

**AGGREGATED INFORMATION FOR CATEGORY A (METRO)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016**

Part1: Operating Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	196 636 987	52 998 800	27.0%	47 910 818	24.4%	100 909 618	51.3%	44 950 199	50.8%	6.6%
Property rates	35 646 433	9 085 753	25.5%	9 340 859	26.2%	18 426 612	51.7%	8 843 857	51.2%	5.6%
Property rates - penalties and collection charges	406 773	41 830	10.3%	47 380	11.6%	89 209	21.9%	97 490	51.4%	(51.4%)
Service charges - electricity revenue	72 354 448	20 401 408	28.2%	16 611 106	23.0%	37 012 513	51.2%	15 163 638	48.5%	9.5%
Service charges - water revenue	22 262 558	5 412 855	24.3%	5 254 569	23.6%	10 667 424	47.9%	5 264 232	49.7%	(2.2%)
Service charges - sanitation revenue	9 507 522	2 585 572	27.2%	2 021 129	21.3%	4 606 701	48.5%	2 109 655	49.8%	(4.2%)
Service charges - refuse revenue	6 487 206	1 642 055	25.3%	1 515 852	23.4%	3 157 908	48.7%	1 516 562	50.1%	19.7%
Service charges - other	1 385 189	291 626	21.1%	338 576	24.4%	630 201	45.5%	282 794	44.7%	(8.4%)
Rental of facilities and equipment	1 579 341	311 569	19.7%	297 638	18.8%	609 207	38.6%	324 864	44.7%	(4.4%)
Interest earned - external investments	2 407 878	594 186	24.7%	610 642	25.4%	1 204 828	50.0%	613 309	52.8%	(4.4%)
Interest earned - outstanding debtors	1 563 368	499 859	32.0%	494 714	31.6%	994 573	63.6%	469 330	62.8%	5.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 928 138	454 102	15.5%	491 800	16.8%	945 901	32.3%	608 540	41.9%	(19.2%)
Licences and permits	212 687	47 168	22.2%	54 476	25.6%	101 645	47.8%	48 717	42.2%	11.8%
Agency services	1 144 781	275 092	24.0%	275 154	24.0%	550 246	48.1%	267 164	45.3%	3.0%
Transfers recognised - operational	25 252 164	7 892 988	31.3%	7 154 465	28.3%	15 047 453	59.6%	5 983 689	59.2%	19.6%
Other own revenue	13 230 653	3 462 737	26.2%	3 398 063	25.7%	6 860 800	51.9%	3 351 218	53.6%	1.4%
Gains on disposal of PPE	267 847	1	-	4 397	1.6%	4 398	1.6%	5 140	6.9%	(14.5%)
Operating Expenditure	193 416 173	44 142 148	22.8%	44 665 548	23.1%	88 807 697	45.9%	44 131 867	47.8%	1.2%
Employee related costs	49 847 375	11 687 768	23.4%	12 698 393	25.5%	24 386 161	48.9%	12 176 271	49.3%	4.3%
Remuneration of councillors	847 551	186 522	22.0%	198 270	23.4%	384 791	45.4%	182 566	46.1%	8.6%
Debt impairment	9 339 550	2 409 239	25.8%	2 001 396	21.4%	4 410 635	47.2%	1 596 003	44.0%	25.4%
Depreciation and asset impairment	13 349 432	2 854 882	21.4%	3 009 166	22.5%	5 864 048	43.9%	2 722 679	44.3%	10.5%
Finance charges	6 746 812	1 011 997	15.0%	1 707 130	25.3%	2 719 127	40.3%	1 583 697	41.2%	7.8%
Bulk purchases	63 069 032	17 744 597	28.1%	13 606 953	21.6%	31 351 550	49.7%	13 038 588	49.7%	4.4%
Other Materials	4 328 443	618 791	14.3%	981 410	22.7%	1 600 201	37.0%	2 171 809	72.9%	(54.8%)
Contracted services	17 531 961	2 715 719	15.5%	4 223 473	24.1%	6 939 192	39.6%	4 128 430	43.1%	2.3%
Transfers and grants	3 479 954	432 027	12.4%	1 040 374	29.9%	1 472 402	42.3%	1 064 649	72.9%	(2.3%)
Other expenditure	24 860 496	4 471 886	18.0%	5 186 274	20.9%	9 658 160	38.8%	5 450 327	40.7%	(4.8%)
Loss on disposal of PPE	15 566	8 720	56.0%	12 709	81.6%	21 429	137.7%	16 847	111.1%	(24.6%)
Surplus/(Deficit)	3 220 815	8 856 651		3 245 270		12 101 921		818 333		
Transfers recognised - capital	15 500 108	1 770 972	11.4%	4 048 927	26.1%	5 819 900	37.5%	3 565 288	33.6%	13.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(16 440)	-	(72)	-	(16 512)	-	(28 000)	(35.6%)	(99.7%)
Surplus/(Deficit) after capital transfers and contributions	18 720 923	10 611 183		7 294 125		17 905 309		4 355 621		
Taxation	416 443	10 724	2.6%	8 832	2.1%	19 556	4.7%	8 562	2.9%	3.2%
Surplus/(Deficit) after taxation	18 304 480	10 600 460		7 285 293		17 885 753		4 347 060		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 304 480	10 600 460		7 285 293		17 885 753		4 347 060		
Share of surplus/ (deficit) of associate	-	0	-	0	-	0	-	-	-	(100.0%)
Surplus/(Deficit) for the year	18 304 480	10 600 460		7 285 293		17 885 753		4 347 060		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	37 419 702	4 334 243	11.6%	7 055 205	18.9%	11 389 447	30.4%	7 203 975	31.2%	(2.1%)
National Government	14 320 813	1 686 334	11.8%	3 272 367	22.9%	4 958 701	34.6%	3 515 159	36.3%	(6.9%)
Provincial Government	1 084 699	108 640	10.0%	440 841	40.6%	549 480	50.7%	202 875	30.5%	117.3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	38 675	846	2.2%	1 434	3.7%	2 280	5.9%	1 507	3.5%	(4.8%)
Transfers recognised - capital	15 444 187	1 795 820	11.6%	3 714 642	24.1%	5 510 461	35.7%	3 719 541	35.8%	(1.1%)
Borrowing	10 055 854	837 088	8.3%	1 736 699	17.3%	2 573 787	25.6%	1 712 745	26.4%	1.4%
Internally generated funds	11 523 863	1 622 458	14.1%	1 446 614	12.6%	3 069 073	26.6%	1 678 434	28.9%	(13.8%)
Public contributions and donations	395 798	78 877	19.9%	157 250	39.7%	236 127	59.7%	93 255	29.2%	68.6%
Capital Expenditure Standard Classification	37 419 702	4 334 243	11.6%	7 055 205	18.9%	11 389 447	30.4%	7 203 975	31.2%	(2.1%)
Governance and Administration	3 886 681	368 733	9.5%	354 289	9.1%	723 022	18.6%	485 891	17.9%	(27.1%)
Executive & Council	935 681	93 415	10.0%	46 613	5.0%	140 027	15.0%	43 882	5.8%	6.2%
Budget & Treasury Office	521 702	42 779	8.2%	45 306	8.7%	88 085	16.9%	130 622	30.6%	(65.3%)
Corporate Services	2 429 298	232 540	9.6%	262 370	10.8%	494 910	20.4%	311 387	19.3%	(15.7%)
Community and Public Safety	7 315 384	838 229	11.5%	1 678 379	22.9%	2 516 608	34.4%	1 131 147	27.8%	48.4%
Community & Social Services	853 736	59 541	7.0%	71 832	8.4%	131 373	15.4%	99 837	17.2%	(28.1%)
Sport And Recreation	523 355	63 245	12.1%	122 812	23.5%	186 057	35.6%	110 930	26.5%	10.7%
Public Safety	784 007	46 440	5.9%	81 598	10.4%	128 038	16.3%	165 589	31.3%	(50.7%)
Housing	4 852 151	648 773	13.4%	1 353 842	27.9%	2 002 615	41.3%	683 421	29.2%	98.1%
Health	302 135	20 230	6.7%	48 295	16.0%	68 526	22.7%	71 370	29.3%	(32.3%)
Economic and Environmental Services	12 217 754	1 493 607	12.2%	2 070 819	16.9%	3 564 426	29.2%	2 700 143	32.5%	(23.3%)
Planning and Development	2 324 645	88 252	3.8%	188 439	8.1%	276 691	11.9%	232 508	17.9%	(19.0%)
Road Transport	9 778 613	1 400 920	14.3%	1 869 070	19.1%	3 269 990	33.4%	2 440 727	35.1%	(23.4%)
Environmental Protection	114 496	4 436	3.9%	13 309	11.6%	17 745	15.5%	26 908	33.3%	(50.5%)
Trading Services	13 532 227	1 543 844	11.4%	2 840 722	21.0%	4 384 566	32.4%	2 877 956	36.4%	(1.3%)
Electricity	6 245 369	816 424	13.1%	1 074 299	17.2%	1 890 724	30.3%	1 253 428	34.1%	(14.3%)
Water	3 069 572	352 242	11.5%	727 125	23.7%	1 079 367	35.2%	805 314	43.4%	(9.7%)
Waste Water Management	3 478 918	330 824	9.5%	962 737	27.7%	1 293 560	37.2%	693 413	35.3%	38.8%
Waste Management	738 368	44 354	6.0%	76 561	10.4%	120 915	16.4%	125 801	29.2%	(39.1%)
Other	467 657	89 829	19.2%	110 996	23.7%	200 825	42.9%	8 836	9.0%	1 156.2%

Part 3: Cash Receipts and Payments

R thousands	2016/17							2015/16		O2 of 2015/16 to O2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	200 062 323	52 904 134	26.4%	55 460 989	27.7%	108 365 122	54.2%	51 276 367	54.5%	8.2%
Property rates, penalties and collection charges	34 333 961	8 731 226	25.4%	9 030 867	26.3%	17 762 093	51.7%	9 150 702	55.3%	(1.3%)
Service charges	104 614 950	27 544 824	26.3%	26 488 544	25.3%	54 033 369	51.6%	25 368 359	49.0%	4.4%
Other revenue	16 811 046	3 421 839	20.4%	8 314 475	49.5%	11 736 314	69.8%	6 419 575	90.5%	29.5%
Government - operating	25 258 117	8 353 853	33.1%	6 960 750	27.6%	15 314 603	60.6%	5 167 233	56.6%	34.7%
Government - capital	15 602 301	3 942 983	25.3%	3 797 017	24.3%	7 740 000	49.6%	4 520 830	52.8%	(16.0%)
Interest	3 441 948	909 408	26.4%	869 335	25.3%	1 778 743	51.7%	649 668	46.7%	33.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(167 116 222)	(58 003 704)	34.7%	(47 120 538)	28.2%	(105 124 242)	62.9%	(42 548 329)	58.6%	10.7%
Suppliers and employees	(157 503 892)	(55 577 056)	35.3%	(43 628 808)	27.7%	(99 205 865)	63.0%	(39 730 251)	58.5%	9.8%
Finance charges	(6 658 103)	(1 101 190)	16.5%	(1 942 775)	29.2%	(3 043 964)	45.7%	(1 801 229)	53.5%	7.9%
Transfers and grants	(2 954 227)	(1 325 458)	44.9%	(1 548 955)	52.4%	(2 874 413)	97.3%	(1 016 849)	81.2%	52.3%
Net Cash from/(used) Operating Activities	32 946 101	(5 099 571)	(15.5%)	8 340 451	25.3%	3 240 880	9.8%	8 728 037	33.3%	(4.4%)
Cash Flow from Investing Activities										
Receipts	(766 352)	5 874 631	(766.6%)	82 395	(10.8%)	5 957 026	(777.3%)	(145 271)	(1 337.5%)	(156.7%)
Proceeds on disposal of PPE	241 679	637 342	263.7%	451 386	186.8%	1 088 728	450.5%	96 467	2 562.7%	367.9%
Decrease in non-current debtors	(243 296)	512 943	(210.8%)	(72 043)	29.6%	440 900	(181.2%)	(232 227)	(42 949.0%)	(69.0%)
Decrease in other non-current receivables	(49 268)	623 635	(1 265.8%)	(245 676)	498.6%	377 959	(767.1%)	60 943	336.3%	(503.1%)
Decrease (increase) in non-current investments	(715 466)	4 100 711	(573.2%)	(51 272)	7.2%	4 049 440	(566.0%)	(70 455)	6.8%	(27.2%)
Payments	(35 802 476)	(6 586 358)	18.4%	(6 225 846)	17.4%	(12 812 203)	35.8%	(6 962 009)	39.0%	(10.6%)
Capital assets	(35 802 476)	(6 586 358)	18.4%	(6 225 846)	17.4%	(12 812 203)	35.8%	(6 962 009)	39.0%	(10.6%)
Net Cash from/(used) Investing Activities	(36 568 828)	(711 727)	1.9%	(6 143 450)	16.8%	(6 855 177)	18.7%	(7 107 279)	26.2%	(13.6%)
Cash Flow from Financing Activities										
Receipts	9 978 171	2 818 641	28.2%	2 577 371	25.8%	5 396 012	54.1%	5 161 956	60.6%	(50.1%)
Short term loans	-	2 680 000	-	(280 000)	-	2 400 000	-	5 455 900	-	(105.1%)
Borrowing long term/refinancing	9 827 310	150 500	1.5%	2 848 500	29.0%	2 999 000	30.5%	(330 000)	-	(963.2%)
Increase (decrease) in consumer deposits	150 861	(11 859)	(7.9%)	8 871	5.9%	(2 988)	(2.0%)	36 056	15.4%	(75.4%)
Payments	(3 490 322)	(749 251)	21.5%	(680 017)	19.5%	(1 429 268)	40.9%	(4 804 693)	129.3%	(85.8%)
Repayment of borrowing	(3 490 322)	(749 251)	21.5%	(680 017)	19.5%	(1 429 268)	40.9%	(4 804 693)	129.3%	(85.8%)
Net Cash from/(used) Financing Activities	6 487 849	2 069 390	31.9%	1 897 354	29.2%	3 966 744	61.1%	357 263	5.0%	431.1%
Net Increase/(Decrease) in cash held	2 865 122	(3 741 907)	(130.6%)	4 094 354	142.9%	352 447	12.3%	1 978 021	117.2%	107.0%
Cash/cash equivalents at the year begin:	25 275 892	28 326 411	112.1%	24 584 504	97.3%	28 326 411	112.1%	28 258 346	136.9%	(13.0%)
Cash/cash equivalents at the year end:	28 141 013	24 584 504	87.4%	28 678 858	101.9%	28 678 858	101.9%	30 236 367	135.8%	(5.2%)

