

**AGGREGATED INFORMATION FOR CATEGORY A (METRO)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016**

Part1: Operating Revenue and Expenditure

	2015/16											2014/15		Q3 of 2014/15 to Q3 of 2015/16			
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter						
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget					
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	182 142 655	183 913 664	47 330 497	26.0%	44 950 199	24.7%	42 749 109	23.2%	135 029 806	73.4%	43 159 727	76.2%	(1.0%)				
Property rates	32 733 728	32 498 355	7 918 673	24.2%	8 843 857	27.0%	7 901 726	24.2%	24 664 256	75.4%	8 747 539	77.6%	(9.7%)				
Property rates - penalties and collection charges	358 855	346 557	90 832	25.3%	97 490	27.2%	45 181	13.0%	233 502	67.4%	88 550	68.2%	(49.0%)				
Service charges - electricity revenue	69 192 844	68 319 070	18 388 460	26.6%	15 163 638	21.9%	15 060 936	22.0%	48 613 034	71.2%	13 652 393	71.2%	10.3%				
Service charges - water revenue	19 986 158	20 021 887	4 528 976	22.7%	5 264 232	26.3%	5 050 815	25.2%	14 844 024	74.1%	4 532 578	75.7%	11.4%				
Service charges - sanitation revenue	8 561 286	9 046 736	2 090 599	24.4%	2 109 655	24.6%	2 122 355	23.5%	6 322 609	69.9%	2 005 090	76.8%	5.8%				
Service charges - refuse revenue	6 025 441	6 104 721	1 495 859	24.8%	1 516 562	25.2%	1 520 956	24.9%	4 533 377	74.3%	1 381 947	75.1%	10.1%				
Service charges - other	1 232 128	1 155 478	296 183	24.0%	282 794	23.0%	285 238	24.7%	864 215	74.8%	252 441	77.8%	13.0%				
Rental of facilities and equipment	1 386 295	1 397 417	294 799	21.3%	324 864	23.4%	328 679	23.5%	948 342	67.9%	296 497	62.0%	10.7%				
Interest earned - external investments	2 172 920	2 384 780	479 912	22.1%	613 309	28.2%	794 270	33.3%	1 887 491	79.1%	520 665	91.2%	52.5%				
Interest earned - outstanding debtors	1 406 680	1 374 956	410 249	29.2%	469 330	33.4%	478 242	34.8%	1 357 821	98.8%	410 966	91.2%	16.4%				
Dividends received	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)				
Fines	2 731 992	2 844 013	551 215	20.2%	608 540	22.3%	496 266	17.4%	1 656 021	58.2%	1 342 184	77.9%	(63.0%)				
Licences and permits	217 435	204 360	44 689	20.5%	48 717	22.4%	49 930	24.4%	143 257	70.1%	57 820	73.6%	(13.6%)				
Agency services	1 141 633	1 078 277	247 127	21.8%	267 864	23.4%	277 603	25.7%	791 894	73.4%	237 288	69.9%	17.0%				
Transfers recognised - operational	22 203 708	22 935 069	7 102 583	32.0%	5 983 689	26.9%	5 507 020	24.0%	18 593 293	81.1%	6 035 850	80.6%	(8.8%)				
Other own revenue	12 637 731	13 860 211	3 384 953	26.8%	3 351 218	26.5%	2 820 161	20.3%	9 556 331	68.9%	3 584 598	91.6%	(21.3%)				
Gains on disposal of PPE	153 821	141 579	5 468	3.6%	5 140	3.3%	9 731	6.9%	20 339	14.4%	12 801	26.5%	(24.0%)				
Operating Expenditure	179 756 905	182 032 795	41 266 083	23.0%	44 131 867	24.6%	39 668 005	21.8%	125 065 954	68.7%	35 840 657	65.5%	10.7%				
Employee related costs	45 552 284	45 340 951	10 325 434	22.7%	12 176 271	26.7%	10 941 411	24.1%	33 443 116	73.8%	9 719 341	72.1%	12.6%				
Remuneration of councillors	778 898	774 103	182 232	23.4%	182 566	23.4%	209 252	27.0%	574 049	74.2%	169 584	68.5%	23.4%				
Debt impairment	7 944 536	8 471 106	1 896 946	23.9%	1 596 003	20.1%	2 392 380	28.2%	5 885 328	69.5%	2 147 275	71.4%	11.4%				
Depreciation and asset impairment	12 445 200	12 473 456	2 635 943	21.2%	2 722 679	21.9%	3 018 706	24.2%	8 377 329	67.2%	2 595 674	69.1%	16.3%				
Finance charges	6 533 403	6 182 043	1 109 653	17.0%	1 583 697	24.2%	832 340	13.5%	3 525 689	57.0%	972 037	58.8%	(14.4%)				
Bulk purchases	58 677 613	58 631 392	15 751 607	26.8%	13 038 588	22.2%	12 428 967	21.2%	41 219 161	70.3%	10 906 517	72.8%	14.0%				
Other Materials	4 450 201	4 972 961	1 238 260	27.8%	2 171 869	48.8%	836 859	17.2%	4 246 928	87.2%	805 163	52.4%	3.8%				
Contracted services	16 430 872	17 698 929	2 991 273	18.2%	4 128 430	25.1%	3 376 012	19.1%	10 495 715	59.3%	3 575 154	63.2%	(5.6%)				
Transfers and grants	2 840 683	4 349 056	791 732	27.9%	1 064 449	37.5%	641 764	14.8%	2 498 145	57.4%	620 692	70.8%	3.4%				
Other expenditure	24 087 907	23 223 384	4 342 847	18.0%	5 450 327	22.6%	4 987 238	21.5%	14 780 412	63.6%	4 324 540	58.3%	15.3%				
Loss on disposal of PPE	15 308	15 413	158	1.0%	16 847	110.1%	3 076	20.0%	20 081	130.3%	3 679	20.0%	(16.4%)				
Surplus/(Deficit)	2 385 750	1 880 870	6 064 415		818 333		3 081 104		9 963 852		7 319 070						
Transfers recognised - capital	15 525 812	16 510 887	1 713 316	11.0%	3 565 288	23.0%	2 814 985	17.0%	8 093 590	49.0%	2 767 794	52.1%	1.7%				
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-				
Contributed assets	129 261	(130 000)	(30 217)	(23.4%)	(28 000)	(21.7%)	(32 500)	(25.0%)	(90 717)	(69.8%)	(31 693)	(58.9%)	2.5%				
Surplus/(Deficit) after capital transfers and contributions	18 040 823	18 261 757	7 747 513		4 355 621		5 863 589		17 966 724		10 055 172						
Taxation	502 137	557 412	5 893	1.2%	8 562	1.7%	14 570	2.6%	29 025	5.2%	238 844	71.4%	(93.9%)				
Surplus/(Deficit) after taxation	17 538 686	17 704 345	7 741 620		4 347 060		5 849 020		17 937 700		9 816 328						
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) attributable to municipality	17 538 686	17 704 345	7 741 620		4 347 060		5 849 020		17 937 700		9 816 328						
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	0	100.0%	(100.0%)				
Surplus/(Deficit) for the year	17 538 686	17 704 345	7 741 620		4 347 060		5 849 020		17 937 700		9 816 328						

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15		Q3 of 2014/15 to Q3 of 2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
R thousands																
Capital Revenue and Expenditure																
Source of Finance	34 734 483	34 938 611	3 724 576	10.7%	7 203 975	20.7%	5 367 442	15.4%	16 295 993	46.6%	5 691 618	45.6%	(5.7%)			
National Government	14 427 188	14 965 641	1 716 836	11.9%	3 515 198	24.4%	2 596 555	17.4%	7 828 588	52.3%	2 314 715	45.8%	12.2%			
Provincial Government	1 067 457	1 254 119	120 250	11.3%	190 623	17.9%	138 728	11.1%	449 601	35.8%	605 489	342.0%	(77.1%)			
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other transfers and grants	42 769	49 707	-	-	1 507	3.5%	13 001	26.2%	14 508	29.2%	1 794	14.9%	624.5%			
Transfers recognised - capital	15 537 614	16 269 466	1 837 086	11.8%	3 707 327	23.9%	2 748 284	16.9%	8 292 697	51.0%	2 921 999	57.3%	(5.9%)			
Borrowing	10 264 401	9 975 142	994 525	9.7%	1 712 745	16.7%	1 247 019	12.5%	3 954 289	39.6%	1 385 360	33.0%	(10.0%)			
Internally generated funds	8 380 825	8 062 262	824 288	9.8%	1 678 395	20.0%	1 234 299	15.3%	3 736 922	46.4%	1 351 226	39.0%	(8.7%)			
Public contributions and donations	551 632	630 741	68 727	12.5%	105 507	19.1%	137 840	21.9%	312 075	49.5%	33 034	23.7%	317.3%			
Capital Expenditure Standard Classification	34 734 483	34 938 611	3 724 576	10.7%	7 203 975	20.7%	5 367 442	15.4%	16 295 993	46.6%	5 691 618	45.6%	(5.7%)			
Governance and Administration	3 795 924	3 923 652	203 034	5.3%	485 691	12.8%	364 203	9.3%	1 053 129	26.8%	458 591	24.5%	(20.6%)			
Executive & Council	841 232	808 469	5 030	0.6%	43 882	5.2%	60 675	7.5%	109 586	13.6%	66 964	47.4%	(9.4%)			
Budget & Treasury Office	514 570	575 103	26 851	5.2%	130 422	25.4%	72 453	12.6%	229 926	40.0%	14 343	33.7%	(2.5%)			
Corporate Services	2 440 023	2 540 091	171 154	7.0%	311 387	12.8%	231 075	9.1%	713 616	28.1%	317 284	19.2%	(27.2%)			
Community and Public Safety	6 938 046	7 227 396	800 101	11.5%	1 131 147	16.3%	1 191 627	16.5%	3 222 875	43.2%	1 259 622	53.9%	(5.4%)			
Community & Social Services	797 436	930 564	38 083	4.8%	99 837	12.5%	99 263	10.7%	237 182	25.5%	96 733	33.2%	2.6%			
Sport And Recreation	566 857	593 489	41 147	7.3%	110 930	19.6%	72 110	12.2%	224 187	37.8%	86 423	39.6%	(16.6%)			
Public Safety	720 603	707 605	62 017	8.8%	165 589	23.0%	125 793	17.8%	353 399	49.9%	149 351	41.4%	(15.8%)			
Housing	4 516 678	4 638 036	630 404	14.0%	683 421	15.1%	833 477	18.0%	2 147 302	46.3%	870 613	61.6%	(4.3%)			
Health	336 472	357 303	28 450	8.5%	71 370	21.2%	60 985	17.0%	160 805	45.0%	56 502	43.9%	7.9%			
Economic and Environmental Services	11 792 897	11 519 569	1 126 269	9.6%	2 700 143	22.9%	1 927 924	16.7%	5 754 336	50.0%	1 596 924	42.5%	20.7%			
Planning and Development	1 813 755	1 642 520	84 717	4.7%	232 508	12.8%	204 115	12.4%	521 339	31.7%	188 125	34.1%	8.5%			
Road Transport	9 877 538	9 757 332	1 034 591	10.5%	2 440 727	24.7%	1 706 248	17.5%								

Part 3: Cash Receipts and Payments

	2015/16									2014/15		O3 of 2014/15 to O3 of 2015/16	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Cash Flow from Operating Activities													
Receipts	187 293 108	190 184 375	50 774 242	27.1%	51 276 367	27.4%	48 594 818	25.6%	150 645 426	79.2%	45 946 942	77.0%	5.8%
Property rates, penalties and collection charges	31 429 662	31 873 782	8 221 769	26.2%	9 150 702	29.1%	7 749 888	24.3%	25 122 359	78.8%	8 038 018	75.2%	3.6%
Service charges	98 926 296	98 233 835	23 144 044	23.4%	25 368 359	25.6%	22 275 238	22.6%	70 788 020	71.8%	20 218 957	73.1%	10.2%
Other revenue	14 315 812	15 271 464	4 541 441	45.7%	4 419 375	44.8%	5 328 077	34.9%	18 289 093	119.8%	4 580 228	94.4%	18.2%
Government - operating	23 657 635	24 761 914	8 229 244	34.8%	5 167 233	31.8%	6 096 822	24.6%	19 493 301	78.7%	7 638 704	92.6%	(20.2%)
Government - capital	15 711 335	16 377 587	3 769 184	24.0%	4 520 830	28.8%	5 934 699	36.2%	14 224 712	86.9%	4 545 939	65.8%	30.5%
Interest	3 252 369	3 375 700	868 197	26.7%	649 668	20.0%	1 210 075	35.8%	2 727 940	80.8%	997 093	74.2%	21.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(156 934 366)	(161 600 755)	(49 407 950)	31.5%	(42 548 329)	27.1%	(35 522 729)	22.0%	(127 479 009)	78.9%	(32 257 001)	75.6%	10.1%
Suppliers and employees	(148 579 922)	(143 215 023)	(47 223 511)	31.8%	(39 730 251)	26.7%	(33 467 920)	23.4%	(120 421 682)	84.1%	(30 679 347)	76.0%	9.1%
Finance charges	(6 430 080)	(7 210 353)	(1 636 625)	25.5%	(1 801 229)	28.0%	(1 440 046)	11.7%	(4 879 898)	39.6%	(1 038 919)	59.6%	38.6%
Transfers and grants	(1 924 364)	(6 075 379)	(545 817)	28.4%	(1 016 849)	52.8%	(614 763)	10.1%	(2 177 430)	35.8%	(538 335)	91.8%	14.1%
Net Cash from/(used) Operating Activities	30 358 742	28 583 620	1 366 291	4.5%	8 728 037	28.7%	13 072 089	45.7%	23 166 417	81.0%	13 689 941	84.7%	(4.5%)
Cash Flow from Investing Activities													
Receipts	(321 359)	(251 102)	4 443 443	(1 382.7%)	(145 271)	45.2%	442 740	(176.3%)	4 740 912	(1 888.0%)	477 592	(31.1%)	(7.3%)
Proceeds on disposal of PPE	148 800	138 800	3 718 794	2 497.9%	96 467	64.8%	226 693	165.1%	4 039 954	2 953.2%	26 929	51.2%	741.8%
Decrease in non-current debtors	(898)	(898)	617 718	(68 822.2%)	(232 227)	25 873.2%	(53 143)	5 920.9%	332 348	(37 028.1%)	(9 044)	4 264.8%	487.6%
Decrease in other non-current receivables	39 853	(46 847)	73 073	183.4%	60 943	152.9%	220 647	(471.0%)	354 663	(757.1%)	(149 934)	216.8%	(247.2%)
Decrease (increase) in non-current investments	(509 114)	(340 157)	35 857	(7.0%)	(70 455)	13.8%	48 544	(14.3%)	13 946	(4.1%)	609 641	18.9%	(92.0%)
Payments	(34 120 259)	(34 187 189)	(6 345 011)	18.6%	(6 962 009)	20.4%	(5 220 570)	15.3%	(18 527 589)	54.2%	(6 017 164)	52.3%	(13.2%)
Capital assets	(34 120 259)	(34 187 189)	(6 345 011)	18.6%	(6 962 009)	20.4%	(5 220 570)	15.3%	(18 527 589)	54.2%	(6 017 164)	52.3%	(13.2%)
Net Cash from/(used) Investing Activities	(34 441 618)	(34 438 291)	(1 901 568)	5.5%	(7 107 279)	20.6%	(4 777 830)	13.9%	(13 786 677)	40.0%	(5 539 572)	48.0%	(13.8%)
Cash Flow from Financing Activities													
Receipts	9 472 519	7 471 987	582 446	6.1%	5 161 956	54.5%	4 418 907	59.1%	10 163 309	136.0%	5 549 459	78.8%	(20.4%)
Short term loans	-	-	265 000	-	5 455 900	-	1 883 000	-	7 603 900	-	5 377 956	-	(65.0%)
Borrowing long term/financing	9 319 665	7 319 665	330 000	3.5%	(330 000)	(3.5%)	2 667 946	36.4%	2 667 946	36.4%	168 797	1.9%	1 480.6%
Increase (decrease) in consumer deposits	152 854	152 322	(12 254)	(8.2%)	36 056	23.6%	(132 039)	(86.7%)	(108 537)	(71.3%)	2 706	(86.0%)	(4 979.4%)
Payments	(4 242 254)	(4 100 178)	(680 626)	16.0%	(4 804 693)	113.3%	(3 180 444)	77.6%	(8 665 963)	211.4%	(7 272 734)	325.8%	(56.3%)
Repayment of borrowing	(4 242 254)	(4 100 178)	(680 626)	16.0%	(4 804 693)	113.3%	(3 180 444)	77.6%	(8 665 963)	211.4%	(7 272 734)	325.8%	(56.3%)
Net Cash from/(used) Financing Activities	5 230 265	3 371 809	(98 180)	(1.9%)	357 263	6.8%	1 238 262	36.7%	1 497 346	44.4%	(1 723 276)	(59.5%)	(171.9%)
Net Increase/(Decrease) in cash held	1 147 389	(2 482 862)	(633 457)	(55.2%)	1 978 021	172.4%	9 532 521	(383.9%)	10 877 085	(438.1%)	6 427 094	(173.5%)	48.3%
Cash/cash equivalents at the year begin	21 710 835	23 854 887	28 891 802	136.9%	28 258 346	133.9%	30 236 367	136.1%	26 891 802	121.1%	25 180 011	114.6%	20.2%
Cash/cash equivalents at the year end	22 258 224	21 371 995	28 258 346	127.0%	30 236 367	135.8%	39 768 887	186.1%	39 768 887	186.1%	31 587 105	137.5%	25.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 996 475	13.1%	708 617	4.6%	556 198	3.6%	12 015 473	78.7%	15 276 964	28.1%	200 896	1.3%	2 319 930	15.2%
Trade and Other Receivables from Exchange Transactions - Electricity	3 287 996	40.8%	672 856	8.3%	430 938	5.3%	3 469 703	45.5%	8 041 493	14.8%	82 091	1.0%	1 028 728	12.8%
Receivables from Non-exchange Transactions - Property Rates	2 559 056	18.4%	508 586	3.7%	471 771	3.4%	10 358 633	74.5%	13 898 046	25.6%	258 027	1.9%	2 024 048	14.6%
Receivables from Exchange Transactions - Waste Water Management	862 690	14.1%	296 006	4.8%	214 547	3.5%	4 753 342	77.6%	6 126 584	11.3%	61 497	1.0%	640 988	10.5%
Receivables from Exchange Transactions - Waste Management	433 050	14.4%	141 397	4.7%	134 252	4.5%	2 295 001	76.4%	3 003 699	5.5%	46 966	1.6%	292 179	9.7%
Receivables from Exchange Transactions - Property Rental Debtors	66 274	4.3%	23 250	1.5%	21 769	1.4%	1 415 027	92.7%	1 526 321	2.8%	881	1.0%	120 883	7.9%
Interest on Arrear Debtor Accounts	58 642	1.1%	218 389	4.0%	166 758	3.0%	5 041 483	91.9%	5 485 271	10.1%	56 564	1.0%	584 423	10.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	2 042	-	-	
Other	13 031	1.3%	4 484	5%	14 727	1.5%	957 908	96.7%	990 151	1.8%	124 515	12.6%	54 279	5.5%
Total By Income Source	9 277 414	17.1%	2 573 585	4.7%	2 010 960	3.7%	40 506 570	74.5%	54 368 530	100.0%	833 480	1.5%	7 065 558	13.0%
Debtors Age Analysis By Customer Group														
Organs of State	292 744	17.8%	95 863	5.8%	124 000	7.6%	1 129 723	68.8%	1 642 330	3.0%	(456)	-	116 284	7.1%
Commercial	4 772 402	26.0%	872 510	4.7%	718 210	3.9%	12 010 207	65.4%	18 373 330	33.8%	33 762	2%	1 372 146	7.5%
Households	4 137 550	12.7%	1 624 429	5.0%	1 115 628	3.4%	25 767 641	78.9%	32 645 248	60.0%	678 869	2.1%	5 492 563	16.8%
Other	74 718	4.4%	(19 217)	(1.1%)	53 122	3.1%	1 998 998	93.6%	1 707 622	3.1%	121 304	7.1%	84 565	5.0%
Total By Customer Group	9 277 414	17.1%	2 573 585	4.7%	2 010 960	3.7%	40 506 570	74.5%	54 368 530	100.0%	833 480	1.5%	7 065 558	13.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Creditor Age Analysis									
Bulk Electricity	2 989 899	100.0%	-	-	-	-	-	-	2 989 899	26.0%
Bulk Water	867 928	100.0%	-	-	-	-	-	-	867 928	7.6%
PAYE deductions	197 975	100.0%	-	-	-	-	-	-	197 975	1.7%
VAT (output less input)	(71 256)	100.0%	-	-	-	-	-	-	(71 256)	(6.6%)
Pensions / Retirement	214 681	100.0%	-	-	-	-	-	-	214 681	1.9%
Loan equipments	141 598	12.3%	-	-	261 938	22.7%	752 305	65.1%	1 155 941	10.1%
Trade Creditors	2 373 877	88.7%	86 387	3.2%	157 685	5.9%	57 124	2.1%	2 675 074	23.3%
Auditor-General	5 473	100.0%	0	-	-	-	-	-	5 473	-
Other	3 221 755	93.4%	47 896	1.4%	75 558	2.2%	103 673	3.0%	3 448 882	30.0%
Total	9 941 930	86.6%	134 284	1.2%	495 181	4.3%	913 102	8.0%	11 484 497	100.0%

