>4.5%</b>	<b>1 612 365</b>	<b>72.6%</b>	<b>2 221 168</b>	<b>100.0%</b>	-	-	<b>91 909</b>	<b>4.1%</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	130 265	100.0%	-	-	-	-	-	-	130 265	22.1%
Bulk Water	22 042	100.0%	-	-	-	-	-	-	22 042	3.7%
PAYE deductions	28 174	100.0%	-	-	-	-	-	-	28 174	4.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	32 290	100.0%	-	-	-	-	-	-	32 290	5.5%
Loan repayments	8 652	100.0%	-	-	-	-	-	-	8 652	1.5%
Trade Creditors	46 591	100.0%	-	-	-	-	-	-	46 591	7.9%
Auditor-General	1 443	100.0%	-	-	-	-	-	-	1 443	0.2%
Other	321 173	100.0%	-	-	-	-	-	-	321 173	54.4%
<b>Total</b>	<b>590 631</b>	<b>100.0%</b>	-	-	-	-	-	-	<b>590 631</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	M Andile Sihlahla	043 705 1046
Financial Manager	M Ntsikelelo Sigcau (Acting)	043 705 3329

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: NELSON MANDELA BAY (NMA)**  
**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>20 662 256</b>	<b>3 434 253</b>	<b>16.6%</b>	<b>3 434 253</b>	<b>16.6%</b>	<b>4 276 118</b>	<b>(142.9%)</b>	<b>(19.7%)</b>
Property rates	2 353 508	2 456 461	104.4%	2 456 461	104.4%	2 220 880	-	10.6%
Service charges - electricity revenue	14 033 598	235 637	1.7%	235 637	1.7%	1 076 535	(78.4%)	(78.1%)
Service charges - water revenue	815 772	180 827	22.2%	180 827	22.2%	179 235	(24.3%)	9%
Service charges - sanitation revenue	369 745	70 069	19.0%	70 069	19.0%	91 088	(19.9%)	(23.1%)
Service charges - refuse revenue	246 024	32 616	13.3%	32 616	13.3%	47 075	(354.2%)	(30.7%)
Rental of facilities and equipment	36 797	3 559	9.7%	3 559	9.7%	6 825	(55.5%)	(47.9%)
Interest earned - external investments	113 115	41 194	36.4%	41 194	36.4%	20 348	(19.5%)	102.4%
Interest earned - outstanding debtors	291 720	(46 097)	(15.8%)	(46 097)	(15.8%)	63 723	(313 596.9%)	(172.3%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	253 517	7 443	2.9%	7 443	2.9%	24 021	(49.0%)	(69.0%)
Licences and permits	21 342	3 624	17.0%	3 624	17.0%	5 243	(41.0%)	(30.9%)
Agency services	3 095	570	18.4%	570	18.4%	884	-	(35.5%)
Transfers and subsidies	1 219 293	427 950	35.1%	427 950	35.1%	417 852	(286.3%)	2.4%
Other revenue	904 230	20 401	2.3%	20 401	2.3%	121 936	(140.1%)	(83.3%)
Gains on disposal of PPE	500	-	-	-	-	473	-	(100.0%)
<b>Operating Expenditure</b>	<b>11 518 639</b>	<b>217 082</b>	<b>1.9%</b>	<b>217 082</b>	<b>1.9%</b>	<b>2 033 186</b>	<b>44.2%</b>	<b>(89.3%)</b>
Employee related costs	3 660 996	511 279	14.0%	511 279	14.0%	659 725	24.6%	(22.5%)
Remuneration of councillors	80 439	12 242	15.2%	12 242	15.2%	17 780	25.8%	(31.1%)
Debt impairment	1 158 134	353 009	30.5%	353 009	30.5%	48 127	-	633.5%
Depreciation and asset impairment	614 541	-	-	-	-	-	-	-
Finance charges	173 361	45 234	26.1%	45 234	26.1%	11 995	8.9%	277.1%
Bulk purchases	3 555 290	26 757	.8%	26 757	.8%	998 874	686.7%	(97.3%)
Other Materials	128 048	20 461	9.4%	20 461	9.4%	46 372	29.4%	(55.9%)
Contracted services	1 289 412	88 214	6.8%	88 214	6.8%	97 525	29.3%	(9.5%)
Transfers and subsidies	92 765	4 466	4.8%	4 466	4.8%	18 426	127.3%	(75.8%)
Other expenditure	675 654	(844 772)	(125.0%)	(844 772)	(125.0%)	132 234	32.4%	(738.8%)
Loss on disposal of PPE	-	192	-	192	-	2 129	-	(91.0%)
<b>Surplus/(Deficit)</b>	<b>9 143 616</b>	<b>3 217 171</b>		<b>3 217 171</b>		<b>2 242 931</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	1 066 595	553	.1%	553	.1%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	120 890	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>10 331 101</b>	<b>3 217 724</b>		<b>3 217 724</b>		<b>2 242 931</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>10 331 101</b>	<b>3 217 724</b>		<b>3 217 724</b>		<b>2 242 931</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>10 331 101</b>	<b>3 217 724</b>		<b>3 217 724</b>		<b>2 242 931</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>10 331 101</b>	<b>3 217 724</b>		<b>3 217 724</b>		<b>2 242 931</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>1 832 628</b>	<b>2 383 734</b>	<b>130.1%</b>	<b>2 383 734</b>	<b>130.1%</b>	<b>1 656 758</b>	<b>1 554.0%</b>	<b>43.9%</b>
National Government	983 161	757 792	77.1%	757 792	77.1%	613 013	575.0%	23.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	105 664	891	.8%	891	.8%	3 638	-	(75.5%)
<b>Transfers recognised - capital</b>	<b>1 088 825</b>	<b>758 682</b>	<b>69.7%</b>	<b>758 682</b>	<b>69.7%</b>	<b>616 651</b>	<b>578.4%</b>	<b>23.0%</b>
Borrowing	286 370	6 157	2.1%	6 157	2.1%	6 920	-	(11.0%)
Internally generated funds	457 433	1 618 895	353.9%	1 618 895	353.9%	1 033 187	-	56.7%
<b>Capital Expenditure Functional</b>	<b>1 832 628</b>	<b>(4 236 729)</b>	<b>(231.2%)</b>	<b>(4 236 729)</b>	<b>(231.2%)</b>	<b>(5 122 213)</b>	<b>(4 103.9%)</b>	<b>(17.3%)</b>
<b>Municipal governance and administration</b>	<b>132 537</b>	<b>(7 254 388)</b>	<b>(5 473.5%)</b>	<b>(7 254 388)</b>	<b>(5 473.5%)</b>	<b>(6 832 368)</b>	<b>(66 984.0%)</b>	<b>6.2%</b>
Executive and Council	-	17 567	-	17 567	-	(2 602)	-	(775.1%)
Finance and administration	132 537	(7 271 955)	(5 486.7%)	(7 271 955)	(5 486.7%)	(6 829 765)	(66 958.5%)	6.5%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>107 751</b>	<b>511 018</b>	<b>474.3%</b>	<b>511 018</b>	<b>474.3%</b>	<b>359 697</b>	-	<b>42.1%</b>
Community and Social Services	56 250	35 359	62.9%	35 359	62.9%	(25 846)	-	(236.8%)
Sport And Recreation	36 501	117 699	322.5%	117 699	322.5%	69 903	-	68.4%
Public Safety	10 400	(28 601)	(275.0%)	(28 601)	(275.0%)	(18 248)	-	56.7%
Housing	-	342 175	-	342 175	-	289 608	-	18.2%
Health	4 600	44 386	964.9%	44 386	964.9%	44 280	-	2%
<b>Economic and Environmental Services</b>	<b>605 515</b>	<b>1 121 089</b>	<b>185.1%</b>	<b>1 121 089</b>	<b>185.1%</b>	<b>644 585</b>	<b>2 955.7%</b>	<b>73.9%</b>
Planning and Development	58 433	718 425	1 229.5%	718 425	1 229.5%	718 405	-	-
Road Transport	546 082	890 676	163.1%	890 676	163.1%	411 523	1 887.0%	116.4%
Environmental Protection	1 000	(488 013)	(48 801.3%)	(488 013)	(48 801.3%)	(485 343)	-	.6%
<b>Trading Services</b>	<b>986 825</b>	<b>138 228</b>	<b>13.82%</b>	<b>138 228</b>	<b>13.82%</b>	<b>684 893</b>	<b>738.0%</b>	<b>99.2%</b>
Energy sources	215 696	(222 285)	(103.1%)	(222 285)	(103.1%)	(415 948)	(5 199.4%)	(46.6%)