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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 872 597	11.8%	672 681	4.3%	572 868	3.6%	12 693 175	80.3%	15 811 322	27.7%	211 928	1.3%	1 752 607	11.1%
Trade and Other Receivables from Exchange Transactions - Electricity	3 169 582	31.8%	627 263	6.3%	508 965	5.1%	5 660 246	56.8%	9 966 056	17.5%	53 542	.5%	668 078	6.7%
Receivables from Non-exchange Transactions - Property Rates	2 950 749	22.3%	565 332	4.3%	432 785	3.3%	9 272 167	70.1%	13 221 032	23.2%	56 152	.4%	1 608 437	12.2%
Receivables from Exchange Transactions - Waste Water Management	843 814	12.7%	298 018	4.5%	236 264	3.5%	5 282 252	79.3%	6 660 349	11.7%	87 973	1.3%	530 104	8.0%
Receivables from Exchange Transactions - Waste Management	461 270	11.6%	165 228	4.1%	138 618	3.5%	3 220 539	80.8%	3 985 656	7.0%	82 930	2.1%	327 926	8.2%
Receivables from Exchange Transactions - Property Rental Debtors	76 196	4.9%	20 976	1.3%	9 015	.6%	1 452 781	93.2%	1 558 968	2.7%	483	-	85 109	5.5%
Interest on Arrear Debtor Accounts	182 806	3.8%	133 626	2.7%	127 149	2.6%	4 424 377	90.9%	4 867 958	8.5%	117 915	2.4%	41 121	.8%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	18 201	9.0%	9 651	4.8%	6 630	3.3%	167 671	82.9%	202 154	4%	3 132	1.5%	-	-
Other	(61 005)	(8.2%)	(77 284)	(10.4%)	(123 007)	(16.6%)	1 001 040	135.3%	739 744	1.3%	145 295	19.6%	50 374	6.8%
Total By Income Source	9 514 210	16.7%	2 415 492	4.2%	1 909 288	3.3%	43 174 248	75.7%	57 013 237	100.0%	759 351	1.3%	5 063 756	8.9%
Debtors Age Analysis By Customer Group														
Organs of State	338 704	19.8%	36 474	2.1%	(10 245)	(.6%)	1 344 199	78.6%	1 709 132	3.0%	12 281	.7%	52 913	3.1%
Commercial	4 960 401	29.3%	806 473	4.8%	742 121	4.4%	10 396 931	61.5%	16 905 926	29.7%	93 191	.6%	228 527	1.4%
Households	4 297 662	11.7%	1 560 897	4.2%	1 177 376	3.2%	29 852 917	80.9%	36 888 853	64.7%	640 295	1.7%	4 683 939	12.7%
Other	(82 556)	(5.5%)	11 647	.8%	35	-	1 580 201	104.7%	1 509 327	2.6%	13 584	.9%	98 377	6.5%
Total By Customer Group	9 514 210	16.7%	2 415 492	4.2%	1 909 288	3.3%	43 174 248	75.7%	57 013 237	100.0%	759 351	1.3%	5 063 756	8.9%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 361 967	100.0%	-	-	-	-	-	-	3 361 967	25.8%
Bulk Water	992 743	92.8%	7 819	.7%	2 723	.3%	65 939	6.2%	1 069 224	8.2%
PAYE deductions	243 826	100.0%	-	-	-	-	-	-	243 826	1.9%
VAT (output less input)	(94 197)	100.0%	-	-	-	-	-	-	(94 197)	(.7%)
Pensions / Retirement	229 991	100.0%	-	-	-	-	-	-	229 991	1.8%
Loan repayments	1 474 144	60.9%	48 224	2.0%	224 306	9.3%	673 638	27.8%	2 420 312	18.6%
Trade Creditors	2 828 580	88.0%	153 472	4.8%	11 826	.4%	220 067	6.8%	3 213 945	24.7%
Auditor-General	889 262	79.9%	112 061	10.1%	112 232	10.1%	-	-	1 113 555	8.5%
Other	1 467 651	100.0%	-	-	9	-	326	-	1 467 986	11.3%
Total	11 393 967	87.5%	321 577	2.5%	351 095	2.7%	959 970	7.4%	13 026 609	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	5 907 039	1 472 102	24.9%	1 653 615	28.0%	3 125 717	52.9%	1 486 966	52.0%	11.2%
Property rates	1 122 920	302 560	26.9%	242 501	21.6%	545 061	48.5%	211 693	54.5%	14.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 815 256	355 603	19.6%	586 030	32.3%	941 633	51.9%	486 605	54.9%	20.4%
Service charges - water revenue	444 291	94 177	21.2%	150 220	33.8%	244 397	55.0%	103 881	49.9%	44.6%
Service charges - sanitation revenue	339 107	87 127	25.7%	78 942	23.3%	166 069	49.0%	70 995	49.2%	11.2%
Service charges - refuse revenue	308 375	77 299	25.1%	77 305	25.1%	154 604	50.1%	72 170	50.4%	7.1%
Service charges - other	21 580	2 824	13.1%	9 409	43.6%	12 233	56.7%	4 509	57.9%	108.7%
Rental of facilities and equipment	20 045	3 371	16.8%	3 319	16.6%	6 690	33.4%	6 993	59.9%	(52.5%)
Interest earned - external investments	143 844	41 301	28.7%	35 095	24.4%	76 396	53.1%	34 236	51.7%	2.5%
Interest earned - outstanding debtors	34 651	11 390	32.9%	12 887	37.2%	24 277	70.1%	7 699	46.2%	67.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	8 385	1 909	22.8%	2 097	25.0%	4 006	47.8%	1 257	31.2%	66.8%
Licences and permits	13 958	3 020	21.6%	3 307	23.7%	6 327	45.3%	3 403	19.5%	(2.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	1 319 728	435 952	33.0%	415 395	31.5%	851 346	64.5%	302 140	47.2%	37.5%
Other own revenue	314 898	55 568	17.6%	37 108	11.8%	92 677	29.4%	181 385	54.7%	(79.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 905 961	1 431 375	24.2%	1 427 595	24.2%	2 858 970	48.4%	1 301 395	45.0%	9.7%
Employee related costs	1 531 068	369 639	24.1%	357 615	23.4%	727 254	47.5%	343 279	48.3%	4.2%
Remuneration of councillors	58 099	13 150	22.6%	13 530	23.3%	26 680	45.9%	12 810	48.4%	5.6%
Debt impairment	303 865	75 966	25.0%	75 966	25.0%	151 932	50.0%	61 252	50.0%	24.0%
Depreciation and asset impairment	748 339	187 085	25.0%	187 085	25.0%	374 170	50.0%	172 759	48.5%	8.3%
Finance charges	57 105	12 215	21.4%	19 330	33.8%	31 544	55.2%	14 770	51.3%	30.9%
Bulk purchases	1 521 587	471 646	31.0%	341 683	22.5%	813 329	53.5%	303 580	53.1%	12.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	22 486	4 399	19.6%	10 400	46.2%	14 799	65.8%	2 756	23.7%	277.3%
Transfers and grants	288 468	49 853	17.3%	70 642	24.5%	120 495	41.8%	65 022	45.0%	8.6%
Other expenditure	1 374 944	247 423	18.0%	351 344	25.6%	598 767	43.5%	325 167	32.8%	8.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 078	40 727		226 021		266 747		185 571		
Transfers recognised - capital	848 269	68 141	8.0%	222 624	26.2%	290 765	34.3%	234 942	35.2%	(5.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	849 347	108 868		448 644		557 512		420 513		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	849 347	108 868		448 644		557 512		420 513		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	849 347	108 868		448 644		557 512		420 513		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	849 347	108 868		448 644		557 512		420 513		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	1 558 134	127 150	8.2%	364 327	23.4%	491 477	31.5%	298 379	31.2%	22.1%
National Government	741 969	68 141	9.2%	210 939	28.4%	279 080	37.6%	216 693	37.0%	(2.7%)
Provincial Government	106 300	-	-	11 685	11.0%	11 685	11.0%	18 210	22.4%	(35.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	848 269	68 141	8.0%	222 624	26.2%	290 765	34.3%	234 903	35.1%	(5.2%)
Borrowing	69 582	-	-	-	-	-	-	-	-	-
Internally generated funds	640 283	59 009	9.2%	141 704	22.1%	200 712	31.3%	63 476	23.4%	123.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 558 134	127 150	8.2%	364 327	23.4%	491 477	31.5%	298 379	31.2%	22.1%
Governance and Administration	40 722	3 285	8.1%	8 600	21.1%	11 885	29.2%	2 146	6.9%	300.7%
Executive & Council	23 022	151	.7%	2 820	12.2%	2 970	12.9%	121	1.7%	2 223.1%
Budget & Treasury Office	10 600	96	.9%	285	2.7%	380	3.6%	171	3.7%	66.0%
Corporate Services	7 100	3 038	42.8%	5 496	77.4%	8 534	120.2%	1 854	15.0%	196.5%
Community and Public Safety	276 498	31 324	11.3%	67 834	24.5%	99 157	35.9%	52 969	32.3%	28.1%
Community & Social Services	23 300	2 933	12.6%	5 022	21.6%	7 955	34.1%	10 892	32.6%	(53.9%)
Sport And Recreation	20 725	1 221	5.9%	10 505	50.7%	11 726	56.6%	2 858	9.3%	267.5%
Public Safety	30 032	736	2.5%	511	1.7%	1 248	4.2%	2 340	18.7%	(78.1%)
Housing	202 441	26 433	13.1%	51 795	25.6%	78 228	38.6%	36 878	37.2%	40.5%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	541 969	19 295	3.6%	115 208	21.3%	134 503	24.8%	77 540	25.8%	48.6%
Planning and Development	274 790	6 400	2.3%	14 037	5.1%	20 436	7.4%	13 339	24.6%	5.2%
Road Transport	267 179	12 895	4.8%	101 172	37.9%	114 067	42.7%	64 201	26.2%	57.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	680 946	64 346	9.4%	172 510	25.3%	236 856	34.8%	165 723	39.5%	4.1%
Electricity	143 000	10 969	7.7%	37 209	26.0%	48 177	33.7%	61 947	47.8%	(39.9%)
Water	87 500	22 880	26.1%	37 384	42.7%	60 264	68.9%	32 525	49.3%	14.9%
Waste Water Management	371 992	30 152	8.1%	97 906	26.3%	128 058	34.4%	59 099	27.0%	65.7%
Waste Management	78 454	345	.4%	11	-	356	5%	12 152	86.8%	(99.9%)
Other	18 000	8 900	49.4%	175	1.0%	9 075	50.4%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17							2015/16		O2 of 2015/16 to O2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	6 424 531	1 482 304	23.1%	1 780 872	27.7%	3 263 176	50.8%	1 484 966	53.8%	19.9%
Property rates, penalties and collection charges	1 038 701	219 939	21.2%	206 253	19.9%	426 193	41.0%	211 693	59.2%	(2.6%)
Service charges	2 708 964	464 945	17.2%	758 111	28.0%	1 223 056	45.1%	733 651	57.2%	3.3%
Other revenue	330 374	51 227	15.5%	47 020	14.2%	98 247	29.7%	197 547	59.5%	(76.2%)
Government - operating	1 319 728	435 952	33.0%	415 395	31.5%	851 346	64.5%	302 140	51.3%	37.5%
Government - capital	848 269	257 550	30.4%	306 110	36.1%	563 660	66.4%	(2 000)	37.5%	(15 405.5%)
Interest	178 495	52 692	29.5%	47 982	26.9%	100 674	56.4%	41 935	55.1%	14.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(4 775 593)	(1 392 759)	29.2%	(1 431 553)	30.0%	(2 824 312)	59.1%	(1 072 950)	49.4%	33.4%
Suppliers and employees	(4 430 013)	(1 330 692)	30.0%	(1 341 581)	30.3%	(2 672 273)	60.3%	(993 158)	49.6%	35.1%
Finance charges	(57 113)	(12 215)	21.4%	(19 330)	33.8%	(31 544)	55.2%	(14 770)	51.3%	30.9%
Transfers and grants	(288 468)	(49 853)	17.3%	(70 642)	24.5%	(120 495)	41.8%	(65 022)	45.0%	8.6%
Net Cash from/(used) Operating Activities	1 648 938	89 545	5.4%	349 318	21.2%	438 864	26.6%	412 017	69.6%	(15.2%)
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	(1 558 134)	(127 150)	8.2%	(364 327)	23.4%	(491 477)	31.5%	(298 541)	31.2%	22.0%
Capital assets	(1 558 134)	(127 150)	8.2%	(364 327)	23.4%	(491 477)	31.5%	(298 541)	31.2%	22.0%
Net Cash from/(used) Investing Activities	(1 558 134)	(127 150)	8.2%	(364 327)	23.4%	(491 477)	31.5%	(298 541)	31.2%	22.0%
Cash Flow from Financing Activities										
Receipts	69 582	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	69 582	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(51 825)	(11 239)	21.7%	(13 334)	25.7%	(24 573)	47.4%	(12 076)	48.7%	10.4%
Repayment of borrowing	(51 825)	(11 239)	21.7%	(13 334)	25.7%	(24 573)	47.4%	(12 076)	48.7%	10.4%
Net Cash from/(used) Financing Activities	17 757	(11 239)	(63.3%)	(13 334)	(75.1%)	(24 573)	(138.4%)	(12 076)	48.7%	10.4%
Net Increase/(Decrease) in cash held	108 561	(48 843)	(45.0%)	(28 343)	(26.1%)	(77 187)	(71.1%)	101 399	1 760.8%	(128.0%)
Cash/cash equivalents at the year begin:	2 382 186	2 375 582	99.7%	2 326 739	97.7%	2 375 582	99.7%	2 618 174	93.5%	(11.1%)
Cash/cash equivalents at the year end:	2 490 747	2 326 739	93.4%	2 298 395	92.3%	2 298 395	92.3%	2 719 573	114.1%	(15.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	57 592	10.4%	22 667	4.1%	18 374	3.3%	454 926	82.2%	553 559	28.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	97 869	53.8%	15 734	8.6%	6 990	3.8%	61 396	33.7%	181 989	9.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	72 112	12.8%	36 262	6.4%	25 361	4.5%	429 627	76.3%	563 362	29.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 023	10.1%	8 930	4.3%	5 912	2.8%	172 817	82.8%	208 681	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 452	6.5%	9 013	3.4%	6 844	2.6%	234 251	87.6%	267 559	13.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	1.8%	70	1.7%	70	1.7%	3 984	94.9%	4 198	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 055	4.3%	3 883	2.4%	3 346	2.0%	149 472	91.3%	163 757	8.4%	-	-	-	-
Total By Income Source	273 178	14.1%	96 558	5.0%	66 896	3.4%	1 506 473	77.5%	1 943 105	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 045	25.4%	14 145	19.9%	10 546	14.9%	28 247	39.8%	70 983	3.7%	-	-	-	-
Commercial	129 951	29.4%	26 656	6.0%	15 095	3.4%	270 328	61.2%	442 031	22.7%	-	-	-	-
Households	116 881	9.9%	49 576	4.2%	36 093	3.1%	972 365	82.8%	1 174 916	60.5%	-	-	-	-
Other	8 301	3.3%	6 181	2.4%	5 161	2.0%	235 533	92.3%	255 175	13.1%	-	-	-	-
Total By Customer Group	273 178	14.1%	96 558	5.0%	66 896	3.4%	1 506 473	77.5%	1 943 105	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	102 385	100.0%	-	-	-	-	-	-	102 385	25.2%
Bulk Water	16 824	100.0%	-	-	-	-	-	-	16 824	4.1%
PAYE deductions	16 341	100.0%	-	-	-	-	-	-	16 341	4.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	19 543	100.0%	-	-	-	-	-	-	19 543	4.8%
Loan repayments	26 756	100.0%	-	-	-	-	-	-	26 756	6.6%
Trade Creditors	202 724	100.0%	-	-	-	-	-	-	202 724	49.8%
Auditor-General	1 720	100.0%	-	-	-	-	-	-	1 720	4%
Other	20 597	100.0%	-	-	-	-	-	-	20 597	5.1%
Total	406 889	100.0%	-	-	-	-	-	-	406 889	100.0%

