

**AGGREGATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2013**

Part1: Operating Revenue and Expenditure

	2013/14					2012/13		Q1 of 2012/13 to Q1 of 2013/14
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	249 706 529	70 439 620	28.2%	70 439 620	28.2%	66 026 916	28.8%	6.7%
Property rates	38 344 659	13 075 028	34.1%	13 075 028	34.1%	11 057 489	31.8%	18.2%
Property rates - penalties and collection charges	628 380	115 994	18.5%	115 994	18.5%	130 933	25.9%	(11.4%)
Service charges - electricity revenue	86 498 503	22 600 536	26.1%	22 600 536	26.1%	21 968 286	26.9%	2.9%
Service charges - water revenue	25 123 872	5 743 720	22.9%	5 743 720	22.9%	5 773 404	23.3%	(5%)
Service charges - sanitation revenue	9 941 003	2 730 208	27.5%	2 730 208	27.5%	2 121 490	30.7%	28.7%
Service charges - refuse revenue	7 673 079	2 104 738	27.4%	2 104 738	27.4%	1 863 625	30.6%	12.9%
Service charges - other	1 798 748	271 100	15.1%	271 100	15.1%	515 938	21.3%	(47.5%)
Rental of facilities and equipment	1 870 317	355 632	19.0%	355 632	19.0%	380 447	23.8%	(6.5%)
Interest earned - external investments	2 437 447	535 552	22.0%	535 552	22.0%	440 884	22.2%	21.5%
Interest earned - outstanding debtors	2 525 044	699 123	27.7%	699 123	27.7%	642 823	27.6%	8.8%
Dividends received	176	2 215	1 255.4%	2 215	1 255.4%	2 119	1 833.6%	4.5%
Fines	1 728 365	191 945	11.1%	191 945	11.1%	267 396	19.9%	(28.2%)
Licences and permits	720 699	162 564	22.6%	162 564	22.6%	154 900	21.7%	4.9%
Agency services	1 725 107	449 105	26.0%	449 105	26.0%	353 929	22.1%	26.9%
Transfers recognised - operational	51 763 065	17 706 824	34.2%	17 706 824	34.2%	16 671 960	34.9%	6.2%
Other own revenue	16 525 167	3 655 187	22.1%	3 655 187	22.1%	3 665 893	25.4%	(3.3%)
Gains on disposal of PPE	402 896	40 149	10.0%	40 149	10.0%	15 399	3.5%	160.7%
Operating Expenditure	250 344 167	54 521 308	21.8%	54 521 308	21.8%	49 891 012	21.7%	9.3%
Employee related costs	67 591 165	15 440 119	22.8%	15 440 119	22.8%	13 610 826	22.1%	13.4%
Remuneration of councillors	3 027 663	679 001	22.4%	679 001	22.4%	614 561	21.6%	10.5%
Debt impairment	10 513 191	1 731 971	16.5%	1 731 971	16.5%	1 756 648	16.7%	(1.4%)
Depreciation and asset impairment	19 486 278	3 068 119	15.7%	3 068 119	15.7%	2 672 420	17.5%	14.8%
Finance charges	6 661 977	1 261 089	18.9%	1 261 089	18.9%	1 008 727	15.3%	25.0%
Bulk purchases	73 295 222	19 945 251	27.2%	19 945 251	27.2%	19 276 231	27.8%	3.5%
Other Materials	5 760 714	914 246	15.9%	914 246	15.9%	978 831	17.3%	(6.6%)
Contracted services	17 238 791	3 005 130	17.4%	3 005 130	17.4%	2 673 828	15.5%	12.4%
Transfers and grants	5 617 428	908 557	16.2%	908 557	16.2%	774 042	15.9%	17.4%
Other expenditure	41 106 810	7 545 175	18.4%	7 545 175	18.4%	6 522 502	18.2%	15.7%
Loss on disposal of PPE	44 927	22 649	50.4%	22 649	50.4%	2 395	8.1%	845.6%
Surplus(Deficit)	(637 638)	15 918 312		15 918 312		16 135 905		
Transfers recognised - capital	31 151 522	4 446 248	14.3%	4 446 248	14.3%	3 767 881	12.9%	18.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	253 686	(52 157)	(20.6%)	(52 157)	(20.6%)	10 925	1.1%	(577.4%)
Surplus(Deficit) after capital transfers and contributions	30 767 570	20 312 403		20 312 403		19 914 710		
Taxation	550 883	6 501	1.2%	6 501	1.2%	4 409	1.0%	47.4%
Surplus(Deficit) after taxation	30 216 686	20 305 902		20 305 902		19 910 301		
Attributable to minorities	(7 115)	-	-	-	-	-	-	-
Surplus(Deficit) attributable to municipality	30 209 571	20 305 902		20 305 902		19 910 301		
Share of surplus/ (deficit) of associate	17 937	(806)	(4.5%)	(806)	(4.5%)	0	0	(395 242.6%)
Surplus(Deficit) for the year	30 227 508	20 305 096		20 305 096		19 910 301		

Part 2: Capital Revenue and Expenditure

	2013/14					2012/13		Q1 of 2012/13 to Q1 of 2013/14
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	56 417 766	6 381 265	11.3%	6 381 265	11.3%	5 329 084	10.3%	19.7%
National Government	31 133 642	4 089 173	13.1%	4 089 173	13.1%	3 238 076	10.9%	26.3%
Provincial Government	2 093 265	537 496	25.7%	537 496	25.7%	356 615	13.3%	50.7%
District Municipality	120 865	10 555	8.7%	10 555	8.7%	7 849	5.0%	34.5%
Other transfers and grants	167 716	15 559	9.3%	15 559	9.3%	71 537	17.4%	(78.3%)
Transfers recognised - capital	33 515 488	4 652 783	13.9%	4 652 783	13.9%	3 674 077	11.1%	26.6%
Borrowing	9 728 855	632 163	6.5%	632 163	6.5%	620 871	6.4%	1.8%
Internally generated funds	11 547 323	892 696	7.7%	892 696	7.7%	929 198	13.0%	(3.9%)
Public contributions and donations	1 626 202	203 623	12.5%	203 623	12.5%	104 938	5.3%	94.0%
Capital Expenditure Standard Classification	56 417 766	6 382 687	11.3%	6 382 687	11.3%	5 364 691	10.4%	19.0%
Governance and Administration	5 389 660	401 790	7.5%	401 790	7.5%	301 080	7.0%	33.4%
Executive & Council	1 773 241	152 834	8.6%	152 834	8.6%	134 807	8.3%	13.4%
Budget & Treasury Office	681 625	44 619	6.5%	44 619	6.5%	41 641	7.3%	7.1%
Corporate Services	2 934 794	204 338	7.0%	204 338	7.0%	124 631	6.0%	64.0%
Community and Public Safety	7 506 846	1 096 712	14.6%	1 096 712	14.6%	701 112	9.8%	56.4%
Community & Social Services	1 402 417	107 227	7.6%	107 227	7.6%	114 788	8.9%	(6.6%)
Sport And Recreation	1 373 669	129 201	9.4%	129 201	9.4%	124 477	10.8%	3.8%
Public Safety	807 660	56 937	7.0%	56 937	7.0%	53 276	7.5%	4.9%
Housing	3 631 885	779 502	21.5%	779 502	21.5%	394 319	10.6%	97.7%
Health	291 214	23 844	8.2%	23 844	8.2%	14 251	5.0%	67.3%
Economic and Environmental Services	17 300 928	1 923 971	11.1%	1 923 971	11.1%	1 499 295	9.5%	28.3%
Planning and Development	2 797 365	287 860	10.3%	287 860	10.3%	196 830	7.9%	46.2%
Road Transport	14 305 748	1 633 205	11.4%	1 633 205	11.4%	1 299 463	9.9%	25.7%
Environmental Protection	197 815	2 906	1.5%	2 906	1.5%	3 002	2.0%	(3.2%)
Trading Services	25 863 231	2 943 491	11.4%	2 943 491	11.4%	2 840 044	11.7%	3.6%
Electricity	7 509 445	629 184	8.4%	629 184	8.4%	792 853	12.6%	(20.6%)
Water	10 850 824	1 439 543	13.3%	1 439 543	13.3%	1 372 679	13.4%	4.9%
Waste Water Management	6 350 792	748 129	11.8%	748 129	11.8%	603 259	9.2%	24.0%
Waste Management	1 152 170	126 635	11.0%	126 635	11.0%	71 254	6.5%	77.7%
Other	357 100	16 723	4.7%	16 723	4.7%	23 160	5.2%	(27.8%)

Part 3: Cash Receipts and Payments

R thousands	2013/14					2012/13		O1 of 2012/13 to O1 of 2013/14
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	270 588 731	75 977 497	28.1%	75 977 497	28.1%	73 221 117	29.6%	3.8%
Ratepayers and other	180 854 960	48 750 427	27.0%	48 750 427	27.0%	46 472 188	28.1%	4.9%
Government - operating	51 693 318	18 643 952	36.1%	18 643 952	36.1%	18 233 905	38.4%	2.2%
Government - capital	33 879 062	7 613 365	22.5%	7 613 365	22.5%	7 478 117	24.2%	1.8%
Interest	4 161 305	968 756	23.3%	968 756	23.3%	1 036 086	28.2%	(6.5%)
Dividends	87	996	1 150.7%	996	1 150.7%	820	590.1%	21.5%
Payments	(219 104 143)	(67 214 965)	30.7%	(67 214 965)	30.7%	(62 492 166)	31.0%	7.6%
Suppliers and employees	(206 975 662)	(65 123 350)	31.5%	(65 123 350)	31.5%	(60 841 315)	32.1%	7.0%
Finance charges	(6 620 751)	(1 272 577)	19.2%	(1 272 577)	19.2%	(951 671)	14.3%	33.7%
Transfers and grants	(5 507 731)	(819 038)	14.9%	(819 038)	14.9%	(699 180)	13.6%	17.1%
Net Cash from(used) Operating Activities	51 484 588	8 762 532	17.0%	8 762 532	17.0%	10 728 951	23.4%	(18.3%)
Cash Flow from Investing Activities								
Receipts	820 465	67 121	8.2%	67 121	8.2%	751 102	58.5%	(91.1%)
Proceeds on disposal of PPE	691 722	108 881	15.7%	108 881	15.7%	187 553	19.1%	(41.9%)
Decrease in non-current debtors	420 181	(1 251 439)	(297.8%)	(1 251 439)	(297.8%)	206 117	103.3%	(707.1%)
Decrease in other non-current receivables	296 705	1 585 653	534.4%	1 585 653	534.4%	60 173	(81.2%)	2 535.2%
Decrease (increase) in non-current investments	(588 143)	(375 974)	63.9%	(375 974)	63.9%	297 260	165.2%	(226.5%)
Payments	(52 471 707)	(7 746 407)	14.8%	(7 746 407)	14.8%	(5 718 694)	12.2%	35.5%
Capital assets	(52 471 707)	(7 746 407)	14.8%	(7 746 407)	14.8%	(5 718 694)	12.2%	35.5%
Net Cash from(used) Investing Activities	(51 651 242)	(7 679 286)	14.9%	(7 679 286)	14.9%	(4 967 592)	10.9%	54.6%
Cash Flow from Financing Activities								
Receipts	7 243 749	1 600 738	22.1%	1 600 738	22.1%	879 866	8.5%	81.9%
Short term loans	161 687	91 038	56.3%	91 038	56.3%	196 581	105.7%	(53.7%)
Borrowing long term/refinancing	6 849 697	1 416 364	20.7%	1 416 364	20.7%	621 645	6.3%	127.8%
Increase (decrease) in consumer deposits	232 366	93 336	40.2%	93 336	40.2%	61 640	33.0%	51.4%
Payments	(4 485 287)	(1 486 993)	33.2%	(1 486 993)	33.2%	(1 151 048)	27.8%	29.2%
Repayment of borrowing	(4 485 287)	(1 486 993)	33.2%	(1 486 993)	33.2%	(1 151 048)	27.8%	29.2%
Net Cash from(used) Financing Activities	2 758 463	113 745	4.1%	113 745	4.1%	(271 182)	(4.4%)	(141.9%)
Net Increase/(Decrease) in cash held	2 591 808	1 196 991	46.2%	1 196 991	46.2%	5 490 177	88.4%	(78.2%)
Cash/cash equivalents at the year begin	37 242 897	40 826 258	109.6%	40 826 258	109.6%	30 636 079	118.0%	33.3%
Cash/cash equivalents at the year end	39 832 493	42 023 249	105.5%	42 023 249	105.5%	36 126 256	112.3%	16.3%

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	2 407 650	10.8%	1 112 994	5.0%	799 876	3.6%	18 019 483	80.7%	22 340 003	24.7%	8 537	-	1 970 222	8.8%
Trade and Other Receivables from Exchange Transactions - Electricity	6 501 961	40.0%	1 311 536	8.1%	648 687	4.0%	7 798 128	48.0%	16 260 312	18.0%	5 024	-	1 069 236	6.6%
Receivables from Non-exchange Transactions - Property Rates	4 065 189	18.7%	1 031 020	4.7%	1 064 241	4.9%	15 571 347	71.7%	21 731 797	24.0%	21 015	-.1%	2 222 379	10.2%
Receivables from Exchange Transactions - Waste Water Management	1 009 884	11.9%	346 563	4.1%	286 410	3.4%	6 867 520	80.7%	8 510 377	9.4%	3 183	-	551 562	6.5%
Receivables from Exchange Transactions - Waste Water Management	598 281	9.4%	241 384	3.8%	198 370	3.1%	5 297 096	83.6%	6 335 131	7.0%	5 082	-.1%	253 832	4.0%
Receivables from Exchange Transactions - Property Rental Debtors	89 019	5.7%	27 494	1.8%	25 772	1.6%	1 423 033	90.9%	1 565 318	1.7%	17 503	1.1%	148 005	9.5%
Interest on Amear Debtor Accounts	(58 044)	(.9%)	206 855	3.4%	180 784	2.9%	5 799 877	94.6%	6 129 471	6.8%	8 547	-.1%	333 667	5.4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1 737	236.2%	374	50.8%	320	43.5%	(1 695)	(230.5%)	736	-	-	-	943	128.2%
Other	539 264	7.1%	213 679	2.8%	190 559	2.5%	6 697 101	87.7%	7 640 603	8.4%	77 778	1.0%	199 738	2.6%
Total By Income Source	15 154 941	16.7%	4 491 898	5.0%	3 395 018	3.8%	67 471 889	74.5%	90 513 747	100.0%	146 669	2%	6 749 586	7.5%
Debtors Age Analysis By Customer Group														
Organs of State	660 211	18.3%	333 070	9.2%	325 474	9.0%	2 283 318	63.4%	3 602 073	4.0%	11 081	-.3%	850 802	23.6%
Commercial	6 005 055	27.9%	1 460 837	6.8%	893 101	4.2%	13 152 937	61.1%	21 511 931	23.9%	33 035	-.2%	1 769 149	8.2%
Households	5 985 473	11.6%	2 147 203	4.2%	1 772 237	3.4%	41 542 172	80.7%	51 447 086	57.1%	83 903	-.2%	5 046 925	9.8%
Other	2 418 276	17.9%	531 657	3.9%	392 100	2.9%	10 160 453	75.2%	13 502 485	15.0%	18 651	-.1%	261 505	1.9%
Total By Customer Group	15 069 016	16.7%	4 472 767	5.0%	3 382 912	3.8%	67 138 880	74.5%	90 063 575	100.0%	146 669	2%	7 928 381	8.8%

