

AGGREGATED INFORMATION FOR CATEGORY A (METRO)
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	152 203 193	39 912 136	26.2%	39 912 136	26.2%	37 910 222	27.1%	5.3%
Property rates	27 227 085	8 052 558	29.6%	8 052 558	29.6%	6 216 761	25.4%	29.5%
Property rates - penalties and collection charges	383 905	79 999	20.8%	79 999	20.8%	96 148	25.4%	(16.8%)
Service charges - electricity revenue	60 111 000	15 404 659	25.6%	15 404 659	25.6%	15 705 724	27.6%	(1.9%)
Service charges - water revenue	16 139 874	3 649 262	22.6%	3 649 262	22.6%	3 877 376	23.0%	(5.9%)
Service charges - sanitation revenue	6 736 274	1 630 683	24.2%	1 630 683	24.2%	1 117 893	28.5%	45.9%
Service charges - refuse revenue	4 821 338	1 195 160	24.8%	1 195 160	24.8%	1 047 301	29.7%	14.1%
Service charges - other	186 859	186 985	21.9%	186 985	21.9%	375 205	22.8%	(50.2%)
Rental of facilities and equipment	1 311 621	236 063	18.0%	236 063	18.0%	270 238	23.9%	(12.6%)
Interest earned - external investments	1 500 443	345 297	23.0%	345 297	23.0%	270 638	24.7%	27.6%
Interest earned - outstanding debtors	1 053 090	317 223	30.1%	317 223	30.1%	283 160	27.6%	12.0%
Dividends received	-	-	-	-	-	-	-	-
Fines	1 191 450	95 306	8.0%	95 306	8.0%	191 358	21.6%	(50.2%)
Licences and permits	182 562	50 494	27.7%	50 494	27.7%	45 345	27.5%	11.4%
Agency services	887 200	209 020	23.6%	209 020	23.6%	195 804	23.6%	6.7%
Transfers recognised - operational	18 339 262	5 495 554	30.0%	5 495 554	30.0%	5 303 654	31.8%	3.6%
Other own revenue	11 354 190	2 962 900	26.1%	2 962 900	26.1%	2 913 378	29.1%	1.7%
Gains on disposal of PPE	109 131	971	0.9%	971	0.9%	239	2.2%	307.0%
Operating Expenditure	149 390 684	34 289 186	23.0%	34 289 186	23.0%	31 656 090	22.8%	8.3%
Employee related costs	38 650 025	8 787 849	22.7%	8 787 849	22.7%	7 847 269	22.1%	12.0%
Remuneration of councillors	708 833	164 698	23.2%	164 698	23.2%	147 051	21.5%	12.0%
Debt impairment	5 709 824	1 434 041	25.1%	1 434 041	25.1%	1 330 093	20.9%	7.8%
Depreciation and asset impairment	10 264 158	2 236 100	21.8%	2 236 100	21.8%	2 005 011	23.1%	11.5%
Finance charges	5 435 086	1 074 627	19.8%	1 074 627	19.8%	854 506	16.0%	25.8%
Bulk purchases	49 489 578	13 951 876	28.2%	13 951 876	28.2%	13 823 313	29.4%	0.9%
Other Materials	3 958 811	582 846	14.7%	582 846	14.7%	566 539	15.1%	2.9%
Contracted services	12 679 436	2 181 380	17.2%	2 181 380	17.2%	2 040 285	15.1%	6.9%
Transfers and grants	2 374 147	392 126	16.5%	392 126	16.5%	254 264	13.2%	54.2%
Other expenditure	20 094 313	3 463 674	17.2%	3 463 674	17.2%	2 786 473	17.3%	24.3%
Loss on disposal of PPE	26 473	19 969	75.4%	19 969	75.4%	1 285	4.9%	1 453.8%
Surplus/(Deficit)	2 812 510	5 622 949		5 622 949		6 254 132		
Transfers recognised - capital	14 133 360	1 635 134	11.6%	1 635 134	11.6%	1 230 564	8.6%	32.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	(130 000)	(63 677)	49.0%	(63 677)	49.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	16 815 870	7 194 407		7 194 407		7 484 696		
Taxation	550 871	6 501	1.2%	6 501	1.2%	4 409	1.0%	47.4%
Surplus/(Deficit) after taxation	16 264 999	7 187 906		7 187 906		7 480 287		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 264 999	7 187 906		7 187 906		7 480 287		
Share of surplus/ (deficit) of associate	0	(0)	(400.0%)	(0)	(400.0%)	(0)	-	33.3%
Surplus/(Deficit) for the year	16 264 999	7 187 906		7 187 906		7 480 287		

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	28 633 130	2 917 524	10.2%	2 917 524	10.2%	2 393 764	9.5%	21.9%
National Government	12 814 432	1 411 162	11.0%	1 411 162	11.0%	1 029 858	8.4%	37.0%
Provincial Government	1 273 521	386 779	30.4%	386 779	30.4%	217 292	14.2%	78.0%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	55 208	2 665	4.8%	2 665	4.8%	895	14.1%	197.9%
Transfers recognised - capital	14 143 160	1 800 605	12.7%	1 800 605	12.7%	1 248 045	9.0%	44.3%
Borrowing	7 284 901	485 221	6.7%	485 221	6.7%	533 726	7.3%	(9.1%)
Internally generated funds	6 561 059	489 325	7.5%	489 325	7.5%	571 732	17.6%	(14.4%)
Public contributions and donations	644 009	142 373	22.1%	142 373	22.1%	40 262	5.5%	253.6%
Capital Expenditure Standard Classification	28 633 130	2 917 524	10.2%	2 917 524	10.2%	2 393 764	9.5%	21.9%
Governance and Administration	2 437 827	88 185	3.6%	88 185	3.6%	77 930	5.2%	13.2%
Executive & Council	283 108	5 464	1.9%	5 464	1.9%	5 914	2.8%	(7.6%)
Budget & Treasury Office	436 704	22 350	5.1%	22 350	5.1%	17 078	5.1%	30.9%
Corporate Services	1 718 016	60 371	3.5%	60 371	3.5%	54 938	5.7%	9.9%
Community and Public Safety	5 137 016	882 724	17.2%	882 724	17.2%	507 967	10.1%	73.8%
Community & Social Services	571 852	15 575	2.7%	15 575	2.7%	19 965	4.3%	(22.0%)
Sport And Recreation	634 504	76 498	12.1%	76 498	12.1%	91 629	13.7%	(16.5%)
Public Safety	477 208	17 720	3.7%	17 720	3.7%	26 604	7.7%	(33.4%)
Housing	3 211 751	750 083	23.4%	750 083	23.4%	357 710	10.8%	109.7%
Health	241 701	22 848	9.5%	22 848	9.5%	12 058	5.1%	89.5%
Economic and Environmental Services	9 405 403	842 934	9.0%	842 934	9.0%	703 589	8.2%	19.8%
Planning and Development	1 387 398	71 457	5.2%	71 457	5.2%	49 533	5.3%	44.3%
Road Transport	7 876 472	769 932	9.8%	769 932	9.8%	651 833	8.6%	18.1%
Environmental Protection	141 533	1 544	1.1%	1 544	1.1%	2 224	2.9%	(30.6%)
Trading Services	11 547 250	1 097 475	9.5%	1 097 475	9.5%	1 101 713	11.2%	(4.4%)
Electricity	4 928 746	405 670	8.2%	405 670	8.2%	578 114	14.0%	(29.8%)
Water	2 702 203	302 336	11.2%	302 336	11.2%	231 404	9.4%	30.7%
Waste Water Management	3 222 376	345 190	10.7%	345 190	10.7%	242 538	9.4%	42.3%
Waste Management	693 925	44 280	6.4%	44 280	6.4%	49 657	7.2%	(10.8%)
Other	105 633	6 206	5.9%	6 206	5.9%	2 565	4.1%	141.9%