Water Management	341 173	1 015 364	297.6%	1 015 364	297.6%	717 333	6 823.6%	41.5%
Waste Water Management	414 757	421 534	101.6%	421 534	101.6%	241 491	325.1%	74.6%
Waste Management	15 200	149 476	983.4%	149 476	983.4%	142 017	-	5.3%
<b>Other</b>	<b>-</b>	<b>21 464</b>	<b>-</b>	<b>21 464</b>	<b>-</b>	<b>20 981</b>	<b>-</b>	<b>2.3%</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	159 594	17.0%	67 157	7.2%	50 737	5.4%	658 834	70.4%	936 323	14.8%	16 914	1.8%	2 771 035	295.9%
Trades and Other Receivables from Exchange Transactions - Electricity	362 897	39.4%	54 457	5.9%	16 557	1.8%	486 179	52.8%	920 091	14.6%	796	.1%	1 558 272	169.4%
Receivables from Non-exchange Transactions - Property Rates	1 976 129	77.5%	59 027	2.3%	14 420	.6%	499 862	19.6%	2 549 438	40.4%	3 715	.1%	2 503 485	98.2%
Receivables from Exchange Transactions - Waste Water Management	78 499	16.3%	29 293	6.1%	19 898	4.1%	354 884	73.5%	482 574	7.6%	3 811	.8%	980 342	203.1%
Receivables from Exchange Transactions - Waste Management	37 913	13.0%	15 000	5.1%	6 991	2.4%	232 544	79.5%	292 447	4.6%	2 764	.9%	654 776	223.9%
Receivables from Exchange Transactions - Property Rental Debtors	2 177	7.5%	1 321	4.6%	113	.4%	25 239	87.5%	28 851	.5%	4	-	82 006	284.2%
Interest on Arrear Debtor Accounts	24 087	3.1%	33 237	4.3%	11 362	1.5%	709 158	91.2%	777 844	12.3%	1 679	.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18 133	5.6%	4 166	1.3%	3 022	.9%	298 750	92.2%	324 072	5.1%	422	.1%	-	-
<b>Total By Income Source</b>	<b>2 659 429</b>	<b>42.1%</b>	<b>263 659</b>	<b>4.2%</b>	<b>123 101</b>	<b>2.0%</b>	<b>3 265 451</b>	<b>51.7%</b>	<b>6 311 640</b>	<b>100.0%</b>	<b>30 104</b>	<b>5%</b>	<b>8 549 915</b>	<b>135.5%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	116 928	51.7%	21 176	9.4%	8 437	3.7%	79 755	35.2%	226 296	3.6%	-	-	-	-
Commercial	1 288 391	52.2%	90 451	3.7%	21 135	.9%	1 066 604	43.2%	2 466 582	39.1%	-	-	-	-
Households	1 254 110	34.7%	152 032	4.2%	93 529	2.6%	2 119 091	58.6%	3 618 762	57.3%	30 104	.8%	8 549 915	236.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2 659 429</b>	<b>42.1%</b>	<b>263 659</b>	<b>4.2%</b>	<b>123 101</b>	<b>2.0%</b>	<b>3 265 451</b>	<b>51.7%</b>	<b>6 311 640</b>	<b>100.0%</b>	<b>30 104</b>	<b>5%</b>	<b>8 549 915</b>	<b>135.5%</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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	43 561	100.0%	-	-	-	-	-	-	43 561	2.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	186	-	2 070	.1%	-	-	1 611 061	99.9%	1 613 316	97.2%
Auditor-General	3 565	100.0%	-	-	-	-	-	-	3 565	.2%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>47 311</b>	<b>2.8%</b>	<b>2 070</b>	<b>.1%</b>	<b>-</b>	<b>-</b>	<b>1 611 061</b>	<b>97.0%</b>	<b>1 660 442</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Peter Neilson	041 506 3209
Financial Manager	Mr K A Kramer (Acting CFO)	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: MANGAUNG (MAN)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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>6 949 638</b>	<b>2 025 403</b>	<b>29.1%</b>	<b>2 025 403</b>	<b>29.1%</b>	<b>1 892 957</b>	<b>30.0%</b>	<b>7.0%</b>
Property rates	1 266 538	332 542	26.3%	332 542	26.3%	306 825	27.2%	8.4%
Service charges - electricity revenue	2 470 702	840 165	31.5%	840 165	31.5%	778 130	32.8%	8.0%
Service charges - water revenue	823 392	277 467	33.7%	277 467	33.7%	193 734	21.8%	43.2%
Service charges - sanitation revenue	327 615	88 922	27.1%	88 922	27.1%	80 696	29.3%	10.2%
Service charges - refuse revenue	135 207	33 502	24.8%	33 502	24.8%	30 283	24.9%	10.6%
Rental of facilities and equipment	42 556	8 303	19.5%	8 303	19.5%	7 674	31.2%	8.2%
Interest earned - external investments	27 497	3 958	14.4%	3 958	14.4%	6 450	24.8%	(38.6%)
Interest earned - outstanding debtors	275 561	91 847	33.3%	91 847	33.3%	49 612	23.2%	85.1%
Dividends received	1	3	514.3%	3	514.3%	-	-	(100.0%)
Fines, penalties and forfeits	38 631	1 084	2.8%	1 084	2.8%	1 713	3.6%	(36.7%)
Licences and permits	549	98	17.8%	98	17.8%	80	32.1%	22.1%
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	745 494	198 611	26.6%	198 611	26.6%	291 483	41.8%	(31.9%)
Other revenue	595 551	148 903	25.0%	148 903	25.0%	145 570	28.7%	2.3%
Gains on disposal of PPE	344	-	-	-	-	708	218.1%	(100.0%)
<b>Operating Expenditure</b>	<b>6 819 795</b>	<b>2 387 382</b>	<b>35.0%</b>	<b>2 387 382</b>	<b>35.0%</b>	<b>1 433 392</b>	<b>22.7%</b>	<b>66.6%</b>
Employee related costs	2 065 238	536 144	26.0%	536 144	26.0%	501 756	25.8%	6.9%
Remuneration of councillors	69 547	16 118	23.2%	16 118	23.2%	15 884	25.1%	1.5%
Debt impairment	390 477	421 077	107.8%	421 077	107.8%	88 491	25.0%	375.8%
Depreciation and asset impairment	401 249	237 069	59.1%	237 069	59.1%	24 846	6.1%	854.2%
Finance charges	245 946	4 652	1.9%	4 652	1.9%	50 172	34.8%	(90.7%)
Bulk purchases	2 309 091	970 037	42.0%	970 037	42.0%	572 833	28.5%	69.3%
Other Materials	89 839	15 976	17.8%	15 976	17.8%	17 451	20.7%	(8.5%)
Contracted services	809 455	115 838	14.3%	115 838	14.3%	90 271	11.1%	28.3%
Transfers and subsidies	7 938	1 598	20.1%	1 598	20.1%	499	4.9%	220.0%
Other expenditure	431 015	68 873	16.0%	68 873	16.0%	71 188	15.1%	(3.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>129 843</b>	<b>(361 979)</b>		<b>(361 979)</b>		<b>459 565</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	1 077 940	-	-	-	-	3 604	.4%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	11 408	1 167	10.2%	1 167	10.2%	1 900	28.1%	(38.5%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 219 191</b>	<b>(360 812)</b>		<b>(360 812)</b>		<b>465 069</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>1 219 191</b>	<b>(360 812)</b>		<b>(360 812)</b>		<b>465 069</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 219 191</b>	<b>(360 812)</b>		<b>(360 812)</b>		<b>465 069</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1 219 191</b>	<b>(360 812)</b>		<b>(360 812)</b>		<b>465 069</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>1 266 261</b>	<b>48 284</b>	<b>3.8%</b>	<b>48 284</b>	<b>3.8%</b>	<b>25 614</b>	<b>2.5%</b>	<b>88.5%</b>