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	4 626 673	73.2%	485 216	7.7%	382 047	6.0%	829 706	13.1%	6 323 642	38.6%
Bulk Water	979 784	37.3%	89 860	3.4%	134 035	5.1%	1 423 020	54.2%	2 626 699	16.0%
PAVE deductions	278 191	85.9%	5 341	1.6%	3 994	1.2%	36 427	11.2%	323 953	2.0%
VAT (output less input)	36 363	(41.2%)	(2 041)	2.3%	(4 537)	5.1%	(117 946)	133.8%	(88 161)	(5.5%)
Pensioners / Retirement	289 603	91.8%	1 805	.6%	432	1.5%	23 564	7.5%	315 404	1.9%
Loan repayments	268 694	23.9%	461	-	165 597	14.7%	690 931	61.4%	1 125 684	6.9%
Trade Creditors	2 301 727	69.2%	303 198	9.1%	157 816	4.7%	565 144	17.0%	3 327 885	20.3%
Auditor-General	27 484	23.4%	1 170	1.0%	4 212	3.6%	84 426	72.0%	117 292	.7%
Other	1 700 403	73.2%	101 037	4.3%	62 774	2.7%	459 412	19.8%	2 323 626	14.2%
Total	10 508 921	64.1%	986 047	6.0%	906 371	5.5%	3 994 684	24.4%	16 396 024	100.0%

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2013/14					2012/13		O1 of 2012/13 to O1 of 2013/14
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st 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	25 062 147	8 559 478	34.2%	8 559 478	34.2%	7 765 514	32.6%	10.2%
Ratepayers and other	13 269 349	4 068 345	30.7%	4 068 345	30.7%	3 587 103	31.4%	13.4%
Government - operating	6 806 656	2 900 001	42.6%	2 900 001	42.6%	2 789 750	39.6%	4.0%
Government - capital	4 564 621	1 492 867	32.7%	1 492 867	32.7%	1 310 830	26.2%	13.9%
Interest	421 520	97 929	23.2%	97 929	23.2%	77 831	24.4%	25.8%
Dividends	-	337	-	337	-	-	-	(100.0%)
Payments	(18 437 455)	(6 232 954)	33.8%	(6 232 954)	33.8%	(5 399 081)	31.3%	15.4%
Suppliers and employees	(17 166 987)	(5 946 041)	34.6%	(5 946 041)	34.6%	(5 158 221)	32.0%	15.3%
Finance charges	(420 646)	(110 741)	26.3%	(110 741)	26.3%	(74 546)	20.7%	48.6%
Transfers and grants	(849 822)	(176 172)	20.7%	(176 172)	20.7%	(166 314)	22.1%	5.9%
Net Cash from(used) Operating Activities	6 624 692	2 326 525	35.1%	2 326 525	35.1%	2 366 433	36.2%	(1.7%)
Cash Flow from Investing Activities								
Receipts	106 473	(14 338)	(13.5%)	(14 338)	(13.5%)	61 199	105.7%	(123.4%)
Proceeds on disposal of PPE	91 320	120	.1%	120	.1%	879	4.1%	(86.4%)
Decrease in non-current debtors	(2 835)	(23 899)	843.0%	(23 899)	843.0%	30	(1.3%)	(79 662.8%)
Decrease in other non-current receivables	3 023	7 477	247.3%	7 477	247.3%	(34 000)	4 495.0%	(122.0%)
Decrease (increase) in non-current investments	14 964	1 965	13.1%	1 965	13.1%	94 289	239.9%	(97.9%)
Payments	(5 739 127)	(961 111)	16.7%	(961 111)	16.7%	(832 003)	14.1%	15.5%
Capital assets	(5 739 127)	(961 111)	16.7%	(961 111)	16.7%	(832 003)	14.1%	15.5%
Net Cash from(used) Investing Activities	(5 632 654)	(975 449)	17.3%	(975 449)	17.3%	(770 805)	13.2%	26.5%
Cash Flow from Financing Activities								
Receipts	18 310	1 651	9.0%	1 651	9.0%	3 355	3.2%	(50.8%)
Short term loans	-	11	-	11	-	38	(4.7%)	(70.6%)
Borrowing long term/refinancing	18 034	(406)	(2.3%)	(406)	(2.3%)	-	-	(100.0%)
Increase (decrease) in consumer deposits	276	2 046	741.2%	2 046	741.2%	3 317	(96.0%)	(38.3%)
Payments	(168 094)	(113 538)	67.5%	(113 538)	67.5%	(44 147)	27.2%	157.2%
Repayment of borrowing	(168 094)	(113 538)	67.5%	(113 538)	67.5%	(44 147)	27.2%	157.2%
Net Cash from(used) Financing Activities	(149 783)	(111 888)	74.7%	(111 888)	74.7%	(40 792)	70.1%	174.3%
Net Increase/(Decrease) in cash held	842 255	1 239 189	147.1%	1 239 189	147.1%	1 554 836	243.0%	(20.3%)
Cash/cash equivalents at the year begin:	3 966 832	6 277 657	158.3%	6 277 657	158.3%	5 269 363	194.4%	19.1%
Cash/cash equivalents at the year end:	4 806 875	7 516 845	156.4%	7 516 845	156.4%	6 824 199	203.7%	10.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - 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	137 528	11.9%	82 695	7.1%	53 460	4.6%	886 783	76.4%	1 160 466	16.7%	5 197	.4%	408 959	35.2%
Trade and Other Receivables from Exchange Transactions - Electricity	389 525	41.9%	109 992	11.8%	56 782	6.1%	374 221	40.2%	930 520	13.4%	481	.1%	333 340	35.8%
Receivables from Non-exchange Transactions - Property Rates	1 190 467	54.6%	119 592	5.5%	84 868	3.9%	787 068	36.1%	2 181 995	31.3%	3 927	.2%	513 171	23.5%
Receivables from Exchange Transactions - Waste Water Management	81 494	12.6%	34 026	5.2%	27 106	4.2%	505 882	78.0%	648 508	9.3%	2 138	.3%	188 373	29.0%
Receivables from Exchange Transactions - Waste Management	49 395	7.6%	27 319	4.2%	19 675	3.0%	553 638	85.2%	650 028	9.3%	2 607	.4%	153 558	23.6%
Receivables from Exchange Transactions - Property Rental Debtors	829	.9%	2 670	3.0%	1 740	2.0%	83 140	94.1%	88 379	1.3%	0	-	19 245	21.8%
Interest on Arrear Debtor Accounts	33 021	6.1%	22 908	4.3%	16 028	3.0%	465 687	86.6%	537 644	7.7%	2 660	.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	52 021	6.8%	47 529	6.2%	650 138	84.7%	767 785	11.0%	1 986	.3%	-	-
Other	18 097	2.4%	52 021	6.8%	47 529	6.2%	650 138	84.7%	767 785	11.0%	1 986	.3%	-	-
Total By Income Source	1 900 357	27.3%	451 223	6.5%	307 188	4.4%	4 306 558	61.8%	6 965 326	100.0%	18 997	.3%	1 616 646	23.2%
Debtors Age Analysis By Customer Group														
Organs of State	113 191	27.2%	68 406	16.4%	39 625	9.5%	195 358	46.9%	416 579	6.0%	34	-	-	-
Commercial	805 142	45.3%	144 907	8.2%	55 607	3.1%	770 067	43.4%	1 775 722	25.5%	356	.2%	1 298	.1%
Households	948 279	22.1%	194 539	4.5%	202 591	4.7%	2 940 274	68.6%	4 285 683	61.5%	18 527	.4%	1 615 348	37.7%
Other	33 745	6.9%	43 372	8.9%	9 365	1.9%	400 859	82.3%	487 341	7.0%	80	.1%	-	-
Total By Customer Group	1 900 357	27.3%	451 223	6.5%	307 188	4.4%	4 306 558	61.8%	6 965 326	100.0%	18 997	.3%	1 616 646	23.2%

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	144 903	80.2%	6 839	3.8%	8 953	5.0%	19 977	11.1%	180 672	20.7%
Bulk Water	13 823	32.8%	761	1.8%	893	2.1%	26 627	63.2%	42 103	4.8%
PAVE deductions	33 852	92.4%	437	1.2%	-	-	2 351	6.4%	36 640	4.2%
VAT (output less input)	52 518	(74.5%)	(1 646)	(2.4%)	(3 740)	(5.3%)	(117 576)	(166.9%)	(70 164)	(8.1%)
Pensioners / Retirement	15 955	63.9%	586	2.3%	432	1.7%	7 988	32.0%	24 961	2.9%
Loan repayments	33 337	93.9%	-	-	-	-	2 153	6.1%	35 491	4.1%
Trade Creditors	177 611	66.7%	26 533	10.0%	7 736	2.9%	54 276	20.4%	266 157	30.5%
Auditor-General	7 020	19.7%	958	2.7%	1 052	3.0%	26 563	74.6%	35 593	4.1%
Other	279 290	86.9%	13 795	4.3%	6 806	2.1%	21 665	6.7%	321 557	36.8%
Total	758 310	86.9%	48 244	5.5%	22 132	2.5%	44 024	5.0%	872 710	100.0%

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR FREE STATE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2013**

Part1: Operating Revenue and Expenditure

	2013/14					2012/13		Q1 of 2012/13 to Q1 of 2013/14
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	13 837 577	3 897 310	28.2%	3 897 310	28.2%	3 666 975	31.0%	6.3%
Property rates	1 362 752	562 259	41.3%	562 259	41.3%	479 341	38.9%	17.3%
Property rates - penalties and collection charges	1 102	1	-	1	-	-	-	(100.0%)
Service charges - electricity revenue	4 209 065	993 333	23.6%	993 333	23.6%	1 064 972	29.1%	(6.7%)
Service charges - water revenue	1 414 115	357 308	25.3%	357 308	25.3%	333 333	25.9%	7.2%
Service charges - sanitation revenue	540 879	152 586	28.2%	152 586	28.2%	132 083	28.5%	15.5%
Service charges - refuse revenue	429 588	107 078	24.9%	107 078	24.9%	65 712	18.7%	63.0%
Service charges - other	58 344	1 182	2.0%	1 182	2.0%	19 957	44.2%	(94.1%)
Rental of facilities and equipment	58 594	10 385	17.7%	10 385	17.7%	11 620	19.6%	(10.6%)
Interest earned - external investments	202 254	42 168	20.8%	42 168	20.8%	12 192	19.3%	245.9%
Interest earned - outstanding debtors	331 785	98 291	29.6%	98 291	29.6%	88 005	40.1%	11.7%
Dividends received	174	420	240.6%	420	240.6%	805	1 307.8%	(47.9%)
Fines	51 798	6 165	11.9%	6 165	11.9%	3 895	16.4%	58.3%
Licences and permits	1 554	190	12.2%	190	12.2%	569	58.0%	(66.7%)
Agency services	3 631	120	3.3%	120	3.3%	28	8.8%	324.1%
Transfers recognised - operational	3 549 377	1 283 833	36.2%	1 283 833	36.2%	1 240 610	35.5%	3.5%
Other own revenue	1 615 567	281 423	17.4%	281 423	17.4%	213 710	23.2%	31.7%
Gains on disposal of PPE	6 999	569	8.1%	569	8.1%	142	1.3%	300.6%
Operating Expenditure	13 823 478	2 741 541	19.8%	2 741 541	19.8%	2 272 950	19.6%	20.6%
Employee related costs	3 662 555	842 634	23.0%	842 634	23.0%	716 650	22.7%	17.6%
Remuneration of councillors	235 337	51 612	21.9%	51 612	21.9%	42 976	20.3%	20.1%
Debt impairment	973 354	96 300	9.9%	96 300	9.9%	37 511	4.5%	156.7%
Depreciation and asset impairment	1 307 329	126 395	9.7%	126 395	9.7%	27 091	4.8%	366.6%
Finance charges	244 837	67 032	27.4%	67 032	27.4%	788	8.8%	8 410.8%
Bulk purchases	3 601 054	812 695	22.6%	812 695	22.6%	841 998	25.9%	(3.5%)
Other Materials	426 486	62 313	14.6%	62 313	14.6%	47 698	10.2%	30.6%
Contracted services	541 214	115 208	21.3%	115 208	21.3%	78 196	21.9%	47.3%
Transfers and grants	416 804	34 052	8.2%	34 052	8.2%	33 936	9.6%	3%
Other expenditure	2 414 509	532 491	22.1%	532 491	22.1%	446 105	19.5%	19.4%
Loss on disposal of PPE	-	808	-	808	-	1	19.8%	54 781.9%
Surplus(Deficit)	14 099	1 155 769		1 155 769		1 394 026		
Transfers recognised - capital	1 885 039	260 022	13.8%	260 022	13.8%	274 889	24.5%	(5.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	53 326	7 328	13.7%	7 328	13.7%	-	-	(100.0%)
Surplus(Deficit) after capital transfers and contributions	1 952 463	1 423 119		1 423 119		1 668 915		
Taxation	-	-	-	-	-	-	-	-
Surplus(Deficit) after taxation	1 952 463	1 423 119		1 423 119		1 668 915		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus(Deficit) attributable to municipality	1 952 463	1 423 119		1 423 119		1 668 915		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus(Deficit) for the year	1 952 463	1 423 119		1 423 119		1 668 915		