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2015/16								2014/15				O3 of 2014/15 to O3 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	6 112 391	6 117 108	1 805 664	29.5%	1 484 966	24.3%	1 802 795	29.5%	5 093 426	83.3%	1 459 401	84.9%	23.5%
Property rates, penalties and collection charges	831 140	831 140	280 654	33.8%	211 693	25.5%	205 540	24.7%	697 887	84.0%	206 337	80.5%	(4%)
Service charges	2 471 802	2 471 802	680 731	27.5%	733 651	29.7%	684 929	27.7%	2 099 311	84.9%	566 645	80.9%	20.9%
Other revenue	457 180	457 180	193 325	42.3%	197 547	43.2%	220 850	48.3%	611 722	93.1%	204 319	90.3%	8.1%
Government - operating	1 149 387	1 154 104	287 421	25.0%	302 140	26.3%	215 816	18.7%	805 577	69.8%	207 365	82.0%	3.9%
Government - capital	850 353	850 353	321 252	37.8%	(2 000)	(0.2%)	427 880	50.3%	747 132	87.9%	235 246	92.3%	81.9%
Interest	152 531	152 531	42 081	27.6%	41 935	27.5%	47 780	31.3%	131 797	86.4%	39 008	104.7%	22.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 761 463)	(4 787 873)	(1 278 078)	26.8%	(1 072 950)	22.5%	(1 368 199)	28.6%	(3 719 226)	77.7%	(1 001 572)	86.5%	36.6%
Suppliers and employees	(4 448 581)	(4 474 992)	(1 213 556)	27.3%	(993 158)	22.3%	(1 297 549)	29.0%	(3 504 262)	78.3%	(928 963)	87.1%	39.7%
Finance charges	(54 313)	(54 313)	(13 084)	24.1%	(14 770)	27.2%	(12 659)	23.3%	(40 512)	74.6%	(13 705)	74.7%	(7.6%)
Transfers and grants	(258 569)	(258 569)	(51 438)	19.9%	(65 022)	25.1%	(57 991)	22.4%	(174 453)	47.5%	(58 894)	78.7%	(1.5%)
Net Cash from/(used) Operating Activities	1 350 929	1 329 235	527 586	39.1%	412 017	30.5%	434 597	32.7%	1 374 199	103.4%	457 828	80.7%	(5.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 275 354)	(1 380 149)	(99 583)	7.8%	(298 541)	23.4%	(229 448)	16.6%	(627 573)	45.5%	(181 563)	46.7%	26.4%
Capital assets	(1 275 354)	(1 380 149)	(99 583)	7.8%	(298 541)	23.4%	(229 448)	16.6%	(627 573)	45.5%	(181 563)	46.7%	26.4%
Net Cash from/(used) Investing Activities	(1 275 354)	(1 380 149)	(99 583)	7.8%	(298 541)	23.4%	(229 448)	16.6%	(627 573)	45.5%	(181 563)	46.7%	26.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 097)	(46 097)	(10 370)	22.5%	(12 076)	26.2%	(10 795)	23.4%	(33 241)	72.1%	(16 392)	78.6%	(34.1%)
Repayment of borrowing	(46 097)	(46 097)	(10 370)	22.5%	(12 076)	26.2%	(10 795)	23.4%	(33 241)	72.1%	(16 392)	78.6%	(34.1%)
Net Cash from/(used) Financing Activities	(46 097)	(46 097)	(10 370)	22.5%	(12 076)	26.2%	(10 795)	23.4%	(33 241)	72.1%	(16 392)	78.6%	(34.1%)
Net Increase/(Decrease) in cash held	29 477	(97 012)	417 633	1 416.8%	101 399	344.0%	194 354	(200.3%)	713 386	(735.4%)	259 873	291.3%	(25.2%)
Cash/cash equivalents at the year begin	2 353 956	2 353 956	2 200 541	93.5%	2 618 174	111.2%	2 719 573	115.5%	2 200 541	93.5%	2 456 664	248.8%	10.7%
Cash/cash equivalents at the year end	2 383 434	2 256 945	2 618 174	109.8%	2 719 573	114.1%	2 913 927	129.1%	2 913 927	129.1%	2 716 537	256.4%	7.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	44 720	10.4%	23 130	5.4%	19 916	4.6%	340 624	79.5%	428 389	27.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92 114	61.4%	10 103	6.8%	3 776	2.5%	43 530	29.1%	149 523	9.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	63 013	14.7%	22 148	5.2%	15 282	3.6%	328 257	76.6%	428 700	27.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20 160	11.5%	7 694	4.4%	4 972	2.8%	142 279	81.3%	175 106	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16 011	7.1%	8 059	3.6%	5 869	2.6%	194 360	86.7%	224 299	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	70	1.9%	63	1.7%	63	1.7%	3 427	94.6%	3 624	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 058	6.2%	3 566	2.4%	3 148	2.2%	130 552	89.2%	146 323	9.4%	-	-	-	-
Total By Income Source	245 146	15.8%	74 763	4.8%	53 026	3.4%	1 183 029	76.0%	1 555 964	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 597	47.3%	4 543	20.3%	812	3.6%	6 442	28.8%	22 394	1.4%	-	-	-	-
Commercial	125 506	36.5%	16 513	4.8%	11 015	3.2%	190 618	55.5%	343 652	22.1%	-	-	-	-
Households	99 232	10.2%	48 409	5.0%	36 600	3.7%	793 359	81.2%	977 600	62.8%	-	-	-	-
Other	9 811	4.0%	5 298	2.5%	4 599	2.2%	192 611	90.7%	212 318	13.6%	-	-	-	-
Total By Customer Group	245 146	15.8%	74 763	4.8%	53 026	3.4%	1 183 029	76.0%	1 555 964	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	103 810	100.0%	-	-	-	-	-	-	103 810	25.5%
Bulk Water	18 017	100.0%	-	-	-	-	-	-	18 017	4.4%
PAYE deductions	13 344	100.0%	-	-	-	-	-	-	13 344	3.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	17 502	100.0%	-	-	-	-	-	-	17 502	4.3%
Loan repayments	23 454	100.0%	-	-	-	-	-	-	23 454	5.8%
Trade Creditors	196 232	90.7%	20 066	9.3%	-	-	-	-	216 298	53.1%
Auditor-General	727	100.0%	-	-	-	-	-	-	727	0.2%
Other	14 110	100.0%	-	-	-	-	-	-	14 110	3.5%
Total	387 196	95.1%	20 066	4.9%	-	-	-	-	407 262	100.0%

Contact Details

Municipal Manager	Mr Nciba Ncamyana	043 705 1901
Financial Manager	Mr Vincent Pillay	043 705 1892

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2015/16								2014/15				O3 of 2014/15 to O3 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	9 067 512	9 088 236	2 752 109	30.4%	2 541 588	28.0%	2 376 448	26.1%	7 670 145	84.4%	2 534 110	90.3%	(6.2%)
Property rates, penalties and collection charges	1 335 680	1 406 313	310 803	23.3%	321 231	24.0%	339 598	24.1%	971 632	69.1%	296 384	74.6%	14.6%
Service charges	4 228 898	4 247 426	1 103 959	26.1%	990 385	23.4%	946 210	22.3%	3 040 553	71.6%	866 919	76.6%	9.1%
Other revenue	983 348	1 009 817	567 440	57.7%	578 132	58.8%	396 721	39.3%	1 542 293	152.7%	456 985	170.9%	(13.2%)
Government - operating	1 355 719	1 454 915	460 903	34.0%	247 018	18.2%	456 598	31.4%	1 164 519	80.0%	343 568	84.8%	32.9%
Government - capital	1 093 822	887 694	282 233	25.8%	382 173	34.9%	212 885	24.0%	877 291	98.8%	552 497	98.5%	(61.5%)
Interest	70 045	82 070	26 771	38.2%	22 650	32.3%	24 436	29.8%	73 857	90.0%	17 757	99.3%	37.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 086 173)	(7 362 352)	(2 297 790)	32.4%	(1 970 046)	27.8%	(1 709 669)	23.2%	(5 977 505)	81.2%	(1 629 023)	81.0%	5.0%
Suppliers and employees	(6 889 818)	(7 158 440)	(2 234 715)	32.4%	(1 937 207)	28.1%	(1 643 884)	23.0%	(5 815 807)	81.2%	(1 563 278)	80.9%	5.2%
Finance charges	(168 361)	(170 896)	(58 036)	34.5%	(26 918)	16.0%	(57 055)	33.4%	(142 008)	83.1%	(61 244)	84.9%	(6.8%)
Transfers and grants	(27 992)	(33 015)	(5 039)	18.0%	(5 921)	21.2%	(8 730)	26.4%	(19 498)	59.6%	(4 501)	69.0%	94.0%
Net Cash from/(used) Operating Activities	1 981 340	1 725 884	454 319	22.9%	571 543	28.8%	666 779	38.6%	1 692 641	98.1%	905 087	148.2%	(26.3%)
Cash Flow from Investing Activities													
Receipts	-	(6 208)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(6 208)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 596 933)	(1 718 889)	(364 477)	22.8%	(354 907)	22.2%	(229 692)	13.4%	(949 076)	55.2%	(267 860)	70.0%	(14.2%)
Capital assets	(1 596 933)	(1 718 889)	(364 477)	22.8%	(354 907)	22.2%	(229 692)	13.4%	(949 076)	55.2%	(267 860)	70.0%	(14.2%)
Net Cash from/(used) Investing Activities	(1 596 933)	(1 725 096)	(364 477)	22.8%	(354 907)	22.2%	(229 692)	13.3%	(949 076)	55.0%	(267 860)	70.8%	(14.2%)
Cash Flow from Financing Activities													
Receipts	-	16 524	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	16 524	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 093)	(104 093)	(39 912)	38.3%	(20 342)	19.5%	(22 981)	22.1%	(83 234)	80.0%	(36 703)	81.9%	(37.4%)
Repayment of borrowing	(104 093)	(104 093)	(39 912)	38.3%	(20 342)	19.5%	(22 981)	22.1%	(83 234)	80.0%	(36 703)	81.9%	(37.4%)
Net Cash from/(used) Financing Activities	(104 093)	(87 569)	(39 912)	38.3%	(20 342)	19.5%	(22 981)	26.2%	(83 234)	95.1%	(36 703)	87.5%	(37.4%)
Net Increase/(Decrease) in cash held	280 314	(86 780)	49 930	17.8%	196 294	70.0%	414 106	(477.2%)	660 330	(760.9%)	600 523	(53.9%)	(31.0%)
Cash/cash equivalents at the year begin	914 561	1 445 536	1 445 536	158.1%	1 445 466	163.5%	1 691 760	117.0%	1 445 536	100.0%	1 382 817	99.8%	22.3%
Cash/cash equivalents at the year end	1 194 875	1 358 756	1 495 466	125.2%	1 691 760	141.8%	2 105 866	155.0%	2 105 866	155.0%	1 983 340	216.9%	6.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	71 436	14.3%	39 736	7.8%	25 823	5.2%	363 223	72.8%	499 208	15.7%	62 918	12.6%	410 152	82.0%
Trade and Other Receivables from Exchange Transactions - Electricity	201 991	34.5%	60 304	10.3%	27 742	4.7%	295 744	50.5%	585 780	18.4%	13 482	2.3%	417 124	71.0%
Receivables from Non-exchange Transactions - Property Rates	407 929	47.1%	25 428	2.9%	73 845	8.5%	359 237	41.5%	864 439	27.2%	29 803	3.4%	559 305	64.0%
Receivables from Exchange Transactions - Waste Water Management	45 735	15.5%	22 536	7.7%	16 193	5.5%	209 978	71.3%	294 443	9.2%	30 105	10.2%	216 549	73.0%
Receivables from Exchange Transactions - Waste Management	22 540	11.1%	9 007	4.4%	8 668	4.3%	162 912	80.2%	203 127	6.4%	16 651	8.2%	176 026	86.0%
Receivables from Exchange Transactions - Property Rental Debtors	796	5.0%	455	2.9%	718	4.5%	13 936	87.6%	15 906	5.5%	546	3.4%	19 217	120.0%
Interest on Arrear Debtor Accounts	13 460	2.6%	11 621	2.3%	15 856	3.1%	471 996	92.0%	512 933	16.1%	27 203	5.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	2 042	-	-	-
Other	10 520	5.0%	4 288	2.1%	4 681	2.2%	189 528	90.7%	209 018	6.6%	14 207	6.8%	-	-
Total By Income Source	774 408	24.3%	172 365	5.4%	173 527	5.4%	2 066 555	64.8%	3 186 855	100.0%	197 048	6.2%	1 798 373	56.0%
Debtors Age Analysis By Customer Group														
Organs of State	16 431	30.5%	10 599	19.7%	5 637	10.5%	21 250	39.4%	53 917	1.7%	-	-	-	-
Commercial	366 366	31.3%	74 874	6.4%	71 824	6.1%	656 772	56.1%	1 169 836	36.7%	-	-	-	-
Households	391 610	19.9%	86 893	4.4%	96 066	4.9%	1 388 534	70.7%	1 963 102	61.6%	197 048	10.0%	1 798 373	91.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	774 408	24.3%	172 365	5.4%	173 527	5.4%	2 066 555	64.8%	3 186 855	100.0%	197 048	6.2%	1 798 373	56.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	26 510	100.0%	-	-	-	-	-	-	26 510	17.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	77 231	65.9%	25 318	21.6%	7 451	6.4%	7 217	6.2%	117 217	78.0%
Auditor-General	1 343	100.0%	0	-	-	-	-	-	1 343	9%
Other	5 122	100.0%	-	-	-	-	-	-	5 122	3.4%
Total	110 207	73.4%	25 318	16.9%	7 451	5.0%	7 217	4.8%	150 193	100.0%

Contact Details

Municipal Manager	Mr Johann Mettler	041 506 3209
Financial Manager	Mr Trevor Harper	041 506 1208