Contact Details

Municipal Manager	Mr Nceba Ncunyanda	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

R thousands	2016/17							2015/16		O2 of 2015/16 to O2 of 2016/17	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	9 708 013	2 842 483	29.3%	2 540 818	26.2%	5 383 302	55.5%	2 541 588	58.4%	-	
Property rates, penalties and collection charges	1 540 006	382 947	24.9%	374 555	24.3%	757 502	49.2%	321 231	47.3%	16.6%	
Service charges	4 688 738	1 186 509	25.3%	1 044 115	22.3%	2 230 624	47.6%	990 385	49.5%	5.4%	
Other revenue	1 056 063	598 368	56.7%	646 661	61.2%	1 245 029	117.9%	578 132	116.5%	11.9%	
Government - operating	1 391 004	381 512	27.4%	232 239	16.7%	613 751	44.1%	247 018	52.2%	(6.0%)	
Government - capital	940 707	259 567	27.6%	218 440	23.2%	478 007	50.8%	382 173	60.7%	(42.8%)	
Interest	91 495	33 579	36.7%	24 808	27.1%	58 388	63.8%	22 650	70.6%	9.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(7 987 769)	(2 549 123)	31.9%	(2 012 963)	25.2%	(4 562 087)	57.1%	(1 970 046)	60.2%	2.2%	
Suppliers and employees	(7 756 281)	(2 486 946)	32.1%	(1 977 720)	25.5%	(4 464 667)	57.6%	(1 937 207)	60.6%	2.1%	
Finance charges	(158 019)	(55 146)	34.9%	(24 293)	15.4%	(79 440)	50.3%	(26 918)	50.5%	(9.7%)	
Transfers and grants	(73 469)	(7 031)	9.6%	(10 949)	14.9%	(17 980)	24.5%	(5 921)	39.2%	84.9%	
Net Cash from/(used) Operating Activities	1 720 244	293 360	17.1%	527 855	30.7%	821 215	47.7%	571 543	51.8%	(7.6%)	
Cash Flow from Investing Activities											
Receipts	(2 000)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	(2 000)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(1 459 151)	(420 242)	28.8%	(319 654)	21.9%	(739 896)	50.7%	(354 907)	45.0%	(9.9%)	
Capital assets	(1 459 151)	(420 242)	28.8%	(319 654)	21.9%	(739 896)	50.7%	(354 907)	45.0%	(9.9%)	
Net Cash from/(used) Investing Activities	(1 461 151)	(420 242)	28.8%	(319 654)	21.9%	(739 896)	50.6%	(354 907)	45.0%	(9.9%)	
Cash Flow from Financing Activities											
Receipts	2 000	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	2 000	-	-	-	-	-	-	-	-	-	
Payments	(93 920)	(24 889)	26.5%	(21 159)	22.5%	(46 048)	49.0%	(20 342)	57.9%	4.0%	
Repayment of borrowing	(93 920)	(24 889)	26.5%	(21 159)	22.5%	(46 048)	49.0%	(20 342)	57.9%	4.0%	
Net Cash from/(used) Financing Activities	(91 920)	(24 889)	27.1%	(21 159)	23.0%	(46 048)	50.1%	(20 342)	57.9%	4.0%	
Net Increase/(Decrease) in cash held	167 173	(151 771)	(90.8%)	187 042	111.9%	35 271	21.1%	196 294	87.8%	(4.7%)	
Cash/cash equivalents at the year begin:	1 358 756	1 612 505	118.7%	1 460 734	107.5%	1 612 505	118.7%	1 495 466	158.1%	(2.3%)	
Cash/cash equivalents at the year end:	1 525 929	1 460 734	95.7%	1 647 777	108.0%	1 647 777	108.0%	1 691 760	141.6%	(2.6%)	

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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	96 103	17.9%	44 313	8.3%	43 388	8.1%	351 848	65.7%	535 652	14.6%	151 359	28.3%	514 098	96.0%
Trade and Other Receivables from Exchange Transactions - Electricity	214 939	30.7%	75 457	10.8%	56 577	8.1%	353 924	50.5%	700 898	19.1%	12 148	1.7%	384 040	54.0%
Receivables from Non-exchange Transactions - Property Rates	904 041	69.6%	42 641	3.3%	14 885	1.1%	337 673	26.0%	1 299 241	35.4%	52 417	4.0%	657 493	50.0%
Receivables from Exchange Transactions - Waste Water Management	62 372	21.5%	27 686	9.6%	23 451	8.1%	176 083	60.8%	289 593	7.9%	77 902	26.9%	259 645	89.0%
Receivables from Exchange Transactions - Waste Management	30 513	19.9%	8 268	5.4%	4 354	2.8%	110 218	71.9%	153 353	4.2%	79 158	51.6%	205 667	134.0%
Receivables from Exchange Transactions - Property Rental Debtors	836	4.5%	988	5.3%	497	2.7%	16 193	87.5%	18 514	5%	7	-	20 072	108.0%
Interest on Arrear Debtor Accounts	14 579	3.1%	16 085	3.4%	10 175	2.2%	429 940	91.3%	470 778	12.8%	107 748	22.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	18 201	9.0%	9 651	4.8%	6 630	3.3%	167 671	82.9%	202 154	5.5%	3 132	1.5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	55 714	-	-	-
Total By Income Source	1 341 585	36.6%	225 090	6.1%	159 958	4.4%	1 943 549	53.0%	3 670 182	100.0%	539 584	14.7%	2 041 014	55.0%
Debtors Age Analysis By Customer Group														
Organs of State	24 011	18.2%	17 767	13.4%	16 626	12.6%	73 874	55.8%	132 277	3.6%	-	-	-	-
Commercial	597 126	39.9%	101 502	6.8%	71 754	4.8%	726 348	48.5%	1 496 730	40.8%	-	-	-	-
Households	720 448	35.3%	105 821	5.2%	71 578	3.5%	1 143 328	56.0%	2 041 175	55.6%	539 584	26.4%	2 041 014	100.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 341 585	36.6%	225 090	6.1%	159 958	4.4%	1 943 549	53.0%	3 670 182	100.0%	539 584	14.7%	2 041 014	55.0%

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	25 225	100.0%	-	-	-	-	-	-	25 225	16.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	119 984	96.7%	1 367	1.1%	523	4%	2 265	1.8%	124 138	82.4%
Auditor-General	252	20.4%	952	77.4%	26	2.1%	-	-	1 230	8%
Other	-	-	-	-	-	-	-	-	-	-
Total	145 460	96.6%	2 319	1.5%	549	4%	2 265	1.5%	150 593	100.0%

Contact Details

Municipal Manager	Mr Johann Mettler	041 506 3209
Financial Manager	Mr Trevor Harper	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2016/17							2015/16		O2 of 2015/16 to O2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	6 633 472	1 868 126	28.2%	2 052 272	30.9%	3 920 398	59.1%	1 793 100	51.5%	14.5%
Property rates, penalties and collection charges	908 271	207 737	22.9%	212 278	23.4%	420 015	46.2%	325 472	54.7%	(34.8%)
Service charges	3 135 667	850 449	27.1%	719 191	22.9%	1 569 640	50.1%	671 799	45.1%	7.1%
Other revenue	293 795	90 490	30.8%	492 514	167.6%	583 004	198.4%	330 256	46.8%	49.1%
Government - operating	1 212 507	383 968	31.7%	282 395	23.3%	666 363	55.0%	204 330	74.0%	38.2%
Government - capital	854 880	318 081	37.2%	333 125	39.0%	651 206	76.2%	239 248	81.2%	39.2%
Interest	228 351	17 401	7.6%	12 769	5.6%	30 170	13.2%	21 995	11.0%	(41.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(5 137 401)	(1 887 971)	36.7%	(1 931 527)	37.6%	(3 819 497)	74.3%	(1 352 145)	55.4%	42.8%
Suppliers and employees	(4 945 638)	(1 423 055)	28.8%	(1 403 833)	28.4%	(2 826 888)	57.2%	(1 323 724)	57.5%	6.1%
Finance charges	(160 939)	(230 215)	143.0%	(4 528)	2.8%	(234 743)	145.9%	(27 902)	16.1%	(83.8%)
Transfers and grants	(30 823)	(234 700)	761.4%	(523 166)	1 697.3%	(757 866)	2 458.7%	(519)	4.0%	100 775.3%
Net Cash from/(used) Operating Activities	1 496 071	(19 845)	(1.3%)	120 745	8.1%	100 901	6.7%	440 955	40.2%	(72.6%)
Cash Flow from Investing Activities										
Receipts	97 846	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	97 846	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 724 820)	(128 206)	7.4%	(233 258)	13.5%	(361 465)	21.0%	(450 186)	52.5%	(48.2%)
Capital assets	(1 724 820)	(128 206)	7.4%	(233 258)	13.5%	(361 465)	21.0%	(450 186)	52.5%	(48.2%)
Net Cash from/(used) Investing Activities	(1 626 974)	(128 206)	7.9%	(233 258)	14.3%	(361 465)	22.2%	(450 186)	52.5%	(48.2%)
Cash Flow from Financing Activities										
Receipts	504 800	1 451	.3%	300 205	59.5%	301 656	59.8%	489	.6%	61 276.7%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	500 000	-	-	300 000	60.0%	300 000	60.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	4 800	1 451	30.2%	205	4.3%	1 656	34.5%	489	18.0%	(58.1%)
Payments	(71 293)	(27 391)	38.4%	(27 476)	38.5%	(54 867)	77.0%	(15 701)	13.4%	75.0%
Repayment of borrowing	(71 293)	(27 391)	38.4%	(27 476)	38.5%	(54 867)	77.0%	(15 701)	13.4%	75.0%
Net Cash from/(used) Financing Activities	433 507	(25 940)	(6.0%)	272 729	62.9%	246 789	56.9%	(15 212)	(34.6%)	(1 892.8%)
Net Increase/(Decrease) in cash held	302 604	(173 991)	(57.5%)	160 216	52.9%	(13 775)	(4.6%)	(24 443)	(60.2%)	(755.5%)
Cash/cash equivalents at the year begin:	477 610	458 446	96.0%	284 455	59.6%	458 446	96.0%	561 675	150.5%	(49.4%)
Cash/cash equivalents at the year end:	780 214	284 455	36.5%	444 671	57.0%	444 671	57.0%	537 232	79.0%	(17.2%)