Part 2: Capital Revenue and Expenditure

	2013/14					2012/13		Q1 of 2012/13 to Q1 of 2013/14
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	2 589 748	359 970	13.9%	359 970	13.9%	354 764	15.8%	1.5%
National Government	1 995 307	310 158	15.5%	310 158	15.5%	316 014	21.4%	(1.9%)
Provincial Government	76 623	5 961	7.8%	5 961	7.8%	2 858	1.3%	108.6%
District Municipality	1 797	-	-	-	-	-	-	-
Other transfers and grants	9 442	-	-	-	-	-	-	-
Transfers recognised - capital	2 083 168	316 119	15.2%	316 119	15.2%	318 872	18.7%	(.9%)
Borrowing	168 184	2 271	1.4%	2 271	1.4%	3 299	1.3%	(31.2%)
Internally generated funds	324 472	35 477	10.9%	35 477	10.9%	27 747	10.7%	27.9%
Public contributions and donations	13 924	6 103	43.8%	6 103	43.8%	4 846	16.3%	25.9%
Capital Expenditure Standard Classification	2 589 748	361 392	14.0%	361 392	14.0%	370 239	16.5%	(2.4%)
Governance and Administration	129 960	8 510	6.5%	8 510	6.5%	9 320	10.1%	(8.7%)
Executive & Council	41 950	3 689	8.8%	3 689	8.8%	607	5.08.2%	
Budget & Treasury Office	10 560	1 015	9.6%	1 015	9.6%	363	2.3%	179.3%
Corporate Services	77 450	3 806	4.9%	3 806	4.9%	8 350	12.1%	(54.4%)
Community and Public Safety	269 270	37 623	14.0%	37 623	14.0%	27 671	12.7%	36.0%
Community & Social Services	83 024	23 665	28.5%	23 665	28.5%	14 178	22.9%	66.9%
Sport And Recreation	168 942	13 374	7.9%	13 374	7.9%	11 579	8.9%	15.5%
Public Safety	11 966	385	3.2%	385	3.2%	1 358	14.5%	(71.7%)
Housing	5 338	199	3.7%	199	3.7%	553	3.2%	(64.0%)
Health	-	-	-	-	-	3	-	(100.0%)
Economic and Environmental Services	509 649	104 698	20.5%	104 698	20.5%	91 711	19.2%	14.2%
Planning and Development	129 504	39 143	30.2%	39 143	30.2%	2 149	2.3%	1 721.3%
Road Transport	379 226	65 517	17.3%	65 517	17.3%	89 491	23.2%	(26.8%)
Environmental Protection	919	38	4.2%	38	4.2%	70	5.4%	(45.7%)
Trading Services	1 593 715	210 322	13.2%	210 322	13.2%	241 537	17.9%	(12.9%)
Electricity	346 543	30 506	8.8%	30 506	8.8%	58 392	20.7%	(47.8%)
Water	569 311	78 691	13.8%	78 691	13.8%	86 215	16.8%	(8.7%)
Waste Water Management	624 414	95 043	15.2%	95 043	15.2%	93 299	17.8%	1.9%
Waste Management	53 447	6 081	11.4%	6 081	11.4%	3 631	13.0%	67.5%
Other	87 154	238	.3%	238	.3%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2013/14					2012/13		O1 of 2012/13 to O1 of 2013/14
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st 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	14 246 748	3 849 783	27.0%	3 849 783	27.0%	4 005 260	33.0%	(3.9%)
Ratepayers and other	8 147 626	2 048 330	25.1%	2 048 330	25.1%	1 949 098	27.5%	5.1%
Government - operating	3 538 651	1 341 415	37.9%	1 341 415	37.9%	1 362 909	40.3%	(1.6%)
Government - capital	2 046 669	411 022	20.1%	411 022	20.1%	640 900	45.2%	(35.9%)
Interest	513 717	48 605	9.5%	48 605	9.5%	51 569	20.8%	(5.7%)
Dividends	84	411	486.5%	411	486.5%	786	1 020.1%	(47.7%)
Payments	(12 096 136)	(3 113 082)	25.7%	(3 113 082)	25.7%	(3 128 984)	33.3%	(5%)
Suppliers and employees	(11 375 048)	(3 079 065)	27.1%	(3 079 065)	27.1%	(3 065 788)	35.7%	.4%
Finance charges	(247 365)	(5 426)	2.2%	(5 426)	2.2%	(2 583)	9%	110.1%
Transfers and grants	(473 724)	(28 590)	6.0%	(28 590)	6.0%	(60 613)	11.0%	(52.8%)
Net Cash from/(used) Operating Activities	2 150 612	736 701	34.3%	736 701	34.3%	876 276	31.9%	(15.9%)
Cash Flow from Investing Activities								
Receipts	135 152	(19 456)	(14.4%)	(19 456)	(14.4%)	160 285	(244.4%)	(112.1%)
Proceeds on disposal of PPE	68 510	8 481	12.4%	8 481	12.4%	80	1.3%	10 547.2%
Decrease in non-current debtors	54 850	-	-	-	-	-	-	-
Decrease in other non-current receivables	2 492	(395)	(15.8%)	(395)	(15.8%)	(3 065)	(119.4%)	(87.1%)
Decrease (increase) in non-current investments	9 300	(27 542)	(296.2%)	(27 542)	(296.2%)	163 270	287.1%	(116.9%)
Payments	(1 815 283)	(416 085)	22.9%	(416 085)	22.9%	(416 776)	28.1%	(2%)
Capital assets	(1 815 283)	(416 085)	22.9%	(416 085)	22.9%	(416 776)	28.1%	(2%)
Net Cash from/(used) Investing Activities	(1 680 131)	(435 541)	25.9%	(435 541)	25.9%	(256 491)	16.6%	69.8%
Cash Flow from Financing Activities								
Receipts	101 349	19 399	19.1%	19 399	19.1%	40 092	17.3%	(51.6%)
Short term loans	11 800	-	-	-	-	-	-	-
Borrowing long term/refinancing	82 484	18 137	22.0%	18 137	22.0%	38 291	28.9%	(52.6%)
Increase (decrease) in consumer deposits	7 065	1 262	17.9%	1 262	17.9%	1 801	79.0%	(30.0%)
Payments	(99 822)	(42 414)	42.5%	(42 414)	42.5%	(6 233)	7.5%	580.5%
Repayment of borrowing	(99 822)	(42 414)	42.5%	(42 414)	42.5%	(6 233)	7.5%	580.5%
Net Cash from/(used) Financing Activities	1 526	(23 015)	(1 508.1%)	(23 015)	(1 508.1%)	33 859	22.8%	(168.0%)
Net Increase/(Decrease) in cash held	472 007	278 145	58.9%	278 145	58.9%	653 644	48.6%	(57.4%)
Cash/cash equivalents at the year begin:	746 004	673 231	90.2%	673 231	90.2%	488 202	123.9%	37.9%
Cash/cash equivalents at the year end:	1 218 011	951 376	78.1%	951 376	78.1%	1 141 846	65.7%	(16.7%)

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	157 894	6.1%	110 772	4.3%	84 144	3.2%	2 244 357	86.4%	2 597 167	32.0%	-	-	709 419	27.3%
Trade and Other Receivables from Exchange Transactions - Electricity	246 195	21.5%	136 071	11.9%	66 684	5.8%	6 971 146	60.8%	1 146 096	14.1%	-	-	165 854	14.5%
Receivables from Non-exchange Transactions - Property Rates	140 402	11.6%	97 183	8.0%	95 316	7.9%	874 978	72.4%	1 207 879	14.9%	9 181	8%	299 894	24.8%
Receivables from Exchange Transactions - Waste Water Management	47 152	4.7%	34 372	3.4%	31 160	3.1%	889 106	88.8%	1 001 791	12.4%	-	-	164 733	16.4%
Receivables from Exchange Transactions - Waste Water Management	33 024	4.4%	25 856	3.5%	25 005	3.4%	662 287	88.8%	746 172	9.2%	-	-	15 789	2.1%
Receivables from Exchange Transactions - Property Rental Debtors	1 278	1.2%	1 056	1.0%	1 010	0.9%	104 965	96.9%	108 309	1.3%	-	-	58 752	54.2%
Interest on Arrear Debtor Accounts	26 292	3.1%	24 743	3.0%	24 151	2.9%	762 997	91.0%	838 182	10.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18 086	3.9%	6 153	1.3%	6 016	1.3%	432 890	93.5%	463 145	5.7%	-	-	64 596	13.9%
Total By Income Source	670 324	8.3%	436 206	5.4%	333 486	4.1%	6 668 725	82.2%	8 108 741	100.0%	9 181	.1%	1 479 038	18.2%
Debtors Age Analysis By Customer Group														
Organs of State	72 328	16.0%	62 518	13.9%	33 459	7.4%	282 622	62.7%	450 926	5.6%	-	-	-	-
Commercial	250 191	19.8%	127 648	10.1%	85 191	6.7%	803 260	63.4%	1 266 290	15.6%	-	-	-	-
Households	286 393	5.2%	219 384	4.0%	182 336	3.3%	4 842 456	87.6%	5 530 569	68.2%	9 181	2%	1 471 038	26.6%
Other	61 411	7.1%	26 657	3.1%	32 500	3.8%	740 388	86.0%	860 955	10.6%	-	-	8 000	9%
Total By Customer Group	670 324	8.3%	436 206	5.4%	333 486	4.1%	6 668 725	82.2%	8 108 741	100.0%	9 181	.1%	1 479 038	18.2%

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	222 957	33.4%	48 108	7.2%	139 659	20.9%	257 419	38.5%	668 143	35.4%
Bulk Water	38 201	4.8%	33 300	4.2%	41 194	5.1%	687 450	85.9%	800 145	42.4%
PAVE deductions	10 121	22.9%	2 358	5.3%	2 325	5.3%	29 302	66.4%	44 105	2.3%
VAT (output less input)	-	-	(813)	(23.7%)	-	-	(1 748)	(50.9%)	(3 434)	(2%)
Pensions / Retirement	19 854	56.7%	-	-	-	-	15 160	43.3%	35 014	1.9%
Loan repayments	3 496	34.6%	300	3.0%	339	3.4%	5 971	59.1%	10 106	5%
Trade Creditors	86 712	34.9%	36 495	14.7%	41 483	16.7%	83 595	33.7%	248 285	13.1%
Auditor-General	4 967	36.0%	(499)	(3.6%)	1 132	8.2%	8 199	59.4%	13 800	7%
Other	3 792	5.2%	2 946	4.0%	2 321	3.2%	64 050	87.6%	73 109	3.9%
Total	390 101	20.6%	122 195	6.5%	227 580	12.0%	1 149 397	60.8%	1 889 273	100.0%

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGATED INFORMATION FOR GAUTENG
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14					2012/13		Q1 of 2012/13 to Q1 of 2013/14
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	94 241 221	24 520 837	26.0%	24 520 837	26.0%	23 394 373	27.2%	4.8%
Property rates	15 788 979	4 153 481	26.3%	4 153 481	26.3%	3 288 694	23.7%	26.3%
Property rates - penalties and collection charges	174 026	50 240	28.9%	50 240	28.9%	40 239	26.3%	24.9%
Service charges - electricity revenue	37 662 087	9 787 194	26.0%	9 787 194	26.0%	10 002 417	27.9%	(2.2%)
Service charges - water revenue	11 185 823	2 724 384	24.4%	2 724 384	24.4%	2 964 500	24.0%	(8.1%)
Service charges - sanitation revenue	4 478 046	1 122 813	25.1%	1 122 813	25.1%	928 919	26.9%	112.3%
Service charges - refuse revenue	3 299 889	820 903	24.9%	820 903	24.9%	696 739	32.4%	17.8%
Service charges - other	570 070	119 584	21.0%	119 584	21.0%	306 312	21.8%	(61.0%)
Rental of facilities and equipment	520 635	91 081	17.5%	91 081	17.5%	86 786	20.1%	4.9%
Interest earned - external investments	577 466	144 873	25.1%	144 873	25.1%	109 248	20.1%	32.6%
Interest earned - outstanding debtors	576 372	188 479	32.7%	188 479	32.7%	155 665	23.8%	21.1%
Dividends received	-	-	-	-	-	-	-	-
Fines	916 442	123 007	13.4%	123 007	13.4%	149 545	23.0%	(17.7%)
Licences and permits	228 344	42 919	18.8%	42 919	18.8%	39 004	19.6%	10.0%
Agency services	779 416	205 811	26.4%	205 811	26.4%	180 995	24.5%	13.7%
Transfers recognised - operational	12 823 132	3 844 418	30.0%	3 844 418	30.0%	3 721 312	34.4%	3.3%
Other own revenue	4 670 969	1 101 357	23.6%	1 101 357	23.6%	1 123 652	26.6%	(2.0%)
Gains on disposal of PPE	9 424	293	3.1%	293	3.1%	348	2.5%	(15.8%)
Operating Expenditure	91 750 624	21 129 453	23.0%	21 129 453	23.0%	19 850 399	23.2%	6.4%
Employee related costs	22 079 451	5 087 087	23.0%	5 087 087	23.0%	4 558 940	22.5%	11.6%
Remuneration of councillors	469 681	104 657	22.3%	104 657	22.3%	92 071	20.0%	13.7%
Debt impairment	4 318 733	1 130 051	26.2%	1 130 051	26.2%	1 007 141	19.9%	12.2%
Depreciation and asset impairment	5 416 190	1 107 444	20.4%	1 107 444	20.4%	1 025 307	20.2%	8.0%
Finance charges	3 064 305	546 100	17.8%	546 100	17.8%	373 224	12.2%	46.3%
Bulk purchases	33 348 246	9 536 971	28.6%	9 536 971	28.6%	9 581 065	30.3%	(5%)
Other Materials	2 797 992	435 457	15.6%	435 457	15.6%	433 688	16.6%	.4%
Contracted services	5 979 517	969 229	16.2%	969 229	16.2%	1 249 254	16.1%	(22.4%)
Transfers and grants	1 479 873	227 913	15.4%	227 913	15.4%	150 008	11.1%	51.9%
Other expenditure	12 771 587	1 963 864	15.4%	1 963 864	15.4%	1 378 461	16.4%	42.5%
Loss on disposal of PPE	25 050	20 680	82.6%	20 680	82.6%	1 241	4.9%	1 566.7%
Surplus/(Deficit)	2 490 497	3 391 384		3 391 384		3 543 974		
Transfers recognised - capital	7 045 554	719 334	10.2%	719 334	10.2%	498 754	6.5%	44.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	(130 000)	(32 500)	25.0%	(32 500)	25.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	9 406 051	4 078 218		4 078 218		4 042 728		
Taxation	550 871	6 501	1.2%	6 501	1.2%	4 409	1.0%	47.4%
Surplus/(Deficit) after taxation	8 855 180	4 071 717		4 071 717		4 038 319		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 855 180	4 071 717		4 071 717		4 038 319		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 855 180	4 071 717		4 071 717		4 038 319		

Part 2: Capital Revenue and Expenditure

	2013/14					2012/13		Q1 of 2012/13 to Q1 of 2013/14
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	16 260 677	1 462 813	9.0%	1 462 813	9.0%	936 628	7.3%	56.2%
National Government	6 929 574	766 211	11.1%	766 211	11.1%	459 130	7.5%	66.9%
Provincial Government	140 712	18 926	13.4%	18 926	13.4%	28 083	7.6%	(32.6%)
District Municipality	2 185	-	-	-	-	-	-	-
Other transfers and grants	40 945	1 581	3.9%	1 581	3.9%	743	5.9%	112.8%
Transfers recognised - capital	7 113 416	786 718	11.1%	786 718	11.1%	487 956	7.5%	61.2%
Borrowing	4 221 798	332 787	7.9%	332 787	7.9%	339 989	8.1%	(2.1%)
Internally generated funds	4 370 693	218 448	5.0%	218 448	5.0%	79 826	6.4%	173.7%
Public contributions and donations	554 770	124 860	22.5%	124 860	22.5%	28 857	3.7%	332.7%
Capital Expenditure Standard Classification	16 260 677	1 462 813	9.0%	1 462 813	9.0%	936 628	7.3%	56.2%
Governance and Administration	1 890 167	46 351	2.5%	46 351	2.5%	25 155	2.7%	84.3%
Executive & Council	231 070	4 396	1.9%	4 396	1.9%	1 129	.6%	289.3%
Budget & Treasury Office	318 088	17 560	5.5%	17 560	5.5%	7 602	3.1%	131.0%
Corporate Services	1 341 009	24 396	1.8%	24 396	1.8%	16 424	3.3%	48.5%
Community and Public Safety	2 953 284	369 927	12.5%	369 927	12.5%	186 353	7.3%	98.5%
Community & Social Services	393 758	8 486	2.2%	8 486	2.2%	15 315	4.9%	(44.6%)
Sport And Recreation	494 321	57 724	11.7%	57 724	11.7%	63 852	13.5%	(9.6%)
Public Safety	304 260	5 284	1.7%	5 284	1.7%	10 141	3.9%	(47.9%)
Housing	1 543 590	279 561	18.1%	279 561	18.1%	90 103	6.9%	210.3%
Health	217 354	18 873	8.7%	18 873	8.7%	6 941	3.6%	171.9%
Economic and Environmental Services	5 520 680	570 617	10.3%	570 617	10.3%	232 685	5.6%	145.2%
Planning and Development	771 265	59 106	7.7%	59 106	7.7%	7 954	2.1%	643.1%
Road Transport	4 689 252	511 183	10.9%	511 183	10.9%	223 080	6.0%	129.1%
Environmental Protection	60 163	328	.5%	328	.5%	1 651	2.7%	(80.1%)
Trading Services	5 824 492	469 955	8.1%	469 955	8.1%	489 887	9.6%	(4.1%)
Electricity	2 760 540	176 110	6.4%	176 110	6.4%	273 482	12.0%	(35.6%)
Water	1 173 248	143 227	12.2%	143 227	12.2%	81 793	6.3%	75.1%
Waste Water Management	1 530 804	137 796	9.0%	137 796	9.0%	117 506	9.8%	17.3%
Waste Management	359 901	12 822	3.6%	12 822	3.6%	17 107	5.6%	(25.0%)
Other	72 054	5 963	8.3%	5 963	8.3%	2 548	3.6%	134.0%