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		Q3 of 2014/15 to Q3 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	6 740 247	6 071 537	1 708 295	25.3%	1 098 256	16.3%	1 351 141	22.3%	4 157 692	68.5%	1 368 981	76.6%	(1.3%)
Property rates	913 073	745 311	212 258	23.2%	64 644	7.1%	258 330	34.7%	535 235	71.8%	230 724	74.6%	12.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 411 023	2 275 719	673 159	27.9%	455 199	18.9%	448 561	19.7%	1 576 918	69.3%	394 880	67.8%	13.6%
Service charges - water revenue	876 185	663 676	189 778	21.7%	142 939	16.3%	170 822	25.7%	503 540	75.9%	205 106	84.9%	(16.7%)
Service charges - sanitation revenue	235 259	197 101	90 732	38.6%	12 828	5.5%	89 805	45.6%	193 364	98.1%	53 621	73.7%	67.5%
Service charges - refuse revenue	93 138	89 486	35 813	38.5%	6 481	7.0%	36 411	40.7%	78 706	88.0%	19 934	74.9%	82.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	33 298	33 298	5 210	15.6%	4 766	14.3%	5 204	15.6%	15 180	45.6%	4 930	53.8%	5.6%
Interest earned - external investments	154 382	71 141	35 845	23.2%	31 161	20.2%	(32 037)	(45.0%)	34 969	49.2%	47 024	73.1%	(168.1%)
Interest earned - outstanding debtors	161 227	155 007	48 893	30.3%	22 973	14.2%	49 483	31.9%	121 348	78.3%	49 368	74.3%	2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	72 361	71 361	1 683	2.3%	1 465	2.0%	1 206	1.7%	4 354	6.1%	1 489	59.1%	(19.0%)
Licences and permits	1 010	1 010	257	25.4%	141	13.9%	150	14.9%	548	54.2%	29	14.6%	418.0%
Agency services	7 105	4 500	1 197	16.8%	1 197	16.8%	1 197	18.4%	3 591	55.2%	(1 463)	46.0%	(82.4%)
Transfers recognised - operational	615 255	631 149	249 906	40.6%	192 695	31.3%	149 163	23.6%	591 763	93.8%	158 150	95.5%	(5.7%)
Other own revenue	1 166 392	1 130 508	163 564	14.0%	161 766	13.9%	172 844	15.3%	498 175	44.1%	205 180	84.8%	(15.8%)
Gains on disposal of PPE	540	270	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	6 206 926	5 938 210	1 366 019	22.0%	1 431 669	23.1%	1 306 178	22.0%	4 103 866	69.1%	1 195 940	67.2%	9.2%
Employee related costs	1 711 051	1 542 519	344 700	20.1%	351 452	20.5%	436 027	28.3%	1 132 179	73.4%	312 709	66.8%	39.4%
Remuneration of councillors	54 216	54 216	12 595	23.2%	12 639	23.3%	15 026	27.7%	40 260	74.3%	12 040	69.9%	24.8%
Debt impairment	242 626	242 626	60 657	25.0%	60 657	25.0%	60 657	25.0%	181 970	75.0%	53 657	75.0%	13.0%
Depreciation and asset impairment	527 384	491 877	29 152	5.5%	200 309	38.0%	105 215	21.4%	334 676	68.0%	79 707	75.0%	32.0%
Finance charges	224 941	142 470	29 053	12.9%	53 200	23.7%	(32 348)	(22.7%)	49 905	35.0%	40 114	56.1%	(180.6%)
Bulk purchases	1 728 414	1 728 414	522 769	30.2%	381 543	22.1%	383 330	22.2%	1 287 642	74.5%	364 714	79.0%	5.1%
Other Materials	423 657	439 835	60 149	14.2%	130 481	30.8%	73 750	16.8%	264 380	60.1%	55 788	49.0%	32.2%
Contracted services	401 957	432 443	73 215	18.2%	110 201	27.4%	80 933	18.7%	264 349	61.1%	52 091	62.2%	55.4%
Transfers and grants	117 571	80 042	66 757	56.8%	(47 783)	(40.6%)	61 216	76.5%	80 190	100.2%	8 730	50.4%	601.2%
Other expenditure	775 109	783 768	166 972	21.5%	178 970	23.1%	122 371	15.6%	468 314	59.8%	216 391	58.2%	(43.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	533 321	133 328	342 277		(333 413)		44 963		53 826		173 041		
Transfers recognised - capital	754 004	860 864	-	-	-	-	-	-	-	-	2 490	9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 287 325	994 193	342 277		(333 413)		44 963		53 826		175 531		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 287 325	994 193	342 277		(333 413)		44 963		53 826		175 531		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 287 325	994 193	342 277		(333 413)		44 963		53 826		175 531		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 287 325	994 193	342 277		(333 413)		44 963		53 826		175 531		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		Q3 of 2014/15 to Q3 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 793 891	1 851 179	242 492	13.5%	461 321	25.7%	354 949	19.2%	1 058 762	57.2%	265 256	42.6%	33.8%
National Government	754 004	854 583	104 519	13.9%	147 582	19.6%	164 912	19.3%	417 013	48.8%	177 874	46.1%	(7.3%)
Provincial Government	-	2 598	160	-	-	-	-	-	160	6.1%	119	77.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	754 004	857 181	104 679	13.9%	147 582	19.6%	164 912	19.2%	417 172	48.7%	177 993	47.1%	(7.3%)
Borrowing	514 256	528 929	76 317	14.6%	153 574	29.9%	88 905	16.8%	318 796	60.3%	10 287	29.6%	764.3%
Internally generated funds	504 618	444 116	60 397	12.0%	154 847	30.7%	96 534	21.3%	311 778	70.2%	74 220	41.5%	30.1%
Public contributions and donations	20 963	20 963	1 100	5.2%	5 317	25.4%	4 598	21.9%	11 015	52.6%	2 757	47.9%	66.8%
Capital Expenditure Standard Classification	1 793 891	1 851 179	242 492	13.5%	461 321	25.7%	354 949	19.2%	1 058 762	57.2%	265 256	42.6%	33.8%
Governance and Administration	145 151	146 183	12 578	8.7%	38 702	26.7%	23 350	16.0%	74 630	51.1%	23 745	50.7%	(1.7%)
Executive & Council	20 000	20 000	-	-	7 217	36.1%	7 228	36.1%	14 444	72.2%	3 917	72.5%	84.5%
Budget & Treasury Office	5 605	5 605	24	4%	978	17.4%	628	11.2%	1 631	29.1%	1 141	23.6%	(45.0%)
Corporate Services	119 546	120 579	12 553	10.5%	30 508	25.5%	15 494	12.9%	58 556	48.6%	18 687	51.3%	(17.1%)
Community and Public Safety	130 841	143 112	7 285	5.6%	42 673	32.6%	20 326	14.2%	70 284	49.1%	21 155	37.9%	(3.9%)
Community & Social Services	55 617	60 707	4 014	7.2%	4 762	8.6%	11 132	18.3%	19 909	32.8%	13 074	44.1%	(14.9%)
Sport And Recreation	13 040	13 266	1 111	8.5%	4 786	36.7%	686	5.2%	6 582	49.6%	6 937	47.2%	(60.1%)
Public Safety	11 984	8 939	580	4.8%	2 078	17.3%	1 379	15.4%	4 037	45.2%	1 144	24.1%	20.5%
Housing	50 200	60 200	1 579	3.1%	31 047	61.8%	7 129	11.8%	39 756	66.0%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	465 792	489 815	52 962	11.4%	93 513	20.1%	84 730	17.3%	231 205	47.2%	35 907	26.3%	136.0%
Planning and Development	184 742	159 495	3 976	2.2%	24 043	13.0%	11 151	7.0%	39 171	24.6%	10 808	16.2%	3.2%
Road Transport	281 050	326 384	48 836	17.4%	67 649	24.1%	73 252	22.4%	189 737	58.1%	24 891	33.4%	194.3%
Environmental Protection	-	3 936	150	-	1 821	-	327	8.3%	2 298	58.4%	208	3.7%	57.3%
Trading Services	1 051 356	1 069 319	169 667	16.1%	286 432	27.2%	226 543	21.2%	682 642	63.8%	182 950	47.5%	23.8%
Electricity	325 357	246 123	24 743	7.6%	80 084	24.6%	48 054	19.5%	152 881	62.1%	66 106	51.1%	(27.3%)
Water	255 063	311 033	19 058	7.5%	69 471	27.3%	57 546	18.5%	146 275	47.0%	60 903	43.6%	(5.5%)
Waste Water Management	456 137	499 363	124 483	27.3%	134 322	29.4%	119 288	23.9%	378 093	75.7%	53 730	48.6%	122.0%
Waste Management	14 800	12 800	1 383	9.3%	2 354	15.9%	1 655	12.9%	5 393	42.1%	2 211	50.5%	(25.1%)
Other	750	2 750	-	-	-	-	-	-	-	-	1 500	95.4%	(100.0%)

Part 3: Cash Receipts and Payments

	2015/16								2014/15				O3 of 2014/15 to O3 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	6 860 892	6 860 892	1 736 926	25.3%	1 793 100	26.1%	1 552 403	22.6%	5 082 428	74.1%	1 303 928	81.3%	19.1%
Property rates, penalties and collection charges	817 200	817 200	121 809	14.9%	325 472	39.8%	263 607	32.3%	710 887	87.0%	107 524	71.4%	145.2%
Service charges	3 397 854	3 397 854	861 735	25.4%	671 799	19.8%	665 582	19.6%	2 199 116	64.7%	675 459	76.8%	(1.5%)
Other revenue	951 118	951 118	115 101	12.1%	330 256	34.7%	228 200	24.0%	673 637	70.8%	104 003	73.6%	119.5%
Government - operating	615 255	615 255	251 144	40.8%	204 330	33.2%	156 461	25.4%	611 935	99.5%	168 240	114.2%	(7.0%)
Government - capital	754 004	754 004	373 249	49.5%	239 248	31.7%	223 411	29.6%	835 908	110.9%	234 690	99.9%	(4.8%)
Interest	325 460	325 460	13 888	4.3%	21 995	6.8%	15 062	4.6%	50 944	15.7%	14 013	18.4%	7.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 090 195)	(5 090 195)	(1 466 776)	28.8%	(1 323 145)	26.6%	(1 182 445)	23.2%	(4 001 366)	78.6%	(978 845)	71.5%	20.8%
Suppliers and employees	(4 841 808)	(4 841 808)	(1 460 468)	30.2%	(1 323 724)	27.3%	(917 658)	19.0%	(3 701 850)	76.5%	(972 089)	72.0%	(5.6%)
Finance charges	(205 371)	(205 371)	(5 097)	2.5%	(2 762)	13.6%	(209 720)	102.1%	(242 720)	118.2%	(5 182)	25.9%	3 947.0%
Transfers and grants	(43 016)	(43 016)	(1 211)	2.8%	(519)	1.2%	(55 067)	128.0%	(66 797)	132.0%	(1 514)	97.9%	3 397.6%
Net Cash from/used Operating Activities	1 770 697	1 770 697	270 149	15.3%	440 955	24.9%	369 957	20.9%	1 081 062	61.1%	325 083	144.1%	13.8%
Cash Flow from Investing Activities													
Receipts	540	540	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	540	540	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 588 280)	(1 588 280)	(383 443)	24.1%	(450 186)	28.3%	(398 659)	25.1%	(1 232 287)	77.6%	(271 252)	60.9%	47.0%
Capital assets	(1 588 280)	(1 588 280)	(383 443)	24.1%	(450 186)	28.3%	(398 659)	25.1%	(1 232 287)	77.6%	(271 252)	60.9%	47.0%
Net Cash from/used Investing Activities	(1 587 741)	(1 587 741)	(383 443)	24.2%	(450 186)	28.4%	(398 659)	25.1%	(1 232 287)	77.6%	(271 252)	60.9%	47.0%
Cash Flow from Financing Activities													
Receipts	179 000	179 000	588	.3%	489	.3%	173 411	96.9%	174 488	97.5%	169 400	39.7%	2.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	173 000	173 000	588	.3%	489	.3%	173 000	100.0%	173 000	100.0%	168 797	39.5%	2.5%
Increase (decrease) in consumer deposits	6 000	6 000	588	9.8%	489	8.2%	411	6.8%	1 488	24.8%	694	70.4%	(31.9%)
Payments	(131 136)	(131 136)	(1 916)	1.5%	(15 701)	12.0%	(2 077)	1.6%	(19 693)	15.0%	(1 925)	26.7%	7.9%
Repayment of borrowing	(131 136)	(131 136)	(1 916)	1.5%	(15 701)	12.0%	(2 077)	1.6%	(19 693)	15.0%	(1 925)	26.7%	7.9%
Net Cash from/used Financing Activities	47 864	47 864	(1 328)	(2.8%)	(15 212)	(31.8%)	171 334	358.0%	154 796	323.4%	167 475	40.5%	2.3%
Net Increase/(Decrease) in cash held	230 821	230 821	(114 619)	(49.7%)	(24 443)	(10.6%)	142 632	61.8%	3 570	1.5%	221 306	(435.8%)	(35.5%)
Cash/cash equivalents at the year begin:	449 335	449 335	676 294	150.5%	561 675	125.0%	537 232	119.6%	676 294	150.5%	880 922	100.0%	(39.0%)
Cash/cash equivalents at the year end:	680 156	680 156	561 675	82.6%	537 232	79.0%	679 864	100.0%	679 864	100.0%	1 102 228	209.7%	(88.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	112 161	9.0%	55 429	4.4%	40 855	4.9%	1 023 694	81.8%	1 252 139	36.1%	-	-	1 110 525	88.0%
Trade and Other Receivables from Exchange Transactions - Electricity	115 727	19.9%	31 957	5.5%	18 394	3.2%	415 408	71.4%	581 488	16.8%	-	-	225 949	38.0%
Receivables from Non-exchange Transactions - Property Rates	65 764	9.0%	36 614	5.0%	40 966	8.0%	567 066	77.6%	730 411	21.1%	196 397	26.9%	387 710	53.0%
Receivables from Exchange Transactions - Waste Water Management	20 316	6.9%	12 453	4.2%	15 850	5.4%	245 619	83.5%	294 239	8.5%	-	-	236 475	80.0%
Receivables from Exchange Transactions - Waste Management	6 336	5.3%	3 946	3.3%	3 573	3.0%	105 334	88.4%	119 189	3.4%	-	-	114 063	95.0%
Receivables from Exchange Transactions - Property Rental Debtors	262	.3%	469	.9%	142	.8%	53 057	97.8%	54 239	1.6%	-	-	47 468	87.0%
Interest on Arrear Debtor Accounts	17 764	4.5%	15 988	4.1%	14 626	3.7%	345 512	87.7%	393 890	11.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 272	8.5%	2 775	7.0%	3 581	9.0%	30 054	75.5%	39 781	1.1%	-	-	26 586	66.0%
Total By Income Source	341 702	9.9%	159 632	4.6%	178 299	5.1%	2 785 745	80.4%	3 465 377	100.0%	196 397	5.7%	2 148 797	62.0%
Debtors Age Analysis By Customer Group														
Organs of State	33 762	8.7%	26 853	6.9%	63 564	16.4%	263 259	67.9%	387 438	11.2%	-	-	-	-
Commercial	191 677	20.2%	49 733	5.2%	33 641	3.5%	675 684	71.1%	950 735	27.4%	-	-	-	-
Households	116 262	5.5%	83 047	3.9%	81 093	3.8%	1 846 802	86.8%	2 127 204	61.4%	196 397	9.2%	2 148 797	101.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	341 702	9.9%	159 632	4.6%	178 299	5.1%	2 785 745	80.4%	3 465 377	100.0%	196 397	5.7%	2 148 797	62.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	103 905	100.0%	-	-	-	-	-	-	103 905	50.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	60 065	58.0%	15 763	15.2%	4 659	4.5%	23 138	22.3%	103 626	49.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	163 970	79.0%	15 763	7.6%	4 659	2.2%	23 138	11.1%	207 531	100.0%