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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	68 653	4.9%	54 439	3.9%	76 980	5.5%	1 190 998	85.6%	1 391 069	35.3%	-	-	1 199 216	86.0%
Trade and Other Receivables from Exchange Transactions - Electricity	111 768	17.1%	35 229	5.4%	25 130	3.8%	482 563	73.7%	654 690	16.6%	-	-	234 274	35.0%
Receivables from Non-exchange Transactions - Property Rates	67 186	8.1%	40 843	4.9%	34 400	4.1%	686 761	82.8%	829 190	21.0%	-	-	613 399	74.0%
Receivables from Exchange Transactions - Waste Water Management	19 641	6.0%	12 197	3.7%	10 311	3.1%	287 280	87.2%	329 429	8.4%	-	-	254 024	77.0%
Receivables from Exchange Transactions - Waste Management	6 748	4.6%	4 200	2.9%	3 624	2.5%	130 646	90.0%	145 218	3.7%	-	-	120 158	82.0%
Receivables from Exchange Transactions - Property Rental Debtors	313	6%	509	.9%	538	1.0%	53 920	97.5%	55 279	1.4%	-	-	47 756	86.0%
Interest on Arrear Debtor Accounts	19 570	4.0%	18 553	3.8%	17 888	3.6%	438 669	88.7%	494 681	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 382	5.3%	2 849	6.4%	1 586	3.5%	37 914	84.8%	44 730	1.1%	-	-	34 710	77.0%
Total By Income Source	296 259	7.5%	168 820	4.3%	170 456	4.3%	3 308 751	83.9%	3 944 287	100.0%	-	-	2 503 537	63.0%
Debtors Age Analysis By Customer Group														
Organs of State	40 557	7.7%	38 873	7.3%	32 108	6.1%	418 377	79.0%	529 916	13.4%	-	-	-	-
Commercial	145 109	14.6%	51 924	5.2%	65 774	6.6%	732 385	73.6%	995 192	25.2%	-	-	-	-
Households	110 593	4.6%	78 023	3.2%	72 574	3.0%	2 157 988	89.2%	2 419 179	61.3%	-	-	2 503 537	103.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	296 259	7.5%	168 820	4.3%	170 456	4.3%	3 308 751	83.9%	3 944 287	100.0%	-	-	2 503 537	63.0%

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	210 121	100.0%	-	-	-	-	-	-	210 121	39.0%
Bulk Water	58 129	43.2%	7 819	5.8%	2 723	2.0%	65 939	49.0%	134 610	25.0%
PAYE deductions	18 659	100.0%	-	-	-	-	-	-	18 659	3.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44 703	25.5%	24 777	14.1%	8 985	5.1%	97 118	55.3%	175 584	32.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	331 613	61.5%	32 596	6.0%	11 708	2.2%	163 057	30.3%	538 974	100.0%

Contact Details

Municipal Manager	Adv Tankiso B Mea	051 405 8621
Financial Manager	Mr E E Mohlalo	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 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure	32 378 969	9 378 523	29.0%	8 047 337	24.9%	17 425 860	53.8%	7 839 799	56.9%	2.6%
Property rates	4 661 284	1 108 799	23.8%	1 171 120	25.1%	2 279 920	48.9%	1 221 500	54.5%	(4.1%)
Property rates - penalties and collection charges	133 973	19 685	14.7%	16 219	12.1%	35 904	26.8%	37 959	64.4%	(57.3%)
Service charges - electricity revenue	13 458 637	4 150 248	30.8%	3 084 848	22.9%	7 235 095	53.8%	2 900 218	51.3%	6.4%
Service charges - water revenue	4 260 889	972 781	22.8%	1 210 317	28.4%	2 183 097	51.2%	1 037 215	59.4%	16.7%
Service charges - sanitation revenue	1 646 274	647 583	39.3%	270 960	16.5%	918 543	55.8%	357 065	67.9%	(24.1%)
Service charges - refuse revenue	1 486 709	352 360	23.7%	352 351	23.7%	704 711	47.4%	349 418	48.9%	.8%
Service charges - other	136 757	17 396	12.7%	14 786	10.8%	32 182	23.5%	14 883	35.8%	(.7%)
Rental of facilities and equipment	65 479	16 273	24.9%	16 291	24.9%	32 564	49.7%	15 904	46.4%	2.4%
Interest earned - external investments	322 080	119 711	37.2%	132 660	41.2%	252 372	78.4%	113 035	81.2%	17.4%
Interest earned - outstanding debtors	344 563	118 953	34.5%	68 066	19.8%	187 019	54.3%	135 022	99.6%	(49.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	274 237	53 082	19.4%	62 811	22.9%	115 894	42.3%	99 293	65.9%	(36.7%)
Licences and permits	59 052	13 000	22.0%	12 861	21.8%	25 862	43.8%	13 299	47.6%	(3.3%)
Agency services	304 932	75 365	24.7%	63 739	20.9%	139 104	45.6%	65 461	50.5%	(2.6%)
Transfers recognised - operational	3 502 418	1 144 239	32.7%	1 013 941	28.9%	2 158 180	61.6%	928 983	68.7%	9.1%
Other own revenue	1 716 684	569 047	33.1%	556 367	32.4%	1 125 414	65.6%	550 544	69.3%	1.1%
Gains on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	32 378 197	7 751 495	23.9%	7 585 732	23.4%	15 337 228	47.4%	7 687 563	52.5%	(1.3%)
Employee related costs	6 515 448	1 513 114	23.2%	1 544 157	23.7%	3 057 270	46.9%	1 541 444	50.1%	.2%
Remuneration of councillors	126 553	27 223	21.5%	29 478	23.3%	56 701	44.8%	24 833	40.6%	18.7%
Debt impairment	1 468 871	367 218	25.0%	367 218	25.0%	734 436	50.0%	358 891	50.2%	2.3%
Depreciation and asset impairment	1 805 346	451 337	25.0%	451 337	25.0%	902 673	50.0%	407 290	59.2%	10.8%
Finance charges	662 383	113 679	17.2%	170 193	25.7%	283 872	42.9%	186 075	39.3%	(8.5%)
Bulk purchases	12 489 022	3 766 965	30.2%	2 684 862	21.5%	6 451 827	51.7%	1 802 824	41.7%	48.9%
Other Materials	2 934 165	425 353	14.5%	664 689	22.7%	1 090 042	37.1%	1 791 284	95.7%	(62.9%)
Contracted services	1 074 371	158 771	14.8%	248 985	23.2%	407 755	38.0%	486 667	82.3%	(48.8%)
Transfers and grants	1 941 318	414 862	21.4%	685 134	35.3%	1 099 996	56.7%	627 667	109.8%	9.2%
Other expenditure	3 345 719	512 975	15.3%	739 681	22.1%	1 252 656	37.4%	460 588	31.3%	60.6%
Loss on disposal of PPE	15 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	773	1 627 027		461 605		2 088 632		152 236		
Transfers recognised - capital	1 876 755	226 674	12.1%	367 022	19.6%	593 696	31.6%	574 698	34.0%	(36.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	(32 500)	40.6%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 877 528	1 853 702		828 626		2 682 328		694 434		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 877 528	1 853 702		828 626		2 682 328		694 434		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 877 528	1 853 702		828 626		2 682 328		694 434		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 877 528	1 853 702		828 626		2 682 328		694 434		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure	5 130 961	368 807	7.2%	833 087	16.2%	1 201 893	23.4%	1 000 626	29.1%	(16.7%)
Source of Finance	5 130 961	368 807	7.2%	833 087	16.2%	1 201 893	23.4%	1 000 626	29.1%	(16.7%)
National Government	1 850 283	208 188	11.3%	372 876	20.2%	581 064	31.4%	515 596	34.8%	(27.7%)
Provincial Government	26 473	-	-	10 151	38.3%	10 151	38.3%	2 876	9.0%	253.0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 876 755	208 188	11.1%	383 026	20.4%	591 214	31.5%	518 472	34.4%	(26.1%)
Borrowing	1 790 950	41 245	2.3%	174 594	9.7%	215 839	12.1%	122 758	16.7%	42.2%
Internally generated funds	1 463 256	119 374	8.2%	275 466	18.8%	394 840	27.0%	359 395	30.4%	(23.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 130 961	368 807	7.2%	833 087	16.2%	1 201 893	23.4%	1 000 626	29.1%	(16.7%)
Governance and Administration	916 506	167 148	18.2%	127 396	13.9%	294 544	32.1%	187 518	35.0%	(32.1%)
Executive & Council	385 900	77 560	20.1%	5 200	1.3%	82 761	21.4%	6 014	55.1%	(13.5%)
Budget & Treasury Office	223 991	15 466	6.9%	35 495	15.8%	50 961	22.8%	73 418	29.5%	(51.7%)
Corporate Services	306 616	74 121	24.2%	86 701	28.3%	160 822	52.5%	108 085	38.6%	(19.8%)
Community and Public Safety	1 121 277	52 866	4.7%	288 211	25.7%	341 077	30.4%	199 530	20.8%	44.4%
Community & Social Services	180 750	10 012	5.5%	16 311	9.0%	26 323	14.6%	24 182	10.4%	(32.5%)
Sport And Recreation	64 060	2 745	4.3%	27 320	42.6%	30 065	46.9%	21 867	54.0%	24.9%
Public Safety	237 170	10 204	4.3%	46 692	19.7%	56 896	24.0%	69 747	46.0%	(33.1%)
Housing	550 497	15 920	2.9%	180 572	32.8%	196 492	35.7%	44 451	7.8%	306.2%
Health	88 800	13 986	15.7%	17 315	19.5%	31 301	35.2%	39 284	46.4%	(55.9%)
Economic and Environmental Services	1 796 799	96 803	5.4%	262 643	14.6%	359 446	20.0%	382 868	33.5%	(31.4%)
Planning and Development	253 850	61	-	11 197	4.4%	11 259	4.4%	19 013	31.5%	(41.1%)
Road Transport	1 530 649	96 553	6.3%	250 187	16.3%	346 740	22.7%	361 084	33.7%	(30.7%)
Environmental Protection	12 300	189	1.5%	1 258	10.2%	1 447	11.8%	2 771	28.7%	(54.6%)
Trading Services	1 272 379	51 515	4.0%	154 206	12.1%	205 720	16.2%	230 539	29.5%	(33.1%)
Electricity	648 829	21 946	3.4%	41 848	6.4%	63 793	9.8%	118 926	36.5%	(64.8%)
Water	318 500	12 738	4.0%	54 680	17.2%	67 418	21.2%	56 267	33.3%	(2.8%)
Waste Water Management	175 300	5 181	3.0%	18 681	10.7%	23 862	13.6%	38 102	17.9%	(51.0%)
Waste Management	129 750	11 650	9.0%	38 997	30.1%	50 647	39.0%	17 244	14.6%	126.1%
Other	24 000	474	2.0%	632	2.6%	1 106	4.6%	170	3.1%	271.3%

Part 3: Cash Receipts and Payments

R thousands	2016/17							2015/16		O2 of 2015/16 to O2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	32 460 381	7 100 904	21.9%	11 042 578	34.0%	18 143 482	55.9%	7 822 797	49.8%	41.2%
Property rates, penalties and collection charges	4 459 590	1 017 035	22.8%	1 133 459	25.4%	2 150 494	48.2%	1 431 285	61.6%	(20.8%)
Service charges	19 529 590	5 834 509	29.9%	5 366 230	27.5%	11 200 739	57.4%	4 272 142	42.6%	25.6%
Other revenue	2 425 384	(977 621)	(40.3%)	3 016 231	124.4%	2 038 611	84.1%	630 143	156.5%	378.7%
Government - operating	3 502 418	761 642	21.7%	958 539	27.4%	1 720 181	49.1%	666 472	51.5%	43.8%
Government - capital	1 876 755	226 674	12.1%	367 392	19.6%	594 067	31.7%	574 698	37.3%	(36.1%)
Interest	666 643	238 665	35.8%	200 726	30.1%	439 391	65.9%	248 057	79.8%	(19.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(27 758 009)	(11 348 405)	40.9%	(8 906 316)	32.1%	(20 254 721)	73.0%	(5 643 231)	48.8%	57.8%
Suppliers and employees	(25 154 308)	(10 725 497)	42.6%	(8 050 989)	32.0%	(18 776 486)	74.6%	(4 829 489)	45.1%	66.7%
Finance charges	(662 383)	(113 679)	17.2%	(170 193)	25.7%	(283 872)	42.9%	(186 075)	102.6%	(8.5%)
Transfers and grants	(1 941 318)	(509 229)	26.2%	(685 134)	35.3%	(1 194 363)	61.5%	(627 667)	92.8%	9.2%
Net Cash from/(used) Operating Activities	4 702 372	(4 247 501)	(90.3%)	2 136 262	45.4%	(2 111 239)	(44.9%)	2 179 566	56.2%	(2.0%)
Cash Flow from Investing Activities										
Receipts	287 437	4 099 289	1 426.2%	(62 399)	(21.7%)	4 036 891	1 404.4%	(63 468)	4.6%	(1.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	(1 996)	-	-	-	(1 996)	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	21	-	(100.0%)
Decrease (increase) in non-current investments	287 437	4 101 286	1 426.8%	(62 399)	(21.7%)	4 038 887	1 405.1%	(63 489)	4.6%	(1.7%)
Payments	(4 805 541)	(368 807)	7.7%	(833 087)	17.3%	(1 201 893)	25.0%	(1 000 626)	29.4%	(16.7%)
Capital assets	(4 805 541)	(368 807)	7.7%	(833 087)	17.3%	(1 201 893)	25.0%	(1 000 626)	29.4%	(16.7%)
Net Cash from/(used) Investing Activities	(4 518 103)	3 730 483	(82.6%)	(895 485)	19.8%	2 834 997	(62.7%)	(1 064 094)	27.9%	(15.8%)
Cash Flow from Financing Activities										
Receipts	1 808 793	(12 899)	(.7%)	13 923	.8%	1 023	.1%	16 773	1.9%	(17.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 790 950	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	17 842	(12 899)	(72.3%)	13 923	78.0%	1 023	5.7%	16 773	117.1%	(17.0%)
Payments	(381 507)	(234 278)	61.4%	(162 655)	42.6%	(396 933)	104.0%	(129 629)	51.9%	25.5%
Repayment of borrowing	(381 507)	(234 278)	61.4%	(162 655)	42.6%	(396 933)	104.0%	(129 629)	51.9%	25.5%
Net Cash from/(used) Financing Activities	1 427 285	(247 177)	(17.3%)	(148 732)	(10.4%)	(395 910)	(27.7%)	(112 855)	(15.9%)	31.8%
Net Increase/(Decrease) in cash held	1 611 554	(764 195)	(47.4%)	1 092 044	67.8%	327 849	20.3%	1 002 617	(767.8%)	8.9%
Cash/cash equivalents at the year begin:	7 701 376	7 701 376	100.0%	6 937 181	90.1%	7 701 376	100.0%	7 445 115	161.0%	(6.8%)
Cash/cash equivalents at the year end:	9 312 930	6 937 181	74.5%	8 029 225	86.2%	8 029 225	86.2%	8 447 732	180.3%	(5.0%)