National Government	985 339	35 734	3.6%	35 734	3.6%	21 018	2.2%	70.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	2 059	1 643	79.8%	1 643	79.8%	1 702	26.9%	(3.4%)
<b>Transfers recognised - capital</b>	<b>987 398</b>	<b>37 377</b>	<b>3.8%</b>	<b>37 377</b>	<b>3.8%</b>	<b>22 720</b>	<b>2.3%</b>	<b>64.5%</b>
Borrowing	77 708	5 643	7.3%	5 643	7.3%	2 894	8.7%	95.0%
Internally generated funds	201 155	5 263	2.6%	5 263	2.6%	-	-	(100.0%)
<b>Capital Expenditure Functional</b>	<b>1 266 261</b>	<b>48 284</b>	<b>3.8%</b>	<b>48 284</b>	<b>3.8%</b>	<b>63 633</b>	<b>5.6%</b>	<b>(24.1%)</b>
<b>Municipal governance and administration</b>	<b>165 704</b>	<b>5 685</b>	<b>3.4%</b>	<b>5 685</b>	<b>3.4%</b>	<b>2 915</b>	<b>4.5%</b>	<b>95.0%</b>
Executive and Council	20 681	-	-	-	-	-	-	-
Finance and administration	145 023	5 685	3.9%	5 685	3.9%	2 915	5.8%	95.0%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>35 706</b>	-	-	-	-	-	-	-
Community and Social Services	5 000	-	-	-	-	-	-	-
Sport And Recreation	11 900	-	-	-	-	-	-	-
Public Safety	5 730	-	-	-	-	-	-	-
Housing	13 076	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>465 187</b>	<b>31 666</b>	<b>6.8%</b>	<b>31 666</b>	<b>6.8%</b>	<b>7 937</b>	<b>2.1%</b>	<b>299.0%</b>
Planning and Development	45 425	549	1.2%	549	1.2%	-	-	(100.0%)
Road Transport	418 262	31 117	7.4%	31 117	7.4%	7 937	2.4%	292.1%
Environmental Protection	1 500	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>590 963</b>	<b>10 933</b>	<b>1.9%</b>	<b>10 933</b>	<b>1.9%</b>	<b>52 781</b>	<b>12.1%</b>	<b>(79.3%)</b>
Energy sources	142 318	11 281	7.9%	11 281	7.9%	39 700	41.1%	(71.6%)
Water Management	278 000	695	.2%	695	.2%	-	-	(100.0%)
Waste Water Management	140 545	(1 372)	(1.0%)	(1 372)	(1.0%)	13 081	8.3%	(110.5%)
Waste Management	30 100	329	1.1%	329	1.1%	-	-	(100.0%)
<b>Other</b>	<b>8 700</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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</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	121 134	100.0%	-	-	-	-	-	-	121 134	27.6%
Bulk Water	65 573	35.9%	117 333	64.1%	-	-	-	-	182 906	41.7%
PAYE deductions	49 732	100.0%	-	-	-	-	-	-	49 732	11.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 438	27.5%	14 161	16.6%	8 881	10.4%	38 763	45.5%	85 244	19.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>259 877</b>	<b>59.2%</b>	<b>131 494</b>	<b>30.0%</b>	<b>8 881</b>	<b>2.0%</b>	<b>38 763</b>	<b>8.8%</b>	<b>439 015</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Adv Tankiso B Mea	051 405 8621
Financial Manager	M Sabata Mofokeng	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.





**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	476 953	9.8%	261 015	5.4%	147 122	3.0%	3 964 051	81.7%	4 849 141	34.5%	77 885	1.6%	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	1 504 108	57.7%	260 586	10.0%	95 093	3.6%	747 638	28.7%	2 607 425	18.5%	2 701	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	363 691	16.3%	116 399	5.2%	88 195	4.0%	1 658 642	74.5%	2 226 927	15.8%	7 816	.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	147 135	11.1%	73 398	5.5%	40 568	3.1%	1 062 409	80.3%	1 323 511	9.4%	29 850	2.3%	-	-
Receivables from Exchange Transactions - Waste Management	111 210	8.5%	55 328	4.2%	45 687	3.5%	1 098 122	83.8%	1 310 347	9.3%	9 155	.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 609	1.5%	2 431	2.3%	2 243	2.1%	98 116	94.0%	104 398	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	47 957	4.0%	58 249	4.9%	55 792	4.6%	1 038 329	86.5%	1 200 327	8.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38 685	8.9%	21 917	5.0%	17 226	4.0%	357 924	82.1%	435 753	3.1%	-	-	-	-
<b>Total By Income Source</b>	<b>2 691 349</b>	<b>19.1%</b>	<b>849 323</b>	<b>6.0%</b>	<b>491 928</b>	<b>3.5%</b>	<b>10 025 231</b>	<b>71.3%</b>	<b>14 057 830</b>	<b>100.0%</b>	<b>127 407</b>	<b>.9%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	55 315	39.0%	33 049	23.3%	7 314	5.2%	46 128	32.5%	141 805	1.0%	-	-	-	-
Commercial	1 615 567	47.2%	274 410	8.0%	121 927	3.6%	1 410 046	41.2%	3 421 949	24.3%	-	-	-	-
Households	995 921	9.6%	534 171	5.2%	357 440	3.5%	8 458 403	81.8%	10 345 935	73.6%	127 407	1.2%	-	-
Other	24 546	16.6%	7 693	5.2%	5 247	3.5%	110 654	74.7%	148 140	1.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>2 691 349</b>	<b>19.1%</b>	<b>849 323</b>	<b>6.0%</b>	<b>491 928</b>	<b>3.5%</b>	<b>10 025 231</b>	<b>71.3%</b>	<b>14 057 830</b>	<b>100.0%</b>	<b>127 407</b>	<b>.9%</b>	<b>-</b>	<b>-</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	821 334	100.0%	-	-	-	-	-	-	821 334	71.5%
Bulk Water	327 921	100.0%	-	-	-	-	-	-	327 921	28.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	26	100.0%	-	-	-	-	-	-	26	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 149 281</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 149 281</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Dr Imogen Mashazi	011 999 0761
Financial Manager	M Kagiso Lerulla	011 999 1310

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: CITY OF JOHANNESBURG (JHB)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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>57 485 417</b>	<b>16 778 642</b>	<b>29.2%</b>	<b>16 778 642</b>	<b>29.2%</b>	<b>13 970 752</b>	<b>26.6%</b>	<b>20.1%</b>
Property rates	12 292 550	3 221 645	26.2%	3 221 645	26.2%	3 177 739	31.5%	1.4%
Service charges - electricity revenue	16 888 897	4 353 116	25.8%	4 353 116	25.8%	4 061 318	24.2%	7.2%
Service charges - water revenue	7 888 696	1 944 405	24.6%	1 944 405	24.6%	1 627 066	22.1%	19.5%
Service charges - sanitation revenue	4 692 431	1 255 239	26.8%	1 255 239	26.8%	1 032 627	24.4%	21.6%
Service charges - refuse revenue	1 729 688	510 893	29.5%	510 893	29.5%	418 949	27.2%	21.9%
Rental of facilities and equipment	405 054	90 487	22.3%	90 487	22.3%	64 567	17.1%	40.1%
Interest earned - external investments	305 700	109 926	36.0%	109 926	36.0%	33 718	11.3%	226.0%
Interest earned - outstanding debtors	371 591	78 652	21.2%	78 652	21.2%	103 144	30.1%	(23.7%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 004 523	339 733	33.8%	339 733	33.8%	22 536	5.0%	1 407.5%
Licences and permits	7 503	3 115	41.5%	3 115	41.5%	2 434	34.1%	28.0%