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	159 123 858	40 345 665	25.4%	40 345 665	25.4%	38 933 309	26.8%	3.6%
Ratepayers and other	124 249 663	32 039 104	25.8%	32 039 104	25.8%	31 070 471	27.5%	3.1%
Government - operating	18 326 106	5 596 939	30.5%	5 596 939	30.5%	5 181 501	31.1%	8.0%
Government - capital	14 280 984	2 139 388	15.0%	2 139 388	15.0%	2 220 161	16.0%	(3.6%)
Interest	2 267 105	570 221	25.2%	570 221	25.2%	461 175	24.6%	23.6%
Dividends	-	14	-	14	-	-	-	(100.0%)
Payments	(132 106 553)	(40 903 672)	31.0%	(40 903 672)	31.0%	(37 848 292)	31.3%	8.1%
Suppliers and employees	(124 941 645)	(39 458 535)	31.6%	(39 458 535)	31.6%	(36 883 269)	32.0%	7.0%
Finance charges	(5 320 635)	(1 141 320)	21.5%	(1 141 320)	21.5%	(829 809)	17.9%	37.5%
Transfers and grants	(1 844 273)	(303 817)	16.5%	(303 817)	16.5%	(135 215)	10.6%	124.7%
Net Cash from/(used) Operating Activities	27 017 305	(558 006)	(2.1%)	(558 006)	(2.1%)	1 085 016	4.5%	(151.4%)
Cash Flow from Investing Activities								
Receipts	(375 473)	(174 009)	46.3%	(174 009)	46.3%	529 312	176.2%	(132.9%)
Proceeds on disposal of PPE	115 070	31 230	27.1%	31 230	27.1%	25 730	20.5%	21.4%
Decrease in non-current debtors	195 824	(1 304 247)	(666.0%)	(1 304 247)	(666.0%)	876 643	369.0%	(248.8%)
Decrease in other non-current receivables	(21 089)	1 509 540	(7 158.1%)	1 509 540	(7 158.1%)	96 816	(155.8%)	1 459.2%
Decrease (increase) in non-current investments	(665 280)	(410 532)	61.7%	(410 532)	61.7%	(469 876)	74 674.2%	(12.6%)
Payments	(27 244 460)	(4 127 200)	15.1%	(4 127 200)	15.1%	(2 945 222)	12.1%	40.1%
Capital assets	(27 244 460)	(4 127 200)	15.1%	(4 127 200)	15.1%	(2 945 222)	12.1%	40.1%
Net Cash from/(used) Investing Activities	(27 619 933)	(4 301 209)	15.6%	(4 301 209)	15.6%	(2 415 910)	10.1%	78.0%
Cash Flow from Financing Activities								
Receipts	5 028 709	1 255 422	25.0%	1 255 422	25.0%	593 457	8.0%	111.5%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 884 025	1 258 221	25.8%	1 258 221	25.8%	579 515	7.9%	117.1%
Increase (decrease) in consumer deposits	144 684	(2 798)	(1.9%)	(2 798)	(1.9%)	13 941	19.3%	(120.1%)
Payments	(3 348 312)	(1 205 141)	36.0%	(1 205 141)	36.0%	(898 816)	28.8%	34.1%
Repayment of borrowing	(3 348 312)	(1 205 141)	36.0%	(1 205 141)	36.0%	(898 816)	28.8%	34.1%
Net Cash from/(used) Financing Activities	1 680 397	50 281	3.0%	50 281	3.0%	(305 359)	(7.1%)	(116.5%)
Net Increase/(Decrease) in cash held	1 077 769	(4 808 934)	(446.2%)	(4 808 934)	(446.2%)	(1 636 252)	(36.0%)	193.9%
Cash/cash equivalents at the year begin:	22 749 641	28 491 197	125.2%	28 491 197	125.2%	19 635 259	144.5%	45.1%
Cash/cash equivalents at the year end:	23 827 409	23 682 264	99.4%	23 682 264	99.4%	17 999 007	99.2%	31.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 622 697	12.7%	591 366	4.6%	406 859	3.2%	10 124 166	79.4%	12 745 088	24.3%	7 627	.1%	1 789 650	14.0%
Trade and Other Receivables from Exchange Transactions - Electricity	4 450 118	39.4%	890 369	7.9%	423 490	3.7%	5 532 662	49.0%	11 296 640	21.5%	4 684	-	823 367	7.3%
Receivables from Non-exchange Transactions - Property Rates	3 130 303	22.3%	705 271	5.0%	472 333	3.4%	9 711 061	69.3%	14 018 969	26.7%	17 163	.1%	1 936 273	13.8%
Receivables from Exchange Transactions - Waste Water Management	723 800	14.1%	224 881	4.4%	171 649	3.4%	4 000 914	78.1%	5 121 244	9.8%	2 622	.1%	474 105	9.3%
Receivables from Exchange Transactions - Waste Water Management	346 840	12.2%	129 349	4.6%	93 074	3.3%	2 270 251	80.0%	2 839 514	5.4%	3 246	.1%	167 803	5.9%
Receivables from Exchange Transactions - Property Rental Debtors	75 408	5.7%	21 848	1.7%	20 251	1.5%	1 203 822	91.1%	1 321 329	2.5%	17 501	1.3%	142 072	10.8%
Interest on Arrear Debtor Accounts	(141 353)	(3.8%)	149 209	4.0%	114 218	3.1%	3 575 770	96.7%	3 697 844	7.0%	8 535	.2%	285 943	7.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	159 862	10.9%	37 289	2.5%	21 626	1.5%	1 253 651	85.1%	1 472 428	2.8%	3 635	.2%	91 021	6.2%
Total By Income Source	10 367 675	19.7%	2 749 582	5.2%	1 723 500	3.3%	37 672 297	71.7%	52 513 055	100.0%	65 013	.1%	5 710 234	10.9%
Debtors Age Analysis By Customer Group														
Organs of State	169 887	11.2%	180 257	11.9%	79 976	5.3%	1 086 910	71.6%	1 517 029	2.9%	1 146	.1%	177 102	11.7%
Commercial	4 461 589	27.1%	1 081 074	6.6%	630 328	3.8%	10 291 487	62.5%	16 464 477	31.4%	12 472	.1%	1 098 401	6.7%
Households	4 033 267	14.4%	1 242 399	4.4%	888 756	3.2%	21 848 026	78.0%	28 012 448	53.3%	42 978	.2%	4 364 258	15.6%
Other	1 702 933	26.1%	245 854	3.8%	124 440	1.9%	4 445 875	68.2%	6 519 102	12.4%	8 417	.1%	70 473	1.1%
Total By Customer Group	10 367 675	19.7%	2 749 582	5.2%	1 723 500	3.3%	37 672 297	71.7%	52 513 055	100.0%	65 013	.1%	5 710 234	10.9%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 380 726	100.0%	-	-	-	-	-	-	3 380 726	38.8%
Bulk Water	715 241	100.0%	-	-	-	-	-	-	715 241	8.2%
PAVE deductions	171 229	100.0%	-	-	-	-	-	-	171 229	2.0%
VAT (output less input)	(33 678)	100.0%	-	-	-	-	-	-	(33 678)	(4.4%)
Pensions / Retirement	182 483	100.0%	-	-	-	-	-	-	182 483	2.1%
Loan repayments	245 512	23.0%	-	-	165 253	15.5%	657 575	61.6%	1 068 340	12.3%
Trade Creditors	1 534 760	77.2%	206 899	10.4%	90 553	4.6%	155 247	7.8%	1 987 460	22.8%
Auditor-General	4 415	100.0%	-	-	-	-	-	-	4 415	.1%
Other	1 137 229	92.1%	39 293	3.2%	14 940	1.2%	42 747	3.5%	1 234 209	14.2%
Total	7 337 917	84.2%	246 192	2.8%	270 746	3.1%	855 570	9.8%	8 710 426	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	4 928 097	1 265 589	25.7%	1 265 589	25.7%	1 239 365	28.9%	2.1%
Ratepayers and other	3 200 877	920 250	28.7%	920 250	28.7%	839 021	30.2%	9.7%
Government - operating	917 094	290 069	31.6%	290 069	31.6%	273 286	34.0%	6.1%
Government - capital	705 450	35 200	5.0%	35 200	5.0%	108 000	17.2%	(67.4%)
Interest	104 676	20 056	19.2%	20 056	19.2%	19 058	24.3%	5.2%
Dividends	-	14	-	14	-	-	-	(100.0%)
Payments	(3 733 938)	(1 189 246)	31.8%	(1 189 246)	31.8%	(973 270)	29.1%	22.2%
Suppliers and employees	(3 423 288)	(1 153 012)	33.7%	(1 153 012)	33.7%	(953 061)	29.6%	21.0%
Finance charges	(64 162)	(15 706)	24.5%	(15 706)	24.5%	(19 239)	21.6%	(18.4%)
Transfers and grants	(246 488)	(20 527)	8.3%	(20 527)	8.3%	(970)	3.2%	2 016.7%
Net Cash from(used) Operating Activities	1 194 159	76 343	6.4%	76 343	6.4%	266 095	28.2%	(71.3%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(751 242)	(73 925)	9.8%	(73 925)	9.8%	(38 431)	5.1%	92.4%
Capital assets	(751 242)	(73 925)	9.8%	(73 925)	9.8%	(38 431)	5.1%	92.4%
Net Cash from(used) Investing Activities	(751 242)	(73 925)	9.8%	(73 925)	9.8%	(38 431)	5.1%	92.4%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(49 970)	(14 391)	28.8%	(14 391)	28.8%	(11 189)	26.9%	28.6%
Repayment of borrowing	(49 970)	(14 391)	28.8%	(14 391)	28.8%	(11 189)	26.9%	28.6%
Net Cash from(used) Financing Activities	(49 970)	(14 391)	28.8%	(14 391)	28.8%	(11 189)	26.9%	28.6%
Net Increase/(Decrease) in cash held	392 947	(11 973)	(3.0%)	(11 973)	(3.0%)	216 475	142.1%	(105.5%)
Cash/cash equivalents at the year begin:	573 832	1 840 775	320.8%	1 840 775	320.8%	1 521 284	218.5%	21.0%
Cash/cash equivalents at the year end:	966 779	1 828 802	189.2%	1 828 802	189.2%	1 737 759	204.8%	5.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	30 953	11.2%	17 844	6.5%	12 579	4.6%	214 698	77.8%	276 074	24.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	72 540	56.2%	10 906	8.5%	8 397	6.5%	37 180	28.8%	129 023	11.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	84 453	31.3%	13 339	4.9%	8 176	3.0%	163 710	60.7%	269 678	24.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	18 350	12.5%	7 184	4.9%	6 291	4.3%	115 018	78.3%	146 843	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 528	8.2%	7 094	4.0%	6 661	3.7%	149 672	84.1%	177 955	15.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	80	2.8%	66	2.3%	72	2.6%	2 601	92.3%	2 820	3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	8 831	7.5%	3 486	3.0%	4 003	3.4%	100 668	86.0%	116 988	10.5%	-	-	-	-
Total By Income Source	229 736	20.5%	59 919	5.4%	46 179	4.1%	783 547	70.0%	1 119 382	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	42 875	82.8%	5 496	10.6%	1 168	2.3%	2 239	4.3%	51 778	4.6%	-	-	-	-
Commercial	94 350	48.5%	12 769	6.6%	11 800	6.1%	75 615	38.9%	194 534	17.4%	-	-	-	-
Households	84 636	11.6%	38 280	5.3%	30 344	4.2%	574 911	79.0%	728 170	65.1%	-	-	-	-
Other	7 875	5.4%	3 375	2.3%	2 867	2.0%	130 783	90.3%	144 899	12.9%	-	-	-	-
Total By Customer Group	229 736	20.5%	59 919	5.4%	46 179	4.1%	783 547	70.0%	1 119 382	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	112 519	100.0%	-	-	-	-	-	-	112 519	24.8%
Bulk Water	12 683	100.0%	-	-	-	-	-	-	12 683	2.8%
PAVE deductions	10 342	100.0%	-	-	-	-	-	-	10 342	2.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	13 996	100.0%	-	-	-	-	-	-	13 996	3.1%
Loan repayments	30 097	100.0%	-	-	-	-	-	-	30 097	6.6%
Trade Creditors	61 466	100.0%	-	-	-	-	-	-	61 466	13.5%
Auditor-General	1 300	100.0%	-	-	-	-	-	-	1 300	3%
Other	211 690	100.0%	-	-	-	-	-	-	211 690	46.6%
Total	454 095	100.0%	-	-	-	-	-	-	454 095	100.0%

Contact Details

Municipal Manager	M Andile Fani	043 705 1901
Financial Manager	M Vincent Pillay	043 705 3027

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	7 457 324	2 316 725	31.1%	2 316 725	31.1%	2 291 105	31.2%	1.1%
Ratepayers and other	5 496 481	1 667 935	30.3%	1 667 935	30.3%	1 536 787	29.6%	8.5%
Government - operating	1 106 417	471 568	42.6%	471 568	42.6%	412 615	30.4%	14.3%
Government - capital	809 186	155 847	19.3%	155 847	19.3%	324 148	42.0%	(51.9)%
Interest	45 240	21 375	47.2%	21 375	47.2%	17 555	64.2%	21.8%
Dividends	-	-	-	-	-	-	-	-
Payments	(6 150 155)	(2 143 623)	34.9%	(2 143 623)	34.9%	(1 912 596)	32.2%	12.1%
Suppliers and employees	(5 934 035)	(2 050 692)	34.6%	(2 050 692)	34.6%	(1 858 621)	32.5%	10.3%
Finance charges	(190 534)	(89 652)	47.1%	(89 652)	47.1%	(50 830)	24.7%	76.4%
Transfers and grants	(25 587)	(3 279)	12.8%	(3 279)	12.8%	(3 145)	13.8%	4.2%
Net Cash from/(used) Operating Activities	1 307 169	173 102	13.2%	173 102	13.2%	378 509	26.8%	(54.3)%
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(1 218 292)	(380 876)	31.3%	(380 876)	31.3%	(307 504)	27.6%	23.9%
Capital assets	(1 218 292)	(380 876)	31.3%	(380 876)	31.3%	(307 504)	27.6%	23.9%
Net Cash from/(used) Investing Activities	(1 218 292)	(380 876)	31.3%	(380 876)	31.3%	(307 504)	27.6%	23.9%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(105 159)	(32 159)	30.6%	(32 159)	30.6%	(27 073)	27.8%	18.8%
Repayment of borrowing	(105 159)	(32 159)	30.6%	(32 159)	30.6%	(27 073)	27.8%	18.8%
Net Cash from/(used) Financing Activities	(105 159)	(32 159)	30.6%	(32 159)	30.6%	(27 073)	26.9%	18.8%
Net Increase/(Decrease) in cash held	(16 282)	(239 933)	1 473.6%	(239 933)	1 473.6%	43 932	22.5%	(646.1)%
Cash/cash equivalents at the year begin:	1 014 504	1 526 344	150.5%	1 526 344	150.5%	1 170 470	143.3%	30.4%
Cash/cash equivalents at the year end:	998 222	1 286 411	128.9%	1 286 411	128.9%	1 214 402	120.0%	5.9%