Contact Details

Municipal Manager	Ms S M Mazibuko	051 405 8621
Financial Manager	Mr E M Mchahlo	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		Q3 of 2014/15 to Q3 of 2015/16	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	29 454 839	30 267 339	8 609 186	29.2%	7 839 799	26.6%	7 399 727	24.4%	23 848 712	78.8%	6 368 180	77.5%	16.2%	
Property rates	4 307 780	4 341 520	1 127 611	26.2%	1 221 500	28.4%	1 221 500	22.5%	3 324 064	76.6%	1 014 428	74.5%	(4.1%)	
Property rates - penalties and collection charges	113 348	99 083	38 763	34.2%	37 959	33.5%	2 906	2.9%	79 628	80.4%	22 410	59.6%	(87.0%)	
Service charges - electricity revenue	13 153 808	13 153 808	3 876 127	29.5%	2 900 218	22.0%	2 737 222	20.8%	9 513 567	72.3%	2 450 967	73.7%	11.7%	
Service charges - water revenue	3 437 870	3 803 720	866 935	25.2%	1 037 215	30.2%	982 120	25.8%	2 886 270	75.9%	759 759	77.9%	29.3%	
Service charges - sanitation revenue	1 189 748	1 537 333	404 524	34.0%	357 065	30.0%	321 755	20.9%	1 083 344	70.5%	265 933	73.6%	21.0%	
Service charges - refuse revenue	1 364 937	1 364 937	308 422	22.6%	349 418	25.6%	320 485	23.5%	978 324	71.7%	308 402	72.8%	3.9%	
Service charges - other	86 204	86 204	18 388	21.3%	14 883	17.3%	16 673	19.6%	50 144	58.2%	16 916	67.7%	(2%)	
Rental of facilities and equipment	48 058	48 058	15 140	22.2%	15 904	23.4%	14 922	22.0%	46 015	67.6%	14 017	65.9%	(6.5%)	
Interest earned - external investments	317 085	317 085	89 407	28.2%	113 035	35.6%	532 041	167.8%	734 483	231.6%	103 331	101.3%	414.9%	
Interest earned - outstanding debtors	272 380	276 975	132 867	48.8%	135 022	49.6%	89 169	32.2%	357 058	128.9%	72 572	97.6%	22.9%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	267 074	244 178	91 525	34.3%	99 293	37.2%	53 312	21.8%	244 130	100.0%	49 957	49.8%	6.7%	
Licences and permits	54 205	54 205	13 970	25.8%	13 299	24.5%	11 156	20.6%	38 426	70.9%	16 352	86.2%	(31.8%)	
Agency services	274 014	274 014	70 446	25.7%	65 461	23.9%	69 386	25.3%	205 293	74.9%	65 113	75.1%	4.6%	
Transfers recognised - operational	2 926 434	3 024 356	1 026 015	34.9%	928 983	31.6%	749 599	24.7%	2 704 596	89.1%	701 948	88.8%	6.8%	
Other own revenue	1 606 894	1 606 894	528 986	32.9%	550 544	34.3%	523 840	32.6%	1 603 370	99.8%	502 076	98.8%	4.3%	
Gains on disposal of PPE	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	29 321 872	30 134 372	7 087 663	24.2%	7 687 563	26.2%	6 411 770	21.3%	21 186 996	70.3%	5 515 081	64.9%	16.3%	
Employee related costs	5 947 487	5 855 820	1 373 332	23.1%	1 541 444	25.9%	1 405 541	24.0%	4 320 317	73.8%	1 257 015	70.3%	11.8%	
Remuneration of councillors	108 849	108 849	25 160	23.1%	24 833	22.8%	29 328	26.9%	79 320	72.9%	23 568	69.4%	24.4%	
Debt impairment	1 435 562	1 435 562	358 891	25.0%	358 891	25.0%	358 891	25.0%	1 076 672	75.0%	307 551	75.0%	16.7%	
Depreciation and asset impairment	1 629 161	1 629 161	407 290	25.0%	407 290	25.0%	407 290	25.0%	1 221 871	75.0%	357 955	75.0%	13.8%	
Finance charges	763 197	690 299	115 141	15.1%	186 075	24.4%	104 776	15.2%	405 992	58.8%	109 966	57.9%	(4.7%)	
Bulk purchases	11 827 223	11 827 223	2 725 491	23.0%	1 802 824	15.2%	2 509 551	21.2%	7 037 866	59.5%	2 223 417	72.9%	12.9%	
Other Materials	2 719 615	2 730 893	977 850	36.0%	1 791 284	65.9%	515 394	18.7%	3 288 529	119.4%	477 374	51.7%	8.0%	
Contracted services	908 808	927 199	302 728	33.3%	486 667	53.6%	203 767	22.0%	993 162	107.1%	184 464	50.6%	10.3%	
Transfers and grants	1 112 987	1 889 357	378 993	34.1%	627 667	56.4%	228 563	12.1%	1 235 223	65.4%	241 436	62.3%	(5.4%)	
Other expenditure	2 853 982	3 005 008	422 788	14.8%	460 588	16.1%	648 669	21.6%	1 532 044	51.0%	331 914	35.5%	95.4%	
Loss on disposal of PPE	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	132 967	132 967	1 521 523		152 236		987 956		2 661 715		853 099			
Transfers recognised - capital	1 975 556	2 472 262	161 282	8.2%	574 698	29.1%	282 725	11.4%	1 018 705	41.2%	370 471	40.7%	(23.7%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	(130 000)	(130 000)	(32 500)	25.0%	(32 500)	25.0%	(32 500)	25.0%	(97 500)	75.0%	(28 200)	75.0%	15.0%	
Surplus/(Deficit) after capital transfers and contributions	1 978 523	2 475 229	1 650 305		694 434		1 238 181		3 582 921		1 195 520			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	1 978 523	2 475 229	1 650 305		694 434		1 238 181		3 582 921		1 195 520			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 978 523	2 475 229	1 650 305		694 434		1 238 181		3 582 921		1 195 520			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1 978 523	2 475 229	1 650 305		694 434		1 238 181		3 582 921		1 195 520			

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		Q3 of 2014/15 to Q3 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	4 471 563	4 647 061	299 927	6.7%	1 000 626	22.4%	508 666	10.9%	1 809 219	38.9%	587 327	36.1%	(13.4%)
National Government	1 943 477	2 419 183	161 282	8.3%	515 596	26.5%	280 164	11.6%	957 042	39.6%	439 817	40.8%	(36.3%)
Provincial Government	32 079	33 079	-	-	2 876	9.0%	2 079	6.3%	4 955	15.0%	(69 146)	37.4%	(103.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	183	35.5%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 975 556	2 452 262	161 282	8.2%	518 472	26.2%	282 242	11.5%	961 996	39.2%	370 855	40.8%	(23.9%)
Borrowing	1 006 655	777 972	45 127	4.5%	122 758	12.2%	66 218	8.5%	234 103	30.1%	137 585	24.8%	(51.9%)
Internally generated funds	1 489 353	1 416 827	93 519	6.3%	359 395	24.1%	160 205	11.3%	613 120	43.3%	78 887	44.8%	103.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	4 471 563	4 647 061	299 927	6.7%	1 000 626	22.4%	508 666	10.9%	1 809 219	38.9%	587 327	36.1%	(13.4%)
Governance and Administration	598 433	620 329	21 963	3.7%	187 518	31.3%	84 984	13.7%	294 465	47.5%	62 699	25.7%	35.5%
Executive & Council	12 883	14 101	1 083	8.4%	6 014	46.7%	2 547	18.1%	9 644	68.4%	(1 488)	27.9%	(271.2%)
Budget & Treasury Office	261 085	281 763	3 678	1.4%	73 418	28.1%	45 402	16.1%	122 498	43.5%	40 321	31.8%	18.1%
Corporate Services	324 465	324 465	17 202	5.3%	108 085	33.3%	37 035	11.4%	162 323	50.0%	23 865	18.1%	55.2%
Community and Public Safety	1 218 222	1 229 572	53 323	4.4%	199 530	16.4%	161 145	13.1%	413 998	33.7%	182 157	47.6%	(11.5%)
Community & Social Services	258 755	275 265	2 635	1.0%	24 182	9.3%	21 499	7.8%	48 315	17.6%	32 215	40.1%	(33.3%)
Sport And Recreation	73 000	67 825	17 581	24.1%	21 867	30.0%	10 439	15.4%	49 887	73.6%	9 101	53.3%	14.7%
Public Safety	202 875	183 160	23 537	11.6%	69 747	34.4%	35 539	19.4%	128 823	70.3%	77 665	60.1%	(54.2%)
Housing	579 292	590 533	493	1%	44 451	7.7%	63 431	10.7%	108 376	18.4%	45 589	41.0%	39.1%
Health	104 300	112 789	9 077	8.7%	39 284	37.7%	30 237	26.8%	78 598	69.7%	17 586	47.7%	71.9%
Economic and Environmental Services	1 477 369	1 676 885	112 698	7.6%	382 868	25.9%	130 039	7.8%	625 606	37.3%	147 637	28.1%	(11.9%)
Planning and Development	62 700	62 820	750	1.2%	19 013	30.3%	10 388	16.5%	30 151	48.0%	2 661	23.2%	290.4%
Road Transport	1 403 944	1 599 800	111 644	8.0%	361 084	25.7%	118 351	7.4%	591 079	36.9%	143 866	28.0%	(17.5%)
Environmental Protection	10 725	14 265	305	2.8%	2 771	25.8%	1 300	9.1%	4 376	30.7%	1 490	64.8%	(12.8%)
Trading Services	1 159 840	1 102 695	111 563	9.6%	230 539	19.9%	129 961	11.8%	472 064	42.8%	190 172	40.9%	(31.7%)
Electricity	529 760	504 360	74 627	14.1%	118 926	22.4%	45 937	9.1%	229 456	47.4%	118 740	41.7%	(61.3%)
Water	257 000	281 085	29 285	11.4%	56 267	21.9%	41 646	14.8%	127 199	45.3%	54 372	43.6%	(23.4%)
Waste Water Management	255 1												

Part 3: Cash Receipts and Payments

R thousands	2015/16										2014/15		O3 of 2014/15 to O3 of 2015/16	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	30 163 749	31 518 808	7 190 627	23.8%	7 822 797	25.9%	5 926 623	18.8%	20 940 047	66.4%	6 079 061	73.7%	(2.5%)	
Property rates, penalties and collection charges	4 190 610	4 210 083	1 149 996	27.4%	1 431 285	34.2%	953 304	22.4%	3 534 586	84.0%	916 858	66.1%	4.0%	
Service charges	18 196 441	18 909 876	3 486 269	19.2%	4 272 142	23.5%	3 681 747	19.5%	11 440 178	60.5%	3 264 166	74.2%	12.8%	
Other revenue	746 436	773 957	533 067	72.1%	630 143	84.4%	361 962	(46.8%)	904 228	104.2%	159 424	20.9%	(26.8%)	
Government - operating	4 465 243	4 563 165	1 632 739	36.6%	666 472	14.9%	749 599	16.4%	3 048 809	66.8%	1 191 539	141.0%	(37.1%)	
Government - capital	1 975 556	2 472 242	161 282	8.2%	574 698	29.1%	282 725	11.4%	1 018 705	41.2%	370 471	40.7%	(23.7%)	
Interest	589 465	589 465	222 274	37.7%	248 057	42.1%	621 210	105.4%	1 091 541	185.2%	175 903	99.7%	253.2%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(26 257 149)	(27 612 205)	(7 174 545)	27.3%	(5 643 231)	21.5%	(4 159 325)	15.1%	(16 977 101)	61.5%	(4 322 698)	68.0%	(3.8%)	
Suppliers and employees	(24 380 966)	(13 639 020)	(6 172 464)	25.3%	(4 829 489)	19.8%	(3 814 232)	28.0%	(14 816 184)	108.6%	(3 928 667)	68.1%	(2.9%)	
Finance charges	(763 197)	(8 709 055)	(596 767)	78.2%	(186 075)	21.4%	(104 716)	1.2%	(887 619)	10.2%	(169 966)	57.9%	(4.7%)	
Transfers and grants	(1 112 987)	(5 264 130)	(405 316)	36.4%	(627 667)	56.4%	(240 373)	4.6%	(1 273 298)	24.2%	(284 046)	71.2%	(15.4%)	
Net Cash from/(used) Operating Activities	3 906 600	3 906 603	16 082	4%	2 179 566	55.8%	1 767 298	45.2%	3 962 946	101.4%	1 756 363	109.9%	6%	
Cash Flow from Investing Activities														
Receipts	(287 437)	(287 437)	50 209	(17.5%)	(63 468)	22.1%	(16 708)	5.8%	(29 967)	10.4%	11 873	50.3%	(240.7%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	(169)	-	21	-	-	-	(148)	-	(363)	-	(100.0%)	
Decrease (increase) in non-current investments	(287 437)	(287 437)	50 379	(17.5%)	(63 489)	22.1%	(16 708)	5.8%	(29 819)	10.4%	12 236	50.1%	(236.6%)	
Payments	(4 471 563)	(4 647 064)	(315 578)	7.1%	(1 000 626)	22.4%	(508 666)	10.9%	(1 824 869)	39.3%	(587 327)	36.1%	(13.4%)	
Capital assets	(4 471 563)	(4 647 064)	(315 578)	7.1%	(1 000 626)	22.4%	(508 666)	10.9%	(1 824 869)	39.3%	(587 327)	36.1%	(13.4%)	
Net Cash from/(used) Investing Activities	(4 759 001)	(4 934 502)	(265 368)	5.6%	(1 064 094)	22.4%	(525 374)	10.6%	(1 854 836)	37.6%	(575 454)	36.7%	(8.7%)	
Cash Flow from Financing Activities														
Receipts	1 022 856	1 022 856	2 191	2%	16 773	1.6%	5 990	.6%	24 954	2.4%	17 307	4.1%	(65.4%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	1 006 665	1 006 665	2 191	13.5%	16 773	103.6%	5 990	37.0%	24 954	154.1%	17 307	115.8%	(65.4%)	
Increase (decrease) in consumer deposits	16 191	16 191	-	-	-	-	-	-	-	-	-	-	-	
Payments	(267 666)	(267 666)	(9 167)	3.4%	(129 629)	48.4%	(9 827)	3.7%	(148 623)	55.5%	(13 138)	76.3%	(25.2%)	
Repayment of borrowing	(267 666)	(267 666)	(9 167)	3.4%	(129 629)	48.4%	(9 827)	3.7%	(148 623)	55.5%	(13 138)	76.3%	(25.2%)	
Net Cash from/(used) Financing Activities	755 190	755 190	(6 976)	(.9%)	(112 855)	(14.9%)	(3 837)	(5%)	(123 668)	(16.4%)	4 169	(13.3%)	(192.0%)	
Net Increase/(Decrease) in cash held	(97 211)	(272 709)	(256 262)	263.6%	1 002 617	(1 031.4%)	1 238 087	(454.0%)	1 984 442	(727.7%)	1 185 078	403.4%	4.5%	
Cash/cash equivalents at the year begin	4 782 398	4 782 398	7 701 376	161.0%	7 445 115	155.7%	8 447 732	176.6%	7 701 376	161.0%	7 152 105	158.9%	18.1%	
Cash/cash equivalents at the year end	4 685 187	4 509 689	7 445 115	158.9%	8 447 732	180.3%	9 685 818	214.8%	9 685 818	214.8%	8 337 183	191.2%	16.2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	312 139	8.4%	166 246	4.6%	130 618	3.6%	3 028 350	83.3%	3 437 352	31.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	814 867	37.0%	141 661	6.4%	79 015	3.6%	1 167 609	53.0%	2 203 152	19.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	260 986	15.1%	83 803	4.8%	59 875	3.5%	1 324 607	76.6%	1 729 271	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	94 666	8.8%	46 352	4.3%	38 514	3.6%	898 912	83.4%	1 078 446	9.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	75 164	7.4%	37 218	3.7%	31 595	3.1%	865 914	85.7%	1 009 891	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 287	1.5%	1 814	2.1%	1 730	2.0%	83 054	94.5%	87 886	8%	-	-	-	-
Interest on Arrear Debtor Accounts	42 415	3.2%	42 216	3.2%	45 232	3.4%	1 209 255	90.3%	1 339 119	11.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	47 104	9.7%	34 504	7.1%	18 226	3.7%	387 165	79.5%	486 998	4.2%	-	-	-	-
Total By Income Source	1 648 629	14.2%	553 813	4.8%	404 808	3.5%	8 964 865	77.5%	11 572 115	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	63 444	29.4%	30 180	14.0%	8 080	3.7%	1 113 878	52.8%	215 582	1.9%	-	-	-	-
Commercial	947 766	32.1%	179 255	6.1%	109 652	3.7%	1 713 203	58.1%	2 949 876	25.5%	-	-	-	-
Households	631 274	7.6%	341 317	4.1%	283 827	3.4%	7 016 048	84.8%	8 272 466	71.5%	-	-	-	-
Other	6 145	4.6%	3 062	2.3%	3 248	2.4%	121 736	90.7%	134 191	1.2%	-	-	-	-
Total By Customer Group	1 648 629	14.2%	553 813	4.8%	404 808	3.5%	8 964 865	77.5%	11 572 115	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Creditor Age Analysis									
Bulk Electricity	667 950	100.0%	-	-	-	-	-	-	667 950	38.9%
Bulk Water	214 854	100.0%	-	-	-	-	-	-	214 854	12.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	34 155	100.0%	-	-	-	-	-	-	34 155	2.0%
Trade Creditors	798 584	100.0%	-	-	-	-	-	-	798 584	46.5%
Auditor-General	1 727	100.0%	-	-	-	-	-	-	1 727	1%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 717 271	100.0%	-	-	-	-	-	-	1 717 271	100.0%

Contact Details

Municipal Manager	Mr Khaya Ngema	011 999 0481
Financial Manager	Mrs Ramasela Ganda	011 999 6514