Agency services	765 608	74 921	9.8%	74 921	9.8%	164 835	22.3%	(54.5%)
Transfers and subsidies	9 037 510	3 822 242	42.3%	3 822 242	42.3%	2 291 238	27.8%	66.8%
Other revenue	2 039 451	974 259	47.8%	974 259	47.8%	458 940	21.8%	112.3%
Gains on disposal of PPE	56 215	9	-	9	-	511 642	2 558.2%	(100.0%)
<b>Operating Expenditure</b>	<b>56 739 679</b>	<b>15 706 301</b>	<b>27.7%</b>	<b>15 706 301</b>	<b>27.7%</b>	<b>13 113 439</b>	<b>25.7%</b>	<b>19.8%</b>
Employee related costs	15 085 408	3 336 112	22.1%	3 336 112	22.1%	3 074 423	23.1%	8.5%
Remuneration of councillors	181 408	40 236	22.2%	40 236	22.2%	39 278	23.1%	2.4%
Debt impairment	4 136 711	1 482 505	35.8%	1 482 505	35.8%	1 405 088	49.6%	5.5%
Depreciation and asset impairment	4 289 934	801 150	18.7%	801 150	18.7%	783 041	19.3%	2.3%
Finance charges	2 807 395	896 324	31.9%	896 324	31.9%	544 395	23.5%	64.6%
Bulk purchases	18 393 191	5 450 815	29.6%	5 450 815	29.6%	5 378 029	31.8%	1.4%
Other Materials	2 244 757	204 947	9.1%	204 947	9.1%	247 030	11.7%	(17.0%)
Contracted services	3 953 537	859 456	21.7%	859 456	21.7%	582 283	15.0%	47.6%
Transfers and subsidies	447 548	49 640	11.1%	49 640	11.1%	36 037	10.5%	37.7%
Other expenditure	5 199 788	2 578 757	49.6%	2 578 757	49.6%	966 553	18.7%	166.8%
Loss on disposal of PPE	-	6 359	-	6 359	-	57 281	-	(88.9%)
<b>Surplus/(Deficit)</b>	<b>745 738</b>	<b>1 072 341</b>		<b>1 072 341</b>		<b>857 314</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 745 480	350 286	12.8%	350 286	12.8%	52 571	2.0%	566.3%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	442 488	(12 341)	(2.8%)	(12 341)	(2.8%)	3 269	.7%	(477.5%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	95 312	-	(100.0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>3 933 706</b>	<b>1 410 287</b>		<b>1 410 287</b>		<b>1 008 465</b>		
Taxation	35 731	14 864	41.6%	14 864	41.6%	13 498	5.5%	10.1%
<b>Surplus/(Deficit) after taxation</b>	<b>3 897 975</b>	<b>1 395 422</b>		<b>1 395 422</b>		<b>994 967</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>3 897 975</b>	<b>1 395 422</b>		<b>1 395 422</b>		<b>994 967</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>3 897 975</b>	<b>1 395 422</b>		<b>1 395 422</b>		<b>994 967</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>7 754 430</b>	<b>1 283 908</b>	<b>16.6%</b>	<b>1 283 908</b>	<b>16.6%</b>	<b>443 775</b>	<b>5.7%</b>	<b>189.3%</b>
National Government	2 745 480	450 678	16.4%	450 678	16.4%	111 470	4.3%	304.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	92 357	-	92 357	-	-	-	(100.0%)
<b>Transfers recognised - capital</b>	<b>2 745 480</b>	<b>543 035</b>	<b>19.8%</b>	<b>543 035</b>	<b>19.8%</b>	<b>111 470</b>	<b>3.6%</b>	<b>387.2%</b>
Borrowing	2 988 369	513 929	17.2%	513 929	17.2%	-	-	(100.0%)
Internally generated funds	2 020 581	226 944	11.2%	226 944	11.2%	332 304	17.6%	(31.7%)
<b>Capital Expenditure Functional</b>	<b>7 754 430</b>	<b>1 213 179</b>	<b>15.6%</b>	<b>1 213 179</b>	<b>15.6%</b>	<b>836 510</b>	<b>10.7%</b>	<b>45.0%</b>
<b>Municipal governance and administration</b>	<b>779 655</b>	<b>(83 679)</b>	<b>(10.7%)</b>	<b>(83 679)</b>	<b>(10.7%)</b>	<b>417 517</b>	<b>38.6%</b>	<b>(120.0%)</b>
Executive and Council	20 821	1 247	6.0%	1 247	6.0%	23	.1%	5 321.7%
Finance and administration	758 834	(84 926)	(11.2%)	(84 926)	(11.2%)	417 494	39.6%	(120.3%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>2 031 020</b>	<b>275 666</b>	<b>13.6%</b>	<b>275 666</b>	<b>13.6%</b>	<b>18 532</b>	<b>1.0%</b>	<b>1 387.5%</b>
Community and Social Services	171 434	(1 784)	(1.0%)	(1 784)	(1.0%)	3 553	2.2%	(150.2%)
Sport And Recreation	66 700	2 914	4.4%	2 914	4.4%	2 965	8.2%	(1.7%)
Public Safety	111 800	1 259	1.1%	1 259	1.1%	5 803	4.3%	(8.3%)
Housing	1 588 401	273 237	17.2%	273 237	17.2%	6 211	.4%	4 299.2%
Health	92 685	40	-	40	-	-	-	(100.0%)
<b>Economic and Environmental Services</b>	<b>2 889 593</b>	<b>383 144</b>	<b>13.3%</b>	<b>383 144</b>	<b>13.3%</b>	<b>162 879</b>	<b>5.8%</b>	<b>135.2%</b>
Planning and Development	497 173	77 267	15.5%	77 267	15.5%	13 342	3.1%	479.1%
Road Transport	2 352 450	310 600	13.2%	310 600	13.2%	149 538	6.4%	107.7%
Environmental Protection	39 970	(4 723)	(11.8%)	(4 723)	(11.8%)	-	-	(100.0%)
<b>Trading Services</b>	<b>2 054 162</b>	<b>638 048</b>	<b>31.1%</b>	<b>638 048</b>	<b>31.1%</b>	<b>236 952</b>	<b>11.6%</b>	<b>169.3%</b>
Energy sources	901 231	198 169	22.0%	198 169	22.0%	137 274	13.2%	44.4%
Water Management	630 409	252 059	40.0%	252 059	40.0%	88 775	16.4%	183.9%
Waste Water Management	420 272	168 050	40.0%	168 050	40.0%	-	-	(100.0%)
Waste Management	102 250	19 770	19.3%	19 770	19.3%	10 903	11.3%	81.3%
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>630</b>	<b>-</b>	<b>(100.0%)</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 Ito 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	572 739	7.8%	307 329	4.2%	373 756	5.1%	6 077 691	82.9%	7 331 516	27.2%	-	-	8 962 042	122.2%
Trades and Other Receivables from Exchange Transactions - Electricity	746 070	14.5%	321 696	6.3%	251 464	4.9%	3 810 283	74.3%	5 129 512	19.1%	-	-	3 960 945	77.2%
Receivables from Non-exchange Transactions - Property Rates	449 886	7.6%	293 188	5.0%	192 132	3.3%	4 949 226	84.1%	5 884 432	21.9%	-	-	11 950 094	203.1%
Receivables from Exchange Transactions - Waste Water Management	381 826	7.8%	204 886	4.2%	249 171	5.1%	4 051 794	82.9%	4 887 678	18.2%	-	-	6 480 799	132.6%
Receivables from Exchange Transactions - Waste Management	145 803	6.2%	78 635	3.4%	68 177	2.9%	2 053 531	87.5%	2 346 145	8.7%	-	-	6 161 913	262.6%
Receivables from Exchange Transactions - Property Rental Debtors	(20 092)	(1.5%)	8 464	.6%	8 544	.6%	1 330 105	100.2%	1 327 021	4.9%	-	-	154 993	11.7%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>2 276 233</b>	<b>8.5%</b>	<b>1 214 197</b>	<b>4.5%</b>	<b>1 143 244</b>	<b>4.2%</b>	<b>22 272 631</b>	<b>82.8%</b>	<b>26 906 305</b>	<b>100.0%</b>	-	-	<b>37 670 785</b>	<b>140.0%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	27 984	9.9%	14 068	5.0%	23 703	8.4%	217 598	76.8%	283 352	1.1%	-	-	379 292	133.9%
Commercial	574 822	12.4%	252 350	5.4%	227 439	4.9%	3 590 933	77.3%	4 645 543	17.3%	-	-	10 597 348	228.1%