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	56 785	15.6%	26 886	7.4%	13 643	3.7%	267 629	73.3%	364 943	11.7%	5 175	1.4%	406 494	111.0%
Trade and Other Receivables from Exchange Transactions - Electricity	262 663	42.2%	74 717	12.0%	31 740	5.1%	252 798	40.6%	621 918	19.9%	477	.1%	329 458	53.0%
Receivables from Non-exchange Transactions - Property Rates	966 361	75.8%	87 585	6.9%	7 653	.6%	213 739	16.8%	1 275 338	40.8%	3 875	.3%	508 868	39.0%
Receivables from Exchange Transactions - Waste Water Management	36 444	20.0%	15 521	8.5%	8 159	4.5%	122 337	67.0%	182 462	5.8%	2 133	1.2%	183 747	100.0%
Receivables from Exchange Transactions - Waste Water Management	17 244	13.1%	9 350	7.1%	2 919	2.2%	102 062	77.6%	131 576	4.2%	2 552	1.9%	150 244	114.0%
Receivables from Exchange Transactions - Property Rental Debtors	1 182	7.9%	954	6.3%	135	.9%	12 780	84.9%	15 050	.5%	0	-	19 229	127.0%
Interest on Arrear Debtor Accounts	16 737	4.8%	18 379	5.2%	6 632	1.9%	309 525	88.1%	351 272	11.2%	2 660	.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 295	7.9%	6 739	3.7%	4 378	2.4%	156 619	86.0%	182 031	5.8%	1 354	.7%	-	-
Total By Income Source	1 371 710	43.9%	240 131	7.7%	75 259	2.4%	1 437 489	46.0%	3 124 590	100.0%	18 225	.6%	1 598 040	51.0%
Debtors Age Analysis By Customer Group														
Organs of State	20 934	19.7%	46 443	43.7%	5 666	5.3%	33 285	31.3%	106 328	3.4%	-	-	-	-
Commercial	649 565	50.5%	102 789	8.0%	32 017	2.5%	501 066	39.0%	1 285 436	41.1%	-	-	-	-
Households	701 212	40.5%	90 899	5.2%	37 576	2.2%	903 139	52.1%	1 732 826	55.5%	18 225	1.1%	1 598 040	92.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 371 710	43.9%	240 131	7.7%	75 259	2.4%	1 437 489	46.0%	3 124 590	100.0%	18 225	.6%	1 598 040	51.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	20 139	100.0%	-	-	-	-	-	-	20 139	19.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	89	100.0%	-	-	-	-	-	-	89	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 047	56.6%	18 075	22.2%	2 569	3.2%	14 714	18.1%	81 405	80.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	66 276	65.2%	18 075	17.8%	2 569	2.5%	14 714	14.5%	101 633	100.0%

Contact Details

Municipal Manager	Mr Mplio Sakile Mbambisa	041 506 3209
Financial Manager	Mrs Barbara De Scande	041 506 1208

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	5 853 000	1 315 666	22.5%	1 315 666	22.5%	1 499 167	33.8%	(12.2%)
Ratepayers and other	4 194 837	1 030 590	24.6%	1 030 590	24.6%	1 031 650	32.1%	(.1%)
Government - operating	654 372	260 913	39.9%	260 913	39.9%	260 098	39.9%	.3%
Government - capital	686 388	18 558	2.7%	18 558	2.7%	206 866	40.2%	(91.0%)
Interest	317 403	5 605	1.8%	5 605	1.8%	553	1.1%	913.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(5 009 260)	(1 187 280)	23.7%	(1 187 280)	23.7%	(1 068 889)	28.9%	11.1%
Suppliers and employees	(4 686 926)	(1 181 823)	25.2%	(1 181 823)	25.2%	(1 067 426)	30.5%	10.7%
Finance charges	(200 445)	(5 201)	2.6%	(5 201)	2.6%	(734)	1.2%	608.7%
Transfers and grants	(121 889)	(255)	.2%	(255)	.2%	(729)	5%	(65.0%)
Net Cash from(used) Operating Activities	843 739	128 386	15.2%	128 386	15.2%	430 278	58.6%	(70.2%)
Cash Flow from Investing Activities								
Receipts	66 889	-	-	-	-	16	.1%	(100.0%)
Proceeds on disposal of PPE	11 889	-	-	-	-	16	.1%	(100.0%)
Decrease in non-current debtors	55 000	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(692 791)	(153 059)	22.1%	(153 059)	22.1%	(186 913)	27.6%	(18.1%)
Capital assets	(692 791)	(153 059)	22.1%	(153 059)	22.1%	(186 913)	27.6%	(18.1%)
Net Cash from(used) Investing Activities	(625 902)	(153 059)	24.5%	(153 059)	24.5%	(186 896)	28.6%	(18.1%)
Cash Flow from Financing Activities								
Receipts	46 394	15 667	33.8%	15 667	33.8%	39 546	36.9%	(60.4%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 394	15 137	37.5%	15 137	37.5%	38 157	36.0%	(60.3%)
Increase (decrease) in consumer deposits	6 000	530	8.8%	530	8.8%	1 389	110.6%	(61.9%)
Payments	(35 000)	(1 815)	5.2%	(1 815)	5.2%	(342)	2.5%	431.4%
Repayment of borrowing	(35 000)	(1 815)	5.2%	(1 815)	5.2%	(342)	2.5%	431.4%
Net Cash from(used) Financing Activities	11 394	13 852	121.6%	13 852	121.6%	39 204	41.9%	(64.7%)
Net Increase/(Decrease) in cash held	229 231	(10 821)	(4.7%)	(10 821)	(4.7%)	282 586	162.5%	(103.8%)
Cash/cash equivalents at the year begin:	423 517	572 652	135.2%	572 652	135.2%	941 761	260.4%	67.6%
Cash/cash equivalents at the year end:	652 748	561 831	86.1%	561 831	86.1%	624 347	204.6%	(10.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	70 982	8.1%	44 330	5.1%	34 557	3.9%	726 440	82.9%	876 309	34.6%	-	-	705 419	80.0%
Trade and Other Receivables from Exchange Transactions - Electricity	145 070	22.7%	82 064	12.8%	40 913	6.4%	370 742	58.0%	638 790	25.2%	-	-	164 334	25.0%
Receivables from Non-exchange Transactions - Property Rates	78 065	17.0%	55 098	12.0%	47 144	10.3%	278 209	60.7%	458 517	18.1%	9 181	2.0%	299 894	65.0%
Receivables from Exchange Transactions - Waste Water Management	16 684	7.8%	11 538	5.4%	9 575	4.5%	177 330	82.4%	215 127	8.5%	-	-	164 733	76.0%
Receivables from Exchange Transactions - Waste Water Management	10 224	22.7%	7 613	16.9%	6 979	15.5%	20 307	45.0%	45 123	1.8%	-	-	15 789	35.0%
Receivables from Exchange Transactions - Property Rental Debtors	387	.6%	364	.5%	340	.5%	67 348	98.4%	68 439	2.7%	-	-	56 272	82.0%
Interest on Arrear Debtor Accounts	9 242	5.1%	8 638	4.8%	8 333	4.6%	154 322	85.5%	180 536	7.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 192	9.8%	969	1.8%	996	1.9%	45 761	86.5%	52 917	2.1%	-	-	64 596	122.0%
Total By Income Source	335 846	13.2%	210 615	8.3%	148 838	5.9%	1 840 459	72.6%	2 535 757	100.0%	9 181	.4%	1 471 038	58.0%
Debtors Age Analysis By Customer Group														
Organs of State	43 511	15.7%	35 401	12.8%	19 131	6.9%	178 678	64.6%	276 721	10.9%	-	-	-	-
Commercial	167 950	26.5%	81 483	12.9%	50 778	8.0%	333 204	52.6%	633 416	25.0%	-	-	-	-
Households	124 960	7.7%	93 731	5.8%	78 929	4.9%	1 328 561	81.7%	1 626 182	64.1%	9 181	.6%	1 471 038	90.0%
Other	(575)	102.7%	-	-	-	-	15	(2.7%)	(560)	-	-	-	-	-
Total By Customer Group	335 846	13.2%	210 615	8.3%	148 838	5.9%	1 840 459	72.6%	2 535 757	100.0%	9 181	.4%	1 471 038	58.0%