Part 3: Cash Receipts and Payments

R thousands	2013/14					2012/13		O1 of 2012/13 to O1 of 2013/14
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	96 198 995	23 545 721	24.5%	23 545 721	24.5%	23 074 059	26.3%	2.0%
Ratepayers and other	75 291 892	18 591 512	24.7%	18 591 512	24.7%	18 288 090	26.5%	1.7%
Government - operating	12 813 706	3 761 043	29.4%	3 761 043	29.4%	3 760 751	32.8%	-
Government - capital	7 085 654	874 830	12.3%	874 830	12.3%	768 067	12.1%	13.9%
Interest	1 007 743	318 336	31.6%	318 336	31.6%	257 152	25.0%	23.8%
Dividends	-	-	-	-	-	-	-	-
Payments	(80 569 721)	(25 255 490)	31.3%	(25 255 490)	31.3%	(23 517 031)	31.4%	7.4%
Suppliers and employees	(76 211 598)	(24 471 998)	32.1%	(24 471 998)	32.1%	(22 959 561)	32.5%	6.6%
Finance charges	(3 053 647)	(544 703)	17.8%	(544 703)	17.8%	(376 907)	12.3%	44.5%
Transfers and grants	(1 304 476)	(238 789)	18.3%	(238 789)	18.3%	(180 563)	16.6%	32.2%
Net Cash from(used) Operating Activities	15 629 274	(1 709 768)	(10.9%)	(1 709 768)	(10.9%)	(442 971)	(3.4%)	286.0%
Cash Flow from Investing Activities								
Receipts	(523 339)	250 126	(47.8%)	250 126	(47.8%)	911 890	198.1%	(72.6%)
Proceeds on disposal of PPE	9 647	57 041	591.3%	57 041	591.3%	67 017	26.0%	(14.9%)
Decrease in non-current debtors	136 428	(1 266 334)	(928.2%)	(1 266 334)	(928.2%)	748 426	345.6%	(269.2%)
Decrease in other non-current receivables	(21 431)	1 526 586	(7 123.1%)	1 526 586	(7 123.1%)	58 283	(417.3%)	2 519.3%
Decrease (increase) in non-current investments	(647 983)	(67 167)	10.4%	(67 167)	10.4%	38 165	(6 065.3%)	(276.0%)
Payments	(15 744 962)	(2 170 528)	13.8%	(2 170 528)	13.8%	(1 050 449)	8.6%	106.6%
Capital assets	(15 744 962)	(2 170 528)	13.8%	(2 170 528)	13.8%	(1 050 449)	8.6%	106.6%
Net Cash from(used) Investing Activities	(16 268 302)	(1 920 402)	11.8%	(1 920 402)	11.8%	(138 559)	1.2%	1 286.0%
Cash Flow from Financing Activities								
Receipts	4 140 437	1 355 050	32.7%	1 355 050	32.7%	739 195	18.2%	83.3%
Short term loans	150 631	90 000	59.7%	90 000	59.7%	185 000	324.6%	(51.4%)
Borrowing long term/refinancing	3 906 537	1 243 083	31.8%	1 243 083	31.8%	541 358	13.7%	129.6%
Increase (decrease) in consumer deposits	83 269	21 967	26.4%	21 967	26.4%	12 837	25.9%	71.1%
Payments	(1 818 534)	(767 252)	42.2%	(767 252)	42.2%	(713 002)	35.5%	7.6%
Repayment of borrowing	(1 818 534)	(767 252)	42.2%	(767 252)	42.2%	(713 002)	35.5%	7.6%
Net Cash from(used) Financing Activities	2 321 903	587 798	25.3%	587 798	25.3%	26 193	1.3%	2 144.1%
Net Increase/(Decrease) in cash held	1 682 875	(3 042 372)	(180.8%)	(3 042 372)	(180.8%)	(555 338)	(17.2%)	447.8%
Cash/cash equivalents at the year begin:	8 635 802	11 365 473	131.6%	11 365 473	131.6%	5 729 947	119.3%	98.4%
Cash/cash equivalents at the year end:	10 318 677	8 323 101	80.7%	8 323 101	80.7%	5 174 609	64.4%	60.8%

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	1 205 982	12.6%	479 822	5.0%	333 034	3.5%	7 578 628	79.0%	9 597 467	24.1%	1 886	-	46 345	.5%
Trade and Other Receivables from Exchange Transactions - Electricity	3 077 235	33.8%	656 659	7.2%	341 131	3.7%	5 031 530	55.3%	9 106 555	22.9%	956	-	38 360	.4%
Receivables from Non-exchange Transactions - Property Rates	1 464 473	16.1%	423 884	4.7%	335 990	3.7%	6 878 641	75.6%	9 102 988	22.9%	775	-	158 589	1.7%
Receivables from Exchange Transactions - Waste Water Management	486 769	12.3%	167 188	4.2%	123 657	3.1%	3 191 471	80.4%	3 969 084	10.0%	475	-	18 794	.5%
Receivables from Exchange Transactions - Waste Management	279 187	10.6%	108 518	4.1%	81 421	3.1%	2 154 624	82.1%	2 623 750	6.6%	664	-	20 047	.8%
Receivables from Exchange Transactions - Property Rental Debtors	14 186	2.4%	7 551	1.3%	6 360	1.1%	572 792	95.3%	600 890	1.5%	-	-	89	-
Interest on Arrear Debtor Accounts	129 679	6.7%	70 542	3.6%	57 381	3.0%	1 679 680	86.7%	1 937 282	4.9%	1 018	.1%	200	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	329 766	11.6%	93 906	3.3%	57 582	2.0%	2 351 975	83.0%	2 833 229	7.1%	74 859	2.6%	64 664	2.3%
Total By Income Source	6 987 278	17.6%	2 008 070	5.0%	1 336 556	3.4%	29 439 342	74.0%	39 771 246	100.0%	80 633	2%	339 088	.9%
Debtors Age Analysis By Customer Group														
Organs of State	130 045	14.4%	69 610	7.7%	51 081	5.7%	649 959	72.2%	900 696	2.3%	9 962	1.1%	543 073	60.3%
Commercial	2 808 881	25.7%	732 831	6.7%	442 972	4.0%	6 958 784	63.6%	10 943 468	27.5%	18 749	.2%	532 762	4.9%
Households	2 300 684	10.8%	945 610	4.5%	704 888	3.3%	17 270 464	81.4%	21 221 646	53.4%	38 469	.2%	442 048	2.1%
Other	1 747 667	26.1%	260 020	3.9%	137 614	2.1%	4 560 135	68.0%	6 705 436	16.9%	13 453	.2%	-	-
Total By Customer Group	6 987 278	17.6%	2 008 070	5.0%	1 336 556	3.4%	29 439 342	74.0%	39 771 246	100.0%	80 633	2%	1 517 883	3.8%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 979 958	94.5%	99 991	3.2%	6 059	.2%	67 385	2.1%	3 153 393	47.6%
Bulk Water	662 262	97.2%	19 210	2.8%	-	-	-	-	681 472	10.3%
PAVE deductions	78 657	100.0%	-	-	-	-	-	-	78 657	1.2%
VAT (output less input)	(34 786)	100.0%	-	-	-	-	-	-	(34 786)	(.5%)
Pensions / Retirement	91 194	100.0%	-	-	-	-	-	-	91 194	1.4%
Loan repayments	165 483	100.0%	-	-	-	-	-	-	165 483	2.5%
Trade Creditors	1 200 459	80.8%	147 926	10.0%	13 024	.9%	124 285	8.4%	1 485 694	22.4%
Auditor-General	3 609	100.0%	-	-	-	-	-	-	3 609	.1%
Other	907 727	90.2%	40 521	4.0%	14 964	1.5%	43 424	4.3%	1 006 636	15.2%
Total	6 054 563	91.3%	307 648	4.6%	34 047	.5%	235 094	3.5%	6 631 352	100.0%

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGATED INFORMATION FOR KWAZULU-NATAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14					2012/13		Q1 of 2012/13 to Q1 of 2013/14
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	43 245 023	12 324 552	28.5%	12 324 552	28.5%	11 336 980	28.3%	8.7%
Property rates	7 652 161	2 523 024	33.0%	2 523 024	33.0%	1 842 584	26.3%	36.9%
Property rates - penalties and collection charges	214 426	29 301	13.7%	29 301	13.7%	59 044	27.1%	(50.4%)
Service charges - electricity revenue	15 101 997	3 944 803	26.1%	3 944 803	26.1%	3 800 734	26.6%	3.8%
Service charges - water revenue	4 296 408	952 964	22.2%	952 964	22.2%	866 404	21.9%	9.3%
Service charges - sanitation revenue	1 200 521	287 323	23.9%	287 323	23.9%	263 346	23.8%	9.1%
Service charges - refuse revenue	906 987	236 730	26.1%	236 730	26.1%	222 076	28.2%	6.6%
Service charges - other	206 037	40 408	19.6%	40 408	19.6%	39 652	17.1%	1.9%
Rental of facilities and equipment	463 163	84 328	18.2%	84 328	18.2%	112 324	27.4%	(24.9%)
Interest earned - external investments	586 247	120 112	20.5%	120 112	20.5%	109 757	27.0%	9.4%
Interest earned - outstanding debtors	224 507	71 368	31.8%	71 368	31.8%	71 759	41.3%	(5%)
Dividends received	-	-	-	-	-	-	-	-
Fines	202 973	(32 207)	(15.9%)	(32 207)	(15.9%)	30 454	19.6%	(205.8%)
Licences and permits	99 252	26 585	26.8%	26 585	26.8%	27 150	23.9%	(2.1%)
Agency services	35 517	36 636	103.2%	36 636	103.2%	3 925	27.4%	833.4%
Transfers recognised - operational	8 953 441	3 237 524	36.2%	3 237 524	36.2%	3 013 560	36.2%	7.4%
Other own revenue	3 076 396	760 260	24.7%	760 260	24.7%	867 843	30.5%	(12.4%)
Gains on disposal of PPE	24 989	5 393	21.6%	5 393	21.6%	4 167	9.0%	29.4%
Operating Expenditure	42 934 713	10 031 060	23.4%	10 031 060	23.4%	9 236 542	23.0%	8.6%
Employee related costs	11 818 466	2 619 234	22.2%	2 619 234	22.2%	2 385 608	22.3%	9.8%
Remuneration of councillors	603 631	125 401	20.8%	125 401	20.8%	116 939	22.5%	7.2%
Debt impairment	1 024 317	95 957	9.4%	95 957	9.4%	136 780	11.9%	(29.8%)
Depreciation and asset impairment	3 307 860	711 907	21.5%	711 907	21.5%	745 426	24.2%	(4.5%)
Finance charges	1 443 436	353 196	24.5%	353 196	24.5%	311 796	20.1%	13.3%
Bulk purchases	12 634 374	3 667 429	29.0%	3 667 429	29.0%	3 540 225	29.1%	3.6%
Other Materials	260 565	59 021	22.7%	59 021	22.7%	39 350	15.1%	50.0%
Contracted services	4 492 685	939 356	20.9%	939 356	20.9%	561 248	13.9%	67.4%
Transfers and grants	531 398	155 638	29.3%	155 638	29.3%	135 594	26.0%	14.8%
Other expenditure	6 815 275	1 303 322	19.1%	1 303 322	19.1%	1 263 200	20.5%	3.2%
Loss on disposal of PPE	2 705	599	22.1%	599	22.1%	375	14.4%	59.6%
Surplus/(Deficit)	310 310	2 293 492		2 293 492		2 100 438		
Transfers recognised - capital	7 144 840	1 140 187	16.0%	1 140 187	16.0%	846 652	14.0%	34.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	47 266	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 502 416	3 433 679		3 433 679		2 947 089		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 502 416	3 433 679		3 433 679		2 947 089		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 502 416	3 433 679		3 433 679		2 947 089		
Share of surplus/ (deficit) of associate	-	(0)	-	(0)	-	(0)	-	(50.0%)
Surplus/(Deficit) for the year	7 502 416	3 433 679		3 433 679		2 947 089		

Part 2: Capital Revenue and Expenditure

	2013/14					2012/13		Q1 of 2012/13 to Q1 of 2013/14
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	11 886 117	1 704 807	14.3%	1 704 807	14.3%	1 157 657	10.7%	47.3%
National Government	6 362 319	947 531	14.9%	947 531	14.9%	540 371	9.7%	75.3%
Provincial Government	983 425	357 710	36.4%	357 710	36.4%	165 413	14.2%	116.3%
District Municipality	7 796	-	-	-	-	-	-	-
Other transfers and grants	54 757	12 012	21.9%	12 012	21.9%	4 001	4.8%	200.2%
Transfers recognised - capital	7 408 297	1 317 253	17.8%	1 317 253	17.8%	709 785	10.4%	85.6%
Borrowing	1 940 093	30 992	1.6%	30 992	1.6%	20 612	1.1%	50.4%
Internally generated funds	2 384 435	332 488	13.9%	332 488	13.9%	418 964	24.6%	(20.6%)
Public contributions and donations	153 292	24 075	15.7%	24 075	15.7%	8 297	2.1%	190.2%
Capital Expenditure Standard Classification	11 886 117	1 704 807	14.3%	1 704 807	14.3%	1 169 850	10.8%	45.7%
Governance and Administration	758 179	103 426	13.6%	103 426	13.6%	90 571	13.3%	14.2%
Executive & Council	382 358	72 473	19.0%	72 473	19.0%	51 033	16.2%	42.0%
Budget & Treasury Office	173 010	6 645	3.8%	6 645	3.8%	9 879	6.7%	(32.7%)
Corporate Services	202 812	24 309	12.0%	24 309	12.0%	29 659	13.4%	(18.0%)
Community and Public Safety	1 449 059	399 462	27.6%	399 462	27.6%	210 231	11.5%	90.0%
Community & Social Services	310 198	25 804	8.3%	25 804	8.3%	33 369	9.4%	(22.7%)
Sport And Recreation	132 571	7 862	5.9%	7 862	5.9%	4 139	4.9%	80.0%
Public Safety	99 784	4 915	4.9%	4 915	4.9%	5 817	12.4%	(15.5%)
Housing	869 440	357 864	41.2%	357 864	41.2%	164 841	12.5%	117.1%
Health	37 066	3 016	8.1%	3 016	8.1%	2 064	10.7%	46.1%
Economic and Environmental Services	3 894 680	358 502	9.2%	358 502	9.2%	312 873	9.7%	14.6%
Planning and Development	688 445	87 160	12.7%	87 160	12.7%	63 438	7.4%	37.4%
Road Transport	3 168 148	271 149	8.6%	271 149	8.6%	249 407	10.5%	8.7%
Environmental Protection	38 088	193	.5%	193	.5%	29	.3%	564.5%
Trading Services	5 690 345	840 683	14.8%	840 683	14.8%	555 804	11.2%	51.3%
Electricity	1 155 118	135 542	11.7%	135 542	11.7%	127 424	14.4%	6.4%
Water	3 050 486	439 828	14.4%	439 828	14.4%	290 612	10.9%	51.3%
Waste Water Management	1 324 628	241 126	18.2%	241 126	18.2%	110 311	9.3%	118.6%
Waste Management	160 113	24 188	15.1%	24 188	15.1%	27 458	13.1%	(11.9%)
Other	93 853	2 734	2.9%	2 734	2.9%	372	.2%	635.7%