Households	1 673 427	7.6%	947 780	4.3%	892 102	4.1%	18 464 100	84.0%	21 977 410	81.7%	-	-	26 694 145	121.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2 276 233</b>	<b>8.5%</b>	<b>1 214 197</b>	<b>4.5%</b>	<b>1 143 244</b>	<b>4.2%</b>	<b>22 272 631</b>	<b>82.8%</b>	<b>26 906 305</b>	<b>100.0%</b>	-	-	<b>37 670 785</b>	<b>140.0%</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	1 216 407	100.0%	-	-	-	-	-	-	1 216 407	26.1%
Bulk Water	493 312	100.0%	-	-	-	-	-	-	493 312	10.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 071 973	89.0%	32 388	2.7%	2 302	.2%	98 478	8.2%	1 205 141	25.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 729 192	99.1%	4 116	.2%	7 100	.4%	4 582	.3%	1 744 990	37.4%
<b>Total</b>	<b>4 510 884</b>	<b>96.8%</b>	<b>36 504</b>	<b>.8%</b>	<b>9 402</b>	<b>.2%</b>	<b>103 060</b>	<b>2.2%</b>	<b>4 659 850</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Dr L Ndivhoniswani	011 407 7309
Financial Manager	M 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 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>41 055 011</b>	<b>7 738 510</b>	<b>18.8%</b>	<b>7 738 510</b>	<b>18.8%</b>	<b>8 575 358</b>	<b>26.3%</b>	<b>(9.8%)</b>
Property rates	8 219 104	1 825 177	22.2%	1 825 177	22.2%	1 748 384	25.0%	4.4%
Service charges - electricity revenue	14 875 171	2 040 921	13.7%	2 040 921	13.7%	3 227 391	27.0%	(36.8%)
Service charges - water revenue	6 092 095	997 951	16.4%	997 951	16.4%	898 331	21.0%	11.1%
Service charges - sanitation revenue	1 557 916	286 483	18.4%	286 483	18.4%	268 600	25.2%	6.7%
Service charges - refuse revenue	3 013 646	346 792	11.5%	346 792	11.5%	408 097	27.3%	(15.0%)
Rental of facilities and equipment	177 159	29 228	16.5%	29 228	16.5%	30 137	19.7%	(3.0%)
Interest earned - external investments	196 887	70 581	35.8%	70 581	35.8%	36 968	35.6%	90.9%
Interest earned - outstanding debtors	846 791	200 682	23.7%	200 682	23.7%	219 913	38.2%	(8.7%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	334 089	47 816	14.3%	47 816	14.3%	49 734	13.5%	(3.9%)
Licences and permits	54 588	30 269	55.5%	30 269	55.5%	32 165	53.8%	(5.9%)
Agency services	1 947	-	-	-	-	-	-	-
Transfers and subsidies	3 201 306	1 234 709	38.6%	1 234 709	38.6%	1 059 763	34.8%	16.5%
Other revenue	2 484 310	627 701	25.3%	627 701	25.3%	595 876	23.8%	5.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>35 446 239</b>	<b>8 836 106</b>	<b>24.9%</b>	<b>8 836 106</b>	<b>24.9%</b>	<b>7 882 870</b>	<b>24.3%</b>	<b>12.1%</b>
Employee related costs	10 513 510	2 596 884	24.7%	2 596 884	24.7%	2 068 170	21.4%	25.6%
Remuneration of councillors	142 093	31 961	22.5%	31 961	22.5%	30 511	23.0%	4.8%
Debt impairment	1 640 525	409 880	25.0%	409 880	25.0%	378 607	25.0%	8.3%
Depreciation and asset impairment	2 132 963	383 550	18.0%	383 550	18.0%	366 668	18.7%	4.6%
Finance charges	1 502 321	122 027	8.1%	122 027	8.1%	106 352	7.8%	14.7%
Bulk purchases	12 081 171	4 044 787	33.5%	4 044 787	33.5%	3 653 227	44.9%	10.7%
Other Materials	692 370	122 220	17.7%	122 220	17.7%	122 657	3.7%	(4.4%)
Contracted services	4 101 494	595 127	14.5%	595 127	14.5%	411 164	12.5%	44.7%
Transfers and subsidies	57 340	54 430	94.9%	54 430	94.9%	20 662	14.5%	163.4%
Other expenditure	2 582 452	475 242	18.4%	475 242	18.4%	724 851	24.8%	(34.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>5 608 772</b>	<b>(1 097 596)</b>		<b>(1 097 596)</b>		<b>692 488</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 203 953	76 368	3.5%	76 368	3.5%	126 495	5.4%	(39.6%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	149 676	1 815	1.2%	1 815	1.2%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>7 962 401</b>	<b>(1 019 412)</b>		<b>(1 019 412)</b>		<b>818 983</b>		
Taxation	465	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>7 961 936</b>	<b>(1 019 412)</b>		<b>(1 019 412)</b>		<b>818 983</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>7 961 936</b>	<b>(1 019 412)</b>		<b>(1 019 412)</b>		<b>818 983</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>7 961 936</b>	<b>(1 019 412)</b>		<b>(1 019 412)</b>		<b>818 983</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>3 785 588</b>	-	-	-	-	-	-	-
National Government	1 861 396	-	-	-	-	-	-	-
Provincial Government	12 357	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	20 000	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>1 893 753</b>	-	-	-	-	-	-	-
Borrowing	1 472 000	-	-	-	-	-	-	-
Internally generated funds	419 835	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>4 247 964</b>	<b>(94 882)</b>	<b>(2.2%)</b>	<b>(94 882)</b>	<b>(2.2%)</b>	<b>11</b>	-	<b>(846 881.9%)</b>
<b>Municipal governance and administration</b>	<b>450 233</b>	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	450 083	-	-	-	-	-	-	-
Internal audit	150	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 254 783</b>	<b>(94 882)</b>	<b>(7.6%)</b>	<b>(94 882)</b>	<b>(7.6%)</b>	<b>11</b>	-	<b>(846 881.9%)</b>
Community and Social Services	31 307	(94 882)	(303.1%)	(94 882)	(303.1%)	11	-	(846 881.9%)
Sport And Recreation	49 000	-	-	-	-	-	-	-
Public Safety	110 068	-	-	-	-	-	-	-
Housing	1 023 747	-	-	-	-	-	-	-
Health	40 661	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>1 146 378</b>	-	-	-	-	-	-	-
Planning and Development	47 089	-	-	-	-	-	-	-
Road Transport	1 077 289	-	-	-	-	-	-	-
Environmental Protection	22 000	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>1 391 715</b>	-	-	-	-	-	-	-
Energy sources	648 026	-	-	-	-	-	-	-
Water Management	436 639	-	-	-	-	-	-	-
Waste Water Management	270 300	-	-	-	-	-	-	-
Waste Management	36 750	-	-	-	-	-	-	-
<b>Other</b>	<b>4 855</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	480 095	19.8%	80 494	3.3%	72 225	3.0%	1 795 915	73.9%	2 428 729	19.3%	155 243	6.4%	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	635 448	39.1%	30 321	1.9%	33 464	2.1%	927 921	57.0%	1 627 153	13.0%	7 218	.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	715 706	25.1%	51 869	1.8%	46 257	1.6%	2 039 004	71.5%	2 852 837	22.7%	1 626	.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	109 065	25.3%	11 360	2.6%	11 310	2.6%	299 512	69.5%	431 246	3.4%	30 964	7.2%	-	-