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	87 592	100.0%	-	-	-	-	-	-	87 592	42.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	51 439	43.4%	22 666	19.1%	34 027	28.7%	10 379	8.8%	118 510	57.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	139 031	67.5%	22 666	11.0%	34 027	16.5%	10 379	5.0%	206 102	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	24 767 643	7 202 335	29.1%	7 202 335	29.1%	6 526 120	29.2%	10.4%
Property rates	3 540 277	944 396	26.7%	944 396	26.7%	698 495	23.0%	35.2%
Property rates - penalties and collection charges	62 392	29 854	47.9%	29 854	47.9%	17 929	30.9%	66.5%
Service charges - electricity revenue	11 499 685	3 387 941	29.5%	3 387 941	29.5%	3 162 950	30.0%	7.1%
Service charges - water revenue	2 574 470	640 702	24.9%	640 702	24.9%	562 633	23.3%	13.9%
Service charges - sanitation revenue	862 863	222 054	25.7%	222 054	25.7%	287 748	34.3%	(22.8%)
Service charges - refuse revenue	1 147 822	276 889	24.1%	276 889	24.1%	223 041	23.1%	24.1%
Service charges - other	69 772	14 958	21.4%	14 958	21.4%	18 762	29.5%	(20.3%)
Rental of facilities and equipment	61 127	13 147	21.5%	13 147	21.5%	12 668	20.7%	3.8%
Interest earned - external investments	195 615	58 616	30.0%	58 616	30.0%	40 668	23.9%	44.1%
Interest earned - outstanding debtors	201 712	87 753	43.5%	87 753	43.5%	65 696	36.1%	33.6%
Dividends received	-	-	-	-	-	-	-	-
Fines	185 158	45 745	24.7%	45 745	24.7%	37 698	18.9%	21.3%
Licences and permits	38 985	9 805	25.2%	9 805	25.2%	8 767	28.3%	11.8%
Agency services	246 055	59 649	24.2%	59 649	24.2%	55 077	22.9%	8.3%
Transfers recognised - operational	2 618 495	911 683	34.8%	911 683	34.8%	847 264	39.7%	7.6%
Other own revenue	1 458 215	499 140	34.2%	499 140	34.2%	486 724	34.2%	2.6%
Gains on disposal of PPE	5 000	-	-	-	-	-	-	-
Operating Expenditure	24 633 937	5 830 554	23.7%	5 830 554	23.7%	5 619 572	25.1%	3.8%
Employee related costs	5 134 073	1 121 687	21.8%	1 121 687	21.8%	1 033 256	22.4%	8.6%
Remuneration of councillors	97 286	22 204	22.8%	22 204	22.8%	19 736	19.1%	12.5%
Debt impairment	1 144 566	546 157	47.7%	546 157	47.7%	384 270	30.6%	42.1%
Depreciation and asset impairment	1 312 896	328 224	25.0%	328 224	25.0%	310 319	25.0%	5.8%
Finance charges	685 215	119 159	17.4%	119 159	17.4%	-	-	(100.0%)
Bulk purchases	9 686 163	2 916 062	30.1%	2 916 062	30.1%	3 204 199	35.6%	(9.0%)
Other Materials	2 118 929	338 974	16.0%	338 974	16.0%	286 276	14.6%	18.4%
Contracted services	810 490	58 100	7.2%	58 100	7.2%	74 722	9.9%	(22.2%)
Transfers and grants	1 003 679	187 898	18.7%	187 898	18.7%	123 344	10.8%	52.3%
Other expenditure	2 615 640	192 088	7.3%	192 088	7.3%	183 451	10.8%	4.7%
Loss on disposal of PPE	25 000	-	-	-	-	-	-	-
Surplus(Deficit)	133 706	1 371 782		1 371 782		906 548		
Transfers recognised - capital	1 691 438	212 029	12.5%	212 029	12.5%	88 591	6.3%	139.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	(130 000)	(32 500)	25.0%	(32 500)	25.0%	-	-	(100.0%)
Surplus(Deficit) after capital transfers and contributions	1 695 144	1 551 310		1 551 310		995 139		
Taxation	-	-	-	-	-	-	-	-
Surplus(Deficit) after taxation	1 695 144	1 551 310		1 551 310		995 139		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus(Deficit) attributable to municipality	1 695 144	1 551 310		1 551 310		995 139		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus(Deficit) for the year	1 695 144	1 551 310		1 551 310		995 139		

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	2 980 933	287 522	9.6%	287 522	9.6%	147 480	5.6%	95.0%
National Government	1 639 943	206 492	12.6%	206 492	12.6%	107 216	8.2%	92.6%
Provincial Government	23 550	1 300	5.5%	1 300	5.5%	1 093	1.3%	19.0%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	27 945	1 581	5.7%	1 581	5.7%	-	-	(100.0%)
Transfers recognised - capital	1 691 438	209 373	12.4%	209 373	12.4%	108 309	7.8%	93.3%
Borrowing	1 040 089	69 176	6.7%	69 176	6.7%	23 120	2.4%	199.2%
Internally generated funds	249 405	8 973	3.6%	8 973	3.6%	16 052	6.1%	(44.1%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	2 980 933	287 522	9.6%	287 522	9.6%	147 480	5.6%	95.0%
Governance and Administration	461 220	22 704	4.9%	22 704	4.9%	8 230	1.7%	175.9%
Executive & Council	23 083	2 045	8.9%	2 045	8.9%	385	5.5%	431.4%
Budget & Treasury Office	279 474	17 391	6.2%	17 391	6.2%	7 500	3.6%	131.9%
Corporate Services	158 663	3 267	2.1%	3 267	2.1%	345	2.2%	846.9%
Community and Public Safety	520 933	41 664	8.0%	41 664	8.0%	25 491	5.1%	63.4%
Community & Social Services	140 590	1 698	1.2%	1 698	1.2%	7 346	5.8%	(76.9%)
Sport And Recreation	98 400	14 595	14.8%	14 595	14.8%	848	1.5%	1 620.6%
Public Safety	120 003	1 008	0.8%	1 008	0.8%	5 018	4.3%	(79.9%)
Housing	70 530	7 783	11.0%	7 783	11.0%	5 648	7.2%	(37.8%)
Health	91 410	16 580	18.1%	16 580	18.1%	6 630	5.8%	150.1%
Economic and Environmental Services	1 089 172	138 495	12.7%	138 495	12.7%	45 356	6.3%	205.4%
Planning and Development	55 195	7 209	13.1%	7 209	13.1%	516	1.1%	1 296.1%
Road Transport	1 021 729	131 154	12.8%	131 154	12.8%	43 894	6.6%	198.8%
Environmental Protection	12 248	131	1.1%	131	1.1%	946	9.1%	(86.1%)
Trading Services	892 483	83 823	9.4%	83 823	9.4%	68 374	7.3%	22.6%
Electricity	353 751	26 142	7.4%	26 142	7.4%	35 612	8.9%	(26.6%)
Water	239 700	37 031	15.4%	37 031	15.4%	11 776	4.9%	214.5%
Waste Water Management	179 000	17 883	10.0%	17 883	10.0%	14 557	8.6%	22.8%
Waste Management	120 032	2 767	2.3%	2 767	2.3%	6 428	4.8%	(57.0%)
Other	17 125	837	4.9%	837	4.9%	30	2%	2 690.1%

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	25 059 905	7 082 989	28.3%	7 082 989	28.3%	7 265 259	32.6%	(2.5%)
Ratepayers and other	20 352 644	5 736 791	28.2%	5 736 791	28.2%	5 972 727	32.5%	(4.0%)
Government - operating	2 618 495	921 412	35.2%	921 412	35.2%	852 665	39.9%	8.1%
Government - capital	1 691 438	278 416	16.5%	278 416	16.5%	333 502	23.6%	(16.5%)
Interest	397 327	146 370	36.8%	146 370	36.8%	106 364	30.2%	37.6%
Dividends	-	-	-	-	-	-	-	-
Payments	(21 784 243)	(7 398 851)	34.0%	(7 398 851)	34.0%	(7 410 706)	38.3%	(2%)
Suppliers and employees	(20 095 349)	(7 081 856)	35.2%	(7 081 856)	35.2%	(7 283 728)	40.8%	(2.8%)
Finance charges	(685 215)	(119 159)	17.4%	(119 159)	17.4%	-	-	(100.0%)
Transfers and grants	(1 003 679)	(197 835)	19.7%	(197 835)	19.7%	(126 978)	14.3%	55.8%
Net Cash from/(used) Operating Activities	3 275 662	(315 862)	(9.6%)	(315 862)	(9.6%)	(145 447)	(5.0%)	117.2%
Cash Flow from Investing Activities								
Receipts	113 565	(27 295)	(24.0%)	(27 295)	(24.0%)	(26 510)	11.8%	3.0%
Proceeds on disposal of PPE	-	1 581	-	1 581	-	-	-	(100.0%)
Decrease in non-current debtors	-	26	-	26	-	30	-	(12.9%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	113 565	(28 903)	(25.5%)	(28 903)	(25.5%)	(26 540)	11.9%	8.9%
Payments	(2 980 933)	(289 104)	9.7%	(289 104)	9.7%	(147 480)	5.6%	96.0%
Capital assets	(2 980 933)	(289 104)	9.7%	(289 104)	9.7%	(147 480)	5.6%	96.0%
Net Cash from/(used) Investing Activities	(2 867 367)	(316 399)	11.0%	(316 399)	11.0%	(173 991)	6.1%	81.8%
Cash Flow from Financing Activities								
Receipts	823 152	15 051	1.8%	15 051	1.8%	13 467	1.6%	11.8%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	785 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	38 152	15 051	39.5%	15 051	39.5%	13 467	37.7%	11.8%
Payments	(576 113)	(10 757)	1.9%	(10 757)	1.9%	(21 835)	12.0%	(50.7%)
Repayment of borrowing	(576 113)	(10 757)	1.9%	(10 757)	1.9%	(21 835)	12.0%	(50.7%)
Net Cash from/(used) Financing Activities	247 039	4 294	1.7%	4 294	1.7%	(8 368)	(1.3%)	(151.3%)
Net Increase/(Decrease) in cash held	655 334	(627 967)	(95.8%)	(627 967)	(95.8%)	(327 806)	(47.1%)	91.6%
Cash/cash equivalents at the year begin:	2 962 384	4 506 169	151.1%	4 506 169	151.1%	2 850 488	130.0%	58.1%
Cash/cash equivalents at the year end:	3 637 717	3 878 202	106.6%	3 878 202	106.6%	2 522 682	87.3%	53.7%

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	229 460	9.3%	108 953	4.4%	84 413	3.4%	2 034 128	82.8%	2 456 954	24.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	971 919	47.0%	202 450	9.8%	84 020	4.1%	811 666	39.2%	2 070 055	21.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	261 790	13.0%	108 845	5.4%	67 566	3.4%	1 578 628	78.3%	2 016 829	20.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	75 960	10.0%	34 148	4.5%	27 293	3.6%	621 888	81.9%	759 289	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	61 374	7.4%	35 333	4.3%	30 559	3.7%	696 688	84.6%	823 954	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	735	1.3%	1 229	2.2%	1 176	2.1%	51 839	94.3%	54 980	0.6%	-	-	-	-
Interest on Arrear Debtor Accounts	42 914	3.7%	40 569	3.5%	35 894	3.1%	1 038 254	89.7%	1 157 630	11.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32 516	6.0%	21 148	3.9%	19 374	3.6%	466 590	86.5%	539 628	5.5%	-	-	-	-
Total By Income Source	1 676 669	17.0%	552 674	5.6%	350 296	3.5%	7 299 681	73.9%	9 879 320	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	53 579	21.6%	31 580	12.7%	18 316	7.4%	144 508	58.3%	247 983	2.5%	-	-	-	-
Commercial	1 030 447	40.5%	231 303	9.1%	96 870	3.8%	1 185 971	46.6%	2 544 591	25.8%	-	-	-	-
Households	582 568	8.5%	286 810	4.2%	231 889	3.4%	5 789 972	84.0%	6 891 239	69.8%	-	-	-	-
Other	10 075	5.2%	2 981	1.5%	3 220	1.6%	179 230	91.7%	195 506	2.0%	-	-	-	-
Total By Customer Group	1 676 669	17.0%	552 674	5.6%	350 296	3.5%	7 299 681	73.9%	9 879 320	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 007 588	100.0%	-	-	-	-	-	-	1 007 588	54.0%
Bulk Water	187 408	100.0%	-	-	-	-	-	-	187 408	10.1%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	95 431	100.0%	-	-	-	-	-	-	95 431	5.1%
Trade Creditors	572 403	100.0%	-	-	-	-	-	-	572 403	30.7%
Auditor-General	1 667	100.0%	-	-	-	-	-	-	1 667	1%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 864 496	100.0%	-	-	-	-	-	-	1 864 496	100.0%