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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	313 701	8.0%	158 471	4.0%	124 493	3.2%	3 344 423	84.9%	3 941 088	31.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	868 262	36.2%	177 843	7.4%	93 443	3.9%	1 261 074	52.5%	2 400 622	19.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	271 642	14.7%	94 218	5.1%	65 025	3.5%	1 421 774	76.7%	1 852 660	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	91 121	7.9%	45 141	3.9%	34 757	3.0%	981 512	85.2%	1 152 530	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	81 289	6.8%	43 329	3.6%	35 757	3.0%	1 030 617	86.5%	1 190 993	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 591	1.6%	2 114	2.1%	2 007	2.0%	96 650	94.4%	102 361	8%	-	-	-	-
Interest on Arrear Debtor Accounts	28 098	1.8%	27 751	1.8%	29 486	1.9%	1 436 045	94.4%	1 521 381	12.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24 130	4.9%	17 067	3.4%	16 958	3.4%	439 317	88.3%	497 472	3.9%	-	-	-	-
Total By Income Source	1 679 834	13.3%	565 934	4.5%	401 926	3.2%	10 011 412	79.1%	12 659 107	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	36 987	20.0%	19 692	10.6%	11 475	6.2%	116 798	63.2%	184 953	1.5%	-	-	-	-
Commercial	1 022 501	31.6%	234 415	7.2%	120 725	3.7%	1 862 537	57.5%	3 240 179	25.6%	-	-	-	-
Households	613 449	6.8%	307 973	3.4%	266 525	2.9%	7 894 244	86.9%	9 082 191	71.7%	-	-	-	-
Other	6 897	4.5%	3 854	2.5%	3 201	2.1%	137 833	90.8%	151 785	1.2%	-	-	-	-
Total By Customer Group	1 679 834	13.3%	565 934	4.5%	401 926	3.2%	10 011 412	79.1%	12 659 107	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	753 739	100.0%	-	-	-	-	-	-	753 739	33.3%
Bulk Water	240 298	100.0%	-	-	-	-	-	-	240 298	10.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	159 465	100.0%	-	-	-	-	-	-	159 465	7.0%
Auditor-General	882 604	79.8%	111 109	10.0%	112 206	10.1%	-	-	1 105 919	48.8%
Other	4 764	100.0%	-	-	-	-	-	-	4 764	2%
Total	2 040 870	90.1%	111 109	4.9%	112 206	5.0%	-	-	2 264 185	100.0%

Contact Details

Municipal Manager	Dr Imogen Mashazi	011 999 0481
Financial Manager	Mrs Ramasela Ganda	011 999 6514

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2016/17							2015/16		O2 of 2015/16 to O2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	45 437 004	13 130 003	28.9%	12 305 404	27.1%	25 435 406	56.0%	12 215 215	57.3%	.7%
Property rates, penalties and collection charges	7 851 647	1 685 970	21.5%	1 876 320	23.9%	3 562 290	45.4%	1 849 939	53.7%	1.4%
Service charges	23 905 818	6 617 776	27.7%	5 931 821	24.8%	12 549 598	52.5%	6 083 492	49.4%	(2.5%)
Other revenue	3 747 024	1 548 798	41.3%	1 509 088	40.3%	3 057 887	81.6%	1 806 193	122.9%	(16.4%)
Government - operating	6 725 515	2 479 885	36.9%	1 925 970	28.6%	4 405 855	65.5%	1 487 841	57.4%	29.4%
Government - capital	2 756 793	735 264	26.7%	1 006 241	36.5%	1 741 505	63.2%	961 551	60.4%	4.6%
Interest	450 206	62 309	13.8%	55 963	12.4%	118 272	26.3%	26 198	16.2%	113.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(37 843 751)	(13 564 585)	35.8%	(11 217 707)	29.6%	(24 782 292)	65.5%	(11 820 448)	66.3%	(5.1%)
Suppliers and employees	(35 522 058)	(13 080 161)	36.8%	(10 181 681)	28.7%	(23 261 842)	65.5%	(10 893 644)	66.0%	(6.5%)
Finance charges	(2 321 693)	(327 941)	14.1%	(886 265)	38.2%	(1 214 206)	52.3%	(683 691)	59.8%	29.6%
Transfers and grants	(156 483)	(156 483)	-	(149 761)	-	(306 243)	-	(243 113)	-	(38.4%)
Net Cash from/(used) Operating Activities	7 593 253	(434 582)	(5.7%)	1 087 697	14.3%	653 115	8.6%	394 767	12.6%	175.5%
Cash Flow from Investing Activities										
Receipts	(631 913)	608 251	(96.3%)	392 029	(62.0%)	1 000 280	(158.3%)	70 751	(4 653.8%)	454.1%
Proceeds on disposal of PPE	24 975	608 251	2 435.4%	392 029	1 569.7%	1 000 280	4 005.1%	70 751	9 421.8%	454.1%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(46 285)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(610 603)	-	-	-	-	-	-	-	-	-
Payments	(9 066 400)	(2 992 009)	33.0%	(1 562 069)	17.2%	(4 554 078)	50.2%	(1 578 019)	50.3%	(1.0%)
Capital assets	(9 066 400)	(2 992 009)	33.0%	(1 562 069)	17.2%	(4 554 078)	50.2%	(1 578 019)	50.3%	(1.0%)
Net Cash from/(used) Investing Activities	(9 698 313)	(2 383 758)	24.6%	(1 170 039)	12.1%	(3 553 797)	36.6%	(1 507 269)	10.2%	(22.4%)
Cash Flow from Financing Activities										
Receipts	2 626 777	1 725 000	65.7%	2 281 000	86.8%	4 006 000	152.5%	1 670 900	42.4%	36.5%
Short term loans	-	1 725 000	-	(225 000)	-	1 500 000	-	1 670 900	-	(113.5%)
Borrowing long term/refinancing	2 626 777	-	-	2 506 000	95.4%	2 506 000	95.4%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(584 417)	(18 140)	3.1%	(158 102)	27.1%	(176 242)	30.2%	(1 052 805)	67.9%	(85.0%)
Repayment of borrowing	(584 417)	(18 140)	3.1%	(158 102)	27.1%	(176 242)	30.2%	(1 052 805)	67.9%	(85.0%)
Net Cash from/(used) Financing Activities	2 042 360	1 706 860	83.6%	2 122 898	103.9%	3 829 758	187.5%	618 095	25.5%	243.5%
Net Increase/(Decrease) in cash held	(62 700)	(1 111 480)	1 772.7%	2 040 555	(3 254.5%)	929 075	(1 481.8%)	(494 407)	149.5%	(512.7%)
Cash/cash equivalents at the year begin:	3 752 745	6 890 021	183.6%	5 778 540	154.0%	6 890 021	183.6%	4 910 918	96.2%	17.7%
Cash/cash equivalents at the year end:	3 690 045	5 778 540	156.6%	7 819 096	211.9%	7 819 096	211.9%	4 416 511	100.9%	77.0%

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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	566 622	11.8%	224 522	4.7%	168 296	3.5%	3 859 483	80.1%	4 818 923	27.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	888 595	22.4%	257 991	6.5%	276 570	7.0%	2 547 018	64.2%	3 970 173	22.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	468 418	11.5%	132 698	3.3%	77 945	1.9%	3 379 675	83.3%	4 058 736	22.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	377 748	11.8%	149 681	4.7%	112 197	3.5%	2 572 989	80.1%	3 212 615	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	135 249	11.1%	60 475	5.0%	54 623	4.5%	964 923	79.4%	1 215 269	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7 052	1.6%	6 934	1.6%	6 839	1.6%	407 218	95.1%	428 043	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 443 683	13.8%	832 301	4.7%	696 470	3.9%	13 731 305	77.6%	17 703 759	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	74 403	12.6%	(10 827)	(1.8%)	31 375	5.3%	493 352	83.9%	588 304	3.3%	-	-	-	-
Commercial	1 425 819	22.2%	216 628	3.4%	295 431	4.6%	4 484 252	69.8%	6 422 131	36.3%	-	-	-	-
Households	943 460	8.8%	626 500	5.9%	369 664	3.5%	8 753 701	81.9%	10 693 325	60.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 443 683	13.8%	832 301	4.7%	696 470	3.9%	13 731 305	77.6%	17 703 759	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	1 019 957	100.0%	-	-	-	-	-	-	1 019 957	33.1%
Bulk Water	348 617	100.0%	-	-	-	-	-	-	348 617	11.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	649 941	78.8%	123 551	15.0%	1 177	.1%	50 646	6.1%	825 315	26.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	882 788	100.0%	-	-	9	-	326	-	883 123	28.7%
Total	2 901 303	94.3%	123 551	4.0%	1 186	-	50 972	1.7%	3 077 012	100.0%

Contact Details

Municipal Manager	Dr L Ndhivo	011 407 7309
Financial Manager	Mr Reggie Boqo	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 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	30 209 869	8 414 012	27.9%	7 087 111	23.5%	15 501 123	51.3%	6 715 523	51.9%	5.5%	
Property rates	5 764 124	1 475 960	25.6%	1 405 523	24.4%	2 881 483	50.0%	1 302 337	49.5%	7.9%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	11 445 635	3 711 731	32.4%	2 491 619	21.8%	6 203 351	54.2%	2 293 317	47.6%	8.6%	
Service charges - water revenue	4 075 549	835 873	20.5%	828 741	20.3%	1 664 614	40.8%	915 736	49.4%	(9.5%)	
Service charges - sanitation revenue	937 495	210 031	22.4%	209 081	22.3%	419 111	44.7%	202 382	48.9%	3.3%	
Service charges - refuse revenue	1 261 245	322 280	25.6%	309 870	24.6%	632 150	50.1%	291 382	50.2%	6.3%	
Service charges - other	-	-	-	348	-	348	-	-	-	(100.0%)	
Rental of facilities and equipment	136 321	27 218	20.0%	32 587	23.9%	59 805	43.9%	27 710	48.9%	17.6%	
Interest earned - external investments	43 089	19 939	46.3%	20 191	46.9%	40 129	93.1%	10 630	29.4%	89.9%	
Interest earned - outstanding debtors	238 451	131 570	55.2%	146 274	61.3%	277 844	116.5%	103 363	93.1%	41.5%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	198 658	58 995	29.7%	96 605	48.6%	155 600	78.3%	130 302	67.2%	(25.9%)	
Licences and permits	60 564	8 922	14.7%	13 160	21.7%	22 081	36.5%	12 127	36.2%	8.5%	
Agency services	9 299	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	4 240 323	1 434 867	33.8%	1 316 699	31.1%	2 751 566	64.9%	1 230 749	69.0%	7.0%	
Other own revenue	1 799 117	176 627	9.8%	216 415	12.0%	393 042	21.8%	194 892	50.2%	11.0%	
Gains on disposal of PPE	-	-	-	-	-	-	-	600	-	(100.0%)	
Operating Expenditure	28 281 950	6 043 364	21.4%	6 803 007	24.1%	12 846 372	45.4%	7 491 909	51.5%	(9.2%)	
Employee related costs	7 622 096	1 938 916	25.4%	1 942 943	25.5%	3 881 859	50.9%	1 950 401	49.7%	(.4%)	
Remuneration of councillors	125 834	28 169	22.4%	29 899	23.8%	58 068	46.1%	28 983	48.7%	3.2%	
Debt impairment	908 053	246 752	27.2%	250 391	27.6%	497 143	54.7%	110 368	18.2%	126.9%	
Depreciation and asset impairment	1 258 208	221 684	17.6%	348 626	27.7%	570 311	45.3%	279 327	46.5%	24.8%	
Finance charges	1 057 982	124 086	11.7%	429 588	40.6%	553 674	52.3%	277 389	51.2%	54.9%	
Bulk purchases	9 956 609	2 526 158	25.4%	2 154 348	21.6%	4 680 505	47.0%	2 972 398	57.5%	(27.5%)	
Other Materials	283 940	40 641	14.3%	53 877	19.0%	94 518	33.3%	76 336	33.2%	(29.4%)	
Contracted services	2 738 440	470 181	17.2%	844 036	30.8%	1 314 218	48.0%	719 385	71.7%	17.3%	
Transfers and grants	288 055	(243 755)	(84.6%)	43 176	15.0%	(200 579)	(69.6%)	39 437	21.5%	9.5%	
Other expenditure	4 042 732	691 028	17.1%	702 622	17.4%	1 393 650	34.5%	1 036 083	45.3%	(32.2%)	
Loss on disposal of PPE	1	(496)	(49 588.3%)	3 502	350 193.9%	3 006	300 605.6%	1 802	-	94.3%	
Surplus/(Deficit)	1 927 919	2 370 647		284 104		2 654 751		(776 385)			
Transfers recognised - capital	2 370 209	216 305	9.1%	715 161	30.2%	931 466	39.3%	755 496	38.9%	(5.3%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	4 298 127	2 586 952		999 265		3 586 217		(20 890)			
Taxation	(500)	-	-	150	(30.0%)	150	(30.0%)	-	-	(100.0%)	
Surplus/(Deficit) after taxation	4 298 627	2 586 952		999 115		3 586 067		(20 890)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	4 298 627	2 586 952		999 115		3 586 067		(20 890)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	4 298 627	2 586 952		999 115		3 586 067		(20 890)			