Part 3: Cash Receipts and Payments

R thousands	2013/14					2012/13		O1 of 2012/13 to O1 of 2013/14
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	48 687 261	14 604 674	30.0%	14 604 674	30.0%	13 665 554	30.3%	6.9%
Ratepayers and other	31 374 795	9 144 748	29.1%	9 144 748	29.1%	8 695 553	29.4%	5.2%
Government - operating	8 938 344	3 563 187	39.9%	3 563 187	39.9%	3 374 713	41.4%	5.6%
Government - capital	7 596 311	1 713 247	22.6%	1 713 247	22.6%	1 434 818	20.9%	19.4%
Interest	777 811	183 491	23.6%	183 491	23.6%	160 470	29.9%	14.3%
Dividends	-	-	-	-	-	-	-	-
Payments	(37 603 017)	(11 261 161)	29.9%	(11 261 161)	29.9%	(11 553 104)	32.3%	(2.5%)
Suppliers and employees	(35 643 418)	(10 790 178)	30.3%	(10 790 178)	30.3%	(11 163 593)	32.5%	(3.3%)
Finance charges	(1 429 044)	(343 755)	24.1%	(343 755)	24.1%	(296 084)	36.2%	16.1%
Transfers and grants	(530 556)	(127 227)	24.0%	(127 227)	24.0%	(93 427)	15.8%	36.2%
Net Cash from(used) Operating Activities	11 084 243	3 343 513	30.2%	3 343 513	30.2%	2 112 450	22.4%	58.3%
Cash Flow from Investing Activities								
Receipts	380 044	(541 698)	(142.5%)	(541 698)	(142.5%)	154 331	156.5%	(451.0%)
Proceeds on disposal of PPE	178 900	1 159	.6%	1 159	.6%	4 785	6.6%	(75.8%)
Decrease in non-current debtors	18 211	14 557	79.9%	14 557	79.9%	134 681	191.5%	(89.2%)
Decrease in other non-current receivables	237 844	14 807	6.2%	14 807	6.2%	38 555	(47.2%)	(61.6%)
Decrease (increase) in non-current investments	(54 911)	(572 221)	1 042.1%	(572 221)	1 042.1%	(23 690)	(62.9%)	2 315.5%
Payments	(10 796 775)	(1 725 312)	16.0%	(1 725 312)	16.0%	(1 232 447)	11.7%	40.0%
Capital assets	(10 796 775)	(1 725 312)	16.0%	(1 725 312)	16.0%	(1 232 447)	11.7%	40.0%
Net Cash from(used) Investing Activities	(10 416 731)	(2 267 010)	21.8%	(2 267 010)	21.8%	(1 078 117)	10.3%	110.3%
Cash Flow from Financing Activities								
Receipts	1 807 481	154 469	8.5%	154 469	8.5%	32 892	1.2%	369.6%
Short term loans	(744)	1 027	(138.0%)	1 027	(138.0%)	11 543	39.7%	(91.1%)
Borrowing long term/refinancing	1 743 901	100 128	5.7%	100 128	5.7%	131	-	76 579.5%
Increase (decrease) in consumer deposits	64 324	53 314	82.9%	53 314	82.9%	21 219	59.3%	151.3%
Payments	(1 447 152)	(343 693)	23.7%	(343 693)	23.7%	(231 252)	18.5%	48.6%
Repayment of borrowing	(1 447 152)	(343 693)	23.7%	(343 693)	23.7%	(231 252)	18.5%	48.6%
Net Cash from(used) Financing Activities	360 328	(189 223)	(52.5%)	(189 223)	(52.5%)	(198 359)	(14.1%)	(4.6%)
Net Increase/(Decrease) in cash held	1 027 840	887 279	86.3%	887 279	86.3%	835 974	219.2%	6.1%
Cash/cash equivalents at the year begin:	9 616 599	7 735 721	80.4%	7 735 721	80.4%	6 804 223	90.9%	13.7%
Cash/cash equivalents at the year end:	10 644 439	8 623 000	81.0%	8 623 000	81.0%	7 640 196	97.1%	12.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	270 871	9.1%	141 286	4.7%	132 415	4.4%	2 437 965	81.7%	2 982 537	29.1%	565	-	677 737	22.7%
Trade and Other Receivables from Exchange Transactions - Electricity	674 970	62.2%	103 263	9.5%	39 684	3.7%	267 154	24.6%	1 085 072	10.6%	3 251	.3%	332 475	30.6%
Receivables from Non-exchange Transactions - Property Rates	386 396	11.1%	164 659	4.7%	177 364	5.1%	2 767 839	79.2%	3 496 258	34.1%	3 332	.1%	1 138 517	32.6%
Receivables from Exchange Transactions - Waste Water Management	101 432	19.8%	28 579	5.6%	32 144	6.3%	351 054	68.4%	513 209	5.0%	64	-	125 625	24.5%
Receivables from Exchange Transactions - Waste Water Management	29 216	9.3%	11 984	3.8%	14 197	4.5%	259 510	82.4%	314 907	3.1%	31	-	8 585	2.7%
Receivables from Exchange Transactions - Property Rental Debtors	10 426	6.4%	3 848	2.4%	4 006	2.4%	145 366	88.8%	163 646	1.6%	17 501	10.7%	66 572	40.7%
Interest on Arrear Debtor Accounts	(333 466)	(39.0%)	40 533	4.7%	35 227	4.1%	1 112 071	130.2%	854 365	8.3%	4 859	.6%	287 557	33.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1 009	(9.0%)	24	(2%)	83	(7%)	(12 313)	110.0%	(11 197)	(1%)	-	-	943	(8.4%)
Other	124 422	14.5%	19 565	2.3%	7 334	9%	707 998	82.4%	859 319	8.4%	439	.1%	34 855	4.1%
Total By Income Source	1 265 277	12.3%	513 740	5.0%	442 453	4.3%	8 036 645	78.3%	10 258 116	100.0%	30 041	.3%	2 672 866	26.1%
Debtors Age Analysis By Customer Group														
Organs of State	11 106	1.7%	60 575	9.0%	43 279	6.4%	556 289	82.9%	671 248	6.6%	1 146	.2%	177 102	26.4%
Commercial	360 112	12.3%	177 380	6.0%	143 830	4.9%	2 257 172	76.8%	2 938 493	28.8%	12 472	.4%	1 101 115	37.5%
Households	652 674	12.7%	222 938	4.3%	195 593	3.8%	4 067 482	79.2%	5 138 687	50.4%	15 572	.3%	1 297 829	25.3%
Other	237 693	16.4%	51 154	3.5%	58 230	4.0%	1 104 597	76.1%	1 451 675	14.2%	850	.1%	96 820	6.7%
Total By Customer Group	1 261 584	12.4%	512 046	5.0%	440 932	4.3%	7 985 540	78.3%	10 200 103	100.0%	30 041	.3%	2 672 866	26.2%

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	740 950	96.2%	-	-	29 510	3.8%	-	-	770 460	27.2%
Bulk Water	162 418	100.0%	-	-	-	-	-	-	162 418	5.7%
PAVE deductions	102 059	100.0%	-	-	-	-	27	-	102 086	3.6%
VAT (output less input)	(2 171)	100.0%	-	-	-	-	-	-	(2 171)	(1%)
Pensions / Retirement	121 209	100.0%	-	-	-	-	-	-	121 209	4.3%
Loan repayments	58 318	6.6%	-	-	165 253	18.8%	657 575	74.6%	881 146	31.1%
Trade Creditors	415 168	72.6%	45 590	8.0%	57 669	10.1%	53 125	9.3%	571 553	20.2%
Auditor-General	5 156	89.1%	126	2.2%	(148)	(2.6%)	652	11.3%	5 786	.2%
Other	169 028	78.0%	22 376	10.3%	11 590	5.3%	13 750	6.3%	216 744	7.7%
Total	1 772 134	62.6%	68 092	2.4%	263 874	9.3%	725 130	25.6%	2 829 229	100.0%

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2013/14					2012/13		O1 of 2012/13 to O1 of 2013/14
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	14 634 234	4 124 256	28.2%	4 124 256	28.2%	4 626 961	34.1%	(10.9%)
Ratepayers and other	4 715 078	1 222 296	25.9%	1 222 296	25.9%	1 203 280	24.6%	1.6%
Government - operating	5 810 568	1 782 351	30.7%	1 782 351	30.7%	2 352 229	41.3%	(24.2%)
Government - capital	3 895 642	1 080 473	27.7%	1 080 473	27.7%	1 014 760	36.7%	6.5%
Interest	212 944	38 887	18.3%	38 887	18.3%	56 693	27.2%	(31.4%)
Dividends	1	249	21 831.6%	249	21 831.6%	-	-	(100.0%)
Payments	(10 179 750)	(2 518 810)	24.7%	(2 518 810)	24.7%	(2 362 998)	22.1%	6.6%
Suppliers and employees	(9 822 114)	(2 494 451)	25.4%	(2 494 451)	25.4%	(2 345 152)	22.4%	6.4%
Finance charges	(77 994)	(2 885)	3.7%	(2 885)	3.7%	(5 789)	6.1%	(50.2%)
Transfers and grants	(279 642)	(21 474)	7.7%	(21 474)	7.7%	(12 057)	12.5%	78.1%
Net Cash from/(used) Operating Activities	4 454 484	1 605 446	36.0%	1 605 446	36.0%	2 263 963	78.0%	(29.1%)
Cash Flow from Investing Activities								
Receipts	105 268	115 653	109.9%	115 653	109.9%	(682 538)	(3 701.3%)	(116.9%)
Proceeds on disposal of PPE	45 378	2 591	5.7%	2 591	5.7%	2 759	22.8%	(6.1%)
Decrease in non-current debtors	40 883	34 709	84.9%	34 709	84.9%	(680 447)	(19 448.4%)	(105.1%)
Decrease in other non-current receivables	(24 545)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	43 552	78 354	179.9%	78 354	179.9%	(4 850)	(447.5%)	(1 715.6%)
Payments	(4 647 145)	(491 666)	10.6%	(491 666)	10.6%	(430 103)	10.9%	14.3%
Capital assets	(4 647 145)	(491 666)	10.6%	(491 666)	10.6%	(430 103)	10.9%	14.3%
Net Cash from/(used) Investing Activities	(4 541 877)	(376 013)	8.3%	(376 013)	8.3%	(1 112 641)	28.4%	(66.2%)
Cash Flow from Financing Activities								
Receipts	90 925	(28 466)	(31.3%)	(28 466)	(31.3%)	(32 964)	(28.6%)	(13.6%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	85 000	(29 056)	(34.2%)	(29 056)	(34.2%)	(33 110)	(36.8%)	(12.2%)
Increase (decrease) in consumer deposits	5 925	590	10.0%	590	10.0%	146	6%	304.2%
Payments	(18 371)	(17 231)	93.8%	(17 231)	93.8%	(39 615)	91.2%	(56.5%)
Repayment of borrowing	(18 371)	(17 231)	93.8%	(17 231)	93.8%	(39 615)	91.2%	(56.5%)
Net Cash from/(used) Financing Activities	72 553	(45 697)	(63.0%)	(45 697)	(63.0%)	(72 580)	(101.2%)	(37.0%)
Net Increase/(Decrease) in cash held	(14 840)	1 183 736	(7 976.9%)	1 183 736	(7 976.9%)	1 078 742	(114.6%)	9.7%
Cash/cash equivalents at the year begin:	695 331	952 332	137.0%	952 332	137.0%	1 665 879	174.8%	(42.8%)
Cash/cash equivalents at the year end:	680 491	2 136 068	313.9%	2 136 068	313.9%	2 744 622	23 180.9%	(22.2%)

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	42 786	10.3%	25 692	6.2%	16 936	4.1%	328 820	79.4%	414 234	14.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	128 566	31.6%	51 856	12.7%	26 787	6.6%	200 207	49.1%	407 416	14.4%	293	1%	-	-
Receivables from Non-exchange Transactions - Property Rates	59 715	9.1%	28 532	4.4%	26 753	4.1%	539 522	82.4%	654 522	23.1%	3 718	6%	-	-
Receivables from Exchange Transactions - Waste Water Management	10 441	15.3%	3 076	4.5%	2 238	3.3%	52 280	76.8%	68 034	2.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16 796	7.4%	8 692	3.8%	6 579	2.9%	194 840	85.9%	226 907	8.0%	1 225	5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	71	1.9%	87	2.3%	58	1.5%	3 602	94.3%	3 818	1%	-	-	-	-
Interest on Arrear Debtor Accounts	9 283	3.7%	7 747	3.1%	7 457	3.0%	224 022	90.1%	248 510	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(32 241)	(4.0%)	13 933	1.7%	42 692	5.2%	791 209	97.0%	815 592	28.7%	428	1%	-	-
Total By Income Source	235 418	8.3%	139 613	4.9%	129 502	4.6%	2 334 501	82.2%	2 839 034	100.0%	5 663	2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 305	6.8%	7 107	4.7%	6 062	4.0%	128 028	84.5%	151 501	5.8%	(62)	-	-	-
Commercial	38 337	10.5%	27 494	7.5%	36 026	9.8%	263 960	72.2%	365 817	13.9%	1 458	4%	-	-
Households	81 995	6.5%	57 125	4.5%	45 791	3.6%	1 076 421	85.3%	1 261 331	48.0%	-	-	-	-
Other	28 195	3.3%	36 744	4.3%	35 055	4.1%	748 054	88.2%	848 049	32.3%	4 267	5%	-	-
Total By Customer Group	158 832	6.0%	128 471	4.9%	122 934	4.7%	2 216 463	84.4%	2 626 699	100.0%	5 663	2%	-	-

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	75 082	62.0%	13 897	11.5%	304	3%	31 732	26.2%	121 015	26.2%
Bulk Water	28 866	75.1%	4 179	10.9%	4 768	12.4%	649	1.7%	38 463	8.3%
PAYE deductions	6 452	95.2%	336	4.8%	-	-	-	-	6 987	1.5%
VAT (output less input)	(2 400)	100.0%	-	-	-	-	-	-	(2 400)	(5%)
Pensions / Retirement	2 366	80.8%	561	19.2%	-	-	-	-	2 927	6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	42 031	43.4%	10 799	11.2%	3 443	3.6%	40 572	41.9%	96 845	21.0%
Auditor-General	164	30.7%	371	69.3%	-	-	-	-	535	1%
Other	9 871	5.0%	3 372	1.7%	18 432	9.3%	165 659	83.9%	197 335	42.7%
Total	162 633	35.2%	33 515	7.3%	26 948	5.8%	238 611	51.7%	461 707	100.0%

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14					2012/13		Q1 of 2012/13 to Q1 of 2013/14
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	11 404 454	3 402 157	29.8%	3 402 157	29.8%	3 085 603	30.2%	10.3%
Property rates	1 449 744	444 776	30.7%	444 776	30.7%	591 009	46.1%	(24.7%)
Property rates - penalties and collection charges	-	51	-	51	-	29	-	74.5%
Service charges - electricity revenue	3 102 590	766 707	24.7%	766 707	24.7%	686 626	24.7%	11.7%
Service charges - water revenue	939 598	223 172	23.8%	223 172	23.8%	175 249	22.7%	27.3%
Service charges - sanitation revenue	346 062	92 146	26.6%	92 146	26.6%	71 530	23.5%	28.8%
Service charges - refuse revenue	381 972	98 683	25.8%	98 683	25.8%	80 802	24.6%	22.1%
Service charges - other	19 092	1 786	9.4%	1 786	9.4%	2 632	9.8%	(32.2%)
Rental of facilities and equipment	127 414	20 507	16.1%	20 507	16.1%	11 056	17.4%	85.5%
Interest earned - external investments	83 488	13 192	15.8%	13 192	15.8%	13 514	17.5%	(2.4%)
Interest earned - outstanding debtors	209 990	46 972	22.4%	46 972	22.4%	37 688	17.2%	24.6%
Dividends received	-	-	-	-	-	-	-	-
Fines	32 054	6 358	19.8%	6 358	19.8%	5 436	17.0%	16.9%
Licences and permits	37 684	6 958	18.5%	6 958	18.5%	5 686	15.2%	22.4%
Agency services	279 979	69 279	24.7%	69 279	24.7%	40 499	20.0%	71.1%
Transfers recognised - operational	3 924 873	1 544 567	39.4%	1 544 567	39.4%	1 205 851	33.1%	28.1%
Other own revenue	320 160	53 515	16.7%	53 515	16.7%	154 897	43.2%	(65.5%)
Gains on disposal of PPE	69 746	13 488	19.3%	13 488	19.3%	3 098	3.3%	335.4%
Operating Expenditure	12 967 066	2 342 320	18.1%	2 342 320	18.1%	2 001 915	18.2%	17.0%
Employee related costs	3 289 191	756 813	23.0%	756 813	23.0%	664 213	22.1%	13.9%
Remuneration of councillors	262 118	59 600	22.7%	59 600	22.7%	50 499	20.5%	18.0%
Debt impairment	720 572	32 790	4.6%	32 790	4.6%	37 430	7.0%	(12.4%)
Depreciation and asset impairment	1 235 521	108 727	8.8%	108 727	8.8%	128 033	14.2%	(15.1%)
Finance charges	144 921	11 129	7.7%	11 129	7.7%	15 475	14.6%	(28.1%)
Bulk purchases	3 102 684	744 510	24.0%	744 510	24.0%	567 371	21.7%	31.2%
Other Materials	226 912	42 585	18.8%	42 585	18.8%	52 357	11.2%	(18.7%)
Contracted services	668 103	121 609	18.2%	121 609	18.2%	71 832	15.4%	69.3%
Transfers and grants	1 301 969	87 179	6.7%	87 179	6.7%	93 263	8.4%	(6.5%)
Other expenditure	2 015 076	377 367	18.7%	377 367	18.7%	321 172	20.6%	17.5%
Loss on disposal of PPE	-	11	-	11	-	271	-	(96.1%)
Surplus/(Deficit)	(1 562 613)	1 059 837		1 059 837		1 083 688		
Transfers recognised - capital	1 865 078	89 767	4.8%	89 767	4.8%	185 512	18.8%	(51.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	18 592	(4 660)	(25.1%)	(4 660)	(25.1%)	495	1.5%	(1 041.4%)
Surplus/(Deficit) after capital transfers and contributions	321 057	1 144 945		1 144 945		1 269 695		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	321 057	1 144 945		1 144 945		1 269 695		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	321 057	1 144 945		1 144 945		1 269 695		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	321 057	1 144 945		1 144 945		1 269 695		