Contact Details

Municipal Manager	Mf Khaya Ngema	011 999 0481
Financial Manager	Mf Andile Mahlalutye (Acting)	011 999 6514

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 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	37 324 489	7 673 763	20.6%	7 673 763	20.6%	7 602 460	22.4%	.9%
Ratepayers and other	29 304 523	6 335 427	21.6%	6 335 427	21.6%	6 222 225	23.5%	1.8%
Government - operating	5 146 290	1 130 738	22.0%	1 130 738	22.0%	1 241 631	26.4%	(8.9)%
Government - capital	2 524 743	140 425	5.6%	140 425	5.6%	65 937	2.7%	113.0%
Interest	348 933	67 173	19.3%	67 173	19.3%	72 666	22.0%	(7.6)%
Dividends	-	-	-	-	-	-	-	-
Payments	(29 933 772)	(7 838 567)	26.2%	(7 838 567)	26.2%	(6 571 419)	23.5%	19.3%
Suppliers and employees	(28 530 701)	(7 510 450)	26.3%	(7 510 450)	26.3%	(6 212 221)	23.5%	20.9%
Finance charges	(1 403 071)	(313 900)	22.4%	(313 900)	22.4%	(359 198)	22.6%	(12.6)%
Transfers and grants	-	(14 217)	-	(14 217)	-	-	-	(100.0)%
Net Cash from/(used) Operating Activities	7 390 718	(164 804)	(2.2%)	(164 804)	(2.2%)	1 031 041	17.2%	(116.0)%
Cash Flow from Investing Activities								
Receipts	(675 309)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	(50)	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(21 089)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(654 171)	-	-	-	-	-	-	-
Payments	(7 215 320)	(1 111 465)	15.4%	(1 111 465)	15.4%	(269 545)	6.5%	312.3%
Capital assets	(7 215 320)	(1 111 465)	15.4%	(1 111 465)	15.4%	(269 545)	6.5%	312.3%
Net Cash from/(used) Investing Activities	(7 890 629)	(1 111 465)	14.1%	(1 111 465)	14.1%	(269 545)	6.8%	312.3%
Cash Flow from Financing Activities								
Receipts	1 458 631	608 000	41.7%	608 000	41.7%	-	-	(100.0)%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 458 631	608 000	41.7%	608 000	41.7%	-	-	(100.0)%
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(415 151)	(620 229)	149.4%	(620 229)	149.4%	(481 748)	32.2%	28.7%
Repayment of borrowing	(415 151)	(620 229)	149.4%	(620 229)	149.4%	(481 748)	32.2%	28.7%
Net Cash from/(used) Financing Activities	1 043 480	(12 229)	(1.2%)	(12 229)	(1.2%)	(481 748)	264.0%	(97.5)%
Net Increase/(Decrease) in cash held	543 569	(1 288 498)	(237.0%)	(1 288 498)	(237.0%)	279 748	15.4%	(560.6)%
Cash/cash equivalents at the year begin:	3 752 720	4 974 257	132.6%	4 974 257	132.6%	1 916 243	170.2%	159.6%
Cash/cash equivalents at the year end:	4 296 289	3 685 759	85.8%	3 685 759	85.8%	2 195 991	74.6%	67.8%

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	536 986	12.1%	227 136	5.1%	155 400	3.5%	3 503 694	79.2%	4 423 216	25.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 272 743	25.6%	339 980	6.8%	195 495	3.9%	3 164 827	63.6%	4 973 045	28.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	665 938	15.2%	186 651	4.3%	166 649	3.8%	3 359 348	76.7%	4 378 586	24.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	290 998	12.7%	98 562	4.3%	73 724	3.2%	1 836 724	79.9%	2 300 008	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	113 060	10.3%	47 045	4.3%	33 546	3.0%	909 367	82.4%	1 103 019	6.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4 710	1.2%	4 448	1.2%	4 079	1.1%	369 785	96.5%	383 023	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 884 435	16.4%	903 823	5.1%	628 894	3.6%	13 143 745	74.8%	17 560 896	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	40 048	11.2%	16 845	4.7%	11 773	3.3%	289 433	80.8%	358 099	2.0%	-	-	-	-
Commercial	1 530 416	20.6%	425 323	5.7%	292 128	3.9%	5 194 902	69.8%	7 442 768	42.4%	-	-	-	-
Households	1 312 398	13.5%	461 019	4.7%	323 490	3.3%	7 654 678	78.5%	9 751 585	55.5%	-	-	-	-
Other	1 573	18.6%	636	7.5%	1 504	17.8%	4 732	56.0%	8 445	4.4%	-	-	-	-
Total By Customer Group	2 884 435	16.4%	903 823	5.1%	628 894	3.6%	13 143 745	74.8%	17 560 896	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	917 155	100.0%	-	-	-	-	-	-	917 155	42.5%
Bulk Water	262 202	100.0%	-	-	-	-	-	-	262 202	12.2%
PAVE deductions	8 854	100.0%	-	-	-	-	-	-	8 854	4%
VAT (output less input)	7	100.0%	-	-	-	-	-	-	7	-
Pensions / Retirement	2 569	100.0%	-	-	-	-	-	-	2 569	1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	315 822	54.2%	140 133	24.0%	6 766	1.2%	120 087	20.6%	582 807	27.0%
Auditor-General	121	100.0%	-	-	-	-	-	-	121	-
Other	285 301	74.6%	39 293	10.3%	14 940	3.9%	42 747	11.2%	382 281	17.7%
Total	1 792 031	83.1%	179 426	8.3%	21 706	1.0%	162 834	7.6%	2 155 996	100.0%

Contact Details

Municipal Manager	M Trevor Fowler	011 407 7309
Financial Manager	Ms Lungiswa Songqishe (Acting)	011 628 4774

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 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	22 171 995	5 657 405	25.5%	5 657 405	25.5%	5 224 464	25.1%	8.3%
Property rates	4 464 238	1 046 992	23.5%	1 046 992	23.5%	1 009 108	22.0%	3.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 012 296	2 321 434	25.8%	2 321 434	25.8%	2 202 721	24.1%	5.4%
Service charges - water revenue	2 739 884	643 458	23.5%	643 458	23.5%	552 525	23.3%	16.5%
Service charges - sanitation revenue	660 035	156 889	23.8%	156 889	23.8%	142 617	23.7%	10.0%
Service charges - refuse revenue	779 340	213 411	27.4%	213 411	27.4%	144 380	23.8%	47.8%
Service charges - other	-	-	-	-	-	10 438	22.4%	(100.0%)
Rental of facilities and equipment	131 357	25 799	19.6%	25 799	19.6%	20 304	16.3%	27.1%
Interest earned - external investments	38 337	8 255	21.5%	8 255	21.5%	5 180	11.3%	59.4%
Interest earned - outstanding debtors	240 532	74 085	30.8%	74 085	30.8%	54 152	16.4%	36.8%
Dividends received	-	-	-	-	-	-	-	-
Fines	79 185	1 420	1.8%	1 420	1.8%	898	27.4%	58.2%
Licences and permits	52 984	10 516	19.8%	10 516	19.8%	10 016	22.9%	5.0%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	2 927 897	973 619	33.3%	973 619	33.3%	889 408	34.7%	9.5%
Other own revenue	1 045 920	181 527	17.4%	181 527	17.4%	182 715	15.5%	(7.7%)
Gains on disposal of PPE	-	-	-	-	-	1	-	(100.0%)
Operating Expenditure	22 171 995	4 546 571	20.5%	4 546 571	20.5%	4 389 245	20.8%	3.6%
Employee related costs	6 138 038	1 391 141	22.7%	1 391 141	22.7%	1 233 305	22.0%	12.8%
Remuneration of councillors	103 223	24 463	23.7%	24 463	23.7%	21 412	21.4%	14.2%
Debt impairment	947 408	135 650	14.3%	135 650	14.3%	136 390	15.0%	(5.5%)
Depreciation and asset impairment	954 409	224 197	23.5%	224 197	23.5%	240 867	25.1%	(6.9%)
Finance charges	859 248	90 685	10.6%	90 685	10.6%	4 267	5.5%	2 025.1%
Bulk purchases	7 555 858	1 845 092	24.4%	1 845 092	24.4%	1 830 971	25.4%	.8%
Other Materials	584 704	68 422	11.7%	68 422	11.7%	136 258	21.2%	(49.8%)
Contracted services	1 427 076	286 981	20.1%	286 981	20.1%	562 910	15.4%	(49.0%)
Transfers and grants	242 918	15 028	6.2%	15 028	6.2%	1 378	6.5%	990.4%
Other expenditure	3 359 113	464 223	13.8%	464 223	13.8%	220 567	18.6%	110.5%
Loss on disposal of PPE	-	688	-	688	-	920	-	(25.2%)
Surplus/(Deficit)	(0)	1 110 834		1 110 834		835 218		
Transfers recognised - capital	2 097 039	289 682	13.8%	289 682	13.8%	230 364	12.0%	25.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 097 039	1 400 516		1 400 516		1 065 582		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 097 039	1 400 516		1 400 516		1 065 582		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 097 039	1 400 516		1 400 516		1 065 582		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 097 039	1 400 516		1 400 516		1 065 582		

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	4 345 256	513 242	11.8%	513 242	11.8%	500 622	11.5%	2.5%
National Government	2 025 510	310 073	15.3%	310 073	15.3%	265 787	14.5%	16.7%
Provincial Government	71 529	2 422	3.4%	2 422	3.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 097 039	312 495	14.9%	312 495	14.9%	265 787	13.8%	17.6%
Borrowing	1 600 000	148 756	9.3%	148 756	9.3%	173 643	10.6%	(14.3%)
Internally generated funds	552 317	40 167	7.3%	40 167	7.3%	52 088	7.4%	(22.9%)
Public contributions and donations	95 900	11 825	12.3%	11 825	12.3%	9 104	10.3%	29.9%
Capital Expenditure Standard Classification	4 345 256	513 242	11.8%	513 242	11.8%	500 622	11.5%	2.5%
Governance and Administration	416 950	7 368	1.8%	7 368	1.8%	7 851	3.5%	(6.1%)
Executive & Council	123 950	2 258	1.8%	2 258	1.8%	549	.7%	311.3%
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	293 000	5 111	1.7%	5 111	1.7%	7 302	5.2%	(30.0%)
Community and Public Safety	953 853	108 472	11.4%	108 472	11.4%	110 734	10.8%	(2.0%)
Community & Social Services	44 900	20	-	20	-	4 473	7.4%	(99.5%)
Sport And Recreation	222 350	40 162	18.1%	40 162	18.1%	54 753	19.4%	(26.6%)
Public Safety	74 800	1 720	2.3%	1 720	2.3%	1 390	2.0%	23.7%
Housing	570 303	64 276	11.3%	64 276	11.3%	49 988	8.9%	28.6%
Health	41 500	2 293	5.5%	2 293	5.5%	130	.3%	1 657.6%
Economic and Environmental Services	1 525 400	229 762	15.1%	229 762	15.1%	144 832	10.3%	58.6%
Planning and Development	2 700	86	3.2%	86	3.2%	235	1.2%	(63.5%)
Road Transport	1 513 100	229 729	15.2%	229 729	15.2%	144 477	10.5%	59.0%
Environmental Protection	9 600	(53)	(.6%)	(53)	(.6%)	121	1.3%	(143.9%)
Trading Services	1 412 153	162 569	11.5%	162 569	11.5%	234 686	14.1%	(30.7%)
Electricity	440 157	51 067	11.6%	51 067	11.6%	119 791	19.4%	(57.4%)
Water	209 200	30 485	14.6%	30 485	14.6%	14 649	7.6%	108.1%
Waste Water Management	745 296	81 017	10.9%	81 017	10.9%	91 623	11.4%	(11.6%)
Waste Management	17 500	-	-	-	-	8 623	16.4%	(100.0%)
Other	36 900	5 071	13.7%	5 071	13.7%	2 518	7.4%	101.3%