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		Q3 of 2014/15 to Q3 of 2015/16	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	43 788 546	43 445 895	10 892 350	24.9%	9 871 500	22.5%	9 791 501	22.5%	30 555 352	70.3%	10 447 776	73.9%	(6.3%)	
Property rates	7 518 682	7 518 682	1 841 341	24.5%	2 038 309	27.1%	1 969 629	26.2%	5 849 279	77.8%	2 372 694	76.0%	(17.0%)	
Property rates - penalties and collection charges	111 996	114 534	11 944	10.7%	33 645	30.0%	21 276	18.6%	66 865	58.4%	30 567	64.5%	(30.4%)	
Service charges - electricity revenue	15 015 735	14 291 836	3 797 652	25.3%	2 846 113	19.0%	2 883 701	20.2%	9 527 467	66.7%	2 826 906	66.2%	2.0%	
Service charges - water revenue	5 121 389	4 993 034	1 176 977	23.0%	1 383 586	27.0%	1 049 561	21.0%	3 610 125	72.3%	1 054 503	74.5%	(5%)	
Service charges - sanitation revenue	3 239 755	3 328 689	728 959	22.5%	755 347	23.3%	653 228	19.6%	2 137 534	64.2%	716 866	79.3%	(8.9%)	
Service charges - refuse revenue	1 263 088	1 337 096	333 481	26.4%	332 331	26.3%	332 087	24.8%	997 899	74.6%	305 171	77.0%	8.8%	
Service charges - other	479 266	406 675	118 408	24.7%	112 077	23.4%	110 718	27.2%	341 203	83.9%	108 342	70.8%	2.2%	
Rental of facilities and equipment	301 412	295 739	59 381	19.7%	61 707	20.5%	54 351	18.4%	175 439	59.3%	64 559	63.5%	(15.8%)	
Interest earned - external investments	394 865	394 865	49 118	12.4%	139 407	35.3%	(77 500)	(19.6%)	111 025	28.1%	95 371	108.9%	(181.3%)	
Interest earned - outstanding debtors	167 989	174 909	36 560	21.8%	51 253	30.5%	24 874	14.2%	112 687	64.4%	39 848	85.4%	(37.6%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)	
Fines	1 113 002	1 013 603	264 569	23.8%	172 847	15.5%	270 688	26.7%	708 104	69.9%	272 053	68.6%	(5%)	
Licences and permits	749	749	298	39.7%	295	39.4%	261	34.8%	854	114.0%	309	108.8%	(15.6%)	
Agency services	690 712	627 860	131 496	19.0%	154 184	22.3%	156 978	25.0%	442 577	70.5%	130 264	65.8%	20.5%	
Transfers recognised - operational	6 185 385	6 443 325	1 874 861	30.3%	1 418 374	22.9%	1 883 955	29.2%	5 177 190	80.3%	2 024 693	78.0%	(7.0%)	
Other own revenue	2 144 521	2 476 199	467 305	21.8%	372 105	17.4%	457 693	18.5%	1 297 103	52.4%	405 615	103.9%	12.8%	
Gains on disposal of PPE	40 000	28 000	-	-	-	-	-	-	-	-	27	1%	(100.0%)	
Operating Expenditure	42 693 186	42 969 564	10 371 232	24.3%	9 696 618	22.7%	9 343 536	21.7%	29 411 386	68.4%	8 543 775	69.0%	9.4%	
Employee related costs	9 580 796	9 719 463	2 254 622	23.5%	2 554 589	26.7%	2 241 978	23.1%	7 051 190	72.5%	2 075 330	73.5%	8.0%	
Remuneration of councillors	144 331	144 331	31 791	22.0%	31 671	21.9%	37 093	25.7%	100 555	69.7%	30 097	67.0%	23.2%	
Debt impairment	2 135 425	2 963 556	826 989	38.1%	671 875	31.5%	1 219 686	41.2%	2 718 550	91.7%	956 095	67.7%	27.6%	
Depreciation and asset impairment	3 278 707	3 255 764	567 457	17.3%	466 209	14.2%	618 802	19.0%	1 652 468	50.8%	570 418	56.6%	8.5%	
Finance charges	1 893 960	1 893 993	404 144	21.3%	427 987	22.6%	267 068	14.1%	1 099 199	58.0%	348 889	61.3%	(23.4%)	
Bulk purchases	14 479 359	14 562 486	4 513 968	31.2%	3 062 207	21.1%	2 872 360	19.7%	10 448 535	71.7%	2 515 607	75.2%	14.2%	
Other Materials	48 669	48 669	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	4 140 467	4 043 603	529 282	12.8%	971 479	23.5%	712 058	17.6%	2 212 819	54.7%	817 410	54.8%	(12.9%)	
Transfers and grants	318 846	530 462	63 415	19.9%	167 004	52.4%	57 055	10.8%	287 514	54.2%	95 500	89.3%	(40.3%)	
Other expenditure	6 672 605	5 807 226	1 179 405	17.7%	1 328 722	19.9%	1 315 484	22.7%	3 823 612	65.8%	1 132 523	59.8%	16.2%	
Loss on disposal of PPE	21	21	160	762.0%	14 834	70 637.8%	1 951	9 290.2%	16 945	80 689.9%	1 918	13 307.0%	1.7%	
Surplus/(Deficit)	1 095 360	476 331	521 118		174 882		447 966		1 143 965		1 904 000			
Transfers recognised - capital	2 741 915	3 170 485	394 284	14.4%	464 701	16.9%	796 420	25.1%	1 655 406	52.2%	746 897	46.7%	6.6%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	259 261	-	2 283	9%	4 500	1.7%	-	-	6 783	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	4 096 536	3 646 816	917 685		644 083		1 244 386		2 806 154		2 650 898			
Taxation	502 137	557 412	5 893	1.2%	8 562	1.7%	14 570	2.6%	29 025	5.2%	238 844	71.4%	(93.9%)	
Surplus/(Deficit) after taxation	3 594 399	3 089 404	911 792		635 521		1 229 816		2 777 130		2 412 054			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	3 594 399	3 089 404	911 792		635 521		1 229 816		2 777 130		2 412 054			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	3 594 399	3 089 404	911 792		635 521		1 229 816		2 777 130		2 412 054			

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		Q3 of 2014/15 to Q3 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	9 896 853	9 323 557	959 228	9.7%	1 703 181	17.2%	1 416 995	15.2%	4 079 404	43.8%	1 848 848	32.4%	(23.4%)
National Government	2 741 915	2 763 196	411 529	15.0%	550 171	20.1%	575 975	20.8%	1 537 676	55.6%	292 169	21.0%	97.1%
Provincial Government	-	87 300	-	-	-	-	12 020	13.8%	12 020	13.8%	412 564	-	(97.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 741 915	2 850 496	411 529	15.0%	550 171	20.1%	587 995	20.6%	1 549 696	54.4%	704 733	48.5%	(16.6%)
Borrowing	3 940 000	3 940 000	389 234	9.9%	583 882	14.8%	566 487	14.4%	1 539 603	39.1%	655 646	33.2%	(13.6%)
Internally generated funds	2 955 677	2 213 072	138 094	4.7%	537 508	18.2%	175 997	8.0%	851 599	38.5%	488 469	23.9%	(64.0%)
Public contributions and donations	259 261	319 969	20 370	7.9%	31 620	12.2%	86 515	27.0%	138 506	43.3%	-	-	(100.0%)
Capital Expenditure Standard Classification	9 896 853	9 323 557	959 228	9.7%	1 703 181	17.2%	1 416 995	15.2%	4 079 404	43.8%	1 848 848	32.4%	(23.4%)
Governance and Administration	1 723 143	1 522 821	17 358	1.0%	3 869	2%	46 372	3.0%	67 599	4.4%	157 275	10.1%	(70.5%)
Executive & Council	617 350	584 638	328	1%	1 898	3%	7 352	1.3%	9 578	1.7%	7 643	6.0%	(3.9%)
Budget & Treasury Office	3 499	3 581	18	5%	301	8.6%	106	3.0%	425	11.9%	638	27.0%	(83.4%)
Corporate Services	1 102 294	954 602	17 012	1.5%	1 670	2%	38 914	4.1%	57 596	6.0%	148 994	10.4%	(73.9%)
Community and Public Safety	1 735 281	1 819 003	384 697	22.2%	174 498	10.1%	390 210	21.5%	949 405	52.2%	415 995	34.1%	(6.2%)
Community & Social Services	149 367	176 293	463	3%	9 177	6.1%	7 656	4.3%	17 296	9.8%	15 827	25.4%	(51.6%)
Sport And Recreation	95 000	87 000	6 360	6.7%	28 700	30.4%	3 676	4.2%	38 956	44.8%	27 243	38.1%	(86.5%)
Public Safety	205 443	185 807	5 573	2.7%	21 410	10.4%	55 397	29.8%	82 380	44.3%	25 293	20.0%	(119.0%)
Housing	1 173 497	1 265 869	372 029	31.7%	105 311	9.0%	317 004	25.1%	795 244	62.8%	332 586	37.3%	(44.4%)
Health	111 974	103 934	272	2%	9 480	8.6%	5 577	5.4%	15 529	14.9%	15 104	30.0%	(63.1%)
Economic and Environmental Services	3 802 944	3 542 520	237 180	6.2%	737 962	19.4%	502 367	14.2%	1 477 509	41.7%	561 744	31.0%	(10.6%)
Planning and Development	995 615	905 855	35 623	3.6%	133 689	13.4%	97 065	10.7%	266 376	29.4%	90 361	20.8%	7.4%
Road Transport	2 764 949	2 595 285	201 557	7.3%	589 992	21.3%	405 300	15.6%	1 196 849	46.1%	443 569	34.0%	(8.6%)
Environmental Protection	42 380	41 380	-	-	14 281	33.7%	3	-	14 284	34.5%	27 814	38.2%	(100.0%)
Trading Services	2 635 485	2 439 213	319 993	12.1%	786 852	29.9%	478 046	19.6%	1 584 891	65.0%	713 834	46.8%	(33.0%)
Electricity	1 734 480	1 538 208	137 681	7.9%	532 881	30.7%	314 302	20.4%	984 864	64.0%	461 965	46.2%	(32.0%)
Water	545 500	545 500	168 975	31.0%	209 465	38.4%	148 801	27.3%					

Part 3: Cash Receipts and Payments

	2015/16								2014/15		O3 of 2014/15 to O3 of 2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Cash Flow from Operating Activities													
Receipts	44 616 391	43 411 647	13 353 637	29.9%	12 215 215	27.4%	13 562 219	31.2%	39 131 071	90.1%	10 769 905	67.9%	25.9%
Property rates, penalties and collection charges	7 357 545	7 357 545	2 101 936	28.6%	1 849 939	25.1%	1 776 790	24.1%	5 728 665	77.9%	1 767 172	65.8%	5%
Service charges	24 222 336	22 386 956	5 872 468	24.2%	6 083 492	25.1%	5 679 445	25.4%	17 635 405	78.8%	4 095 531	65.9%	38.7%
Other revenue	3 553 377	3 819 755	2 559 772	72.0%	1 806 993	50.8%	2 977 571	78.0%	7 343 536	192.3%	1 363 668	79.0%	118.5%
Government - operating	6 185 385	6 443 325	2 040 188	33.3%	1 487 841	24.1%	1 623 563	25.2%	5 171 592	80.3%	2 133 142	90.0%	(40.6%)
Government - capital	2 741 915	2 850 496	695 627	25.4%	961 551	35.1%	1 435 439	50.4%	3 092 617	108.5%	440 435	19.1%	225.8%
Interest	555 833	553 571	63 646	11.5%	26 198	4.7%	69 411	12.5%	159 255	28.8%	370 757	102.0%	(81.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 109 927)	(38 130 136)	(12 801 920)	34.5%	(11 820 448)	31.9%	(10 032 543)	26.3%	(34 654 910)	90.9%	(6 934 709)	65.5%	44.7%
Suppliers and employees	(35 215 967)	(38 130 136)	(12 350 123)	35.1%	(10 893 644)	30.9%	(9 217 089)	24.2%	(32 460 856)	85.1%	(6 383 016)	64.8%	44.4%
Finance charges	(1 893 960)	-	(447 977)	23.7%	(683 691)	36.1%	(632 464)	-	(1 764 126)	-	(484 302)	60.6%	39.2%
Transfers and grants	-	-	(9 826)	-	(243 113)	-	(182 990)	-	(629 928)	-	(97 391)	-	87.9%
Net Cash from/(used) Operating Activities	7 506 464	5 281 512	551 717	7.3%	394 767	5.3%	3 529 676	66.8%	4 476 160	84.8%	3 835 196	79.2%	(8.0%)
Cash Flow from Investing Activities													
Receipts	(80 938)	82 478	3 695 991	(4 566.4%)	70 751	(87.4%)	165 394	200.5%	3 932 135	4 767.5%	-	-	(100.0%)
Proceeds on disposal of PPE	39 979	27 979	3 695 991	9 244.8%	70 751	177.0%	165 394	591.1%	3 932 135	14 053.9%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(13 655)	(44 405)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(107 262)	98 904	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 402 010)	(8 857 380)	(3 154 769)	33.6%	(1 578 019)	16.8%	(1 581 702)	17.9%	(6 314 490)	71.3%	(1 762 392)	46.3%	(10.3%)
Capital assets	(9 402 010)	(8 857 380)	(3 154 769)	33.6%	(1 578 019)	16.8%	(1 581 702)	17.9%	(6 314 490)	71.3%	(1 762 392)	46.3%	(10.3%)
Net Cash from/(used) Investing Activities	(9 482 948)	(8 774 902)	541 221	(5.7%)	(1 507 269)	15.9%	(1 416 308)	16.1%	(2 382 355)	27.1%	(1 762 392)	43.5%	(19.6%)
Cash Flow from Financing Activities													
Receipts	3 940 000	3 940 000	-	-	1 670 900	42.4%	2 533 000	64.3%	4 203 900	106.7%	-	-	(100.0%)
Short term loans	-	-	-	-	1 670 900	-	33 000	-	1 703 900	-	-	-	(100.0%)
Borrowing long term/financing	3 940 000	3 940 000	-	-	-	-	2 500 000	63.5%	2 500 000	63.5%	-	-	(100.0%)
Increase (decrease) in consumer deposits	(1 573 418)	(1 573 418)	(15 153)	1.0%	(1 052 805)	66.9%	(38 940)	2.5%	(1 106 919)	70.4%	(225 082)	189.8%	(82.7%)
Payments	(1 573 418)	(1 573 418)	(15 153)	1.0%	(1 052 805)	66.9%	(38 940)	2.5%	(1 106 919)	70.4%	(225 082)	189.8%	(82.7%)
Repayment of borrowing	(1 573 418)	(1 573 418)	(15 153)	1.0%	(1 052 805)	66.9%	(38 940)	2.5%	(1 106 919)	70.4%	(225 082)	189.8%	(82.7%)
Net Cash from/(used) Financing Activities	2 366 582	2 366 582	(15 153)	(0.6%)	618 095	26.1%	2 494 040	105.4%	3 096 981	130.9%	(225 082)	(81.2%)	(1 208.1%)
Net Increase/(Decrease) in cash held	390 097	(1 126 809)	1 077 786	276.3%	(494 407)	(126.7%)	4 607 408	(408.9%)	5 190 787	(460.7%)	1 847 722	61.6%	149.4%
Cash/cash equivalents at the year begin	3 985 006	4 879 354	3 833 132	96.2%	4 910 918	123.2%	4 416 511	90.5%	3 833 132	78.6%	2 291 836	93.2%	92.7%
Cash/cash equivalents at the year end	4 375 103	3 752 545	4 910 918	112.2%	4 416 511	100.9%	9 023 919	240.5%	9 023 919	240.5%	4 139 558	103.9%	118.0%

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	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	523 254	13.8%	186 045	4.9%	140 933	3.7%	2 930 749	77.5%	3 781 000	28.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	681 880	37.3%	272 820	14.9%	243 704	13.3%	629 730	34.4%	1 828 137	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	571 180	13.4%	105 663	2.5%	67 016	1.6%	3 507 898	82.5%	4 251 756	32.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	348 836	13.8%	124 030	4.9%	93 955	3.7%	1 953 846	77.5%	2 520 667	19.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	127 173	23.2%	48 232	8.8%	57 029	10.4%	316 559	57.7%	548 993	4.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1 801)	(5%)	6 392	1.7%	6 294	1.7%	358 500	97.1%	369 384	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 250 521	16.9%	743 181	5.6%	608 932	4.6%	9 697 302	72.9%	13 299 937	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	74 403	12.4%	(10 827)	(1.8%)	31 375	5.3%	493 352	83.9%	588 304	4.4%	-	-	-	-
Commercial	1 425 819	22.2%	216 628	3.4%	295 431	4.6%	4 484 252	69.8%	6 422 131	48.3%	-	-	-	-
Households	752 100	12.7%	530 988	9.0%	275 833	4.7%	4 361 199	73.7%	5 920 119	44.5%	-	-	-	-
Other	(1 801)	(5%)	6 392	1.7%	6 294	1.7%	358 500	97.1%	369 384	2.8%	-	-	-	-
Total By Customer Group	2 250 521	16.9%	743 181	5.6%	608 932	4.6%	9 697 302	72.9%	13 299 937	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Creditor Age Analysis									
Bulk Electricity	909 201	100.0%	-	-	-	-	-	-	909 201	29.8%
Bulk Water	320 061	100.0%	-	-	-	-	-	-	320 061	10.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	499 291	93.9%	10 934	2.1%	4 112	8%	17 332	3.3%	531 670	17.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 060 023	82.4%	47 896	3.7%	75 558	5.9%	103 673	8.1%	1 287 150	42.2%
Total	2 788 576	91.5%	58 830	1.9%	79 670	2.6%	121 005	4.0%	3 048 082	100.0%

Contact Details

Municipal Manager	Mr Trevor Fowler	011 407 7309
Financial Manager	Mr Ruggie Bogo	011 358 3618