Receivables from Exchange Transactions - Waste Management	115 822	15.9%	13 970	1.9%	18 598	2.6%	578 128	79.6%	726 518	5.8%	2 175	.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	210	4.1%	165	3.2%	103	2.0%	4 701	90.8%	5 179	-	1	-	-	-
Interest on Arrear Debtor Accounts	211 232	7.9%	50 317	1.9%	71 743	2.7%	2 327 379	87.5%	2 660 671	21.2%	24 733	.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	174 114	9.6%	24 312	1.3%	25 416	1.4%	1 599 030	87.7%	1 822 871	14.5%	28 544	1.6%	-	-
<b>Total By Income Source</b>	<b>2 441 692</b>	<b>19.4%</b>	<b>262 808</b>	<b>2.1%</b>	<b>279 115</b>	<b>2.2%</b>	<b>9 571 590</b>	<b>76.2%</b>	<b>12 555 205</b>	<b>100.0%</b>	<b>250 504</b>	<b>2.0%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	104 990	76.1%	18 864	13.7%	5 062	3.7%	9 030	6.5%	137 946	1.1%	-	-	-	-
Commercial	819 715	23.0%	66 012	1.8%	91 088	2.6%	2 591 469	72.6%	3 568 285	28.4%	-	-	-	-
Households	1 129 351	15.5%	134 498	1.9%	172 644	2.4%	5 829 790	80.2%	7 266 283	57.9%	249 692	3.4%	-	-
Other	387 636	24.5%	43 434	2.7%	10 321	.7%	1 141 301	72.1%	1 582 691	12.6%	811	.1%	-	-
<b>Total By Customer Group</b>	<b>2 441 692</b>	<b>19.4%</b>	<b>262 808</b>	<b>2.1%</b>	<b>279 115</b>	<b>2.2%</b>	<b>9 571 590</b>	<b>76.2%</b>	<b>12 555 205</b>	<b>100.0%</b>	<b>250 504</b>	<b>2.0%</b>	<b>-</b>	<b>-</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	1 265 834	100.0%	-	-	-	-	-	-	1 265 834	27.6%
Bulk Water	296 945	100.0%	-	-	-	-	-	-	296 945	6.5%
PAYE deductions	147 884	100.0%	-	-	-	-	-	-	147 884	3.2%
VAT (output less input)	(115 333)	100.0%	-	-	-	-	-	-	(115 333)	(2.5%)
Pensions / Retirement	129 935	100.0%	-	-	-	-	-	-	129 935	2.8%
Loan repayments	74 169	100.0%	-	-	-	-	-	-	74 169	1.6%
Trade Creditors	613 521	100.0%	-	-	-	-	-	-	613 521	13.4%
Auditor-General	1 360	100.0%	-	-	-	-	-	-	1 360	-
Other	2 169 948	100.0%	-	-	-	-	-	-	2 169 948	47.3%
<b>Total</b>	<b>4 584 262</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 584 262</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Dr Moeketsi Mosola	012 358 4901
Financial Manager	M Umar Banda	012 358 8100/1

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: ETHEKWINI (ETH)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 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>39 277 508</b>	<b>10 917 615</b>	<b>27.8%</b>	<b>10 917 615</b>	<b>27.8%</b>	<b>9 148 398</b>	<b>26.0%</b>	<b>19.3%</b>
Property rates	8 200 000	2 728 474	33.3%	2 728 474	33.3%	1 864 473	24.9%	46.3%
Service charges - electricity revenue	14 572 306	3 981 293	27.3%	3 981 293	27.3%	2 809 167	21.4%	41.7%
Service charges - water revenue	5 099 036	1 094 553	21.5%	1 094 553	21.5%	1 045 030	20.7%	4.7%
Service charges - sanitation revenue	1 243 250	221 880	17.8%	221 880	17.8%	191 606	17.8%	15.8%
Service charges - refuse revenue	837 184	190 306	22.7%	190 306	22.7%	162 417	22.3%	17.2%
Rental of facilities and equipment	1 002 729	185 734	18.5%	185 734	18.5%	208 967	22.0%	(11.1%)
Interest earned - external investments	510 324	122 030	23.9%	122 030	23.9%	118 127	25.9%	3.3%
Interest earned - outstanding debtors	501 569	98 111	19.6%	98 111	19.6%	680 527	196.2%	(85.6%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	76 001	(12 667)	(16.7%)	(12 667)	(16.7%)	(50 569)	(69.5%)	(75.0%)
Licences and permits	42 827	10 575	24.7%	10 575	24.7%	7 571	18.6%	39.7%
Agency services	16 308	3 425	21.0%	3 425	21.0%	2 126	13.7%	61.1%
Transfers and subsidies	3 806 606	1 296 441	34.1%	1 296 441	34.1%	1 181 906	34.8%	9.7%
Other revenue	3 348 702	988 310	29.5%	988 310	29.5%	926 074	30.5%	6.7%
Gains on disposal of PPE	20 665	9 149	44.3%	9 149	44.3%	977	4.5%	836.0%
<b>Operating Expenditure</b>	<b>38 728 894</b>	<b>9 162 574</b>	<b>23.7%</b>	<b>9 162 574</b>	<b>23.7%</b>	<b>6 940 498</b>	<b>19.7%</b>	<b>32.0%</b>
Employee related costs	11 544 075	2 542 431	22.0%	2 542 431	22.0%	2 320 883	22.2%	9.5%
Remuneration of councillors	134 127	31 121	23.2%	31 121	23.2%	30 591	23.2%	1.7%
Debt impairment	1 072 570	268 077	25.0%	268 077	25.0%	669	.1%	39 944.1%
Depreciation and asset impairment	2 700 663	573 711	21.2%	573 711	21.2%	637 576	25.0%	(10.0%)
Finance charges	974 356	253 750	26.0%	253 750	26.0%	(5 127)	(.6%)	(5 049.0%)
Bulk purchases	12 993 039	3 705 318	28.5%	3 705 318	28.5%	2 588 123	22.9%	43.2%
Other Materials	1 150 518	325 681	28.3%	325 681	28.3%	112 777	9.4%	188.8%
Contracted services	5 149 425	987 756	19.2%	987 756	19.2%	834 561	16.2%	18.4%
Transfers and subsidies	506 730	103 695	20.5%	103 695	20.5%	86 806	18.0%	19.5%
Other expenditure	2 502 908	371 038	14.8%	371 038	14.8%	333 642	15.1%	11.2%
Loss on disposal of PPE	482	(3)	(.7%)	(3)	(.7%)	(3)	(.4%)	3.6%
<b>Surplus/(Deficit)</b>	<b>548 615</b>	<b>1 755 041</b>		<b>1 755 041</b>		<b>2 207 900</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	3 494 707	4 495	.1%	4 495	.1%	127 838	3.7%	(96.5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	-	12 001	-	12 001	-	15	-	77 454.4%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	221	-	(100.0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>4 043 322</b>	<b>1 771 537</b>		<b>1 771 537</b>		<b>2 335 974</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>4 043 322</b>	<b>1 771 537</b>		<b>1 771 537</b>		<b>2 335 974</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>4 043 322</b>	<b>1 771 537</b>		<b>1 771 537</b>		<b>2 335 974</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>4 043 322</b>	<b>1 771 537</b>		<b>1 771 537</b>		<b>2 335 974</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>5 149 304</b>	<b>204 768</b>	<b>4.0%</b>	<b>204 768</b>	<b>4.0%</b>	<b>100 334</b>	<b>2.3%</b>	<b>104.1%</b>
National Government	2 877 249	154 765	5.4%	154 765	5.4%	77 482	2.7%	99.7%
Provincial Government	617 458	38 359	6.2%	38 359	6.2%	22 342	3.8%	71.7%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	212	-	212	-	32	-	562.3%
<b>Transfers recognised - capital</b>	<b>3 494 707</b>	<b>193 337</b>	<b>5.5%</b>	<b>193 337</b>	<b>5.5%</b>	<b>99 855</b>	<b>2.9%</b>	<b>93.6%</b>
Borrowing	1 654 597	11 432	.7%	11 432	.7%	479	-	2 286.9%
Internally generated funds	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>7 854 605</b>	<b>636 037</b>	<b>8.1%</b>	<b>636 037</b>	<b>8.1%</b>	<b>640 210</b>	<b>9.0%</b>	<b>(.7%)</b>