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	23 233 782	5 981 054	25.7%	5 981 054	25.7%	5 451 296	25.5%	9.7%
Ratepayers and other	18 036 837	4 601 445	25.5%	4 601 445	25.5%	4 272 191	25.6%	7.7%
Government - operating	2 927 897	973 619	33.3%	973 619	33.3%	889 408	34.7%	9.5%
Government - capital	2 097 039	323 650	15.4%	323 650	15.4%	230 364	12.0%	40.5%
Interest	172 008	82 340	47.9%	82 340	47.9%	59 333	26.8%	38.8%
Dividends	-	-	-	-	-	-	-	-
Payments	(19 968 457)	(7 359 294)	36.9%	(7 359 294)	36.9%	(6 858 507)	36.8%	7.3%
Suppliers and employees	(18 866 298)	(7 253 559)	38.4%	(7 253 559)	38.4%	(6 846 011)	38.4%	6.0%
Finance charges	(859 242)	(90 707)	10.6%	(90 707)	10.6%	(1 118)	1.4%	715.8%
Transfers and grants	(242 918)	(15 028)	6.2%	(15 028)	6.2%	(1 378)	6.5%	990.4%
Net Cash from(used) Operating Activities	3 265 324	(1 378 240)	(42.2%)	(1 378 240)	(42.2%)	(1 407 212)	(50.9%)	(2.1%)
Cash Flow from Investing Activities								
Receipts	52 587	240 791	457.9%	240 791	457.9%	813 620	283.1%	(70.4%)
Proceeds on disposal of PPE	-	29 352	-	29 352	-	25 520	-	15.0%
Decrease in non-current debtors	146 664	(1 318 830)	(899.2%)	(1 318 830)	(899.2%)	750 122	323.6%	(275.8%)
Decrease in other non-current receivables	-	1 526 665	-	1 526 665	-	58 283	-	2 519.4%
Decrease (increase) in non-current investments	(94 077)	3 604	(3.8%)	3 604	(3.8%)	(20 305)	(36.5%)	(117.8%)
Payments	(4 284 267)	(513 242)	12.0%	(513 242)	12.0%	(500 622)	12.3%	2.5%
Capital assets	(4 284 267)	(513 242)	12.0%	(513 242)	12.0%	(500 622)	12.3%	2.5%
Net Cash from(used) Investing Activities	(4 231 679)	(272 451)	6.4%	(272 451)	6.4%	312 999	(8.3%)	(187.0%)
Cash Flow from Financing Activities								
Receipts	1 644 626	641 113	39.0%	641 113	39.0%	540 444	32.8%	18.6%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 600 000	635 083	39.7%	635 083	39.7%	541 358	33.0%	17.3%
Increase (decrease) in consumer deposits	44 626	6 030	13.5%	6 030	13.5%	(915)	(11.8%)	(759.2%)
Payments	(664 074)	(109 487)	16.5%	(109 487)	16.5%	(91 616)	30.8%	19.5%
Repayment of borrowing	(664 074)	(109 487)	16.5%	(109 487)	16.5%	(91 616)	30.8%	19.5%
Net Cash from(used) Financing Activities	980 552	531 626	54.2%	531 626	54.2%	448 828	33.2%	18.4%
Net Increase/(Decrease) in cash held	14 197	(1 119 066)	(7 882.6%)	(1 119 066)	(7 882.6%)	(645 385)	(187.7%)	73.4%
Cash/cash equivalents at the year begin:	1 676 374	1 676 374	100.0%	1 676 374	100.0%	883 852	72.5%	89.7%
Cash/cash equivalents at the year end:	1 690 571	557 309	33.0%	557 309	33.0%	238 467	15.3%	133.7%

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	273 992	29.2%	45 798	4.9%	11 094	1.2%	608 354	64.8%	939 239	15.3%	1 886	2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	599 181	47.3%	56 492	4.5%	25 039	2.0%	587 233	46.3%	1 267 946	20.7%	956	1%	-	-
Receivables from Non-exchange Transactions - Property Rates	419 310	24.0%	84 812	4.9%	65 915	3.8%	1 175 146	67.3%	1 745 184	28.5%	775	-	-	-
Receivables from Exchange Transactions - Waste Water Management	70 283	23.6%	11 028	3.7%	4 911	1.6%	212 089	71.1%	298 312	4.9%	475	2%	-	-
Receivables from Exchange Transactions - Waste Water Management	60 071	30.2%	8 044	4.0%	2 471	1.2%	128 586	64.6%	199 172	3.3%	664	3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8 310	5.2%	1 679	1.1%	909	6%	148 155	93.1%	159 054	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	83 546	12.1%	27 247	3.9%	17 053	2.5%	565 469	81.6%	693 315	11.3%	1 018	1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	209 032	25.4%	18 163	2.2%	2 527	3%	594 827	72.1%	824 549	13.5%	1 842	2%	-	-
Total By Income Source	1 723 725	28.1%	253 264	4.1%	129 920	2.1%	4 019 861	65.6%	6 126 771	100.0%	7 616	1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 723 725	28.1%	253 264	4.1%	129 920	2.1%	4 019 861	65.6%	6 126 771	100.0%	7 616	1%	-	-
Total By Customer Group	1 723 725	28.1%	253 264	4.1%	129 920	2.1%	4 019 861	65.6%	6 126 771	100.0%	7 616	1%	-	-

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	814 406	100.0%	-	-	-	-	-	-	814 406	40.7%
Bulk Water	133 023	100.0%	-	-	-	-	-	-	133 023	6.6%
PAVE deductions	63 407	100.0%	-	-	-	-	-	-	63 407	3.2%
VAT (output less input)	(34 984)	100.0%	-	-	-	-	-	-	(34 984)	(1.7%)
Pensions / Retirement	80 596	100.0%	-	-	-	-	-	-	80 596	4.0%
Loan repayments	67 006	100.0%	-	-	-	-	-	-	67 006	3.3%
Trade Creditors	246 708	100.0%	-	-	-	-	-	-	246 708	12.3%
Auditor-General	1 326	100.0%	-	-	-	-	-	-	1 326	1%
Other	629 413	100.0%	-	-	-	-	-	-	629 413	31.5%
Total	2 000 900	100.0%	-	-	-	-	-	-	2 000 900	100.0%

Contact Details

Municipal Manager	M Jason Ngobeni	012 358 4904/4901
Financial Manager	M Andile Dyakala	012 358 8100/1

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 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	25 197 750	6 670 240	26.5%	6 670 240	26.5%	6 159 314	26.0%	8.3%
Property rates	5 007 906	1 617 548	32.3%	1 617 548	32.3%	977 233	20.7%	65.5%
Property rates - penalties and collection charges	129 085	9 145	7.1%	9 145	7.1%	34 482	26.1%	(73.5%)
Service charges - electricity revenue	10 065 627	2 547 322	25.5%	2 547 322	25.5%	2 501 139	25.9%	2.6%
Service charges - water revenue	2 824 683	585 207	20.7%	585 207	20.7%	567 955	21.7%	3.0%
Service charges - sanitation revenue	731 192	172 959	23.7%	172 959	23.7%	162 314	24.2%	6.6%
Service charges - refuse revenue	461 541	112 178	24.3%	112 178	24.3%	107 613	25.3%	4.2%
Service charges - other	132 957	33 820	25.4%	33 820	25.4%	31 837	25.8%	6.2%
Rental of facilities and equipment	393 693	66 956	17.0%	66 956	17.0%	92 210	26.4%	(27.4%)
Interest earned - external investments	374 237	72 873	19.5%	72 873	19.5%	71 614	29.9%	1.8%
Interest earned - outstanding debtors	103 859	32 970	31.7%	32 970	31.7%	28 373	30.1%	16.2%
Dividends received	-	-	-	-	-	-	-	-
Fines	108 163	(47 241)	(43.7%)	(47 241)	(43.7%)	17 331	16.6%	(372.6%)
Licences and permits	24 406	11 679	47.9%	11 679	47.9%	9 913	33.3%	17.8%
Agency services	12 058	-	-	-	-	-	-	-
Transfers recognised - operational	2 359 637	785 361	33.3%	785 361	33.3%	822 033	38.6%	(4.5%)
Other own revenue	2 434 475	649 409	26.7%	649 409	26.7%	735 029	31.6%	(11.6%)
Gains on disposal of PPE	34 231	55	.2%	55	.2%	238	.7%	(76.8%)
Operating Expenditure	24 976 074	5 928 522	23.7%	5 928 522	23.7%	5 327 850	22.4%	11.3%
Employee related costs	6 681 852	1 460 801	21.9%	1 460 801	21.9%	1 345 971	22.1%	8.5%
Remuneration of councillors	104 516	25 088	24.0%	25 088	24.0%	20 799	24.8%	20.6%
Debt impairment	536 625	32 798	6.1%	32 798	6.1%	32 987	6.0%	(.6%)
Depreciation and asset impairment	1 842 045	460 662	25.0%	460 662	25.0%	459 262	24.8%	.3%
Finance charges	1 168 516	304 257	26.0%	304 257	26.0%	262 664	21.1%	15.8%
Bulk purchases	8 045 483	2 336 461	29.0%	2 336 461	29.0%	2 249 424	28.7%	3.9%
Other Materials	6 480	15 254	235.4%	15 254	235.4%	11 155	58.1%	36.7%
Contracted services	3 409 928	728 763	21.4%	728 763	21.4%	393 574	12.8%	85.2%
Transfers and grants	203 713	46 813	23.0%	46 813	23.0%	26 164	15.0%	78.9%
Other expenditure	2 975 494	517 866	17.4%	517 866	17.4%	525 805	18.7%	(1.5%)
Loss on disposal of PPE	1 423	(242)	(17.0%)	(242)	(17.0%)	44	4.0%	(644.7%)
Surplus/(Deficit)	221 676	741 718		741 718		831 464		
Transfers recognised - capital	3 183 432	580 138	18.2%	580 138	18.2%	321 696	11.4%	80.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 405 108	1 321 856		1 321 856		1 153 160		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 405 108	1 321 856		1 321 856		1 153 160		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 405 108	1 321 856		1 321 856		1 153 160		
Share of surplus/ (deficit) of associate	-	(0)	-	(0)	-	(0)	-	(50.0%)
Surplus/(Deficit) for the year	3 405 108	1 321 856		1 321 856		1 153 160		