Part 2: Capital Revenue and Expenditure

	2013/14					2012/13		Q1 of 2012/13 to Q1 of 2013/14
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	2 981 370	234 548	7.9%	234 548	7.9%	208 855	7.2%	12.3%
National Government	1 912 161	177 260	9.3%	177 260	9.3%	137 508	7.9%	28.9%
Provincial Government	8 737	13 005	148.8%	13 005	148.8%	19 418	23.2%	(33.0%)
District Municipality	71 323	-	-	-	-	2 651	3.4%	(100.0%)
Other transfers and grants	12 500	358	2.9%	358	2.9%	-	-	(100.0%)
Transfers recognised - capital	2 004 721	190 623	9.5%	190 623	9.5%	159 577	8.2%	19.5%
Borrowing	233 880	9 441	4.0%	9 441	4.0%	14 540	4.7%	(35.1%)
Internally generated funds	465 216	24 503	5.3%	24 503	5.3%	33 022	7.0%	(25.8%)
Public contributions and donations	277 553	9 981	3.6%	9 981	3.6%	1 716	1.0%	481.6%
Capital Expenditure Standard Classification	2 981 370	234 548	7.9%	234 548	7.9%	213 771	7.4%	9.7%
Governance and Administration	245 241	23 067	9.4%	23 067	9.4%	10 915	1.7%	111.3%
Executive & Council	132 701	3 335	2.5%	3 335	2.5%	5 051	2.9%	(34.0%)
Budget & Treasury Office	44 761	305	.7%	305	.7%	284	2.1%	7.5%
Corporate Services	67 779	19 426	28.7%	19 426	28.7%	5 580	1.2%	248.2%
Community and Public Safety	289 858	20 701	7.1%	20 701	7.1%	13 845	4.9%	49.5%
Community & Social Services	150 821	15 209	10.1%	15 209	10.1%	8 976	13.7%	69.4%
Sport And Recreation	29 894	4 633	15.5%	4 633	15.5%	3 372	9.2%	37.4%
Public Safety	108 432	802	.7%	802	.7%	355	3%	126.1%
Housing	190	-	-	-	-	161	9%	(100.0%)
Health	520	57	11.0%	57	11.0%	981	3.6%	(94.2%)
Economic and Environmental Services	870 848	100 820	11.6%	100 820	11.6%	76 693	11.3%	31.5%
Planning and Development	167 016	26 570	15.9%	26 570	15.9%	34 639	12.3%	(23.3%)
Road Transport	700 412	74 250	10.6%	74 250	10.6%	42 054	10.9%	76.6%
Environmental Protection	3 420	-	-	-	-	-	-	-
Trading Services	1 572 645	82 602	5.3%	82 602	5.3%	92 284	7.3%	(10.5%)
Electricity	251 247	16 734	6.7%	16 734	6.7%	27 771	14.4%	(39.7%)
Water	868 381	38 460	4.4%	38 460	4.4%	38 760	5.5%	(.8%)
Waste Water Management	416 970	24 900	6.0%	24 900	6.0%	24 152	7.7%	3.1%
Waste Management	36 046	2 509	7.0%	2 509	7.0%	1 601	3.3%	56.7%
Other	2 779	7 359	264.8%	7 359	264.8%	20 035	58.8%	(63.3%)

Part 3: Cash Receipts and Payments

R thousands	2013/14					2012/13		O1 of 2012/13 to O1 of 2013/14
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st 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	13 943 382	3 916 380	28.1%	3 916 380	28.1%	4 111 840	34.3%	(4.8%)
Ratepayers and other	7 903 451	1 844 490	23.3%	1 844 490	23.3%	2 057 240	32.4%	(10.3%)
Government - operating	3 872 082	1 805 292	46.6%	1 805 292	46.6%	1 461 077	43.3%	23.6%
Government - capital	1 971 694	225 775	11.5%	225 775	11.5%	551 945	27.3%	(59.1%)
Interest	196 156	40 822	20.8%	40 822	20.8%	41 577	17.9%	(1.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	(12 266 212)	(3 360 030)	27.4%	(3 360 030)	27.4%	(2 763 327)	28.8%	21.6%
Suppliers and employees	(10 867 704)	(3 236 361)	29.8%	(3 236 361)	29.8%	(2 675 746)	30.9%	21.0%
Finance charges	(120 792)	(5 381)	4.5%	(5 381)	4.5%	(10 694)	8.9%	(49.7%)
Transfers and grants	(1 277 716)	(118 288)	9.3%	(118 288)	9.3%	(76 887)	12.2%	53.8%
Net Cash from(used) Operating Activities	1 677 170	556 350	33.2%	556 350	33.2%	1 348 513	56.5%	(58.7%)
Cash Flow from Investing Activities								
Receipts	182 003	91 514	50.3%	91 514	50.3%	104 906	61.1%	(12.8%)
Proceeds on disposal of PPE	66 883	16 343	24.4%	16 343	24.4%	40 906	21.2%	(60.0%)
Decrease in non-current debtors	47 838	(9 280)	(19.4%)	(9 280)	(19.4%)	-	-	(100.0%)
Decrease in other non-current receivables	77 734	22 737	29.2%	22 737	29.2%	-	-	(100.0%)
Decrease (increase) in non-current investments	(10 452)	61 714	(590.4%)	61 714	(590.4%)	64 000	(320.0%)	(3.6%)
Payments	(2 323 040)	(266 606)	11.5%	(266 606)	11.5%	(174 265)	12.2%	53.0%
Capital assets	(2 323 040)	(266 606)	11.5%	(266 606)	11.5%	(174 265)	12.2%	53.0%
Net Cash from(used) Investing Activities	(2 141 037)	(175 093)	8.2%	(175 093)	8.2%	(69 359)	5.5%	152.4%
Cash Flow from Financing Activities								
Receipts	255 226	5 700	2.2%	5 700	2.2%	15 470	4.2%	(63.2%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	242 000	-	-	-	-	15 272	5.1%	(100.0%)
Increase (decrease) in consumer deposits	13 226	5 700	43.1%	5 700	43.1%	198	.3%	2 774.7%
Payments	(82 571)	(8 853)	10.7%	(8 853)	10.7%	(11 360)	11.5%	(22.1%)
Repayment of borrowing	(82 571)	(8 853)	10.7%	(8 853)	10.7%	(11 360)	11.5%	(22.1%)
Net Cash from(used) Financing Activities	172 654	(3 153)	(1.8%)	(3 153)	(1.8%)	4 111	1.5%	(176.7%)
Net Increase/(Decrease) in cash held	(291 213)	378 104	(129.8%)	378 104	(129.8%)	1 283 265	91.3%	(70.5%)
Cash/cash equivalents at the year begin:	1 211 035	664 756	54.9%	664 756	54.9%	617 091	91.1%	7.7%
Cash/cash equivalents at the year end:	919 822	1 042 860	113.4%	1 042 860	113.4%	1 900 356	91.2%	(45.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	80 286	6.6%	47 911	3.9%	42 840	3.5%	1 047 027	86.0%	1 218 064	20.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	177 554	26.1%	50 344	7.4%	38 770	5.7%	412 610	60.7%	679 279	11.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	94 023	5.2%	33 785	1.9%	107 789	6.0%	1 563 674	86.9%	1 799 270	29.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	25 278	5.2%	19 154	3.9%	9 300	1.9%	433 931	89.0%	487 664	8.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	24 600	4.8%	12 503	2.5%	13 535	2.7%	456 591	90.0%	507 229	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 091	33.5%	161	1.7%	214	2.3%	5 751	62.4%	9 216	2%	-	-	-	-
Interest on Arrear Debtor Accounts	14 674	2.9%	9 129	1.8%	10 780	2.1%	476 727	93.2%	511 310	8.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	728	6.1%	350	2.9%	237	2.0%	10 618	89.0%	11 933	2%	-	-	-	-
Other	156 984	18.8%	14 308	1.7%	15 908	1.9%	645 908	77.5%	833 109	13.8%	-	-	-	-
Total By Income Source	577 219	9.5%	187 643	3.1%	239 375	4.0%	5 052 837	83.4%	6 057 074	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	29 228	22.3%	5 622	4.3%	20 192	15.4%	76 174	58.1%	131 216	2.2%	-	-	-	-
Commercial	142 226	26.5%	38 159	7.1%	30 880	5.7%	326 226	60.7%	537 491	8.9%	-	-	-	-
Households	218 298	6.9%	106 774	3.4%	100 527	3.2%	2 725 226	86.5%	3 150 825	52.0%	-	-	-	-
Other	187 467	8.4%	37 089	1.7%	87 775	3.9%	1 925 210	86.0%	2 237 541	36.9%	-	-	-	-
Total By Customer Group	577 219	9.5%	187 643	3.1%	239 375	4.0%	5 052 837	83.4%	6 057 074	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	210 737	25.3%	222 325	26.7%	148 926	17.9%	250 279	30.1%	832 267	45.7%
Bulk Water	21 098	4.9%	542	1%	50 352	11.7%	356 633	83.2%	428 624	23.5%
PAVE deductions	22 279	89.4%	1 177	4.7%	1 209	4.9%	243	1.8%	24 907	1.4%
VAT (output less input)	(132)	(10.0%)	-	-	-	-	1 447	110.0%	1 316	1%
Pensions / Retirement	25 859	98.8%	-	-	-	-	308	1.2%	26 167	1.4%
Loan repayments	6 416	82.0%	156	2.0%	-	-	1 251	16.0%	7 824	4%
Trade Creditors	100 719	34.3%	18 408	6.3%	18 578	6.3%	156 279	53.2%	293 984	16.1%
Auditor-General	2 290	32.9%	344	4.9%	9	.1%	4 322	62.1%	6 965	4%
Other	52 178	26.2%	12 322	6.2%	7 986	4.0%	126 830	63.6%	199 315	10.9%
Total	441 443	24.2%	255 273	14.0%	227 060	12.5%	897 593	49.3%	1 821 369	100.0%

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2013/14					2012/13		O1 of 2012/13 to O1 of 2013/14
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st 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	5 134 400	1 627 974	31.7%	1 627 974	31.7%	1 554 702	32.9%	4.7%
Ratepayers and other	2 996 751	795 347	26.5%	795 347	26.5%	784 106	29.4%	1.4%
Government - operating	1 360 438	553 930	40.7%	553 930	40.7%	538 960	42.2%	2.8%
Government - capital	722 977	256 610	35.5%	256 610	35.5%	221 350	31.7%	15.9%
Interest	54 232	22 087	40.7%	22 087	40.7%	10 286	13.7%	114.7%
Dividends	1	-	-	-	-	-	-	-
Payments	(4 257 914)	(1 281 203)	30.1%	(1 281 203)	30.1%	(1 211 475)	29.9%	5.8%
Suppliers and employees	(3 995 542)	(1 234 787)	30.9%	(1 234 787)	30.9%	(1 168 670)	31.5%	5.7%
Finance charges	(79 114)	(1 729)	2.2%	(1 729)	2.2%	(2 093)	1.2%	(17.4%)
Transfers and grants	(183 258)	(44 687)	24.4%	(44 687)	24.4%	(40 712)	24.3%	9.8%
Net Cash from/(used) Operating Activities	876 485	346 771	39.6%	346 771	39.6%	343 227	51.0%	1.0%
Cash Flow from Investing Activities								
Receipts	61 975	7 435	12.0%	7 435	12.0%	12 946	10.8%	(42.6%)
Proceeds on disposal of PPE	47 917	6 718	14.0%	6 718	14.0%	3 994	4.6%	68.2%
Decrease in non-current debtors	10 836	211	1.9%	211	1.9%	(1 227)	(4.9%)	(117.2%)
Decrease in other non-current receivables	2 303	14 033	609.4%	14 033	609.4%	(61)	(3.9%)	(23 012.1%)
Decrease (increase) in non-current investments	919	(13 527)	(1 471.4%)	(13 527)	(1 471.4%)	10 240	131.5%	(232.1%)
Payments	(1 042 121)	(155 389)	14.9%	(155 389)	14.9%	(159 703)	14.3%	(2.7%)
Capital assets	(1 042 121)	(155 389)	14.9%	(155 389)	14.9%	(159 703)	14.3%	(2.7%)
Net Cash from/(used) Investing Activities	(980 147)	(147 954)	15.1%	(147 954)	15.1%	(146 758)	14.8%	.8%
Cash Flow from Financing Activities								
Receipts	144 944	15 657	10.8%	15 657	10.8%	19 391	8.0%	(19.3%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	141 127	14 588	10.3%	14 588	10.3%	18 824	7.4%	(22.5%)
Increase (decrease) in consumer deposits	3 817	1 069	28.0%	1 069	28.0%	566	(5.7%)	88.7%
Payments	(53 417)	(4 710)	8.8%	(4 710)	8.8%	(4 466)	8.1%	5.5%
Repayment of borrowing	(53 417)	(4 710)	8.8%	(4 710)	8.8%	(4 466)	8.1%	5.5%
Net Cash from/(used) Financing Activities	91 527	10 947	12.0%	10 947	12.0%	14 924	7.9%	(26.7%)
Net Increase/(Decrease) in cash held	(12 134)	209 764	(1 728.8%)	209 764	(1 728.8%)	211 394	(160.3%)	(.8%)
Cash/cash equivalents at the year begin:	628 911	554 529	88.2%	554 529	88.2%	346 772	101.4%	59.9%
Cash/cash equivalents at the year end:	616 777	764 293	123.9%	764 293	123.9%	558 166	265.7%	36.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	39 623	8.4%	22 661	4.8%	16 669	3.5%	393 301	83.3%	472 255	20.5%	-	-	98 293	20.8%
Trade and Other Receivables from Exchange Transactions - Electricity	481 770	74.5%	26 254	4.1%	10 842	1.7%	128 037	19.8%	646 903	28.1%	-	-	186 131	28.8%
Receivables from Non-exchange Transactions - Property Rates	27 040	6.2%	29 816	6.8%	103 033	23.5%	277 649	63.5%	437 537	19.0%	-	-	95 712	21.9%
Receivables from Exchange Transactions - Waste Water Management	12 684	6.8%	7 105	3.8%	6 130	3.3%	159 323	86.0%	185 242	8.0%	-	-	34 192	18.5%
Receivables from Exchange Transactions - Waste Water Management	11 663	6.5%	6 438	3.6%	5 516	3.1%	155 088	86.8%	178 705	7.8%	-	-	29 231	16.4%
Receivables from Exchange Transactions - Property Rental Debtors	1 006	3.7%	768	2.9%	633	2.4%	24 460	91.0%	26 866	1.2%	-	-	6 937	25.8%
Interest on Arrear Debtor Accounts	4 967	3.7%	4 035	3.0%	4 117	3.1%	120 199	90.2%	133 317	5.8%	-	-	45 911	34.4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	0	100.0%	-	-	-	-	0	-	-	-	-	-
Other	12 464	5.6%	4 175	1.9%	5 137	2.3%	201 997	90.3%	223 773	9.7%	2	-	28 641	12.8%
Total By Income Source	591 216	25.7%	101 253	4.4%	152 076	6.6%	1 460 053	63.4%	2 304 599	100.0%	2	-	525 047	22.8%
Debtors Age Analysis By Customer Group														
Organs of State	186 443	41.0%	17 394	3.8%	90 776	20.0%	160 118	35.2%	454 731	19.7%	-	-	130 536	28.7%
Commercial	302 754	60.2%	22 839	4.5%	11 383	2.3%	166 263	33.0%	503 239	21.8%	-	-	132 374	26.3%
Households	84 173	7.7%	52 291	4.8%	38 646	3.5%	914 389	83.9%	1 089 500	47.3%	2	-	226 548	20.8%
Other	17 419	6.8%	6 818	2.7%	11 087	4.3%	221 805	86.3%	257 128	11.2%	-	-	35 589	13.8%
Total By Customer Group	590 789	25.6%	99 342	4.3%	151 892	6.6%	1 462 575	63.5%	2 304 599	100.0%	2	-	525 047	22.8%