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		Q3 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	26 295 831	26 756 931	6 923 483	26.3%	6 715 523	25.5%	6 291 635	23.5%	19 930 642	74.5%	6 266 314	74.5%	.4%
Property rates	5 236 387	5 236 781	1 287 294	24.6%	1 302 337	24.9%	1 289 016	24.8%	3 887 647	74.2%	1 234 021	74.5%	5.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 518 071	10 440 527	2 709 151	25.8%	2 293 317	21.8%	2 162 360	20.7%	7 164 828	68.6%	2 090 843	70.5%	3.4%
Service charges - water revenue	3 457 067	3 431 075	790 570	22.9%	915 736	26.5%	811 319	23.6%	2 517 625	73.4%	730 752	72.9%	11.0%
Service charges - sanitation revenue	789 592	839 592	183 695	23.3%	202 382	25.6%	184 222	21.9%	570 299	67.9%	178 959	74.1%	2.9%
Service charges - refuse revenue	1 148 974	1 149 004	285 923	24.9%	291 382	25.4%	284 211	24.7%	861 516	75.0%	254 564	75.2%	11.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	112 907	109 270	27 522	24.4%	27 710	24.5%	35 591	32.4%	99 823	83.1%	17 948	27.2%	98.3%
Interest earned - external investments	70 600	41 176	10 155	14.4%	10 630	15.1%	13 031	31.6%	33 816	82.1%	6 982	38.8%	86.6%
Interest earned - outstanding debtors	216 338	182 069	98 015	45.3%	103 363	47.8%	100 505	55.2%	301 883	165.8%	97 780	120.5%	2.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	196 691	196 691	1 846	0.9%	130 302	66.2%	1 324	0.7%	133 471	67.9%	171 049	86.9%	(99.2%)
Licences and permits	57 680	57 680	8 780	15.2%	12 127	21.0%	11 810	20.5%	32 716	56.7%	12 505	61.3%	(5.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	3 670 241	3 557 608	1 302 942	35.5%	1 230 749	33.5%	1 098 899	30.9%	3 632 590	102.1%	977 016	91.6%	12.5%
Other own revenue	821 284	1 515 460	217 590	26.5%	194 802	23.7%	290 347	19.2%	702 829	46.4%	493 895	66.0%	(41.2%)
Gains on disposal of PPE	-	-	600	-	600	-	-	-	600	-	-	-	-
Operating Expenditure	25 710 916	26 072 852	5 747 119	22.4%	7 491 909	29.1%	5 978 008	22.9%	19 217 035	73.7%	5 425 077	74.7%	10.2%
Employee related costs	7 058 527	6 924 151	1 555 005	22.0%	1 950 401	27.6%	1 865 359	26.9%	5 370 765	77.6%	1 583 058	74.0%	17.8%
Remuneration of councillors	116 298	112 647	27 678	23.8%	28 983	24.9%	31 454	27.9%	88 114	78.2%	24 465	68.5%	28.6%
Debt impairment	1 063 228	756 460	82 768	7.8%	110 368	10.4%	66 340	8.8%	259 476	34.3%	255 822	115.7%	(74.1%)
Depreciation and asset impairment	1 188 780	1 087 524	273 942	23.0%	279 327	23.5%	370 950	34.1%	924 219	85.0%	253 511	71.9%	46.3%
Finance charges	1 029 556	1 039 762	249 647	24.2%	277 389	26.9%	170 823	16.4%	697 858	67.1%	99 265	59.3%	71.5%
Bulk purchases	8 795 118	8 796 860	2 085 575	23.7%	2 972 398	33.8%	1 962 795	22.3%	7 020 767	79.8%	1 652 498	74.1%	18.8%
Other Materials	369 258	316 570	46 122	12.5%	76 336	20.7%	45 429	14.4%	167 937	53.0%	51 041	55.6%	(11.0%)
Contracted services	1 975 982	2 878 127	698 014	35.3%	719 385	36.4%	574 714	20.0%	1 992 113	69.2%	736 702	85.5%	(22.0%)
Transfers and grants	259 298	254 148	16 390	6.3%	39 437	15.2%	25 031	9.8%	80 859	31.8%	30 418	78.7%	(17.7%)
Other expenditure	3 854 871	3 906 603	711 927	18.5%	1 036 083	26.9%	867 392	22.2%	2 615 401	66.9%	737 376	65.3%	17.6%
Loss on disposal of PPE	-	1	0	-	1 802	-	(2 278)	(227 843.3%)	(476)	(47 604.8%)	560	108 243.6%	(506.7%)
Surplus/(Deficit)	584 915	684 079	1 176 365	(776 385)	313 628	313 628	313 628	713 607	713 607	841 237	841 237	841 237	841 237
Transfers recognised - capital	2 453 160	2 456 036	197 810	8.1%	755 496	30.8%	476 845	19.4%	1 430 150	58.2%	464 657	61.5%	2.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 038 075	3 140 115	1 374 174	(20 890)	790 472	790 472	790 472	2 143 757	2 143 757	1 305 894	1 305 894	1 305 894	1 305 894
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 038 075	3 140 115	1 374 174	(20 890)	790 472	790 472	790 472	2 143 757	2 143 757	1 305 894	1 305 894	1 305 894	1 305 894
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 038 075	3 140 115	1 374 174	(20 890)	790 472	790 472	790 472	2 143 757	2 143 757	1 305 894	1 305 894	1 305 894	1 305 894
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 038 075	3 140 115	1 374 174	(20 890)	790 472	790 472	790 472	2 143 757	2 143 757	1 305 894	1 305 894	1 305 894	1 305 894

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		Q3 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	3 856 566	3 995 193	386 187	10.0%	1 068 767	27.7%	643 513	16.1%	2 098 467	52.5%	581 289	53.8%	10.7%
National Government	2 408 542	2 394 029	197 709	8.2%	730 639	30.3%	488 305	20.4%	1 416 653	59.2%	353 333	62.1%	38.2%
Provincial Government	40 551	48 006	378	0.9%	2 209	5.4%	10 909	22.7%	13 497	28.1%	3 870	16.7%	181.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	4 067	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 453 160	2 442 036	198 087	8.1%	732 848	29.9%	499 214	20.4%	1 430 150	58.6%	357 203	61.5%	39.8%
Borrowing	1 200 000	1 200 000	162 190	13.5%	305 509	25.5%	116 586	9.7%	584 505	48.7%	200 783	46.2%	(41.8%)
Internally generated funds	35 000	184 751	5	0.0%	2 188	6.3%	6 354	3.4%	8 547	4.6%	9 908	11.4%	(35.9%)
Public contributions and donations	168 407	168 407	25 904	15.4%	28 222	16.8%	21 058	12.5%	75 185	44.6%	13 395	46.7%	57.2%
Capital Expenditure Standard Classification	3 856 566	3 995 193	386 187	10.0%	1 068 767	27.7%	643 513	16.1%	2 098 467	52.5%	581 289	53.8%	10.7%
Governance and Administration	381 481	375 106	75 119	19.7%	71 278	18.7%	48 730	13.0%	195 126	52.0%	65 567	65.5%	(25.7%)
Executive & Council	112 801	94 226	5	0.0%	22 549	20.0%	26 308	31.2%	48 862	58.0%	43 906	81.3%	(40.1%)
Budget & Treasury Office	30 000	30 000	-	-	16 388	54.6%	-	-	16 388	54.6%	-	-	-
Corporate Services	238 680	260 880	75 113	31.5%	32 341	13.6%	22 422	8.6%	129 876	49.8%	21 661	41.1%	3.5%
Community and Public Safety	941 500	963 287	34 575	3.7%	171 656	18.2%	251 788	26.1%	458 020	47.5%	109 428	25.8%	130.1%
Community & Social Services	34 000	39 185	-	-	4 514	13.3%	6 770	17.3%	11 284	28.8%	3 233	26.8%	109.4%
Sport And Recreation	136 000	136 873	557	0.4%	10 185	7.5%	24 485	17.9%	35 227	25.7%	16 166	28.7%	51.5%
Public Safety	16 000	16 000	1 121	7.0%	1 277	8.0%	1 884	11.8%	4 262	26.8%	3 852	56.6%	(51.1%)
Housing	670 500	682 965	17 155	2.6%	141 543	21.1%	199 023	29.3%	358 522	52.5%	72 925	23.1%	174.0%
Health	85 000	88 264	15 742	18.5%	14 137	16.6%	18 826	21.3%	48 704	55.2%	13 252	50.0%	42.1%
Economic and Environmental Services	1 554 085	1 503 331	133 294	8.6%	423 584	27.3%	201 376	13.4%	758 254	50.4%	219 634	71.0%	(8.3%)
Planning and Development	78 000	48 900	-	-	-	-	-	-	-	-	1 792	77.0%	(100.0%)
Road Transport	1 473 085	1 451 431	133 294	9.0%	423 584	28.8%	201 376	13.9%	758 254	52.2%	217 800	77.0%	(7.5%)
Environmental Protection	3 000	3 000	-	-	-	-	-	-	-	-	43	78.0%	(100.0%)
Trading Services	969 500	1 118 470	142 806	14.7%	398 916	41.1%	140 893	12.6%	682 616	61.0%	183 252	54.9%	(23.1%)
Electricity	447 500	444 837	56 255	12.6%	129 458	28.9%	64 016	14.4%	249 729	56.1%	112 463	59.1%	(43.1%)
Water	149 929	103 387	16 210	10.8%	46 440	31.0%	12 393	12.0%	75 043	72.6%	14 434	39.1%	(14.1%)
Waste Water Management	355 071	553 246	65 551	18.5%	215 341	60.6%	61 864	11.2%	342 755	62.0%	54 971	55.0%	12.5%
Waste Management	17 000	17 000	4 790	28.2%	7 678	45.2%	2 621	15.4%	15 089	88.8%	1 384	25.6%	89.4%
Other	10 000	35 000	394	3.9%	3 333	33.3%	725	2.1%	4 452	12.7%	3 408	57.2%	(78.7%)

Part 3: Cash Receipts and Payments

	2015/16									2014/15		O3 of 2014/15 to O3 of 2015/16	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Cash Flow from Operating Activities													
Receipts	26 897 094	29 189 571	7 358 880	27.4%	7 396 127	27.5%	7 588 182	26.0%	22 343 188	76.5%	6 730 972	76.3%	12.7%
Property rates, penalties and collection charges	4 817 476	5 132 045	1 287 294	26.7%	1 302 337	27.0%	1 298 016	25.3%	3 887 647	75.8%	1 234 021	77.6%	5.2%
Service charges	14 588 169	15 749 859	3 969 339	27.2%	3 702 816	25.4%	3 442 112	21.9%	11 114 267	70.6%	3 255 118	74.7%	5.7%
Other revenue	1 178 291	1 878 468	255 737	21.7%	365 030	31.0%	339 073	18.0%	959 840	51.1%	695 397	71.9%	(51.2%)
Government - operating	3 666 857	3 808 337	1 405 079	38.3%	1 095 244	29.9%	1 093 267	28.7%	3 593 590	94.4%	977 016	91.6%	11.9%
Government - capital	2 453 160	2 456 036	333 259	13.6%	816 708	33.3%	1 302 178	53.0%	2 452 146	99.8%	464 657	61.5%	180.2%
Interest	193 141	164 609	108 170	56.0%	113 992	59.0%	113 536	69.0%	335 699	203.9%	104 762	127.7%	8.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 196 079)	(24 493 184)	(8 043 974)	34.7%	(6 206 026)	26.8%	(5 903 230)	24.1%	(20 153 231)	82.3%	(4 348 166)	80.7%	35.8%
Suppliers and employees	(21 907 225)	(23 198 890)	(7 777 937)	35.5%	(5 889 201)	26.9%	(5 707 376)	24.6%	(19 374 514)	83.5%	(4 218 123)	81.7%	35.3%
Finance charges	(1 029 556)	(1 040 146)	(249 647)	24.2%	(277 389)	26.9%	(170 623)	16.4%	(697 858)	67.1%	(99 625)	59.3%	71.5%
Transfers and grants	(259 298)	(254 148)	(16 390)	6.3%	(99 437)	15.2%	(25 031)	9.9%	(80 859)	31.8%	(30 416)	28.7%	(17.7%)
Net Cash from/(used) Operating Activities	3 701 015	4 696 387	(485 095)	(18.5%)	1 190 100	32.2%	1 684 952	35.9%	2 189 957	46.6%	2 382 806	48.9%	(29.3%)
Cash Flow from Investing Activities													
Receipts	104 560	34 728	698 258	667.8%	(157 554)	(150.7%)	286 123	823.9%	826 826	2 380.8%	(242 648)	(6 831.6%)	(217.9%)
Proceeds on disposal of PPE	-	-	18 915	-	23 619	-	55 962	-	98 496	-	27 168	-	106.0%
Decrease in non-current debtors	-	-	420 422	-	(235 131)	-	(55 737)	-	329 754	-	(66 421)	-	(16.1%)
Decrease in other non-current receivables	48 553	-	73 243	150.8%	60 922	125.5%	220 647	-	354 811	-	(234 581)	(333.8%)	(194.1%)
Decrease (increase) in non-current investments	56 007	34 728	(14 522)	(25.9%)	(6 965)	(12.4%)	65 252	187.9%	43 765	126.0%	31 186	(165.3%)	109.2%
Payments	(3 783 366)	(3 906 934)	(386 187)	10.2%	(1 068 767)	28.2%	(643 513)	16.5%	(2 098 467)	53.7%	(581 289)	55.3%	10.7%
Capital assets	(3 783 366)	(3 906 934)	(386 187)	10.2%	(1 068 767)	28.2%	(643 513)	16.5%	(2 098 467)	53.7%	(581 289)	55.3%	10.7%
Net Cash from/(used) Investing Activities	(3 678 806)	(3 872 206)	312 071	(8.5%)	(1 226 321)	33.3%	(357 390)	9.2%	(1 271 641)	32.8%	(823 937)	36.1%	(56.6%)
Cash Flow from Financing Activities													
Receipts	1 208 565	1 207 225	599 574	49.6%	3 462 416	286.5%	1 852 400	153.4%	5 914 390	489.9%	5 369 662	462.9%	(65.5%)
Short term loans	-	-	265 000	-	3 785 000	-	1 850 000	-	5 900 000	-	5 377 956	-	(65.6%)
Borrowing long term/financing	1 200 000	1 200 000	330 000	27.5%	(330 000)	(27.5%)	(5 054)	(4%)	(5 054)	(4%)	-	-	(100.0%)
Increase (decrease) in consumer deposits	8 565	7 225	4 574	53.4%	7 416	86.6%	7 454	103.2%	19 444	269.1%	(8 293)	(700.2%)	(189.9%)
Payments	(560 350)	(596 731)	(279 020)	49.8%	(3 276 235)	58.7%	(2 759 026)	462.4%	(6 314 284)	1 058.1%	(6 664 602)	1 420.1%	(58.6%)
Repayment of borrowing	(560 350)	(596 731)	(279 020)	49.8%	(3 276 235)	58.7%	(2 759 026)	462.4%	(6 314 284)	1 058.1%	(6 664 602)	1 420.1%	(58.6%)
Net Cash from/(used) Financing Activities	648 215	610 494	320 550	49.5%	186 182	28.7%	(906 626)	(148.5%)	(999 894)	(65.5%)	(1 294 940)	(37.3%)	(30.0%)
Net Increase/(Decrease) in cash held	670 424	1 434 676	(52 474)	(7.8%)	149 961	22.4%	420 935	29.3%	518 422	36.1%	263 929	(35.1%)	59.5%
Cash/cash equivalents at the year begin	1 203 476	578 120	600 518	49.9%	548 045	45.5%	698 006	120.7%	600 518	103.9%	485 021	101.4%	53.4%
Cash/cash equivalents at the year end	1 873 900	2 012 796	548 045	29.2%	698 006	37.2%	1 118 941	55.6%	1 118 941	55.6%	718 951	59.7%	55.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	312 248	21.0%	26 377	1.8%	73 019	4.9%	1 076 961	72.3%	1 488 604	20.9%	131 936	8.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	230 755	25.4%	14 444	1.6%	19 426	2.1%	644 479	70.9%	909 303	12.8%	66 548	7.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	450 421	22.0%	51 974	2.5%	56 628	2.8%	1 490 367	72.7%	2 049 390	28.8%	57 335	12.8%	-	-
Receivables from Exchange Transactions - Waste Water Management	57 852	24.1%	4 333	1.8%	7 121	3.0%	170 832	71.1%	240 139	3.4%	30 662	6.2%	-	-
Receivables from Exchange Transactions - Waste Management	104 256	23.6%	9 733	2.2%	14 132	3.2%	313 261	71.0%	441 381	6.2%	30 284	12.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	10 040	4.5%	1 264	6%	970	4%	208 644	94.4%	220 918	3.1%	201	1%	-	-
Interest on Arrear Debtor Accounts	88 412	7.5%	27 289	2.3%	33 189	2.8%	1 035 629	87.4%	1 184 519	16.6%	29 361	2.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 911	1.3%	(11 432)	(1.9%)	(2 941)	(5%)	596 598	101.1%	590 135	8.3%	105 700	17.9%	-	-
Total By Income Source	1 261 895	17.7%	124 181	1.7%	201 543	2.8%	5 536 771	77.7%	7 124 389	100.0%	452 017	6.3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	412 979	22.1%	42 567	2.3%	41 364	2.2%	1 372 951	73.4%	1 869 860	26.2%	38 742	2.1%	-	-
Households	671 120	16.4%	78 578	1.9%	116 000	2.8%	3 230 265	78.9%	4 095 963	57.5%	291 286	7.1%	-	-
Other	177 796	15.3%	3 036	3%	44 179	3.8%	933 555	80.6%	1 158 566	16.3%	121 989	10.5%	-	-
Total By Customer Group	1 261 895	17.7%	124 181	1.7%	201 543	2.8%	5 536 771	77.7%	7 124 389	100.0%	452 017	6.3%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Creditor Age Analysis									
Bulk Electricity	557 095	100.0%	-	-	-	-	-	-	557 095	16.1%
Bulk Water	166 793	100.0%	-	-	-	-	-	-	166 793	4.8%
PAYE deductions	82 568	100.0%	-	-	-	-	-	-	82 568	2.4%
VAT (output less input)	(72 807)	100.0%	-	-	-	-	-	-	(72 807)	(2.1%)
Pensions / Retirement	98 120	100.0%	-	-	-	-	-	-	98 120	2.8%
Loan repayments	83 989	100.0%	-	-	-	-	-	-	83 989	2.4%
Trade Creditors	428 247	100.0%	-	-	-	-	-	-	428 247	12.3%
Auditor-General	1 675	100.0%	-	-	-	-	-	-	1 675	-
Other	2 124 280	100.0%	-	-	-	-	-	-	2 124 280	61.2%
Total	3 469 961	100.0%	-	-	-	-	-	-	3 469 961	100.0%

Contact Details

Municipal Manager	Mr Jason Ngibeni	012 358 4904/4901
Financial Manager	Mr Umar Banda (acting)	012 358 8100/1