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	5 466 767	814 253	14.9%	814 253	14.9%	596 821	11.2%	36.4%
National Government	2 404 086	259 343	10.8%	259 343	10.8%	83 110	4.5%	212.0%
Provincial Government	761 883	327 533	43.0%	327 533	43.0%	144 871	14.8%	126.1%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	17 463	1 084	6.2%	1 084	6.2%	-	-	(100.0%)
Transfers recognised - capital	3 183 432	587 960	18.5%	587 960	18.5%	227 981	8.1%	157.9%
Borrowing	1 000 000	-	-	-	-	-	-	-
Internally generated funds	1 283 335	226 293	17.6%	226 293	17.6%	368 840	40.0%	(38.6%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 466 767	814 253	14.9%	814 253	14.9%	596 821	11.2%	36.4%
Governance and Administration	134 250	13 466	10.0%	13 466	10.0%	29 558	16.4%	(54.4%)
Executive & Council	13 500	510	3.8%	510	3.8%	1 742	10.6%	(70.7%)
Budget & Treasury Office	110 580	4 343	3.9%	4 343	3.9%	7 902	11.7%	(45.0%)
Corporate Services	10 170	8 613	84.7%	8 613	84.7%	19 914	20.8%	(56.7%)
Community and Public Safety	972 038	369 642	38.0%	369 642	38.0%	175 519	13.1%	110.6%
Community & Social Services	80 537	8 900	11.1%	8 900	11.1%	2 574	2.1%	245.8%
Sport And Recreation	24 612	2 122	8.6%	2 122	8.6%	2 414	12.7%	(12.1%)
Public Safety	47 321	2 544	5.4%	2 544	5.4%	4 696	30.1%	(45.8%)
Housing	789 306	353 938	44.8%	353 938	44.8%	163 776	14.0%	116.1%
Health	30 262	2 138	7.1%	2 138	7.1%	2 059	12.5%	3.8%
Economic and Environmental Services	2 155 200	103 395	4.8%	103 395	4.8%	151 736	8.8%	(31.9%)
Planning and Development	323 127	26 542	8.2%	26 542	8.2%	22 305	8.1%	19.0%
Road Transport	1 797 873	76 853	4.3%	76 853	4.3%	129 431	8.9%	(40.6%)
Environmental Protection	34 200	-	-	-	-	-	-	-
Trading Services	2 166 428	327 695	15.1%	327 695	15.1%	239 991	11.6%	36.5%
Electricity	568 798	92 003	16.2%	92 003	16.2%	115 526	21.4%	(20.4%)
Water	744 430	81 302	10.9%	81 302	10.9%	39 351	5.7%	106.6%
Waste Water Management	770 400	132 551	17.2%	132 551	17.2%	66 861	10.2%	98.2%
Waste Management	82 800	21 839	26.4%	21 839	26.4%	18 253	10.2%	19.6%
Other	38 851	55	.1%	55	.1%	17	-	223.5%

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	27 724 055	6 887 935	24.8%	6 887 935	24.8%	6 481 072	25.1%	6.3%
Ratepayers and other	21 702 891	5 555 398	25.6%	5 555 398	25.6%	5 237 356	25.5%	6.1%
Government - operating	2 359 637	837 313	35.5%	837 313	35.5%	822 033	38.6%	1.9%
Government - capital	3 183 432	386 532	12.1%	386 532	12.1%	321 696	11.4%	20.2%
Interest	478 096	108 692	22.7%	108 692	22.7%	99 987	29.9%	8.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(22 177 549)	(6 186 396)	27.9%	(6 186 396)	27.9%	(6 267 197)	30.0%	(1.3%)
Suppliers and employees	(20 805 320)	(5 840 146)	28.1%	(5 840 146)	28.1%	(6 002 416)	29.8%	(2.7%)
Finance charges	(1 168 516)	(299 437)	25.6%	(299 437)	25.6%	(264 781)	48.1%	13.1%
Transfers and grants	(203 713)	(46 813)	23.0%	(46 813)	23.0%	-	-	(100.0%)
Net Cash from(used) Operating Activities	5 546 506	701 539	12.6%	701 539	12.6%	213 875	4.3%	228.0%
Cash Flow from Investing Activities								
Receipts	(2 206)	(387 504)	17 565.9%	(387 504)	17 565.9%	(257 814)	2 254.9%	50.3%
Proceeds on disposal of PPE	34 231	297	.9%	297	.9%	194	.6%	53.1%
Decrease in non-current debtors	(5 840)	14 557	(249.3%)	14 557	(249.3%)	126 490	2 212.1%	(88.5%)
Decrease in other non-current receivables	-	(17 125)	-	(17 125)	-	38 533	(78.4%)	(144.4%)
Decrease (increase) in non-current investments	(30 597)	(385 233)	1 259.1%	(385 233)	1 259.1%	(423 031)	-	(8.9%)
Payments	(4 923 552)	(814 253)	16.5%	(814 253)	16.5%	(596 821)	11.2%	36.4%
Capital assets	(4 923 552)	(814 253)	16.5%	(814 253)	16.5%	(596 821)	11.2%	36.4%
Net Cash from(used) Investing Activities	(4 925 758)	(1 201 757)	24.4%	(1 201 757)	24.4%	(854 635)	16.1%	40.6%
Cash Flow from Financing Activities								
Receipts	1 055 907	(24 409)	(2.3%)	(24 409)	(2.3%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	55 907	(24 409)	(43.7%)	(24 409)	(43.7%)	-	-	(100.0%)
Payments	(1 157 779)	(296 875)	25.6%	(296 875)	25.6%	(209 251)	25.3%	41.9%
Repayment of borrowing	(1 157 779)	(296 875)	25.6%	(296 875)	25.6%	(209 251)	25.3%	41.9%
Net Cash from(used) Financing Activities	(101 872)	(321 284)	315.4%	(321 284)	315.4%	(209 251)	(29.7%)	53.5%
Net Increase/(Decrease) in cash held	518 876	(821 502)	(158.3%)	(821 502)	(158.3%)	(850 011)	(262.0%)	(3.4%)
Cash/cash equivalents at the year begin:	4 786 847	5 295 260	110.6%	5 295 260	110.6%	4 790 321	128.5%	10.5%
Cash/cash equivalents at the year end:	5 305 724	4 473 758	84.3%	4 473 758	84.3%	3 940 310	97.3%	13.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	163 455	11.1%	83 656	4.3%	40 433	2.7%	1 204 956	81.8%	1 472 701	25.6%	565	-	677 737	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	433 083	60.5%	78 803	11.0%	21 195	3.0%	183 076	25.6%	716 157	12.4%	3 251	5%	329 575	46.0%
Receivables from Non-exchange Transactions - Property Rates	279 712	11.4%	93 473	3.8%	72 879	3.0%	2 003 983	81.8%	2 450 047	42.6%	3 332	.1%	1 127 512	46.0%
Receivables from Exchange Transactions - Waste Water Management	76 638	28.1%	18 259	6.7%	10 543	3.9%	167 540	61.4%	272 979	4.7%	14	-	125 625	46.0%
Receivables from Exchange Transactions - Waste Management	2 581	67.2%	666	17.3%	36	9%	560	14.6%	3 844	.1%	31	.8%	1 769	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	8 888	6.1%	3 625	2.5%	3 796	2.6%	129 894	88.8%	146 203	2.5%	17 501	12.0%	66 572	45.0%
Interest on Arrear Debtor Accounts	(338 337)	(54.5%)	34 186	5.5%	27 847	4.5%	897 649	144.5%	621 344	10.8%	4 857	.8%	285 943	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 697	17.2%	2 778	3.8%	20	0%	58 369	79.0%	73 864	1.3%	439	.6%	26 424	35.0%
Total By Income Source	638 717	11.1%	295 646	5.1%	176 749	3.1%	4 646 027	80.7%	5 757 139	100.0%	29 990	5%	2 641 157	45.0%
Debtors Age Analysis By Customer Group														
Organs of State	(9 377)	(2.4%)	19 961	5.2%	6 905	1.8%	367 349	95.5%	384 837	6.7%	1 146	.3%	177 102	46.0%
Commercial	128 322	5.4%	144 303	6.0%	94 952	4.0%	2 019 212	84.6%	2 386 789	41.5%	12 472	.5%	1 098 401	46.0%
Households	494 670	17.6%	125 935	4.5%	73 063	2.6%	2 120 718	75.4%	2 814 386	48.9%	15 571	.6%	1 295 181	46.0%
Other	25 102	14.7%	5 446	3.2%	1 829	1.1%	138 748	81.1%	171 126	3.0%	800	.5%	70 473	41.0%
Total By Customer Group	638 717	11.1%	295 646	5.1%	176 749	3.1%	4 646 027	80.7%	5 757 139	100.0%	29 990	5%	2 641 157	45.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	441 466	100.0%	-	-	-	-	-	-	441 466	24.3%
Bulk Water	119 925	100.0%	-	-	-	-	-	-	119 925	6.6%
PAVE deductions	68 487	100.0%	-	-	-	-	-	-	68 487	3.8%
VAT (output less input)	1 299	100.0%	-	-	-	-	-	-	1 299	.1%
Pensions / Retirement	85 233	100.0%	-	-	-	-	-	-	85 233	4.7%
Loan repayments	52 978	6.0%	-	-	165 253	18.9%	657 575	75.1%	875 806	48.2%
Trade Creditors	136 013	63.3%	25 886	12.1%	43 857	20.4%	8 958	4.2%	214 714	11.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10 825	100.0%	-	-	-	-	-	-	10 825	.6%
Total	916 225	50.4%	25 886	1.4%	209 110	11.5%	666 533	36.7%	1 817 755	100.0%

Contact Details

Municipal Manager	M Sibusiso Sithole	031 311 2130
Financial Manager	M Krish Kumar	031 311 1131