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	43 198	60.1%	8 413	11.7%	6 572	9.1%	13 665	19.0%	71 849	25.0%
Bulk Water	14 836	19.2%	839	1.1%	21 480	27.8%	40 119	51.9%	77 275	26.9%
PAVE deductions	6 649	85.3%	61	.8%	65	.8%	1 016	13.0%	7 791	2.7%
VAT (output less input)	2 433	100.0%	-	-	-	-	-	-	2 433	.8%
Pensions / Retirement	6 674	100.0%	-	-	-	-	-	-	6 674	2.3%
Loan repayments	325	24.7%	5	.4%	5	.4%	981	74.5%	1 316	.5%
Trade Creditors	25 171	35.3%	10 181	14.3%	7 335	10.3%	28 544	40.1%	71 232	24.8%
Auditor-General	2 498	10.6%	323	1.4%	426	1.8%	20 285	86.2%	23 533	8.2%
Other	12 862	51.3%	3 619	14.4%	268	1.1%	8 342	33.2%	25 092	8.7%
Total	114 649	39.9%	23 443	8.2%	36 151	12.6%	112 952	39.3%	287 195	100.0%

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR NORTH WEST
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2013**

Part1: Operating Revenue and Expenditure

	2013/14					2012/13		Q1 of 2012/13 to Q1 of 2013/14
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	11 479 148	3 315 447	28.9%	3 315 447	28.9%	3 122 905	28.0%	6.2%
Property rates	1 079 755	329 476	30.5%	329 476	30.5%	267 606	25.8%	23.1%
Property rates - penalties and collection charges	19 116	4 249	22.2%	4 249	22.2%	1	-	849 718.2%
Service charges - electricity revenue	3 129 754	970 446	31.0%	970 446	31.0%	731 680	22.2%	32.6%
Service charges - water revenue	1 161 547	242 805	20.9%	242 805	20.9%	316 687	31.3%	(23.3%)
Service charges - sanitation revenue	419 336	83 333	19.9%	83 333	19.9%	77 747	23.9%	7.2%
Service charges - refuse revenue	339 400	75 467	22.2%	75 467	22.2%	73 869	25.2%	2.2%
Service charges - other	189 472	12 268	6.5%	12 268	6.5%	8 186	6.2%	49.9%
Rental of facilities and equipment	36 225	5 890	16.3%	5 890	16.3%	6 363	18.7%	(7.4%)
Interest earned - external investments	128 202	27 836	21.7%	27 836	21.7%	29 682	22.3%	(6.2%)
Interest earned - outstanding debtors	354 897	70 161	19.8%	70 161	19.8%	84 134	29.4%	(16.6%)
Dividends received	-	-	-	-	-	-	-	-
Fines	6 255	9 284	13.8%	9 284	13.8%	8 979	14.0%	3.4%
Licences and permits	59 089	9 617	16.3%	9 617	16.3%	14 095	30.1%	(31.8%)
Agency services	29 228	3 756	12.9%	3 756	12.9%	4 697	24.7%	(20.0%)
Transfers recognised - operational	3 658 166	1 337 438	36.6%	1 337 438	36.6%	1 420 918	38.4%	(5.9%)
Other own revenue	699 826	128 034	18.3%	128 034	18.3%	78 261	12.3%	63.6%
Gains on disposal of PPE	70 880	5 385	5.0%	5 385	5.0%	0	-	179 499 166.7%
Operating Expenditure	11 511 051	2 280 620	19.8%	2 280 620	19.8%	1 968 675	18.6%	15.8%
Employee related costs	3 056 136	715 364	23.4%	715 364	23.4%	607 643	22.6%	17.7%
Remuneration of councillors	255 095	59 446	23.3%	59 446	23.3%	53 576	22.7%	11.0%
Debt impairment	732 635	54 831	7.5%	54 831	7.5%	52 129	10.3%	5.2%
Depreciation and asset impairment	1 036 965	66 074	6.4%	66 074	6.4%	49 187	11.5%	34.3%
Finance charges	114 527	24 169	21.1%	24 169	21.1%	36 530	32.6%	(33.8%)
Bulk purchases	2 958 746	801 992	27.1%	801 992	27.1%	404 583	12.4%	98.2%
Other Materials	351 888	76 963	21.9%	76 963	21.9%	226 234	80.8%	(66.0%)
Contracted services	774 812	119 839	15.5%	119 839	15.5%	104 408	17.8%	14.8%
Transfers and grants	285 856	33 007	11.5%	33 007	11.5%	66 092	27.8%	(50.1%)
Other expenditure	1 952 980	328 489	16.8%	328 489	16.8%	368 294	16.5%	(10.8%)
Loss on disposal of PPE	(8 588)	445	(5.2%)	445	(5.2%)	-	-	(100.0%)
Surplus/(Deficit)	(31 903)	1 034 827		1 034 827		1 154 231		
Transfers recognised - capital	1 048 867	108 775	10.4%	108 775	10.4%	275 020	20.9%	(60.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	150 339	7 150	4.8%	7 150	4.8%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 167 303	1 150 752		1 150 752		1 429 250		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 167 303	1 150 752		1 150 752		1 429 250		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 167 303	1 150 752		1 150 752		1 429 250		
Share of surplus/ (deficit) of associate	-	0	-	0	-	0	-	(66.7%)
Surplus/(Deficit) for the year	1 167 303	1 150 752		1 150 752		1 429 250		

Part 2: Capital Revenue and Expenditure

	2013/14					2012/13		Q1 of 2012/13 to Q1 of 2013/14
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	3 368 513	473 034	14.0%	473 034	14.0%	376 974	12.0%	25.5%
National Government	2 138 471	348 192	16.3%	348 192	16.3%	272 306	13.3%	27.9%
Provincial Government	90 382	14 567	16.1%	14 567	16.1%	21 065	17.4%	(30.8%)
District Municipality	18 397	7 104	38.6%	7 104	38.6%	83	2%	8 441.4%
Other transfers and grants	12 344	32	3%	32	3%	299	1.2%	(89.4%)
Transfers recognised - capital	2 259 594	369 894	16.4%	369 894	16.4%	293 753	13.2%	25.9%
Borrowing	306 825	19 370	6.3%	19 370	6.3%	9 224	6.7%	110.0%
Internally generated funds	737 358	83 070	11.3%	83 070	11.3%	34 656	5.2%	139.7%
Public contributions and donations	64 736	701	1.1%	701	1.1%	39 341	35.2%	(98.2%)
Capital Expenditure Standard Classification	3 368 513	473 034	14.0%	473 034	14.0%	376 691	12.0%	25.6%
Governance and Administration	403 627	77 971	19.3%	77 971	19.3%	66 267	17.1%	17.7%
Executive & Council	288 628	54 248	18.8%	54 248	18.8%	57 396	19.1%	(5.5%)
Budget & Treasury Office	29 845	829	2.8%	829	2.8%	589	3.2%	40.7%
Corporate Services	85 154	22 893	26.9%	22 893	26.9%	8 282	12.2%	176.4%
Community and Public Safety	250 358	33 914	13.5%	33 914	13.5%	19 696	10.1%	72.2%
Community & Social Services	102 568	9 911	9.7%	9 911	9.7%	2 579	2.3%	284.3%
Sport And Recreation	68 170	4 723	6.9%	4 723	6.9%	1 724	3.5%	173.9%
Public Safety	45 209	19 280	42.6%	19 280	42.6%	11 165	42.2%	72.7%
Housing	33 050	-	-	-	-	4 072	96.9%	(100.0%)
Health	1 340	-	-	-	-	156	4.4%	(100.0%)
Economic and Environmental Services	1 528 310	176 391	11.5%	176 391	11.5%	114 404	10.2%	54.2%
Planning and Development	477 490	27 921	5.8%	27 921	5.8%	21 207	14.5%	31.7%
Road Transport	1 047 184	148 100	14.1%	148 100	14.1%	93 169	9.6%	59.0%
Environmental Protection	3 636	370	10.2%	370	10.2%	28	14.2%	1 198.9%
Trading Services	1 185 543	184 759	15.6%	184 759	15.6%	176 282	12.6%	4.8%
Electricity	347 978	28 074	8.1%	28 074	8.1%	30 219	10.3%	(7.1%)
Water	409 166	81 730	20.0%	81 730	20.0%	122 405	30.7%	(33.2%)
Waste Water Management	335 367	29 079	8.7%	29 079	8.7%	23 375	3.7%	24.4%
Waste Management	93 032	45 875	49.3%	45 875	49.3%	282	4%	16 157.7%
Other	675	-	-	-	-	43	1%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2013/14					2012/13		O1 of 2012/13 to O1 of 2013/14
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st 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	12 684 925	3 805 891	30.0%	3 805 891	30.0%	3 681 679	34.1%	3.4%
Ratepayers and other	6 361 212	1 826 630	28.7%	1 826 630	28.7%	1 327 276	22.0%	37.6%
Government - operating	3 698 476	1 418 741	38.4%	1 418 741	38.4%	1 435 704	51.5%	(1.2%)
Government - capital	2 269 684	503 240	22.2%	503 240	22.2%	659 858	39.4%	(23.7%)
Interest	355 553	57 280	16.1%	57 280	16.1%	258 841	82.1%	(77.9%)
Dividends	-	-	-	-	-	-	-	-
Payments	(9 736 630)	(2 887 567)	29.7%	(2 887 567)	29.7%	(2 538 317)	28.7%	13.8%
Suppliers and employees	(9 355 267)	(2 847 733)	30.4%	(2 847 733)	30.4%	(2 480 355)	30.5%	14.8%
Finance charges	(97 507)	(11 793)	12.1%	(11 793)	12.1%	(21 685)	19.2%	(45.6%)
Transfers and grants	(283 856)	(28 042)	9.9%	(28 042)	9.9%	(36 277)	6.3%	(22.7%)
Net Cash from(used) Operating Activities	2 948 294	918 323	31.1%	918 323	31.1%	1 143 362	58.2%	(19.7%)
Cash Flow from Investing Activities								
Receipts	301 553	16 288	5.4%	16 288	5.4%	20 961	13.3%	(22.3%)
Proceeds on disposal of PPE	110 880	10 353	9.3%	10 353	9.3%	64 242	50.0%	(83.9%)
Decrease in non-current debtors	113 382	(1 748)	(1.5%)	(1 748)	(1.5%)	529	(3.6%)	(430.6%)
Decrease in other non-current receivables	12 494	35	.3%	35	.3%	71	5.6%	(50.6%)
Decrease (increase) in non-current investments	64 797	7 648	11.8%	7 648	11.8%	(43 881)	(102.9%)	(117.4%)
Payments	(3 205 789)	(537 163)	16.8%	(537 163)	16.8%	(357 791)	13.6%	50.1%
Capital assets	(3 205 789)	(537 163)	16.8%	(537 163)	16.8%	(357 791)	13.6%	50.1%
Net Cash from(used) Investing Activities	(2 904 236)	(520 875)	17.9%	(520 875)	17.9%	(336 830)	13.6%	54.6%
Cash Flow from Financing Activities								
Receipts	328 859	69 389	21.1%	69 389	21.1%	32 282	59.5%	114.9%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	290 225	68 888	23.7%	68 888	23.7%	15 932	34.6%	332.4%
Increase (decrease) in consumer deposits	38 634	501	1.3%	501	1.3%	16 349	348.1%	(96.9%)
Payments	(165 752)	(39 933)	24.1%	(39 933)	24.1%	(18 130)	40.0%	120.3%
Repayment of borrowing	(165 752)	(39 933)	24.1%	(39 933)	24.1%	(18 130)	40.0%	120.3%
Net Cash from(used) Financing Activities	163 107	29 456	18.1%	29 456	18.1%	14 152	158.5%	108.1%
Net Increase/(Decrease) in cash held	207 165	426 905	206.1%	426 905	206.1%	820 684	(164.3%)	(48.0%)
Cash/cash equivalents at the year begin:	1 713 884	1 653 975	96.5%	1 653 975	96.5%	1 445 259	58.1%	14.4%
Cash/cash equivalents at the year end:	1 921 050	2 080 879	108.3%	2 080 879	108.3%	2 265 942	113.9%	(8.2%)

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	104 251	6.7%	126 209	8.1%	51 191	3.3%	1 279 357	82.0%	1 561 008	27.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	334 648	35.2%	102 481	10.8%	38 578	4.1%	474 234	49.9%	949 941	16.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	88 880	10.2%	32 018	3.7%	34 620	4.0%	712 334	82.1%	867 852	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	22 390	5.3%	13 455	3.2%	11 007	2.6%	372 702	88.8%	419 554	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 585	4.9%	14 996	3.1%	12 106	2.5%	429 263	89.4%	479 951	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	410	2.9%	249	1.8%	254	1.8%	13 199	93.5%	14 113	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	7 169	2.3%	6 740	2.2%	6 892	2.2%	290 406	93.3%	311 208	5.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41 151	4.0%	20 314	2.0%	13 426	1.3%	960 255	92.8%	1 035 146	18.4%	-	-	-	-
Total By Income Source	622 484	11.0%	316 464	5.6%	168 074	3.0%	4 531 750	80.4%	5 638 773	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	78 225	30.0%	12 051	4.6%	19 164	7.4%	151 169	58.0%	260 609	4.8%	-	-	-	-
Commercial	249 990	28.5%	89 754	10.2%	21 621	2.5%	516 149	58.8%	877 513	16.1%	-	-	-	-
Households	276 034	6.9%	142 717	3.6%	115 693	2.9%	3 468 836	86.6%	4 003 279	73.3%	-	-	-	-
Other	13 016	4.1%	67 559	21.3%	7 764	2.4%	229 207	72.2%	317 547	5.8%	-	-	-	-
Total By Customer Group	617 265	11.3%	312 080	5.7%	164 242	3.0%	4 365 362	80.0%	5 458 948	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	128 821	30.0%	85 642	19.9%	42 064	9.8%	173 446	40.3%	429 972	42.8%
Bulk Water	36 142	9.2%	31 028	7.9%	15 349	3.9%	311 129	79.0%	393 648	39.1%
PAVE deductions	6 691	57.9%	971	8.4%	396	3.4%	3 489	30.2%	11 547	1.1%
VAT (output less input)	2 565	85.2%	445	14.8%	-	-	-	-	3 010	.3%
Pensions / Retirement	4 552	87.4%	658	12.6%	-	-	-	-	5 210	.5%
Loan repayments	1 320	5.4%	-	-	-	-	23 000	94.6%	24 320	2.4%
Trade Creditors	53 619	65.3%	5 770	7.0%	3 099	3.8%	19 579	23.9%	82 066	8.2%
Auditor-General	1 653	6.0%	(452)	(1.7%)	1 741	6.4%	24 403	89.2%	27 345	2.7%
Other	10 919	38.3%	1 796	6.3%	398	1.4%	15 403	54.0%	28 517	2.8%
Total	246 280	24.5%	125 857	12.5%	63 046	6.3%	570 449	56.7%	1 005 633	100.0%