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		Q3 of 2014/15 to Q3 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	29 534 286	29 540 627	7 833 937	26.5%	7 333 186	24.8%	5 730 463	19.4%	20 897 586	70.7%	7 289 462	79.2%	(21.4%)
Property rates	5 803 863	5 803 863	1 471 218	25.3%	1 633 803	28.2%	1 107 008	19.1%	4 212 029	72.6%	1 816 809	88.1%	(39.1%)
Property rates - penalties and collection charges	132 940	132 940	40 124	30.2%	25 885	19.5%	20 999	15.8%	87 008	65.4%	35 573	78.8%	(41.0%)
Service charges - electricity revenue	11 778 524	11 778 524	3 103 447	26.3%	2 703 360	23.0%	2 857 018	24.3%	8 663 825	73.6%	2 463 919	73.7%	16.0%
Service charges - water revenue	3 279 627	3 279 627	770 287	23.5%	786 482	24.0%	740 618	22.6%	2 297 387	70.1%	733 749	74.4%	9%
Service charges - sanitation revenue	855 076	855 076	203 941	23.9%	205 589	24.0%	205 033	24.0%	614 563	71.9%	201 851	77.2%	1.6%
Service charges - refuse revenue	550 024	550 024	135 991	24.7%	141 099	25.7%	138 624	25.2%	415 714	75.6%	128 931	75.3%	7.5%
Service charges - other	146 662	146 662	43 393	29.6%	41 278	28.1%	44 371	30.3%	129 042	88.0%	45 886	97.9%	(31.1%)
Rental of facilities and equipment	483 003	483 003	90 167	18.7%	111 444	23.1%	115 929	24.0%	317 540	65.7%	94 262	71.2%	23.0%
Interest earned - external investments	760 535	764 057	98 539	13.0%	122 206	16.1%	130 862	17.1%	351 627	46.0%	84 735	55.7%	54.4%
Interest earned - outstanding debtors	163 249	163 249	48 607	29.8%	53 476	32.8%	62 532	38.3%	164 615	100.8%	46 756	91.5%	33.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	83 499	83 499	9 155	11.0%	10 488	12.5%	11 070	13.3%	30 693	36.8%	20 426	46.5%	(45.8%)
Licences and permits	26 328	26 328	7 973	30.3%	7 632	29.0%	8 106	30.8%	23 711	90.1%	10 887	90.9%	(25.5%)
Agency services	13 382	13 382	2 700	20.2%	2 317	17.3%	2 516	18.8%	7 534	56.3%	3 351	61.7%	(34.7%)
Transfers recognised - operational	2 640 037	2 616 806	967 401	36.6%	628 949	23.1%	89 550	3.4%	1 665 901	63.7%	801 390	81.8%	(88.8%)
Other own revenue	2 783 926	2 809 976	839 107	30.1%	876 868	31.5%	190 809	6.8%	1 906 783	67.9%	800 420	93.6%	(76.2%)
Gains on disposal of PPE	33 612	33 612	1 889	5.6%	2 309	6.9%	5 416	16.1%	9 614	28.6%	87	17.5%	6 092.6%
Operating Expenditure	29 436 059	29 532 140	6 434 316	21.9%	6 879 287	23.4%	6 536 463	22.1%	19 850 666	67.2%	6 060 308	69.5%	7.9%
Employee related costs	7 970 603	7 980 020	1 769 255	22.2%	2 149 280	27.0%	1 868 090	23.4%	5 786 626	72.5%	1 671 064	73.5%	11.8%
Remuneration of councillors	98 554	98 554	25 157	25.5%	24 744	25.1%	27 172	27.6%	77 073	78.2%	24 082	71.6%	12.8%
Debt impairment	644 931	644 931	24 345	3.8%	37 640	5.8%	310 973	48.2%	372 959	57.8%	218 023	46.6%	42.6%
Depreciation and asset impairment	2 145 381	2 139 830	460 515	21.5%	468 670	21.8%	537 410	25.1%	1 466 595	68.5%	478 766	72.5%	12.2%
Finance charges	1 427 941	1 427 572	87 741	6.1%	416 755	29.2%	89 120	6.2%	593 616	41.6%	110 167	52.4%	(19.1%)
Bulk purchases	9 760 765	9 760 765	2 668 181	27.3%	2 131 833	21.8%	2 119 312	21.7%	6 919 326	70.9%	1 883 779	71.4%	12.5%
Other Materials	5 267	5 267	10 943	206.9%	(8 407)	(159.6%)	887	16.8%	3 323	63.1%	2 613	5.9%	(66.1%)
Contracted services	3 830 531	3 871 175	763 894	19.9%	864 710	22.4%	897 978	23.2%	2 526 572	65.3%	937 683	70.6%	(4.2%)
Transfers and grants	222 501	223 186	62 599	28.1%	35 171	15.8%	44 637	20.0%	142 406	63.8%	61 903	75.3%	(27.9%)
Other expenditure	3 329 298	3 380 448	561 796	16.9%	758 680	22.8%	640 805	19.0%	1 961 280	58.0%	671 901	63.4%	(4.6%)
Loss on disposal of PPE	287	391	-	-	211	73.4%	80	20.5%	291	74.4%	328	54.8%	(75.6%)
Surplus/(Deficit)	98 227	8 486	1 399 622		453 898		(806 000)		1 047 520		1 229 154		
Transfers recognised - capital	3 564 953	3 591 215	428 296	12.0%	858 774	24.1%	626 522	17.4%	1 913 592	53.3%	754 205	94.9%	(16.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 663 179	3 599 701	1 827 918		1 312 672		(179 478)		2 961 111		1 983 359		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 663 179	3 599 701	1 827 918		1 312 672		(179 478)		2 961 111		1 983 359		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 663 179	3 599 701	1 827 918		1 312 672		(179 478)		2 961 111		1 983 359		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit) for the year	3 663 179	3 599 701	1 827 918		1 312 672		(179 478)		2 961 111		1 983 359		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		Q3 of 2014/15 to Q3 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	6 046 926	6 038 935	823 616	13.6%	1 173 076	19.4%	1 101 745	18.2%	3 098 437	51.3%	1 202 070	77.5%	(8.3%)
National Government	2 753 247	2 764 842	336 598	12.2%	721 609	26.2%	512 709	18.5%	1 570 916	56.8%	536 577	60.9%	(4.4%)
Provincial Government	793 906	795 453	91 698	11.6%	135 771	17.1%	61 872	7.8%	289 341	36.4%	216 018	58.9%	(71.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	17 800	30 920	-	-	1 507	8.5%	780	2.5%	2 287	7.4%	1 611	41.9%	(51.6%)
Transfers recognised - capital	3 564 953	3 591 215	428 296	12.0%	858 887	24.1%	575 361	16.0%	1 862 544	51.9%	754 206	94.9%	(23.7%)
Borrowing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 481 973	1 447 720	395 320	26.7%	314 189	21.2%	526 384	36.4%	1 235 893	85.4%	447 864	99.2%	17.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	6 046 926	6 038 935	823 616	13.6%	1 173 076	19.4%	1 101 745	18.2%	3 098 437	51.3%	1 202 070	77.5%	(8.3%)
Governance and Administration	241 283	515 421	34 020	14.1%	57 087	23.7%	29 474	5.7%	120 581	23.4%	47 716	37.0%	(88.2%)
Executive & Council	18 280	27 517	1 108	6.5%	1 599	8.7%	287	1.0%	3 074	11.2%	1 059	17.8%	(22.9%)
Budget & Treasury Office	112 886	149 051	12 942	11.5%	26 418	23.4%	15 136	10.2%	54 496	36.6%	23 012	38.1%	(34.2%)
Corporate Services	110 117	338 853	19 890	18.1%	29 070	26.4%	14 051	4.1%	63 011	18.6%	22 645	38.7%	(40.6%)
Community and Public Safety	1 514 951	1 548 270	144 155	9.5%	258 293	17.0%	137 876	8.9%	540 324	34.9%	291 114	195.2%	(52.6%)
Community & Social Services	166 484	196 333	9 002	5.4%	29 461	17.7%	20 470	10.4%	58 933	30.0%	9 134	18.5%	124.1%
Sport And Recreation	21 913	25 125	1 948	8.9%	3 768	17.2%	(746)	(3.0%)	4 952	19.7%	3 886	48.7%	(119.7%)
Public Safety	86 566	78 883	4 713	5.4%	31 431	36.3%	6 486	8.2%	42 630	54.0%	7 151	41.9%	(9.0%)
Housing	1 218 930	1 218 930	125 954	10.3%	188 440	15.5%	109 427	9.0%	423 821	34.8%	265 554	299.0%	(58.9%)
Health	21 058	28 999	2 538	12.1%	5 193	24.7%	2 257	7.8%	9 988	34.4%	5 409	56.1%	(58.3%)
Economic and Environmental Services	2 106 035	1 807 610	364 888	17.3%	526 847	25.0%	625 004	34.6%	1 516 738	83.9%	394 910	55.3%	58.3%
Planning and Development	230 674	227 496	18 245	7.9%	18 167	7.9%	36 846	16.2%	73 258	32.2%	45 408	100.8%	(18.9%)
Road Transport	1 875 361	1 580 114	346 643	18.5%	508 680	27.1%	588 158	37.2%	1 443 480	91.4%	349 502	51.8%	68.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 092 512	2 088 401	275 021	13.1%	325 682	15.6%	299 121	14.3%	899 824	43.1%	466 599	66.7%	(35.9%)
Electricity	436 422	603 194	99 037	15.6%	112 544	17.7%	106 127	17.6%	317 708	52.7%	104 570	51.9%	1.5%
Water	813 191	823 991	121 292	14.9%	135 876	16.7%	111 371	13.5%	368 539	44.7%	170 649	68.6%	(34.7%)
Waste Water Management	558 701	551 578	44 777	8.0%	60 368	10.8%	67 640	12.3%	172 785	31.3%	182 072	79.8%	(62.8%)
Waste Management	84 198	109 638	9 915	11.8%	16 894	20.1%	13 982	12.8%	40 791	37.2%	9 298	56.8%	50.4%
Other	92 145	79 233	5 532	6.0%	5 167	5.6%	10 270	13.0%	20 969	26.5%	1 731	30.8%	493.3%

Part 3: Cash Receipts and Payments

R thousands	2015/16								2014/15				O3 of 2014/15 to O3 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	31 955 386	31 514 410	7 685 894	24.1%	8 871 225	27.8%	6 461 445	20.5%	23 018 564	73.0%	8 035 268	79.6%	(19.6%)
Property rates, penalties and collection charges	5 639 962	5 647 938	1 356 363	24.0%	1 814 668	32.2%	1 223 320	21.7%	4 394 351	77.8%	1 965 701	87.8%	(37.8%)
Service charges	16 047 785	15 574 206	3 241 847	20.2%	4 893 019	30.5%	3 091 281	19.8%	11 226 147	72.1%	3 904 267	74.7%	(20.8%)
Other revenue	3 138 865	3 159 939	946 376	30.2%	1 008 235	32.1%	6 133	2%	1 961 244	62.1%	153 701	107.6%	(96.1%)
Government - operating	2 440 037	2 416 804	1 050 720	39.8%	471 290	17.9%	713 184	27.3%	2 235 194	85.4%	569 526	62.5%	25.2%
Government - capital	3 564 953	3 591 215	823 616	23.1%	627 639	17.6%	1 234 131	34.4%	2 685 386	74.8%	1 305 582	83.9%	(5.5%)
Interest	923 785	927 306	266 973	28.9%	55 873	6.0%	193 395	20.9%	516 241	55.7%	131 491	63.8%	47.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 997 892)	(26 047 738)	(7 618 450)	29.3%	(7 235 676)	27.8%	(4 534 772)	17.4%	(19 388 899)	74.4%	(7 040 956)	83.0%	(35.6%)
Suppliers and employees	(24 347 449)	(24 397 744)	(7 471 264)	30.7%	(6 780 599)	27.8%	(4 418 082)	18.1%	(18 669 945)	76.5%	(6 868 887)	84.6%	(35.7%)
Finance charges	(1 427 941)	(1 457 493)	(84 587)	5.9%	(419 907)	29.4%	(72 053)	5.0%	(576 547)	40.4%	(110 167)	52.4%	(34.6%)
Transfers and grants	(222 501)	(222 501)	(62 599)	28.1%	(35 170)	15.8%	(44 637)	20.1%	(142 408)	64.0%	(61 902)	75.3%	(27.9%)
Net Cash from/(used) Operating Activities	5 957 494	5 466 672	67 444	1.1%	1 635 548	27.5%	1 926 673	35.2%	3 629 665	66.4%	994 312	61.8%	93.8%
Cash Flow from Investing Activities													
Receipts	32 714	32 714	(1 015)	(3.1%)	5 001	15.3%	7 931	24.2%	11 917	36.4%	708 367	167.8%	(98.9%)
Proceeds on disposal of PPE	33 612	33 612	1 889	5.6%	2 097	6.2%	5 337	15.9%	9 323	27.7%	(240)	15.7%	(2 324.6%)
Decrease in non-current debtors	(896)	(896)	(2 904)	323.5%	2 904	(323.5%)	2 594	(289.0%)	2 594	(289.0%)	57 377	100.0%	(95.5%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	85 010	100.0%	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	566 220	100.0%	(100.0%)
Payments	(6 046 926)	(6 046 926)	(823 616)	13.6%	(1 173 076)	19.4%	(1 101 745)	18.2%	(3 098 437)	51.2%	(1 725 626)	79.6%	(36.2%)
Capital assets	(6 046 926)	(6 046 926)	(823 616)	13.6%	(1 173 076)	19.4%	(1 101 745)	18.2%	(3 098 437)	51.2%	(1 725 626)	79.6%	(36.2%)
Net Cash from/(used) Investing Activities	(6 014 212)	(6 014 212)	(824 631)	13.7%	(1 168 075)	19.4%	(1 093 814)	18.2%	(3 086 520)	51.3%	(1 017 259)	79.0%	7.5%
Cash Flow from Financing Activities													
Receipts	1 081 374	1 079 155	(19 907)	(1.8%)	11 377	1.1%	(145 894)	(13.5%)	(154 424)	(14.3%)	(6 911)	(13.1%)	2 011.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	81 374	79 155	(19 907)	(24.5%)	11 377	14.0%	(145 894)	(184.3%)	(154 424)	(195.1%)	(6 911)	(223.8%)	2 011.0%
Payments	(1 190 543)	(1 095 439)	(237 032)	19.9%	(244 882)	20.6%	(248 923)	22.7%	(730 837)	66.7%	(226 837)	71.4%	9.7%
Repayment of borrowing	(1 190 543)	(1 095 439)	(237 032)	19.9%	(244 882)	20.6%	(248 923)	22.7%	(730 837)	66.7%	(226 837)	71.4%	9.7%
Net Cash from/(used) Financing Activities	(109 169)	(16 284)	(256 939)	23.5%	(233 505)	213.9%	(394 817)	2 424.6%	(885 261)	5 436.4%	(233 748)	(1 195.2%)	68.9%
Net Increase/(Decrease) in cash held	(165 906)	(563 824)	(1 014 127)	611.3%	233 969	(141.0%)	438 042	(77.7%)	(342 116)	60.7%	(256 695)	708.5%	(270.6%)
Cash/cash equivalents at the year begin	5 756 692	6 166 809	5 878 737	114.0%	4 884 610	94.3%	5 098 579	82.7%	5 878 737	95.3%	4 431 418	110.2%	15.1%
Cash/cash equivalents at the year end	4 990 786	5 602 986	4 864 610	97.5%	5 098 579	102.2%	5 536 621	98.8%	5 536 621	98.8%	4 174 723	79.5%	32.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	196 321	11.3%	84 928	4.9%	56 474	3.3%	1 399 030	80.6%	1 736 752	25.6%	6 052	3%	799 253	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	463 703	55.3%	88 873	10.6%	26 433	3.2%	258 964	30.9%	837 973	12.3%	2 061	2%	385 635	46.0%
Receivables from Non-exchange Transactions - Property Rates	262 073	11.2%	74 952	3.2%	100 497	4.3%	1 902 835	81.3%	2 340 358	34.4%	(25 508)	(1.1%)	1 077 033	46.0%
Receivables from Exchange Transactions - Waste Water Management	83 606	20.5%	21 839	5.3%	15 734	3.9%	287 260	70.3%	408 439	6.0%	731	2%	187 964	46.0%
Receivables from Exchange Transactions - Waste Management	3 007	66.2%	925	20.4%	104	2.3%	506	11.1%	4 541	1%	30	7%	2 090	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	2 993	2.5%	2 507	2.1%	1 955	1.7%	110 314	93.7%	117 770	1.7%	134	1%	54 198	46.0%
Interest on Arrear Debtor Accounts	(151 339)	(11.9%)	100 041	7.9%	39 911	3.1%	1 281 319	100.9%	1 269 933	18.7%	-	-	584 423	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16 357	20.3%	2 825	3.5%	191	2%	61 292	76.0%	89 666	1.2%	4 518	5.6%	27 792	34.0%
Total By Income Source	876 720	12.9%	376 889	5.5%	241 300	3.6%	5 301 521	78.0%	6 796 431	100.0%	(11 982)	(2%)	3 118 388	45.0%
Debtors Age Analysis By Customer Group														
Organs of State	21 960	8.7%	11 823	4.7%	3 455	1.4%	215 444	85.3%	252 681	3.7%	(456)	(2%)	116 284	46.0%
Commercial	305 895	10.3%	204 780	6.9%	128 223	4.3%	2 342 731	78.6%	2 981 429	43.9%	(4 900)	(2%)	1 372 146	46.0%
Households	510 895	15.2%	151 301	4.5%	104 389	3.1%	2 591 507	77.2%	3 358 092	49.4%	(5 862)	(2%)	1 545 394	46.0%
Other	37 970	18.6%	8 985	4.4%	5 234	2.6%	151 840	74.4%	204 029	3.0%	(685)	(3%)	84 565	41.0%
Total By Customer Group	876 720	12.9%	376 889	5.5%	241 300	3.6%	5 301 521	78.0%	6 796 431	100.0%	(11 982)	(2%)	3 118 388	45.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Creditor Age Analysis									
Bulk Electricity	647 938	100.0%	-	-	-	-	-	-	647 938	28.1%
Bulk Water	148 203	100.0%	-	-	-	-	-	-	148 203	6.4%
PAYE deductions	75 552	100.0%	-	-	-	-	-	-	75 552	3.3%
VAT (output less input)	1 551	100.0%	-	-	-	-	-	-	1 551	1%
Pensions / Retirement	99 058	100.0%	-	-	-	-	-	-	99 058	4.3%
Loan repayments	-	-	-	-	261 938	25.0%	752 305	74.2%	1 014 243	43.9%
Trade Creditors	141 628	46.7%	14 296	4.7%	141 408	46.6%	5 822	1.9%	303 154	13.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	18 220	100.0%	-	-	-	-	-	-	18 220	8%
Total	1 132 151	49.1%	14 296	6%	403 346	17.5%	758 127	32.8%	2 307 920	100.0%