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 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	25 943 339	6 488 229	25.0%	6 488 229	25.0%	6 053 866	25.3%	7.2%
Property rates	5 389 155	1 387 581	25.7%	1 387 581	25.7%	1 263 566	25.3%	9.8%
Property rates - penalties and collection charges	99 720	21 138	21.2%	21 138	21.2%	21 802	23.3%	(3.0%)
Service charges - electricity revenue	9 673 063	2 459 948	25.4%	2 459 948	25.4%	2 403 273	26.8%	2.4%
Service charges - water revenue	2 362 264	449 242	19.0%	449 242	19.0%	378 163	17.8%	18.8%
Service charges - sanitation revenue	1 279 528	254 982	19.9%	254 982	19.9%	219 187	18.9%	16.3%
Service charges - refuse revenue	947 388	230 256	24.3%	230 256	24.3%	222 725	24.6%	3.4%
Service charges - other	180 149	44 118	24.5%	44 118	24.5%	41 521	24.9%	6.3%
Rental of facilities and equipment	374 704	76 195	20.3%	76 195	20.3%	88 257	28.0%	(13.7%)
Interest earned - external investments	284 618	79 388	27.9%	79 388	27.9%	66 313	27.1%	19.7%
Interest earned - outstanding debtors	118 805	26 965	22.7%	26 965	22.7%	46 209	19.5%	(41.6%)
Dividends received	-	-	-	-	-	-	-	-
Fines	183 257	28 464	15.5%	28 464	15.5%	28 282	17.6%	.6%
Licences and permits	35 601	12 934	36.3%	12 934	36.3%	9 839	29.7%	31.5%
Agency services	121 993	32 477	26.6%	32 477	26.6%	28 565	24.6%	13.7%
Transfers recognised - operational	2 595 904	668 791	25.8%	668 791	25.8%	596 046	25.6%	12.2%
Other own revenue	2 228 192	714 846	32.1%	714 846	32.1%	640 119	32.4%	11.7%
Gains on disposal of PPE	69 000	905	1.3%	905	1.3%	-	-	(100.0%)
Operating Expenditure	26 144 082	5 877 420	22.5%	5 877 420	22.5%	5 274 100	21.6%	11.4%
Employee related costs	8 253 458	1 921 677	23.3%	1 921 677	23.3%	1 583 416	20.4%	21.4%
Remuneration of councillors	123 721	28 331	22.9%	28 331	22.9%	26 562	21.7%	6.7%
Debt impairment	866 192	216 548	25.0%	216 548	25.0%	247 756	25.0%	(12.6%)
Depreciation and asset impairment	1 934 741	480 320	24.8%	480 320	24.8%	377 290	26.1%	27.3%
Finance charges	863 894	192 544	22.3%	192 544	22.3%	158 247	20.6%	21.7%
Bulk purchases	6 898 881	1 690 883	24.5%	1 690 883	24.5%	1 670 279	25.9%	1.2%
Other Materials	358 681	70 286	19.6%	70 286	19.6%	65 800	16.6%	6.8%
Contracted services	3 192 182	446 340	14.0%	446 340	14.0%	385 950	15.0%	15.6%
Transfers and grants	39 544	32 706	82.7%	32 706	82.7%	10 327	20.4%	216.7%
Other expenditure	3 612 788	797 784	22.1%	797 784	22.1%	748 473	19.7%	6.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(200 743)	610 809		610 809		779 766		
Transfers recognised - capital	2 535 058	299 095	11.8%	299 095	11.8%	384 248	11.5%	(22.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	(31 177)	-	(31 177)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 334 315	878 727		878 727		1 164 014		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 334 315	878 727		878 727		1 164 014		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 334 315	878 727		878 727		1 164 014		
Share of surplus/ (deficit) of associate	0	(9)	(300.0%)	(9)	(300.0%)	(9)	-	200.0%
Surplus/(Deficit) for the year	2 334 315	878 727		878 727		1 164 014		

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	5 450 592	506 160	9.3%	506 160	9.3%	620 978	10.5%	(18.5%)
National Government	2 191 297	243 620	11.1%	243 620	11.1%	315 316	10.8%	(22.7%)
Provincial Government	343 761	55 475	16.1%	55 475	16.1%	60 754	17.1%	(8.7%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	2 100	-	-	-	-	895	26.9%	(100.0%)
Transfers recognised - capital	2 537 158	299 095	11.8%	299 095	11.8%	376 965	11.5%	(20.7%)
Borrowing	2 149 497	154 940	7.2%	154 940	7.2%	190 526	10.8%	(18.7%)
Internally generated funds	717 788	43 547	6.1%	43 547	6.1%	46 204	5.6%	(5.8%)
Public contributions and donations	46 150	8 579	18.6%	8 579	18.6%	7 283	13.4%	17.8%
Capital Expenditure Standard Classification	5 450 592	506 160	9.3%	506 160	9.3%	620 978	10.5%	(18.5%)
Governance and Administration	308 002	35 981	11.7%	35 981	11.7%	16 542	5.1%	117.5%
Executive & Council	22 150	436	2.0%	436	2.0%	215	1.5%	102.5%
Budget & Treasury Office	5 949	320	5.4%	320	5.4%	596	9.6%	(46.2%)
Corporate Services	279 903	35 225	12.6%	35 225	12.6%	15 731	5.2%	123.9%
Community and Public Safety	1 023 912	113 928	11.1%	113 928	11.1%	126 915	12.6%	(10.2%)
Community & Social Services	79 595	1 587	2.0%	1 587	2.0%	4 407	5.4%	(64.0%)
Sport And Recreation	171 272	14 221	8.3%	14 221	8.3%	26 122	13.0%	(45.6%)
Public Safety	122 934	11 585	9.4%	11 585	9.4%	12 784	11.6%	(9.4%)
Housing	626 894	85 344	13.6%	85 344	13.6%	80 633	13.7%	5.8%
Health	23 216	1 192	5.1%	1 192	5.1%	2 968	11.0%	(59.9%)
Economic and Environmental Services	1 485 554	179 806	12.1%	179 806	12.1%	273 813	11.4%	(34.3%)
Planning and Development	52 552	5 962	11.3%	5 962	11.3%	3 318	8.4%	79.7%
Road Transport	1 410 618	173 553	12.3%	173 553	12.3%	269 718	11.6%	(35.7%)
Environmental Protection	22 384	291	1.3%	291	1.3%	777	2.5%	(62.6%)
Trading Services	2 630 275	176 202	6.7%	176 202	6.7%	203 708	9.3%	(13.5%)
Electricity	1 404 107	112 260	8.0%	112 260	8.0%	126 642	10.1%	(11.4%)
Water	478 665	33 271	7.0%	33 271	7.0%	30 450	10.4%	9.3%
Waste Water Management	482 565	16 117	3.3%	16 117	3.3%	34 653	8.6%	(53.5%)
Waste Management	264 938	14 554	5.5%	14 554	5.5%	11 964	4.9%	21.6%
Other	2 849	244	8.5%	244	8.5%	-	-	(100.0%)

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	27 543 205	7 821 945	28.4%	7 821 945	28.4%	7 103 586	27.5%	10.1%
Ratepayers and other	21 960 571	6 191 267	28.2%	6 191 267	28.2%	5 958 514	30.3%	3.9%
Government - operating	2 595 904	711 306	27.4%	711 306	27.4%	429 764	18.5%	65.5%
Government - capital	2 583 308	800 762	31.0%	800 762	31.0%	629 648	18.9%	27.2%
Interest	403 422	118 609	29.4%	118 609	29.4%	85 660	17.8%	38.5%
Dividends	-	-	-	-	-	-	-	-
Payments	(23 349 179)	(7 600 415)	32.6%	(7 600 415)	32.6%	(6 785 709)	32.0%	12.0%
Suppliers and employees	(22 599 729)	(7 386 996)	32.7%	(7 386 996)	32.7%	(6 659 785)	32.6%	10.9%
Finance charges	(749 449)	(207 557)	27.7%	(207 557)	27.7%	(123 910)	16.1%	67.5%
Transfers and grants	-	(5 862)	-	-	-	(2 014)	-	191.0%
Net Cash from(used) Operating Activities	4 194 026	221 529	5.3%	221 529	5.3%	317 877	6.9%	(30.3%)
Cash Flow from Investing Activities								
Receipts	69 000	-	-	-	-	-	-	-
Proceeds on disposal of PPE	69 000	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(5 178 063)	(791 276)	15.3%	(791 276)	15.3%	(897 907)	15.9%	(11.9%)
Capital assets	(5 178 063)	(791 276)	15.3%	(791 276)	15.3%	(897 907)	15.9%	(11.9%)
Net Cash from(used) Investing Activities	(5 109 063)	(791 276)	15.5%	(791 276)	15.5%	(897 907)	16.1%	(11.9%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(345 066)	(119 428)	34.6%	(119 428)	34.6%	(55 762)	33.1%	114.2%
Repayment of borrowing	(345 066)	(119 428)	34.6%	(119 428)	34.6%	(55 762)	33.1%	114.2%
Net Cash from(used) Financing Activities	(345 066)	(119 428)	34.6%	(119 428)	34.6%	(55 762)	(3.0%)	114.2%
Net Increase/(Decrease) in cash held	(1 260 103)	(689 175)	54.7%	(689 175)	54.7%	(635 791)	(74.9%)	8.4%
Cash/cash equivalents at the year begin:	7 539 463	8 099 366	107.4%	8 099 366	107.4%	6 160 840	167.7%	31.5%
Cash/cash equivalents at the year end:	6 279 360	7 410 191	118.0%	7 410 191	118.0%	5 525 049	122.1%	34.1%

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	260 084	13.4%	56 563	2.9%	54 740	2.8%	1 564 267	80.8%	1 935 653	30.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	692 918	78.8%	44 957	5.1%	16 690	1.9%	125 140	14.2%	879 705	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	374 675	26.3%	75 467	5.3%	36 350	2.6%	938 299	65.9%	1 424 791	22.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	138 441	14.6%	28 641	3.0%	31 153	3.3%	747 989	79.0%	946 224	14.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	67 758	19.1%	14 203	4.0%	9 902	2.8%	263 008	74.1%	354 871	5.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	51 117	10.4%	9 482	1.9%	9 742	2.0%	421 419	85.7%	491 760	7.7%	-	-	-	-
Interest on Arrear Debtor Accounts	44 545	6.4%	20 191	2.9%	18 459	2.7%	610 551	88.0%	693 746	10.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(122 700)	38.6%	(15 994)	5.0%	(9 672)	3.0%	(169 183)	53.3%	(317 549)	(5.0%)	-	-	-	-
Total By Income Source	1 506 838	23.5%	233 510	3.6%	167 364	2.6%	4 501 488	70.2%	6 409 201	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(21 682)	(23.8%)	24 531	26.9%	17 017	18.6%	71 418	78.2%	91 284	1.4%	-	-	-	-
Commercial	860 539	43.5%	83 104	4.2%	51 783	2.6%	981 517	49.6%	1 976 943	30.8%	-	-	-	-
Households	732 823	16.4%	145 724	3.3%	113 464	2.5%	3 476 047	77.8%	4 468 059	69.7%	-	-	-	-
Other	(64 842)	51.0%	(19 849)	15.6%	(14 900)	11.7%	(27 494)	21.6%	(127 085)	(2.0%)	-	-	-	-
Total By Customer Group	1 506 838	23.5%	233 510	3.6%	167 364	2.6%	4 501 488	70.2%	6 409 201	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	104 864	95.8%	140	.1%	3 335	3.0%	1 110	1.0%	109 449	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	104 864	95.8%	140	.1%	3 335	3.0%	1 110	1.0%	109 449	100.0%

Contact Details

Municipal Manager	M Achat Ebrahim	021 400 1330
Financial Manager	M Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.