Part 2: Capital Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure											
Source of Finance	4 465 209	280 755	6.3%	887 599	19.9%	1 168 354	26.2%	1 068 767	37.7%	(17.0%)	
National Government	2 331 654	215 340	9.2%	713 653	30.6%	928 992	39.8%	730 639	38.5%	(2.3%)	
Provincial Government	38 355	1 818	4.7%	18 229	47.5%	20 047	52.3%	2 209	6.4%	725.3%	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	200	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	2 370 209	217 157	9.2%	731 881	30.9%	949 039	40.0%	732 848	37.9%	(.1%)	
Borrowing	1 000 000	58 779	5.9%	125 104	12.5%	183 883	18.4%	305 509	39.0%	(59.1%)	
Internally generated funds	985 000	336	-	5 019	.5%	5 355	.5%	2 188	6.3%	129.4%	
Public contributions and donations	110 000	4 482	4.1%	25 594	23.3%	30 077	27.3%	28 222	32.1%	(9.3%)	
Capital Expenditure Standard Classification	4 465 209	280 755	6.3%	887 599	19.9%	1 168 354	26.2%	1 068 767	37.7%	(17.0%)	
Governance and Administration	368 484	28 895	7.8%	40 689	11.0%	69 584	18.9%	71 278	38.4%	(42.9%)	
Executive & Council	58 784	336	.6%	17 419	29.6%	17 755	30.2%	22 549	20.0%	(22.7%)	
Budget & Treasury Office	-	-	-	-	-	-	-	16 388	54.6%	(100.0%)	
Corporate Services	309 700	28 559	9.2%	23 270	7.5%	51 829	16.7%	32 341	45.0%	(28.0%)	
Community and Public Safety	746 104	68 229	9.1%	287 268	38.5%	355 498	47.6%	171 656	21.9%	67.4%	
Community & Social Services	21 200	6 572	31.0%	2 182	10.3%	8 754	41.3%	4 514	13.3%	(51.7%)	
Sport And Recreation	103 000	17 115	16.6%	9 608	9.3%	26 723	25.9%	10 185	7.9%	(5.7%)	
Public Safety	41 000	420	1.0%	1 805	4.4%	2 225	5.4%	1 277	15.0%	41.3%	
Housing	537 704	42 039	7.8%	254 530	47.3%	296 569	55.2%	141 543	23.7%	79.8%	
Health	43 200	2 083	4.8%	19 144	44.3%	21 228	49.1%	14 137	35.2%	35.4%	
Economic and Environmental Services	1 293 506	142 588	11.0%	271 636	21.0%	414 224	32.0%	423 584	35.8%	(35.9%)	
Planning and Development	65 400	4 330	6.6%	13 891	21.2%	18 221	27.9%	-	-	(100.0%)	
Road Transport	1 225 106	138 257	11.3%	257 745	21.0%	396 003	32.3%	423 584	37.8%	(39.2%)	
Environmental Protection	3 000	-	-	-	-	-	-	-	-	-	
Trading Services	2 024 615	41 043	2.0%	282 629	14.0%	323 672	16.0%	398 916	55.9%	(29.2%)	
Electricity	1 428 665	38 596	2.7%	99 596	7.0%	138 193	9.7%	129 458	41.5%	(23.1%)	
Water	100 500	-	-	18 250	18.2%	18 250	18.2%	46 440	41.8%	(60.7%)	
Waste Water Management	474 450	2 447	.5%	159 022	33.5%	161 469	34.0%	215 341	79.1%	(26.2%)	
Waste Management	21 000	-	-	5 760	27.4%	5 760	27.4%	7 678	73.3%	(25.0%)	
Other	32 500	-	-	5 377	16.5%	5 377	16.5%	3 333	37.3%	61.3%	

Part 3: Cash Receipts and Payments

R thousands	2016/17							2015/16		O2 of 2015/16 to O2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	31 589 444	9 090 882	28.8%	7 648 339	24.2%	16 739 221	53.0%	7 396 127	54.9%	3.4%
Property rates, penalties and collection charges	5 533 559	1 475 960	26.7%	1 405 523	25.4%	2 881 483	52.1%	1 302 337	53.8%	7.9%
Service charges	17 011 229	5 079 915	29.9%	3 839 659	22.6%	8 919 574	52.4%	3 702 816	52.6%	3.7%
Other revenue	2 187 493	271 761	12.4%	358 766	16.4%	630 527	28.8%	365 030	52.7%	(1.7%)
Government - operating	4 240 323	1 780 763	42.0%	1 153 708	27.2%	2 934 471	69.2%	1 095 244	68.2%	5.3%
Government - capital	2 370 209	330 974	14.0%	724 219	30.6%	1 055 193	44.5%	816 708	46.9%	(11.3%)
Interest	246 631	151 509	61.4%	166 464	67.5%	317 973	128.9%	113 992	115.0%	46.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(25 896 832)	(10 612 708)	41.0%	(6 310 352)	24.4%	(16 923 059)	65.3%	(6 206 026)	61.4%	1.7%
Suppliers and employees	(24 550 779)	(10 173 178)	41.4%	(5 837 588)	23.8%	(16 010 766)	65.2%	(5 889 201)	62.4%	(.9%)
Finance charges	(1 057 999)	(124 086)	11.7%	(429 588)	40.6%	(553 674)	52.3%	(277 389)	51.2%	54.9%
Transfers and grants	(288 055)	(315 444)	109.5%	(43 176)	15.0%	(358 620)	124.5%	(39 437)	21.5%	9.5%
Net Cash from/(used) Operating Activities	5 692 612	(1 521 826)	(26.7%)	1 337 987	23.5%	(183 839)	(3.2%)	1 190 100	13.6%	12.4%
Cash Flow from Investing Activities										
Receipts	(541 804)	1 167 091	(215.4%)	(247 235)	45.6%	919 856	(169.8%)	(157 554)	517.1%	56.9%
Proceeds on disposal of PPE	-	29 091	-	59 357	-	88 448	-	23 619	-	151.3%
Decrease in non-current debtors	(241 572)	514 940	(213.2%)	(72 043)	29.8%	442 896	(183.3%)	(235 131)	-	(69.4%)
Decrease in other non-current receivables	2 759	623 635	22 606.0%	(245 676)	(8 905.5%)	377 959	13 700.6%	60 922	276.3%	(503.3%)
Decrease (increase) in non-current investments	(302 991)	(574)	.2%	11 127	(3.7%)	10 553	(3.5%)	(6 965)	(38.4%)	(259.8%)
Payments	(4 339 234)	(280 755)	6.5%	(887 599)	20.5%	(1 168 354)	26.9%	(1 068 767)	38.5%	(17.0%)
Capital assets	(4 339 234)	(280 755)	6.5%	(887 599)	20.5%	(1 168 354)	26.9%	(1 068 767)	38.5%	(17.0%)
Net Cash from/(used) Investing Activities	(4 881 039)	886 336	(18.2%)	(1 134 835)	23.2%	(248 498)	5.1%	(1 226 321)	24.9%	(7.5%)
Cash Flow from Financing Activities										
Receipts	1 007 366	960 710	95.4%	(45 889)	(4.6%)	914 820	90.8%	3 462 416	336.1%	(101.3%)
Short term loans	-	955 000	-	(55 000)	-	900 000	-	3 785 000	-	(101.5%)
Borrowing long term/refinancing	1 000 000	-	-	-	-	-	-	(330 000)	-	(100.0%)
Increase (decrease) in consumer deposits	7 366	5 710	77.5%	9 111	123.7%	14 820	201.2%	7 416	140.0%	22.8%
Payments	(702 083)	(85 533)	12.2%	(126 150)	18.0%	(211 682)	30.2%	(3 276 235)	634.5%	(96.1%)
Repayment of borrowing	(702 083)	(85 533)	12.2%	(126 150)	18.0%	(211 682)	30.2%	(3 276 235)	634.5%	(96.1%)
Net Cash from/(used) Financing Activities	305 283	875 177	286.7%	(172 039)	(56.4%)	703 138	230.3%	186 182	78.2%	(192.4%)
Net Increase/(Decrease) in cash held	1 116 856	239 687	21.5%	31 113	2.8%	270 801	24.2%	149 961	14.5%	(79.3%)
Cash/cash equivalents at the year begin:	2 012 796	1 186 049	58.9%	1 425 736	70.8%	1 186 049	58.9%	548 045	49.9%	160.1%
Cash/cash equivalents at the year end:	3 129 652	1 425 736	45.6%	1 456 850	46.5%	1 456 850	46.5%	698 006	37.2%	108.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	335 526	18.1%	54 962	3.0%	36 314	2.0%	1 422 800	76.9%	1 849 602	22.1%	9 245	.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	249 759	24.5%	19 925	2.0%	26 340	2.6%	725 151	71.0%	1 021 175	12.2%	7 165	.7%	-	-
Receivables from Non-exchange Transactions - Property Rates	479 420	21.7%	68 298	3.1%	82 464	3.7%	1 583 956	71.5%	2 214 138	26.4%	3 729	.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	65 487	22.9%	8 328	2.9%	8 039	2.8%	203 510	71.3%	285 364	3.4%	2 557	.9%	-	-
Receivables from Exchange Transactions - Waste Management	101 820	19.5%	16 089	3.1%	14 602	2.8%	389 578	74.6%	522 088	6.2%	3 771	.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	10 161	4.1%	1 551	.6%	1 118	.4%	236 801	94.9%	249 630	3.0%	2	-	-	-
Interest on Arrear Debtor Accounts	115 951	8.0%	42 512	2.9%	42 714	3.0%	1 246 111	86.1%	1 447 289	17.3%	10 167	.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37 657	4.7%	281	-	17 257	2.2%	741 213	93.1%	796 408	9.5%	7 076	.9%	-	-
Total By Income Source	1 395 781	16.6%	211 946	2.5%	228 848	2.7%	6 549 120	78.1%	8 385 695	100.0%	43 713	.5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	86 883	76.3%	13 834	12.1%	15 908	14.0%	(2 755)	(2.4%)	113 870	1.4%	-	-	-	-
Commercial	455 377	21.8%	39 929	1.9%	68 219	3.3%	1 525 257	73.0%	2 088 782	24.9%	12 884	.6%	-	-
Households	752 106	15.4%	133 318	2.7%	138 805	2.8%	3 846 796	79.0%	4 871 026	58.1%	24 855	.5%	-	-
Other	101 415	7.7%	24 864	1.9%	5 915	.5%	1 179 823	89.9%	1 312 017	15.6%	5 973	.5%	-	-
Total By Customer Group	1 395 781	16.6%	211 946	2.5%	228 848	2.7%	6 549 120	78.1%	8 385 695	100.0%	43 713	.5%	-	-

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	611 629	100.0%	-	-	-	-	-	-	611 629	16.4%
Bulk Water	175 765	100.0%	-	-	-	-	-	-	175 765	4.7%
PAYE deductions	90 988	100.0%	-	-	-	-	-	-	90 988	2.4%
VAT (output less input)	(88 240)	100.0%	-	-	-	-	-	-	(88 240)	(2.4%)
Pensions / Retirement	104 254	100.0%	-	-	-	-	-	-	104 254	2.8%
Loan repayments	1 326 150	100.0%	-	-	-	-	-	-	1 326 150	35.5%
Trade Creditors	983 528	100.0%	-	-	-	-	-	-	983 528	26.3%
Auditor-General	4 687	100.0%	-	-	-	-	-	-	4 687	.1%
Other	527 864	100.0%	-	-	-	-	-	-	527 864	14.1%
Total	3 736 625	100.0%	-	-	-	-	-	-	3 736 625	100.0%

Contact Details

Municipal Manager	Ms Lindiwe Kwele	012 358 4901
Financial Manager	Mr Umar Banda	012 358 8100/1