<b>Municipal governance and administration</b>	<b>704 284</b>	<b>28 913</b>	<b>4.1%</b>	<b>28 913</b>	<b>4.1%</b>	<b>84 458</b>	<b>13.4%</b>	<b>(65.8%)</b>
Executive and Council	243 993	1 023	.4%	1 023	.4%	(1 717)	(.5%)	(159.6%)
Finance and administration	460 125	27 863	6.1%	27 863	6.1%	86 176	29.2%	(67.7%)
Internal audit	166	27	16.1%	27	16.1%	-	-	(100.0%)
<b>Community and Public Safety</b>	<b>1 983 691</b>	<b>127 870</b>	<b>6.4%</b>	<b>127 870</b>	<b>6.4%</b>	<b>107 151</b>	<b>6.0%</b>	<b>19.3%</b>
Community and Social Services	288 416	21 060	7.3%	21 060	7.3%	19 041	6.9%	10.6%
Sport And Recreation	354 355	18 606	5.2%	18 606	5.2%	26 550	8.5%	(29.9%)
Public Safety	116 670	7 853	6.7%	7 853	6.7%	9 103	11.3%	(13.7%)
Housing	1 194 395	78 906	6.6%	78 906	6.6%	50 965	4.6%	54.8%
Health	29 655	1 445	4.9%	1 445	4.9%	1 492	6.3%	(3.1%)
<b>Economic and Environmental Services</b>	<b>2 484 091</b>	<b>218 320</b>	<b>8.8%</b>	<b>218 320</b>	<b>8.8%</b>	<b>63 547</b>	<b>3.0%</b>	<b>243.6%</b>
Planning and Development	352 837	60 178	17.1%	60 178	17.1%	(661)	(.2%)	(9 204.7%)
Road Transport	2 117 664	157 975	7.5%	157 975	7.5%	64 024	3.5%	146.7%
Environmental Protection	13 590	167	1.2%	167	1.2%	184	2.2%	(8.9%)
<b>Trading Services</b>	<b>2 608 209</b>	<b>247 341</b>	<b>9.5%</b>	<b>247 341</b>	<b>9.5%</b>	<b>384 633</b>	<b>15.9%</b>	<b>(35.7%)</b>
Energy sources	866 293	100 944	11.7%	100 944	11.7%	100 462	12.5%	.5%
Water Management	853 068	77 441	9.1%	77 441	9.1%	100 714	12.5%	(23.1%)
Waste Water Management	803 420	68 036	8.5%	68 036	8.5%	175 882	24.6%	(61.3%)
Waste Management	85 428	920	1.1%	920	1.1%	7 576	7.6%	(87.9%)
<b>Other</b>	<b>74 330</b>	<b>13 593</b>	<b>18.3%</b>	<b>13 593</b>	<b>18.3%</b>	<b>421</b>	<b>4%</b>	<b>3 130.7%</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	565 035	13.9%	160 805	4.0%	77 600	1.9%	3 247 009	80.2%	4 050 448	31.0%	-	-	2 526 281	62.4%
Trades and Other Receivables from Exchange Transactions - Electricity	900 545	43.2%	295 109	14.1%	72 221	3.5%	817 856	39.2%	2 085 731	15.9%	-	-	1 223 637	58.7%
Receivables from Non-exchange Transactions - Property Rates	454 027	11.3%	698 130	17.3%	120 876	3.0%	2 752 679	68.4%	4 025 712	30.8%	-	-	2 561 860	63.6%
Receivables from Exchange Transactions - Waste Water Management	111 666	18.1%	31 707	5.2%	12 105	2.0%	460 135	74.7%	615 613	4.7%	-	-	379 991	61.7%
Receivables from Exchange Transactions - Waste Water Management	43 259	14.5%	25 596	8.6%	8 923	3.0%	220 179	73.9%	297 958	2.3%	-	-	187 748	63.0%
Receivables from Exchange Transactions - Property Rental Debtors	9 772	5.0%	7 054	3.6%	8 162	4.2%	170 880	87.2%	195 869	1.5%	-	-	122 947	62.8%
Interest on Arrear Debtor Accounts	27 276	3.2%	10 878	1.3%	3 247	4%	809 912	95.1%	851 313	6.5%	-	-	536 866	63.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60 371	6.3%	32 596	3.4%	56 183	5.8%	812 074	84.5%	961 224	7.3%	-	-	594 680	61.9%
<b>Total By Income Source</b>	<b>2 171 951</b>	<b>16.6%</b>	<b>1 261 875</b>	<b>9.6%</b>	<b>359 317</b>	<b>2.7%</b>	<b>9 290 724</b>	<b>71.0%</b>	<b>13 083 868</b>	<b>100.0%</b>	<b>199</b>	<b>-</b>	<b>8 134 010</b>	<b>62.2%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	200 026	16.6%	449 791	37.4%	30 931	2.6%	522 118	43.4%	1 202 866	9.2%	-	-	776 305	64.5%
Commercial	952 959	30.3%	358 640	11.4%	152 150	4.8%	1 680 518	53.4%	3 144 268	24.0%	-	-	1 906 832	60.6%
Households	1 011 888	11.6%	451 786	5.2%	175 489	2.0%	7 073 481	81.2%	8 712 644	66.6%	-	-	5 436 087	62.4%
Other	7 078	29.4%	1 657	6.9%	747	3.1%	14 607	60.6%	24 090	2%	199	8%	14 786	61.4%
<b>Total By Customer Group</b>	<b>2 171 951</b>	<b>16.6%</b>	<b>1 261 875</b>	<b>9.6%</b>	<b>359 317</b>	<b>2.7%</b>	<b>9 290 724</b>	<b>71.0%</b>	<b>13 083 868</b>	<b>100.0%</b>	<b>199</b>	<b>-</b>	<b>8 134 010</b>	<b>62.2%</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	827 814	100.0%	-	-	-	-	-	-	827 814	29.8%
Bulk Water	271 938	100.0%	-	-	-	-	-	-	271 938	9.8%
PAYE deductions	162 081	100.0%	-	-	-	-	-	-	162 081	5.8%
VAT (output less input)	1 571	100.0%	-	-	-	-	-	-	1 571	1%
Pensions / Retirement	141 970	100.0%	-	-	-	-	-	-	141 970	5.1%
Loan repayments	-	-	11 667	1.4%	305 210	37.4%	499 120	61.2%	815 997	29.3%
Trade Creditors	160 499	30.8%	23 766	4.6%	9 604	1.8%	326 426	62.7%	520 294	18.7%
Auditor-General	5	100.0%	-	-	-	-	-	-	5	-
Other	39 227	100.0%	-	-	-	-	-	-	39 227	1.4%
<b>Total</b>	<b>1 605 104</b>	<b>57.7%</b>	<b>35 433</b>	<b>1.3%</b>	<b>314 814</b>	<b>11.3%</b>	<b>825 546</b>	<b>29.7%</b>	<b>2 780 897</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Siphon 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 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>41 208 458</b>	<b>11 307 266</b>	<b>27.4%</b>	<b>11 307 266</b>	<b>27.4%</b>	<b>11 329 070</b>	<b>28.5%</b>	<b>(2%)</b>
Property rates	9 916 685	2 480 630	25.0%	2 480 630	25.0%	2 293 711	24.5%	8.1%
Service charges - electricity revenue	13 623 146	3 907 174	28.7%	3 907 174	28.7%	3 443 563	27.3%	13.5%
Service charges - water revenue	3 212 017	666 754	20.8%	666 754	20.8%	1 545 541	43.1%	(56.9%)
Service charges - sanitation revenue	1 568 599	340 638	21.7%	340 638	21.7%	625 174	34.5%	(45.5%)
Service charges - refuse revenue	1 286 433	321 902	25.0%	321 902	25.0%	292 010	24.3%	10.2%
Rental of facilities and equipment	459 882	113 856	24.8%	113 856	24.8%	108 229	20.3%	5.2%
Interest earned - external investments	919 395	317 154	34.5%	317 154	34.5%	243 980	25.9%	30.0%
Interest earned - outstanding debtors	393 714	97 973	24.9%	97 973	24.9%	97 614	28.6%	.4%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 185 453	367 731	31.0%	367 731	31.0%	269 822	21.1%	36.3%
Licences and permits	82 219	16 725	20.3%	16 725	20.3%	15 215	33.0%	9.9%
Agency services	217 672	56 636	26.0%	56 636	26.0%	50 035	24.8%	13.2%
Transfers and subsidies	4 806 082	1 483 150	30.9%	1 483 150	30.9%	1 284 659	30.3%	15.5%
Other revenue	3 493 429	1 134 469	32.5%	1 134 469	32.5%	1 059 516	30.4%	7.1%
Gains on disposal of PPE	43 733	2 475	5.7%	2 475	5.7%	-	-	(100.0%)
<b>Operating Expenditure</b>	<b>42 099 244</b>	<b>8 834 704</b>	<b>21.0%</b>	<b>8 834 704</b>	<b>21.0%</b>	<b>8 003 217</b>	<b>20.2%</b>	<b>10.4%</b>