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR WESTERN CAPE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2013**

Part1: Operating Revenue and Expenditure

	2013/14					2012/13		Q1 of 2012/13 to Q1 of 2013/14
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	37 782 437	10 877 565	28.8%	10 877 565	28.8%	10 176 645	29.2%	6.9%
Property rates	7 177 051	2 852 131	39.7%	2 852 131	39.7%	2 644 143	39.7%	7.9%
Property rates - penalties and collection charges	124 417	27 235	21.9%	27 235	21.9%	26 696	23.0%	2.0%
Service charges - electricity revenue	13 984 692	3 555 732	25.4%	3 555 732	25.4%	3 439 606	26.4%	3.4%
Service charges - water revenue	3 472 078	697 111	20.1%	697 111	20.1%	617 775	19.6%	12.8%
Service charges - sanitation revenue	1 845 865	653 217	35.4%	653 217	35.4%	609 493	35.5%	7.2%
Service charges - refuse revenue	1 418 683	509 750	35.9%	509 750	35.9%	495 458	36.5%	2.9%
Service charges - other	257 391	45 540	17.7%	45 540	17.7%	53 259	20.0%	(14.5%)
Rental of facilities and equipment	514 631	113 964	22.1%	113 964	22.1%	125 914	28.0%	(9.5%)
Interest earned - external investments	449 757	108 407	24.1%	108 407	24.1%	86 909	21.2%	24.7%
Interest earned - outstanding debtors	175 310	44 000	25.1%	44 000	25.1%	60 183	20.4%	(26.9%)
Dividends received	-	-	-	-	-	-	-	-
Fines	312 957	58 307	18.6%	58 307	18.6%	49 837	17.7%	17.0%
Licences and permits	99 971	28 103	28.1%	28 103	28.1%	20 262	21.5%	38.7%
Agency services	329 170	92 763	28.2%	92 763	28.2%	82 750	25.8%	12.1%
Transfers recognised - operational	5 082 670	1 311 564	25.8%	1 311 564	25.8%	1 161 057	26.9%	13.0%
Other own revenue	2 452 708	778 646	31.7%	778 646	31.7%	701 510	31.1%	11.0%
Gains on disposal of PPE	85 086	1 096	1.3%	1 096	1.3%	1 794	1.6%	(38.9%)
Operating Expenditure	38 489 506	8 299 669	21.6%	8 299 669	21.6%	7 500 412	21.0%	10.7%
Employee related costs	11 964 422	2 743 246	22.9%	2 743 246	22.9%	2 311 390	20.7%	18.7%
Remuneration of councillors	329 875	75 180	22.8%	75 180	22.8%	69 355	22.0%	8.4%
Debt impairment	1 071 391	246 496	23.0%	246 496	23.0%	272 474	23.2%	(9.5%)
Depreciation and asset impairment	3 003 234	625 217	20.8%	625 217	20.8%	474 715	19.1%	31.7%
Finance charges	1 210 512	232 400	19.2%	232 400	19.2%	185 682	16.8%	25.2%
Bulk purchases	10 044 896	2 420 198	24.1%	2 420 198	24.1%	2 408 459	25.7%	.5%
Other Materials	536 402	87 862	16.4%	87 862	16.4%	80 836	14.8%	8.7%
Contracted services	3 671 988	511 617	13.9%	511 617	13.9%	439 780	15.0%	16.3%
Transfers and grants	249 157	77 019	30.9%	77 019	30.9%	54 178	22.3%	42.2%
Other expenditure	6 401 963	1 280 435	20.0%	1 280 435	20.0%	1 203 531	19.0%	6.4%
Loss on disposal of PPE	5 665	0	-	0	-	12	3.4%	(95.9%)
Surplus/(Deficit)	(707 069)	2 577 896		2 577 896		2 676 233		
Transfers recognised - capital	3 586 589	351 584	9.8%	351 584	9.8%	454 770	10.7%	(22.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	(3 717)	(31 177)	838.8%	(31 177)	838.8%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 875 803	2 898 303		2 898 303		3 131 003		
Taxation	12	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 875 791	2 898 303		2 898 303		3 131 003		
Attributable to minorities	(7 115)	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 868 675	2 898 303		2 898 303		3 131 003		
Share of surplus/ (deficit) of associate	0	(6)	(300.0%)	(6)	(300.0%)	(6)	-	200.0%
Surplus/(Deficit) for the year	2 868 675	2 898 303		2 898 303		3 131 003		

Part 2: Capital Revenue and Expenditure

	2013/14					2012/13		Q1 of 2012/13 to Q1 of 2013/14
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	7 483 037	755 142	10.1%	755 142	10.1%	811 666	10.1%	(7.0%)
National Government	3 004 828	347 137	11.6%	347 137	11.6%	397 323	10.9%	(12.6%)
Provincial Government	587 911	96 660	16.4%	96 660	16.4%	94 548	15.7%	2.2%
District Municipality	-	-	-	-	-	178	17.8%	(100.0%)
Other transfers and grants	17 187	481	2.8%	481	2.8%	1 131	24.2%	(57.4%)
Transfers recognised - capital	3 609 926	444 279	12.3%	444 279	12.3%	493 180	11.6%	(9.9%)
Borrowing	2 541 275	216 247	8.5%	216 247	8.5%	217 255	9.3%	(.5%)
Internally generated funds	1 260 232	84 336	6.7%	84 336	6.7%	92 346	6.7%	(8.7%)
Public contributions and donations	71 605	10 280	14.4%	10 280	14.4%	8 886	7.9%	15.7%
Capital Expenditure Standard Classification	7 483 037	755 142	10.1%	755 142	10.1%	811 664	10.1%	(7.0%)
Governance and Administration	429 564	53 044	12.3%	53 044	12.3%	25 746	4.9%	106.0%
Executive & Council	46 218	4 330	9.4%	4 330	9.4%	1 492	1.8%	190.2%
Budget & Treasury Office	18 092	904	5.0%	904	5.0%	1 343	7.8%	(32.7%)
Corporate Services	365 254	47 810	13.1%	47 810	13.1%	22 911	5.5%	108.7%
Community and Public Safety	1 350 213	148 699	11.0%	148 699	11.0%	159 075	11.9%	(6.5%)
Community & Social Services	123 066	6 776	5.5%	6 776	5.5%	8 884	6.8%	(23.7%)
Sport And Recreation	257 878	17 408	6.8%	17 408	6.8%	28 103	11.2%	(38.1%)
Public Safety	145 529	19 588	13.5%	19 588	13.5%	14 462	10.0%	35.4%
Housing	800 432	103 723	13.0%	103 723	13.0%	104 637	13.4%	(.9%)
Health	23 307	1 204	5.2%	1 204	5.2%	2 988	11.0%	(59.7%)
Economic and Environmental Services	1 892 256	217 098	11.5%	217 098	11.5%	312 840	11.5%	(30.6%)
Planning and Development	63 164	7 466	11.8%	7 466	11.8%	7 687	10.9%	(2.9%)
Road Transport	1 797 139	209 306	11.6%	209 306	11.6%	304 259	11.6%	(31.2%)
Environmental Protection	31 954	326	1.0%	326	1.0%	893	2.7%	(63.5%)
Trading Services	3 806 530	335 874	8.8%	335 874	8.8%	313 841	9.0%	7.0%
Electricity	1 685 677	150 460	8.9%	150 460	8.9%	161 768	10.4%	(7.0%)
Water	865 961	91 393	10.6%	91 393	10.6%	60 845	8.8%	50.2%
Waste Water Management	921 197	78 524	8.5%	78 524	8.5%	76 608	8.3%	2.5%
Waste Management	333 694	15 496	4.6%	15 496	4.6%	14 619	4.6%	6.0%
Other	4 474	428	9.6%	428	9.6%	163	2.8%	163.5%

Part 3: Cash Receipts and Payments

R thousands	2013/14					2012/13		O1 of 2012/13 to O1 of 2013/14
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	39 996 641	11 943 340	29.9%	11 943 340	29.9%	10 735 547	28.7%	11.3%
Ratepayers and other	30 794 806	9 208 729	29.9%	9 208 729	29.9%	8 580 442	30.3%	7.3%
Government - operating	4 854 396	1 517 992	31.3%	1 517 992	31.3%	1 157 813	27.0%	31.1%
Government - capital	3 725 810	1 055 301	28.3%	1 055 301	28.3%	875 588	20.9%	20.5%
Interest	621 629	161 318	26.0%	161 318	26.0%	121 669	17.2%	32.6%
Dividends	-	-	-	-	-	35	78.7%	(100.0%)
Payments	(33 957 307)	(11 304 669)	33.3%	(11 304 669)	33.3%	(10 017 849)	32.1%	12.8%
Suppliers and employees	(32 537 982)	(11 022 736)	33.9%	(11 022 736)	33.9%	(9 824 228)	33.8%	12.2%
Finance charges	(1 094 643)	(246 164)	22.5%	(246 164)	22.5%	(161 290)	9.9%	52.6%
Transfers and grants	(324 682)	(35 769)	11.0%	(35 769)	11.0%	(32 331)	6.3%	10.6%
Net Cash from(used) Operating Activities	6 039 334	638 671	10.6%	638 671	10.6%	717 698	11.5%	(11.0%)
Cash Flow from Investing Activities								
Receipts	71 336	161 597	226.5%	161 597	226.5%	7 124	2.7%	2 168.5%
Proceeds on disposal of PPE	72 287	6 076	8.4%	6 076	8.4%	2 892	1.4%	110.1%
Decrease in non-current debtors	588	346	58.9%	346	58.9%	4 126	12.9%	(91.6%)
Decrease in other non-current receivables	6 791	373	5.5%	373	5.5%	390	2.4%	(4.5%)
Decrease (increase) in non-current investments	(8 329)	154 802	(1 858.5%)	154 802	(1 858.5%)	(284)	(1.9%)	(54 526.6%)
Payments	(7 157 465)	(1 022 547)	14.3%	(1 022 547)	14.3%	(1 065 155)	13.7%	(4.0%)
Capital assets	(7 157 465)	(1 022 547)	14.3%	(1 022 547)	14.3%	(1 065 155)	13.7%	(4.0%)
Net Cash from(used) Investing Activities	(7 086 128)	(860 950)	12.1%	(860 950)	12.1%	(1 058 032)	14.1%	(18.6%)
Cash Flow from Financing Activities								
Receipts	356 219	7 888	2.2%	7 888	2.2%	30 153	1.2%	(73.8%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	340 388	1 000	.3%	1 000	.3%	24 947	1.0%	(96.0%)
Increase (decrease) in consumer deposits	15 831	6 888	43.5%	6 888	43.5%	5 206	43.5%	32.3%
Payments	(631 572)	(149 368)	23.7%	(149 368)	23.7%	(82 844)	20.8%	80.3%
Repayment of borrowing	(631 572)	(149 368)	23.7%	(149 368)	23.7%	(82 844)	20.8%	80.3%
Net Cash from(used) Financing Activities	(275 353)	(141 480)	51.4%	(141 480)	51.4%	(52 690)	(2.6%)	168.5%
Net Increase/(Decrease) in cash held	(1 322 147)	(363 759)	27.5%	(363 759)	27.5%	(393 024)	(50.7%)	(7.4%)
Cash/cash equivalents at the year begin:	10 028 499	10 948 585	109.2%	10 948 585	109.2%	8 269 345	135.3%	32.4%
Cash/cash equivalents at the year end:	8 706 352	10 584 825	121.6%	10 584 825	121.6%	7 876 320	114.3%	34.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	368 428	15.8%	75 946	3.3%	69 186	3.0%	1 823 244	78.0%	2 336 804	27.3%	888	-	29 469	1.3%
Trade and Other Receivables from Exchange Transactions - Electricity	991 496	75.8%	74 615	5.7%	29 429	2.2%	212 989	16.3%	1 308 529	15.3%	44	-	13 076	1.0%
Receivables from Non-exchange Transactions - Property Rates	613 792	30.9%	101 553	5.1%	98 507	5.0%	1 169 642	59.0%	1 983 494	23.1%	82	-	24 496	1.2%
Receivables from Exchange Transactions - Waste Water Management	222 244	18.3%	39 607	3.3%	43 669	3.6%	911 771	74.9%	1 217 291	14.2%	505	-	19 845	1.6%
Receivables from Exchange Transactions - Waste Water Management	130 815	21.5%	25 078	4.1%	20 334	3.3%	431 254	71.0%	607 481	7.1%	556	.1%	26 622	4.4%
Receivables from Exchange Transactions - Property Rental Debtors	57 721	10.5%	11 104	2.0%	11 498	2.1%	469 759	85.4%	550 081	6.4%	3	-	(3 588)	(.7%)
Interest on Arrear Debtor Accounts	50 338	6.6%	20 478	2.7%	18 751	2.5%	668 087	88.2%	757 654	8.8%	11	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(129 465)	68.0%	(10 696)	5.6%	(5 065)	2.7%	(45 269)	23.8%	(190 496)	(2.2%)	64	-	6 982	(3.7%)
Total By Income Source	2 305 369	26.9%	337 685	3.9%	286 309	3.3%	5 641 478	65.8%	8 570 840	100.0%	2 152	-	116 902	1.4%
Debtors Age Analysis By Customer Group														
Organs of State	29 341	17.8%	29 789	18.1%	21 836	13.3%	83 600	50.8%	164 565	1.9%	-	-	91	.1%
Commercial	1 047 423	45.5%	99 827	4.3%	65 592	2.8%	1 091 057	47.4%	2 303 898	26.9%	-	-	1 599	.1%
Households	1 136 944	19.7%	205 826	3.6%	186 172	3.2%	4 236 622	73.5%	5 765 564	67.3%	2 152	-	(5 885)	(.1%)
Other	91 662	27.2%	2 243	.7%	12 710	3.8%	230 198	68.3%	336 812	3.9%	-	-	121 097	36.0%
Total By Customer Group	2 305 369	26.9%	337 685	3.9%	286 309	3.3%	5 641 478	65.8%	8 570 840	100.0%	2 152	-	116 902	1.4%

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	80 066	83.5%	-	-	-	-	15 803	16.5%	95 869	16.0%
Bulk Water	2 137	83.8%	-	-	-	-	413	16.2%	2 551	4%
PAVE deductions	11 232	100.0%	-	-	-	-	-	-	11 232	1.9%
VAT (output less input)	18 335	100.0%	(6)	-	76	4%	(70)	(.4%)	18 335	3.1%
Pensions / Retirement	1 941	94.7%	-	-	-	-	108	5.3%	2 049	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	200 235	94.4%	1 496	.7%	5 448	2.6%	4 891	2.3%	212 070	35.5%
Auditor-General	127	100.0%	-	-	-	-	-	-	127	-
Other	254 736	99.8%	290	.1%	8	-	289	.1%	255 322	42.7%
Total	568 809	95.2%	1 780	.3%	5 532	.9%	21 434	3.6%	597 556	100.0%

Source Local Government Database

1. All figures in this report are unaudited.