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure	31 267 560	8 875 973	28.4%	8 135 683	26.0%	17 011 656	54.4%	7 333 186	51.4%	10.9%
Property rates	6 302 049	1 597 502	25.3%	1 857 180	29.5%	3 454 682	54.8%	1 633 803	53.5%	13.7%
Property rates - penalties and collection charges	158 523	1 163	.7%	8 713	5.5%	9 877	6.2%	25 885	49.7%	(66.3%)
Service charges - electricity revenue	12 576 060	3 453 141	27.5%	3 007 424	23.9%	6 460 565	51.4%	2 703 360	49.3%	11.2%
Service charges - water revenue	3 301 439	1 166 956	35.3%	600 911	18.2%	1 767 867	53.5%	786 482	47.5%	(23.6%)
Service charges - sanitation revenue	807 742	300 260	37.2%	181 932	22.5%	482 191	59.7%	205 589	47.9%	(11.5%)
Service charges - refuse revenue	572 621	205 221	35.8%	88 252	15.4%	293 473	51.3%	141 099	50.4%	(37.5%)
Service charges - other	112 607	25 813	22.9%	22 237	19.7%	48 051	42.7%	41 278	57.7%	(46.1%)
Rental of facilities and equipment	489 907	80 550	16.4%	61 693	12.6%	142 243	29.0%	111 444	41.7%	(44.6%)
Interest earned - external investments	855 369	160 881	18.8%	161 293	18.9%	322 173	37.7%	122 226	29.0%	32.0%
Interest earned - outstanding debtors	113 981	45 537	40.0%	47 168	41.4%	92 705	81.3%	53 476	62.5%	(11.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	59 463	12 940	21.8%	13 483	22.7%	26 423	44.4%	10 468	23.5%	28.8%
Licences and permits	35 825	7 768	21.7%	7 477	20.9%	15 245	42.6%	7 632	59.3%	(2.0%)
Agency services	10 552	2 678	25.4%	1 834	17.4%	4 512	42.8%	2 317	37.5%	(20.9%)
Transfers recognised - operational	3 063 682	979 977	32.0%	914 619	29.9%	1 894 596	61.8%	608 949	59.7%	50.2%
Other own revenue	2 768 384	835 585	30.2%	1 157 071	41.8%	1 992 656	72.0%	876 868	61.6%	32.0%
Gains on disposal of PPE	39 358	1	-	4 397	11.2%	4 398	11.2%	2 309	12.5%	90.4%
Operating Expenditure	30 646 274	6 448 365	21.0%	6 915 297	22.6%	13 363 662	43.6%	6 879 287	45.2%	.5%
Employee related costs	8 755 110	1 954 761	22.3%	2 331 336	26.6%	4 286 097	49.0%	2 149 280	49.2%	8.5%
Remuneration of councillors	105 953	25 610	24.2%	26 430	24.9%	52 040	49.1%	24 744	50.6%	6.8%
Debt impairment	648 458	170 408	26.3%	170 173	26.2%	340 581	52.5%	37 640	9.6%	352.1%
Depreciation and asset impairment	1 976 669	412 463	20.9%	416 454	21.1%	828 917	41.9%	468 670	43.3%	(11.1%)
Finance charges	1 424 373	59 088	4.1%	265 072	18.6%	324 160	22.8%	416 755	35.3%	(36.4%)
Bulk purchases	10 425 185	2 575 112	24.7%	1 987 760	19.1%	4 562 872	43.8%	2 131 833	49.2%	(6.8%)
Other Materials	138 316	3 732	2.7%	27 480	19.9%	31 212	22.6%	(8 407)	46.3%	(426.9%)
Contracted services	4 356 388	716 108	16.4%	1 029 961	23.6%	1 746 069	40.1%	864 710	42.5%	19.1%
Transfers and grants	216 940	51 514	23.7%	66 089	30.5%	117 603	54.2%	35 171	43.9%	87.9%
Other expenditure	2 598 642	479 568	18.5%	594 540	22.9%	1 074 107	41.3%	758 680	39.7%	(21.6%)
Loss on disposal of PPE	241	2	.9%	(0)	(.1%)	2	.8%	211	73.4%	(100.1%)
Surplus/(Deficit)	621 285	2 427 607		1 220 387		3 647 994		453 898		
Transfers recognised - capital	3 689 848	576 556	15.6%	928 791	25.2%	1 505 347	40.8%	858 774	36.1%	8.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 311 133	3 004 163		2 149 178		5 153 341		1 312 672		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 311 133	3 004 163		2 149 178		5 153 341		1 312 672		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 311 133	3 004 163		2 149 178		5 153 341		1 312 672		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 311 133	3 004 163		2 149 178		5 153 341		1 312 672		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure	6 725 067	944 963	14.1%	1 497 062	22.3%	2 442 025	36.3%	1 173 076	33.0%	27.6%
Source of Finance	6 725 067	944 963	14.1%	1 497 062	22.3%	2 442 025	36.3%	1 173 076	33.0%	27.6%
National Government	2 872 195	280 542	9.8%	705 107	24.5%	985 649	34.3%	721 609	38.4%	(2.3%)
Provincial Government	815 653	100 110	12.3%	382 900	46.9%	483 010	59.2%	135 771	28.7%	182.0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 000	846	42.3%	1 425	71.3%	2 271	113.5%	1 507	8.5%	(5.4%)
Transfers recognised - capital	3 689 848	381 498	10.3%	1 089 432	29.5%	1 470 930	39.9%	858 887	36.1%	26.8%
Borrowing	1 000 000	-	-	-	-	-	-	-	-	-
Internally generated funds	2 035 219	563 465	27.7%	407 630	20.0%	971 095	47.7%	314 189	47.9%	29.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	6 725 067	944 963	14.1%	1 497 062	22.3%	2 442 025	36.3%	1 173 076	33.0%	27.6%
Governance and Administration	384 182	30 315	7.9%	28 503	7.4%	58 818	15.3%	57 087	37.8%	(50.1%)
Executive & Council	25 600	7 704	30.1%	2 217	8.7%	9 921	38.8%	1 599	15.2%	38.6%
Budget & Treasury Office	236 439	15 791	6.7%	(4 670)	(2.0%)	11 121	4.7%	26 418	34.9%	(117.7%)
Corporate Services	122 143	6 820	5.6%	30 956	25.3%	37 776	30.9%	29 070	44.5%	6.5%
Community and Public Safety	1 667 591	290 890	17.4%	411 615	24.7%	702 505	42.1%	258 293	26.6%	59.4%
Community & Social Services	304 859	21 777	7.1%	21 688	7.1%	43 465	14.3%	29 461	23.1%	(26.4%)
Sport And Recreation	48 088	8 042	16.7%	6 045	12.6%	14 087	29.3%	3 768	26.1%	60.4%
Public Safety	79 303	3 036	3.8%	8 737	11.0%	11 773	14.8%	31 431	41.8%	(72.2%)
Housing	1 200 400	255 353	21.3%	374 746	31.2%	630 099	52.5%	188 440	25.8%	98.9%
Health	34 941	2 682	7.7%	399	1.1%	3 081	8.8%	5 193	36.7%	(92.3%)
Economic and Environmental Services	2 357 173	331 999	14.1%	492 468	20.9%	824 467	35.0%	526 847	42.3%	(6.5%)
Planning and Development	266 102	17 806	6.7%	46 229	17.4%	64 035	24.1%	18 167	15.8%	154.5%
Road Transport	2 091 071	314 193	15.0%	446 239	21.3%	760 432	36.4%	508 680	45.6%	(12.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 195 944	288 535	13.1%	552 192	25.1%	840 727	38.3%	325 682	28.7%	69.5%
Electricity	666 147	74 528	11.2%	96 912	14.5%	171 440	25.7%	112 544	33.2%	(13.9%)
Water	785 626	84 191	10.7%	200 746	25.6%	284 937	36.3%	135 876	31.6%	47.7%
Waste Water Management	617 900	129 816	21.0%	246 763	39.9%	376 579	60.9%	60 368	18.8%	308.8%
Waste Management	126 271	-	-	7 771	6.2%	7 771	6.2%	16 894	31.8%	(54.0%)
Other	120 177	3 224	2.7%	12 284	10.2%	15 508	12.9%	5 167	11.6%	137.7%

Part 3: Cash Receipts and Payments

R thousands	2016/17							2015/16		O2 of 2015/16 to O2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	33 933 433	7 729 676	22.8%	8 914 638	26.3%	16 644 313	49.0%	8 871 225	51.8%	.5%
Property rates, penalties and collection charges	6 137 543	1 597 502	26.0%	1 857 179	30.3%	3 454 681	56.3%	1 814 668	56.2%	2.3%
Service charges	16 724 943	3 099 275	18.5%	4 414 410	26.4%	7 513 685	44.9%	4 893 019	50.7%	(9.8%)
Other revenue	3 348 069	841 375	25.1%	1 019 750	30.5%	1 861 125	55.6%	1 008 735	62.3%	1.1%
Government - operating	3 063 682	979 828	32.0%	914 768	29.9%	1 894 596	61.8%	471 290	57.7%	94.1%
Government - capital	3 689 848	1 005 278	27.2%	500 069	13.6%	1 505 347	40.8%	627 639	40.7%	(20.3%)
Interest	969 349	206 417	21.3%	208 461	21.5%	414 878	42.8%	55 873	34.9%	273.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(28 021 329)	(7 421 950)	26.5%	(7 495 576)	26.7%	(14 917 526)	53.2%	(7 235 676)	57.1%	3.6%
Suppliers and employees	(26 382 679)	(7 311 348)	27.7%	(7 164 413)	27.2%	(14 475 761)	54.9%	(6 780 599)	58.5%	5.7%
Finance charges	(1 421 709)	(59 088)	4.2%	(265 074)	18.6%	(324 162)	22.8%	(419 907)	35.3%	(36.9%)
Transfers and grants	(216 940)	(51 514)	23.7%	(66 089)	30.5%	(117 603)	54.2%	(35 170)	43.9%	87.9%
Net Cash from/(used) Operating Activities	5 912 104	307 725	5.2%	1 419 062	24.0%	1 726 787	29.2%	1 635 548	28.6%	(13.2%)
Cash Flow from Investing Activities										
Receipts	30 314	-	-	-	-	-	-	5 001	12.2%	(100.0%)
Proceeds on disposal of PPE	39 358	-	-	-	-	-	-	2 097	11.9%	(100.0%)
Decrease in non-current debtors	(1 724)	-	-	-	-	-	-	2 904	-	(100.0%)
Decrease in other non-current receivables	(7 320)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(6 725 067)	(1 416 574)	21.1%	(1 036 719)	15.4%	(2 453 293)	36.5%	(1 173 076)	33.0%	(11.6%)
Capital assets	(6 725 067)	(1 416 574)	21.1%	(1 036 719)	15.4%	(2 453 293)	36.5%	(1 173 076)	33.0%	(11.6%)
Net Cash from/(used) Investing Activities	(6 694 753)	(1 416 574)	21.2%	(1 036 719)	15.5%	(2 453 293)	36.6%	(1 168 075)	33.1%	(11.2%)
Cash Flow from Financing Activities										
Receipts	1 088 904	(6 120)	(.6%)	(14 367)	(1.3%)	(20 487)	(1.9%)	11 377	(.8%)	(226.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	88 904	(6 120)	(6.9%)	(14 367)	(16.2%)	(20 487)	(23.0%)	11 377	(10.5%)	(226.3%)
Payments	(1 110 477)	(259 726)	23.4%	(151 141)	13.6%	(410 867)	37.0%	(244 882)	40.5%	(38.3%)
Repayment of borrowing	(1 110 477)	(259 726)	23.4%	(151 141)	13.6%	(410 867)	37.0%	(244 882)	40.5%	(38.3%)
Net Cash from/(used) Financing Activities	(21 573)	(265 846)	1 232.3%	(165 508)	767.2%	(431 354)	1 999.5%	(233 505)	449.2%	(29.1%)
Net Increase/(Decrease) in cash held	(804 222)	(1 374 695)	170.9%	216 834	(27.0%)	(1 157 860)	144.0%	233 969	470.2%	(7.3%)
Cash/cash equivalents at the year begin:	6 243 060	6 904 510	110.6%	5 529 815	88.6%	6 904 510	110.6%	4 864 610	114.0%	13.7%
Cash/cash equivalents at the year end:	5 438 838	5 529 815	101.7%	5 746 649	105.7%	5 746 649	105.7%	5 098 579	102.2%	12.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	38 899	45.6%	11 289	13.2%	2 068	2.4%	33 126	38.8%	85 382	7.6%	51 325	60.1%	39 293	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	41 393	38.3%	14 002	12.9%	6 114	5.7%	46 628	43.1%	108 137	9.6%	34 229	31.7%	49 765	46.0%
Receivables from Non-exchange Transactions - Property Rates	75 217	10.3%	61 692	8.4%	58 619	8.0%	537 946	73.3%	733 474	65.0%	6	-	337 545	46.0%
Receivables from Exchange Transactions - Waste Water Management	15 873	44.4%	2 619	7.3%	2 188	6.1%	15 032	42.1%	35 712	3.2%	7 515	21.0%	16 435	46.0%
Receivables from Exchange Transactions - Waste Management	2 639	57.8%	1 601	35.1%	6	.1%	319	7.0%	4 565	4%	0	-	2 101	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	(8)	-	314	.8%	234	.6%	37 012	98.6%	37 552	3.3%	474	1.3%	17 282	46.0%
Interest on Arrear Debtor Accounts	(50 549)	(56.6%)	4 548	5.1%	3 507	3.9%	131 850	147.6%	89 355	7.9%	-	-	41 121	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 218	27.1%	391	1.1%	2 862	8.4%	21 567	63.4%	34 038	3.0%	82 505	242.4%	15 664	46.0%
Total By Income Source	132 683	11.8%	96 456	8.5%	75 598	6.7%	823 479	73.0%	1 128 216	100.0%	176 054	15.6%	519 205	46.0%
Debtors Age Analysis By Customer Group														
Organs of State	721	6%	571	.5%	(128)	(.1%)	113 814	99.0%	114 979	10.2%	12 281	10.7%	52 913	46.0%
Commercial	116 136	23.4%	71 212	14.3%	56 869	11.5%	252 365	50.8%	496 582	44.0%	80 306	16.2%	228 527	46.0%
Households	35 016	11.6%	14 880	4.9%	9 507	3.1%	243 483	80.4%	302 885	26.8%	75 856	25.0%	139 388	46.0%
Other	(19 191)	(9.0%)	9 793	4.6%	9 351	4.4%	213 817	100.0%	213 770	18.9%	7 610	3.6%	98 377	46.0%
Total By Customer Group	132 683	11.8%	96 456	8.5%	75 598	6.7%	823 479	73.0%	1 128 216	100.0%	176 054	15.6%	519 205	46.0%

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	664 136	100.0%	-	-	-	-	-	-	664 136	25.7%
Bulk Water	153 109	100.0%	-	-	-	-	-	-	153 109	5.9%
PAYE deductions	92 613	100.0%	-	-	-	-	-	-	92 613	3.6%
VAT (output less input)	(5 957)	100.0%	-	-	-	-	-	-	(5 957)	(.2%)
Pensions / Retirement	106 194	100.0%	-	-	-	-	-	-	106 194	4.1%
Loan repayments	121 238	11.4%	48 224	4.5%	224 306	21.0%	673 638	63.1%	1 067 406	41.3%
Trade Creditors	392 811	83.0%	2 108	.4%	1 052	.2%	77 167	16.3%	473 138	18.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31 638	100.0%	-	-	-	-	-	-	31 638	1.2%
Total	1 555 782	60.2%	50 333	1.9%	225 358	8.7%	750 805	29.1%	2 582 278	100.0%

Contact Details

Municipal Manager	Mr Dumisile Nene (Acting)	031 311 2130
Financial Manager	Mr Krish Kumar	031 311 1131