Contact Details

Municipal Manager	Mr Sibuziso Sibole	031 311 2130
Financial Manager	Mr. Krish Kumar	313 111 131

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		Q3 of 2014/15 to Q3 of 2015/16	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	31 723 843	32 531 966	7 760 647	24.5%	8 438 631	26.6%	8 421 827	25.9%	24 621 105	75.7%	8 151 258	77.4%	3.3%	
Property rates	6 546 155	6 578 912	1 315 564	20.1%	1 995 048	30.5%	1 684 866	25.6%	4 995 480	75.9%	1 508 358	75.6%	11.7%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	11 137 790	11 159 790	2 952 029	26.5%	2 679 494	24.1%	2 798 791	25.1%	8 430 314	75.5%	2 377 477	74.1%	17.7%	
Service charges - water revenue	2 762 941	2 770 738	500 435	18.1%	720 110	26.1%	981 910	35.4%	2 202 455	79.5%	802 585	76.7%	22.3%	
Service charges - sanitation revenue	1 500 948	1 500 437	285 908	19.0%	387 398	25.8%	475 296	31.7%	1 148 601	76.6%	413 791	76.1%	14.9%	
Service charges - refuse revenue	1 097 141	1 097 141	267 327	24.4%	270 988	24.7%	278 062	25.3%	816 357	74.4%	249 520	75.4%	11.4%	
Service charges - other	503 940	469 120	111 213	22.1%	110 847	21.8%	110 984	23.7%	332 244	70.8%	79 589	79.5%	39.5%	
Rental of facilities and equipment	345 646	365 189	87 382	25.3%	91 592	26.5%	90 392	24.8%	269 366	73.8%	89 947	75.1%	5.5%	
Interest earned - external investments	271 687	580 766	149 115	54.9%	140 160	51.6%	158 084	27.2%	447 359	77.0%	136 641	141.9%	15.8%	
Interest earned - outstanding debtors	233 996	231 266	46 390	19.8%	56 198	24.0%	58 776	25.4%	161 365	69.8%	58 325	79.5%	8.8%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	977 210	996 923	175 783	18.0%	184 279	18.9%	149 981	15.0%	510 043	51.2%	823 938	101.8%	(81.8%)	
Licences and permits	45 028	29 444	9 948	23.1%	9 476	22.0%	10 696	36.3%	30 121	102.3%	30 121	114.4%	(6.3%)	
Agency services	153 993	153 993	40 712	26.4%	43 495	28.2%	46 940	30.5%	131 147	85.2%	38 960	29.5%	20.5%	
Transfers recognised - operational	3 579 752	4 104 009	1 034 130	28.9%	956 962	26.7%	804 558	19.6%	2 795 640	68.1%	779 814	68.2%	3.2%	
Other own revenue	2 494 946	2 417 571	781 128	31.3%	791 182	31.7%	768 207	31.8%	2 340 517	96.8%	769 235	96.9%	(1.1%)	
Gains on disposal of PPE	74 669	74 669	3 579	4.8%	2 231	3.0%	4 287	5.7%	10 097	13.5%	11 893	33.5%	(64.0%)	
Operating Expenditure	31 849 422	32 340 172	6 770 067	21.3%	7 562 158	23.7%	6 758 239	20.9%	21 090 464	65.2%	6 169 958	65.5%	9.5%	
Employee related costs	9 406 684	9 463 349	2 198 588	23.2%	2 713 080	28.2%	2 272 986	23.5%	7 184 654	74.4%	2 011 679	74.4%	13.0%	
Remuneration of councillors	139 311	139 311	32 166	23.1%	32 167	23.1%	36 737	26.4%	101 070	72.6%	30 230	62.3%	21.5%	
Debt impairment	1 798 371	1 798 499	264 461	14.7%	262 874	14.6%	263 940	14.7%	791 275	44.0%	240 416	43.1%	9.8%	
Depreciation and asset impairment	2 089 827	2 127 123	506 361	24.2%	509 618	24.4%	516 776	24.3%	1 532 755	72.1%	471 473	70.4%	9.6%	
Finance charges	971 133	762 538	179 675	18.5%	180 205	18.6%	179 747	23.6%	539 627	70.8%	186 490	61.5%	(3.6%)	
Bulk purchases	7 967 505	7 959 015	1 988 451	25.0%	1 735 910	21.8%	1 653 008	20.8%	5 377 368	67.6%	1 473 711	67.3%	12.2%	
Other Materials	359 005	349 312	69 077	19.2%	76 491	21.3%	82 608	23.6%	228 176	65.3%	19 873	69.2%	3.4%	
Contracted services	4 818 153	4 622 941	564 688	11.7%	891 132	18.5%	761 676	16.5%	2 217 496	48.0%	777 423	54.4%	(2.0%)	
Transfers and grants	120 402	167 085	52 961	44.0%	36 455	30.3%	30 703	18.4%	120 119	71.9%	32 039	84.0%	(4.2%)	
Other expenditure	3 978 981	4 760 978	913 640	23.0%	1 124 226	28.3%	956 735	20.1%	2 994 601	62.9%	865 749	61.7%	10.5%	
Loss on disposal of PPE	-	-	-	-	-	-	3 323	-	3 323	-	874	-	280.3%	
Surplus/(Deficit)	(125 579)	191 795	990 579		876 474		1 663 588		3 530 641		1 981 300			
Transfers recognised - capital	2 223 813	2 446 794	339 823	15.3%	459 190	20.6%	352 697	14.4%	1 151 710	47.1%	230 629	39.9%	52.9%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	(3 443)	-	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	2 098 234	2 638 588	1 330 402		1 335 664		2 016 285		4 682 351		2 208 486			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	2 098 234	2 638 588	1 330 402		1 335 664		2 016 285		4 682 351		2 208 486			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	2 098 234	2 638 588	1 330 402		1 335 664		2 016 285		4 682 351		2 208 486			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	(0)	900.0%	(100.0%)	
Surplus/(Deficit) for the year	2 098 234	2 638 588	1 330 402		1 335 664		2 016 285		4 682 351		2 208 486			

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		Q3 of 2014/15 to Q3 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	5 780 819	6 129 094	735 280	12.7%	1 156 925	20.0%	855 088	14.0%	2 747 293	44.8%	734 327	41.2%	16.4%
National Government	2 141 963	2 266 580	317 866	14.8%	415 380	19.4%	314 230	13.9%	1 047 476	46.2%	201 488	37.3%	56.0%
Provincial Government	93 653	180 214	21 957	23.4%	43 810	46.8%	38 467	21.3%	104 234	57.8%	29 110	62.8%	32.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	341	-	-	-	-	141	41.3%	141	41.3%	-	6.7%	(100.0%)
Transfers recognised - capital	2 235 615	2 447 135	339 823	15.2%	459 190	20.5%	352 838	14.4%	1 151 851	47.1%	230 598	39.9%	53.0%
Borrowing	2 603 490	2 529 240	321 658	12.4%	547 021	21.0%	408 523	16.2%	1 277 201	50.5%	381 059	43.3%	7.2%
Internally generated funds	891 702	1 084 326	58 482	6.6%	133 895	15.0%	80 242	7.4%	272 619	25.1%	110 544	37.6%	(27.4%)
Public contributions and donations	50 012	68 392	15 318	30.6%	16 818	33.6%	13 485	19.7%	45 621	66.7%	12 127	70.6%	11.2%
Capital Expenditure Standard Classification	5 780 819	6 129 094	735 280	12.7%	1 156 925	20.0%	855 088	14.0%	2 747 293	44.8%	734 327	41.2%	16.4%
Governance and Administration	536 234	538 893	29 387	5.5%	107 061	20.0%	108 269	20.1%	244 717	45.4%	87 589	35.6%	23.6%
Executive & Council	25 468	49 020	2 083	8.2%	4 485	17.6%	10 713	21.9%	17 281	35.3%	8 910	24.4%	20.2%
Budget & Treasury Office	14 995	15 750	1 352	9.3%	3 755	25.9%	908	5.8%	6 016	38.2%	4 216	47.8%	(78.5%)
Corporate Services	496 270	474 123	25 951	5.2%	98 821	19.9%	96 648	20.4%	221 420	46.7%	74 643	35.3%	29.8%
Community and Public Safety	797 058	898 393	93 758	11.8%	150 003	19.4%	134 433	15.0%	383 194	42.7%	149 417	40.8%	(10.0%)
Community & Social Services	65 945	100 512	19 720	29.9%	15 518	23.5%	17 322	17.2%	52 560	52.3%	16 105	45.9%	7.6%
Sport And Recreation	118 179	155 285	13 121	11.1%	24 114	20.4%	27 017	17.4%	64 252	41.4%	19 669	47.6%	37.4%
Public Safety	163 567	190 032	24 632	15.0%	34 343	21.0%	23 984	12.6%	83 940	43.6%	31 083	49.3%	(22.8%)
Housing	437 727	431 347	35 484	8.1%	78 150	17.9%	63 218	14.7%	176 851	41.0%	77 632	38.0%	(18.6%)
Health	11 640	21 218	822	7.1%	2 878	24.7%	2 892	13.6%	6 592	31.1%	4 908	50.2%	(41.3%)
Economic and Environmental Services	1 530 913	1 753 235	181 815	11.9%	394 174	25.7%	237 099	13.5%	813 088	46.4%	110 144	35.8%	115.3%
Planning and Development	124 796	60 521	9 520	7.6%	12 907	10.3%	17 514	28.9%	39 941	66.0%	7 602	46.0%	130.4%
Road Transport	1 395 549	1 675 510	172 144	12.3%	380 107	27.2%	216 761	12.9%	769 011	45.9%	102 377	35.5%	111.7%
Environmental Protection	10 567	17 204	152	1.4%	1 160	11.0%	2 824	16.4%	4 136	24.0%	165	41.6%	1 608.4%
Trading Services	2 916 115	2 938 072	430 321	14.8%	500 521	17.2%	374 955	12.8%	1 305 796	44.4%	387 177	47.0%	(3.2%)
Electricity	1 343 335	1 122 474	156 311	11.6%	174 402	13.0%	131 578	11.7%	462 291	41.2%	172 819	46.5%	(23.9%)
Water	576 954	853 749	101 336	17.4%	186 651	32.4%	118 099	13.8%	406 086	47.6%	123 202	52.0%	(4.1%)
Waste Water Management	698 711	691 744	136 879	19.6%	125 429	18.0%	96 137	13.9%	358 445	51.8%	64 216	42.6%	49.7%
Waste Management	296 915	270 105	35 794	12.1%	14 038	4.7%	29 142	10.8%	78 974	29.2%	26 940	45.9%	8.2%
Other	500	500	-	-	166	33.2%	331	66.3%	497	99.4%	-	12.0%	(100.0%)

Part 3: Cash Receipts and Payments

	2015/16								2014/15				O3 of 2014/15 to O3 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	31 619 691	32 483 701	8 890 506	28.1%	9 151 348	28.9%	9 324 704	28.7%	27 366 558	84.2%	9 034 298	84.7%	3.2%
Property rates, penalties and collection charges	6 440 048	6 471 517	1 612 915	25.0%	1 894 077	29.4%	1 689 713	26.1%	5 196 704	80.3%	1 544 020	79.2%	9.4%
Service charges	15 773 011	15 788 856	3 928 058	24.9%	4 021 054	25.5%	4 083 931	25.9%	12 033 042	76.2%	3 590 852	76.2%	13.7%
Other revenue	3 107 198	3 024 013	1 365 623	44.0%	1 503 538	48.4%	1 521 431	50.3%	4 390 593	145.2%	1 364 471	149.9%	11.3%
Government - operating	3 579 752	4 104 009	1 080 851	30.2%	4 692 999	19.4%	1 088 334	26.5%	3 842 084	69.7%	1 447 591	84.9%	(24.8%)
Government - capital	2 277 574	2 515 528	778 666	34.2%	920 812	40.4%	816 050	32.4%	2 515 528	100.0%	941 961	85.1%	(13.4%)
Interest	442 109	580 779	124 394	28.1%	118 967	26.9%	125 245	21.6%	368 607	63.5%	143 402	44.7%	(12.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 435 489)	(28 077 072)	(8 726 417)	31.8%	(7 247 807)	26.4%	(6 632 547)	23.6%	(22 606 772)	80.5%	(6 001 031)	81.8%	10.5%
Suppliers and employees	(26 548 109)	(27 373 994)	(8 542 964)	32.2%	(7 083 230)	26.7%	(6 452 050)	23.6%	(22 078 265)	80.7%	(5 816 304)	82.3%	10.9%
Finance charges	(887 380)	(703 079)	(183 433)	20.7%	(164 577)	18.5%	(180 497)	25.7%	(528 507)	75.2%	(184 727)	65.6%	(2.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used Operating Activities	4 184 203	4 406 629	164 089	3.9%	1 903 541	45.5%	2 692 157	61.1%	4 759 786	108.0%	3 033 267	98.7%	(11.2%)
Cash Flow from Investing Activities													
Receipts	(90 797)	(107 917)	-	-	-	-	-	-	-	-	-	22.5%	-
Proceeds on disposal of PPE	74 669	74 669	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	4 955	3 766	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(170 422)	(186 352)	-	-	-	-	-	-	-	-	-	22.3%	-
Payments	(5 955 826)	(6 041 564)	(817 358)	13.7%	(1 037 887)	17.4%	(527 145)	8.7%	(2 382 389)	39.4%	(639 855)	42.0%	(17.6%)
Capital assets	(5 955 826)	(6 041 564)	(817 358)	13.7%	(1 037 887)	17.4%	(527 145)	8.7%	(2 382 389)	39.4%	(639 855)	42.0%	(17.6%)
Net Cash from/used Investing Activities	(6 046 623)	(6 149 483)	(817 358)	13.5%	(1 037 887)	17.2%	(527 145)	8.6%	(2 382 389)	38.7%	(639 855)	39.2%	(17.6%)
Cash Flow from Financing Activities													
Receipts	2 040 724	27 226	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	2 000 000	27 226	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	40 724	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(368 931)	(285 598)	(88 055)	23.9%	(53 023)	14.4%	(88 055)	30.8%	(229 133)	80.2%	(88 055)	77.9%	-
Repayment of borrowing	(368 931)	(285 598)	(88 055)	23.9%	(53 023)	14.4%	(88 055)	30.8%	(229 133)	80.2%	(88 055)	77.9%	-
Net Cash from/used Financing Activities	1 671 793	(258 372)	(88 055)	(5.3%)	(53 023)	(3.2%)	(88 055)	34.1%	(229 133)	88.7%	(88 055)	(19.7%)	-
Net Increase/(Decrease) in cash held	(190 628)	(2 001 226)	(741 324)	388.9%	812 632	(426.3%)	2 076 957	(103.8%)	2 148 264	(107.3%)	2 305 356	(380.7%)	(9.9%)
Cash/cash equivalents at the year begin:	2 265 410	3 199 148	6 555 667	289.4%	5 814 343	256.7%	6 626 975	207.1%	6 555 667	204.9%	6 109 229	99.5%	8.5%
Cash/cash equivalents at the year end:	2 074 783	1 197 922	5 814 343	280.2%	6 626 975	319.4%	8 703 931	726.6%	8 703 931	726.6%	8 414 585	148.6%	3.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	424 397	17.3%	127 737	5.2%	48 541	2.0%	1 852 822	75.5%	2 453 519	33.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	486 940	71.1%	52 494	5.4%	12 443	1.3%	214 240	22.2%	966 136	13.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	477 690	31.8%	108 004	7.2%	37 641	2.5%	878 365	58.5%	1 501 721	20.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	191 518	17.2%	56 768	5.1%	22 205	2.0%	844 614	75.7%	1 115 105	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	78 563	17.4%	24 277	5.4%	13 282	2.9%	336 155	74.3%	452 277	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	52 626	8.0%	10 287	1.6%	9 587	1.5%	584 095	89.0%	656 595	8.9%	-	-	-	-
Interest on Arrear Debtor Accounts	47 930	6.1%	21 234	2.7%	17 944	2.3%	697 771	88.9%	784 878	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(81 290)	14.4%	(32 041)	5.7%	(12 159)	2.2%	(437 280)	77.7%	(562 770)	(7.6%)	-	-	-	-
Total By Income Source	1 878 395	25.5%	368 759	5.0%	149 526	2.0%	4 970 782	67.5%	7 367 462	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	72 147	59.1%	22 492	18.6%	11 078	9.1%	16 099	13.2%	122 015	1.7%	-	-	-	-
Commercial	996 394	59.1%	88 160	5.2%	27 061	1.6%	573 997	34.1%	1 685 612	22.9%	-	-	-	-
Households	965 057	16.3%	303 897	5.1%	121 819	2.1%	4 539 928	76.5%	5 930 702	80.5%	-	-	-	-
Other	(155 203)	41.8%	(45 990)	12.4%	(10 432)	2.8%	(159 243)	42.9%	(370 867)	(5.0%)	-	-	-	-
Total By Customer Group	1 878 395	25.5%	368 759	5.0%	149 526	2.0%	4 970 782	67.5%	7 367 462	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Creditor Age Analysis									
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	172 598	97.9%	10	-	55	-	3 614	2.1%	176 277	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	172 598	97.9%	10	-	55	-	3 614	2.1%	176 277	100.0%

Contact Details

Municipal Manager	Mr Achmal Ebrahim	021 400 1330
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.