Employee related costs	13 908 777	2 892 952	20.8%	2 892 952	20.8%	2 633 215	20.2%	9.9%
Remuneration of councillors	179 818	40 396	22.5%	40 396	22.5%	39 330	23.2%	2.7%
Debt impairment	2 341 928	577 034	24.6%	577 034	24.6%	749 905	25.1%	(23.1%)
Depreciation and asset impairment	3 065 250	740 114	24.1%	740 114	24.1%	683 628	23.9%	8.3%
Finance charges	790 756	190 503	24.1%	190 503	24.1%	186 609	17.1%	2.1%
Bulk purchases	10 092 601	2 525 799	25.0%	2 525 799	25.0%	2 153 521	22.7%	17.3%
Other Materials	1 653 642	281 331	17.0%	281 331	17.0%	244 283	19.5%	15.2%
Contracted services	7 273 811	970 579	13.3%	970 579	13.3%	831 342	13.6%	16.7%
Transfers and subsidies	374 860	96 592	25.8%	96 592	25.8%	90 467	34.3%	6.8%
Other expenditure	2 417 044	514 177	21.3%	514 177	21.3%	390 653	16.8%	31.6%
Loss on disposal of PPE	756	5 229	691.6%	5 229	691.6%	263	54.0%	1 886.2%
<b>Surplus/(Deficit)</b>	<b>(890 785)</b>	<b>2 472 562</b>		<b>2 472 562</b>		<b>3 325 853</b>		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 211 385	123 333	5.6%	123 333	5.6%	172 383	8.3%	(28.5%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	53 700	10 157	18.9%	10 157	18.9%	373	1.9%	2 625.9%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	1 389	-	(100.0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 374 300</b>	<b>2 606 052</b>		<b>2 606 052</b>		<b>3 499 998</b>		
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>1 374 300</b>	<b>2 606 052</b>		<b>2 606 052</b>		<b>3 499 998</b>		
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 374 300</b>	<b>2 606 052</b>		<b>2 606 052</b>		<b>3 499 998</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1 374 300</b>	<b>2 606 052</b>		<b>2 606 052</b>		<b>3 499 998</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>2 162 944</b>	<b>33 122</b>	<b>1.5%</b>	<b>33 122</b>	<b>1.5%</b>	<b>34 016</b>	<b>1.7%</b>	<b>(2.6%)</b>
National Government	2 189 348	(10)	-	(10)	-	354	-	(103.0%)
Provincial Government	22 038	127	.6%	127	.6%	242	.5%	(47.5%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	53 700	(21)	-	(21)	-	-	-	(100.0%)
<b>Transfers recognised - capital</b>	<b>2 265 085</b>	<b>96</b>		<b>96</b>		<b>596</b>		<b>(83.9%)</b>
Borrowing	4 917 495	33 026	.7%	33 026	.7%	33 419	.7%	(1.2%)
Internally generated funds	(5 019 637)	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>8 430 911</b>	<b>2 675</b>		<b>2 675</b>		<b>51 278</b>	<b>.6%</b>	<b>(94.8%)</b>
<b>Municipal governance and administration</b>	<b>1 120 012</b>	<b>12 542</b>	<b>1.1%</b>	<b>12 542</b>	<b>1.1%</b>	<b>11 915</b>	<b>.9%</b>	<b>5.3%</b>
Executive and Council	24 280	851	3.5%	851	3.5%	146	3.3%	483.9%
Finance and administration	1 095 600	11 691	1.1%	11 691	1.1%	11 562	.8%	1.1%
Internal audit	131	-	-	-	-	208	158.1%	(100.0%)
<b>Community and Public Safety</b>	<b>1 540 786</b>	<b>16 841</b>	<b>1.1%</b>	<b>16 841</b>	<b>1.1%</b>	<b>4 326</b>	<b>.4%</b>	<b>289.3%</b>
Community and Social Services	105 089	3 124	3.0%	3 124	3.0%	484	5.5%	545.2%
Sport And Recreation	141 792	148	.1%	148	.1%	467	.6%	(68.4%)
Public Safety	343 405	12 512	3.6%	12 512	3.6%	3 027	4.3%	313.3%
Housing	869 063	343	.0%	343	.0%	227	.0%	51.3%
Health	81 436	715	.9%	715	.9%	120	.2%	494.9%
<b>Economic and Environmental Services</b>	<b>1 540 810</b>	<b>2 729</b>	<b>.2%</b>	<b>2 729</b>	<b>.2%</b>	<b>1 139</b>	<b>.1%</b>	<b>139.6%</b>
Planning and Development	157 720	1 699	1.1%	1 699	1.1%	444	1.1%	282.4%
Road Transport	1 352 110	389	.0%	389	.0%	435	.0%	(10.7%)
Environmental Protection	30 980	641	2.1%	641	2.1%	259	1.4%	147.3%
<b>Trading Services</b>	<b>4 176 629</b>	<b>1 408</b>		<b>1 408</b>		<b>18 781</b>	<b>.4%</b>	<b>(92.5%)</b>
Energy sources	805 190	608	.1%	608	.1%	210	.0%	189.7%
Water Management	1 517 922	508	.0%	508	.0%	17 656	.9%	(97.1%)
Waste Water Management	1 381 056	-	-	-	-	738	.1%	(100.0%)
Waste Management	472 461	293	.1%	293	.1%	177	.0%	65.5%
<b>Other</b>	<b>52 674</b>	<b>(30 846)</b>	<b>(58.6%)</b>	<b>(30 846)</b>	<b>(58.6%)</b>	<b>15 118</b>	<b>26.1%</b>	<b>(304.0%)</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	301 107	12.6%	53 262	2.2%	55 573	2.3%	1 986 448	82.9%	2 396 390	30.2%	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	937 565	68.3%	48 223	3.5%	32 084	2.3%	354 114	25.8%	1 371 987	17.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	739 093	36.5%	76 037	3.8%	70 170	3.5%	1 138 605	56.3%	2 023 904	25.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	163 820	18.3%	25 089	2.8%	23 228	2.6%	682 196	76.3%	894 332	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	118 292	18.7%	27 705	4.4%	27 101	4.3%	459 813	72.7%	632 912	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	81 183	7.3%	29 027	2.6%	34 063	3.0%	973 205	87.1%	1 117 478	14.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(68 441)	13.5%	(266 872)	52.7%	(52 057)	10.3%	(118 585)	23.4%	(505 954)	(6.4%)	-	-	-	-
<b>Total By Income Source</b>	<b>2 272 619</b>	<b>28.7%</b>	<b>(7 528)</b>	<b>(.1%)</b>	<b>190 162</b>	<b>2.4%</b>	<b>5 475 797</b>	<b>69.0%</b>	<b>7 931 050</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	121 815	(458.2%)	(202 469)	761.6%	(37 312)	140.4%	91 381	(343.7%)	(26 584)	(3%)	-	-	-	-
Commercial	1 148 481	63.6%	53 891	3.0%	42 733	2.4%	562 062	31.1%	1 807 168	22.8%	-	-	-	-
Households	970 341	17.6%	153 566	2.8%	154 698	2.8%	4 220 556	76.7%	5 499 162	69.3%	-	-	-	-
Other	31 981	4.9%	(12 517)	(1.9%)	30 042	4.6%	601 797	92.4%	651 305	8.2%	-	-	-	-
<b>Total By Customer Group</b>	<b>2 272 619</b>	<b>28.7%</b>	<b>(7 528)</b>	<b>(.1%)</b>	<b>190 162</b>	<b>2.4%</b>	<b>5 475 797</b>	<b>69.0%</b>	<b>7 931 050</b>	<b>100.0%</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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(217 651)	96.6%	(5 061)	2.2%	10	-	(2 711)	1.2%	(225 413)	96.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(8 456)	100.0%	(0)	-	(0)	-	(4)	-	(8 460)	3.6%
<b>Total</b>	<b>(226 108)</b>	<b>96.7%</b>	<b>(5 061)</b>	<b>2.2%</b>	<b>10</b>	<b>-</b>	<b>(2 714)</b>	<b>1.2%</b>	<b>(233 874)</b>	<b>100.0%</b>

**Contact Details**

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

Source Local Government Database

1. All figures in this report are unaudited.