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure	34 520 879	9 187 058	26.6%	9 047 293	26.2%	18 234 351	52.8%	8 438 631	51.1%	7.2%	
Property rates	6 959 000	1 980 740	28.5%	2 043 110	29.4%	4 023 850	57.8%	1 995 048	50.6%	2.4%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	11 807 918	3 159 446	26.8%	2 840 861	24.1%	6 000 307	50.8%	2 679 494	50.6%	6.0%	
Service charges - water revenue	3 066 664	715 457	23.3%	823 022	26.8%	1 538 480	50.2%	720 110	44.5%	14.3%	
Service charges - sanitation revenue	1 628 277	372 523	22.9%	420 290	25.8%	792 813	48.7%	387 398	45.8%	8.5%	
Service charges - refuse revenue	1 232 929	298 318	24.2%	299 355	24.3%	597 673	48.5%	270 968	49.1%	10.5%	
Service charges - other	617 287	129 601	21.0%	151 196	24.5%	280 796	45.5%	110 047	39.4%	37.4%	
Rental of facilities and equipment	487 985	118 000	24.2%	113 339	23.2%	231 339	47.4%	91 592	51.8%	23.7%	
Interest earned - external investments	610 778	182 820	29.9%	184 632	30.2%	367 452	60.2%	140 160	106.5%	31.7%	
Interest earned - outstanding debtors	284 710	61 574	21.6%	68 513	24.1%	130 087	45.7%	56 198	43.8%	21.9%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	1 055 743	155 716	14.7%	151 593	14.4%	307 309	29.1%	184 279	36.8%	(17.7%)	
Licences and permits	27 893	11 400	40.9%	14 387	51.6%	25 787	92.4%	9 476	45.1%	51.8%	
Agency services	153 993	42 253	27.4%	43 121	28.0%	85 374	55.4%	43 495	54.7%	(9%)	
Transfers recognised - operational	3 802 940	1 077 695	28.3%	1 029 807	27.1%	2 107 501	55.4%	956 952	55.6%	7.6%	
Other own revenue	2 705 262	881 515	32.6%	864 069	31.9%	1 745 584	64.5%	791 182	63.0%	9.2%	
Gains on disposal of PPE	79 500	-	-	-	-	-	-	2 231	7.8%	(100.0%)	
Operating Expenditure	34 796 423	7 288 144	20.9%	7 976 487	22.9%	15 264 631	43.9%	7 562 158	44.7%	5.5%	
Employee related costs	10 677 474	2 449 762	22.9%	2 753 820	25.8%	5 203 582	48.7%	2 713 080	49.9%	1.5%	
Remuneration of councillors	152 117	31 285	20.6%	33 853	22.3%	65 138	42.8%	32 167	46.2%	5.2%	
Debt impairment	2 003 203	299 488	15.0%	304 569	15.2%	604 057	30.2%	262 874	29.3%	15.9%	
Depreciation and asset impairment	2 347 797	537 545	22.9%	547 991	23.3%	1 085 536	46.2%	509 618	48.6%	7.5%	
Finance charges	895 848	172 686	19.3%	173 393	19.4%	346 079	38.6%	180 205	37.1%	(3.8%)	
Bulk purchases	8 515 180	2 104 259	24.7%	1 848 161	21.7%	3 952 421	46.4%	1 735 910	46.7%	6.5%	
Other Materials	338 172	86 849	25.7%	109 628	32.4%	196 477	58.1%	76 491	40.5%	43.3%	
Contracted services	4 391 371	545 611	12.4%	985 068	22.4%	1 530 679	34.9%	891 132	30.2%	10.5%	
Transfers and grants	174 833	35 622	20.4%	28 679	16.4%	64 301	36.8%	36 455	74.3%	(21.3%)	
Other expenditure	5 300 428	1 025 039	19.3%	1 191 324	22.5%	2 216 363	41.8%	1 124 226	51.2%	6.0%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(275 544)	1 898 914		1 070 806		2 969 719		876 474			
Transfers recognised - capital	2 177 040	327 433	15.0%	507 793	23.3%	835 225	38.4%	459 190	35.9%	10.6%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	(16 440)	-	(72)	-	(16 512)	-	-	-	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	1 901 496	2 209 906		1 578 527		3 788 433		1 335 664			
Taxation	-	-	-	(2 363)	-	(2 363)	-	-	-	(100.0%)	
Surplus/(Deficit) after taxation	1 901 496	2 209 906		1 580 890		3 790 796		1 335 664			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 901 496	2 209 906		1 580 890		3 790 796		1 335 664			
Share of surplus/ (deficit) of associate	-	0	-	0	-	0	-	-	-	(100.0%)	
Surplus/(Deficit) for the year	1 901 496	2 209 906		1 580 890		3 790 796		1 335 664			

Part 2: Capital Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure	6 774 256	842 593	12.4%	1 518 669	22.4%	2 361 262	34.9%	1 156 925	31.3%	31.3%	
Source of Finance	6 774 256	842 593	12.4%	1 518 669	22.4%	2 361 262	34.9%	1 156 925	31.3%	31.3%	
National Government	2 079 122	320 721	15.4%	489 916	23.6%	810 637	39.0%	415 380	34.3%	17.9%	
Provincial Government	97 918	6 712	6.9%	17 877	18.3%	24 588	25.1%	43 810	76.1%	(59.2%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	2 177 040	327 433	15.0%	507 793	23.3%	835 225	38.4%	459 190	35.9%	10.6%	
Borrowing	2 988 696	344 137	11.5%	724 349	24.2%	1 068 485	35.8%	547 021	33.7%	32.4%	
Internally generated funds	1 520 720	153 759	10.1%	268 880	17.7%	422 639	27.8%	133 895	16.2%	100.8%	
Public contributions and donations	87 800	17 265	19.7%	17 647	20.1%	34 912	39.8%	16 818	59.8%	4.9%	
Capital Expenditure Standard Classification	6 774 256	842 593	12.4%	1 518 669	22.4%	2 361 262	34.9%	1 156 925	31.3%	31.3%	
Governance and Administration	571 966	38 169	6.7%	91 575	16.0%	129 744	22.7%	107 061	23.2%	(14.5%)	
Executive & Council	39 349	7 552	19.2%	11 181	28.4%	18 733	47.6%	4 485	31.0%	149.3%	
Budget & Treasury Office	15 997	1 653	10.3%	2 163	13.5%	3 817	23.9%	3 755	35.2%	(42.4%)	
Corporate Services	516 620	28 963	5.6%	78 231	15.1%	107 194	20.7%	98 821	22.6%	(20.8%)	
Community and Public Safety	936 453	79 197	8.5%	147 002	15.7%	226 200	24.2%	155 003	31.1%	(5.2%)	
Community & Social Services	69 742	10 191	14.6%	10 604	15.2%	20 795	29.8%	15 518	50.9%	(31.7%)	
Sport And Recreation	148 513	18 747	12.6%	38 156	25.7%	56 903	38.3%	24 114	29.9%	58.2%	
Public Safety	185 098	27 180	14.7%	31 614	17.1%	58 794	31.8%	34 343	34.9%	(7.9%)	
Housing	499 611	21 641	4.3%	57 718	11.6%	79 359	15.9%	78 150	27.0%	(26.1%)	
Health	33 490	1 438	4.3%	8 911	26.6%	10 349	30.9%	2 878	23.7%	209.6%	
Economic and Environmental Services	1 534 557	261 604	17.0%	501 762	32.7%	763 367	49.7%	394 174	38.3%	27.3%	
Planning and Development	70 524	4 573	6.5%	17 342	24.6%	21 915	31.1%	12 907	26.8%	34.4%	
Road Transport	1 448 117	256 885	17.7%	483 957	33.4%	740 843	51.2%	380 107	39.2%	27.3%	
Environmental Protection	15 916	145	0.9%	463	2.9%	609	3.8%	1 160	12.4%	(60.1%)	
Trading Services	3 458 301	386 392	11.2%	685 801	19.8%	1 072 193	31.0%	500 521	29.5%	37.0%	
Electricity	1 536 812	152 193	9.9%	312 264	20.3%	464 457	30.2%	174 402	24.6%	79.0%	
Water	883 225	108 838	12.3%	211 850	24.0%	320 688	36.3%	186 651	36.6%	13.5%	
Waste Water Management	800 774	106 613	13.3%	151 756	19.0%	258 370	32.3%	125 429	36.1%	21.0%	
Waste Management	237 491	18 748	7.9%	9 931	4.2%	28 678	12.1%	14 038	16.7%	(29.3%)	
Other	272 980	77 231	28.3%	92 528	33.9%	169 759	62.2%	166	33.2%	55 673.3%	

Part 3: Cash Receipts and Payments

R thousands	2016/17							2015/16		O2 of 2015/16 to O2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	33 876 045	9 659 755	28.5%	9 176 069	27.1%	18 835 824	55.6%	9 151 348	57.1%	.3%
Property rates, penalties and collection charges	6 864 644	2 144 136	31.2%	1 965 300	28.6%	4 109 436	59.9%	1 894 077	54.5%	3.8%
Service charges	16 910 000	4 411 446	26.1%	4 415 008	26.1%	8 826 454	52.2%	4 021 054	50.4%	9.8%
Other revenue	3 422 844	997 440	29.1%	1 224 443	35.8%	2 221 883	64.9%	1 503 538	92.3%	(18.6%)
Government - operating	3 802 940	1 150 302	30.2%	1 077 737	28.3%	2 228 039	58.6%	692 899	49.5%	55.5%
Government - capital	2 264 840	809 595	35.7%	341 420	15.1%	1 151 015	50.8%	920 812	74.6%	(62.9%)
Interest	610 778	146 837	24.0%	152 161	24.9%	298 998	49.0%	118 967	55.0%	27.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(29 695 538)	(9 226 203)	31.1%	(7 814 545)	26.3%	(17 040 748)	57.4%	(7 247 807)	58.2%	7.8%
Suppliers and employees	(28 762 136)	(9 046 179)	31.5%	(7 671 002)	26.7%	(16 717 181)	58.1%	(7 083 230)	58.9%	8.3%
Finance charges	(818 248)	(178 819)	21.9%	(143 505)	17.5%	(322 324)	39.4%	(164 577)	39.2%	(12.8%)
Transfers and grants	(115 154)	(1 205)	1.0%	(38)	-	(1 243)	1.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	4 180 507	433 552	10.4%	1 361 524	32.6%	1 795 076	42.9%	1 903 541	49.4%	(28.5%)
Cash Flow from Investing Activities										
Receipts	(6 232)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	79 500	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3 578	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(89 310)	-	-	-	-	-	-	-	-	-
Payments	(6 124 129)	(852 616)	13.9%	(989 132)	16.2%	(1 841 748)	30.1%	(1 037 887)	31.2%	(4.7%)
Capital assets	(6 124 129)	(852 616)	13.9%	(989 132)	16.2%	(1 841 748)	30.1%	(1 037 887)	31.2%	(4.7%)
Net Cash from/(used) Investing Activities	(6 130 361)	(852 616)	13.9%	(989 132)	16.1%	(1 841 748)	30.0%	(1 037 887)	30.7%	(4.7%)
Cash Flow from Financing Activities										
Receipts	2 869 950	150 500	5.2%	42 500	1.5%	193 000	6.7%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 840 001	150 500	5.3%	42 500	1.5%	193 000	6.8%	-	-	(100.0%)
Increase (decrease) in consumer deposits	29 948	-	-	-	-	-	-	-	-	-
Payments	(494 800)	(88 055)	17.8%	(20 000)	4.0%	(108 055)	21.8%	(53 023)	38.2%	(62.3%)
Repayment of borrowing	(494 800)	(88 055)	17.8%	(20 000)	4.0%	(108 055)	21.8%	(53 023)	38.2%	(62.3%)
Net Cash from/(used) Financing Activities	2 375 150	62 445	2.6%	22 500	.9%	84 945	3.6%	(53 023)	(8.4%)	(142.4%)
Net Increase/(Decrease) in cash held	425 297	(356 619)	(83.9%)	394 892	92.9%	38 273	9.0%	812 632	(37.4%)	(51.4%)
Cash/cash equivalents at the year begin:	1 347 362	1 197 922	88.9%	841 304	62.4%	1 197 922	88.9%	5 814 343	289.4%	(85.5%)
Cash/cash equivalents at the year end:	1 772 658	841 304	47.5%	1 236 195	69.7%	1 236 195	69.7%	6 626 975	319.4%	(81.3%)

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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	395 502	15.0%	102 020	3.9%	102 955	3.9%	2 035 571	77.2%	2 636 047	34.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	696 998	75.1%	31 079	3.3%	17 802	1.9%	182 492	19.7%	928 371	12.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	612 712	36.7%	88 680	5.3%	74 085	4.4%	894 755	53.6%	1 670 232	22.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	190 549	16.6%	43 435	3.8%	39 410	3.4%	873 030	76.2%	1 146 424	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	85 561	17.6%	22 253	4.6%	18 809	3.9%	359 988	74.0%	486 610	6.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56 176	8.5%	8 497	1.3%	(2 287)	(.3%)	601 004	90.6%	663 390	8.8%	-	-	-	-
Interest on Arrear Debtor Accounts	55 158	6.5%	24 177	2.9%	23 378	2.8%	741 761	87.8%	844 474	11.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(141 448)	17.8%	(101 755)	12.8%	(165 016)	20.7%	(388 443)	48.8%	(796 662)	(10.5%)	-	-	-	-
Total By Income Source	1 951 207	25.7%	218 386	2.9%	109 135	1.4%	5 300 158	69.9%	7 578 886	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	57 095	(218.3%)	(57 582)	220.2%	(128 154)	490.1%	102 492	(391.9%)	(26 150)	(.3%)	-	-	-	-
Commercial	1 068 381	62.0%	64 206	3.7%	48 253	2.8%	543 460	31.5%	1 724 300	22.8%	-	-	-	-
Households	1 005 709	16.0%	244 807	3.9%	212 629	3.4%	4 841 011	76.8%	6 304 156	83.2%	-	-	-	-
Other	(179 978)	42.5%	(33 044)	7.8%	(23 593)	5.6%	(186 804)	44.1%	(423 420)	(5.6%)	-	-	-	-
Total By Customer Group	1 951 207	25.7%	218 386	2.9%	109 135	1.4%	5 300 158	69.9%	7 578 886	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	275 426	102.0%	1 668	.6%	88	-	(7 129)	(2.6%)	270 052	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	275 426	102.0%	1 668	.6%	88	-	(7 129)	(2.6%)	270 052	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.