

AGGREGATED INFORMATION FOR GAUTENG
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14						2012/13		Q2 of 2012/13 to Q2 of 2013/14	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	94 241 121	24 520 837	26.0%	23 087 681	24.5%	47 608 518	50.5%	21 524 930	52.2%	7.3%
Property rates	15 768 979	4 153 481	26.3%	4 344 830	27.6%	8 498 311	53.9%	3 260 322	47.2%	33.3%
Property rates - penalties and collection charges	174 026	50 240	28.9%	54 863	31.5%	105 103	60.4%	41 905	53.6%	30.9%
Service charges - electricity revenue	37 662 087	9 787 194	26.0%	8 145 687	21.6%	17 932 881	47.6%	7 824 759	49.7%	4.1%
Service charges - water revenue	11 185 823	2 724 384	24.4%	2 941 827	26.3%	5 666 211	50.7%	3 151 093	49.4%	(6.6%)
Service charges - sanitation revenue	4 478 046	1 122 813	25.1%	1 160 191	25.9%	2 283 004	51.0%	350 168	44.7%	231.3%
Service charges - refuse revenue	3 299 889	820 903	24.9%	837 053	25.4%	1 657 956	50.2%	696 170	64.8%	20.2%
Service charges - other	570 070	119 584	21.0%	127 816	22.4%	247 400	43.4%	288 124	42.2%	(55.6%)
Rental of facilities and equipment	520 635	91 081	17.5%	97 432	18.7%	188 513	36.2%	93 989	41.8%	3.7%
Interest earned - external investments	577 466	143 520	24.9%	126 360	21.2%	265 880	46.0%	879 452	182.0%	(86.1%)
Interest earned - outstanding debtors	576 372	189 832	32.9%	232 790	41.1%	426 622	74.0%	173 690	50.3%	36.3%
Dividends received	-	-	-	3	-	3	-	-	-	(100.0%)
Fines	916 442	123 007	13.4%	114 044	12.4%	237 050	25.9%	157 914	47.2%	(27.8%)
Licences and permits	228 344	42 919	18.8%	44 761	19.6%	87 680	38.4%	37 202	38.2%	20.3%
Agency services	779 416	205 811	26.4%	192 251	24.7%	398 061	51.1%	173 050	47.9%	11.1%
Transfers recognised - operational	12 823 132	3 844 418	30.0%	3 448 316	26.9%	7 292 735	56.9%	3 286 526	64.8%	4.9%
Other own revenue	4 670 969	1 101 357	23.6%	1 218 472	26.1%	2 319 828	49.7%	1 107 435	52.9%	10.0%
Gains on disposal of PPE	9 424	293	3.1%	987	10.5%	1 280	13.6%	3 131	24.8%	(68.5%)
Operating Expenditure	91 750 624	21 127 384	23.0%	22 331 698	24.3%	43 459 082	47.4%	20 060 292	46.6%	11.3%
Employee related costs	22 079 451	5 087 087	23.0%	5 684 877	25.7%	10 771 964	48.8%	5 113 041	47.8%	11.2%
Remuneration of councillors	469 681	104 657	22.3%	103 612	22.1%	208 269	44.3%	96 241	40.9%	7.7%
Debt impairment	4 318 733	1 128 451	26.1%	1 226 464	28.4%	2 354 915	54.5%	1 257 458	44.8%	(2.5%)
Depreciation and asset impairment	5 416 190	1 107 444	20.4%	1 027 472	19.0%	2 134 916	39.4%	1 040 364	40.7%	(1.2%)
Finance charges	3 064 305	546 100	17.8%	853 818	27.9%	1 399 917	45.7%	899 409	41.5%	(5.1%)
Bulk purchases	33 348 246	9 536 971	28.6%	7 589 498	22.8%	17 126 469	51.4%	7 163 964	53.0%	5.9%
Other Materials	2 797 992	435 457	15.6%	596 864	21.3%	1 032 320	36.9%	560 969	38.0%	6.4%
Contracted services	5 979 517	969 229	16.2%	1 550 087	25.9%	2 519 316	42.1%	1 901 049	40.5%	(18.5%)
Transfers and grants	1 479 873	227 913	15.4%	337 582	22.8%	565 495	38.2%	278 973	31.6%	21.0%
Other expenditure	12 771 587	1 963 864	15.4%	2 927 546	22.9%	4 891 410	38.3%	1 748 234	37.1%	67.5%
Loss on disposal of PPE	25 050	20 211	80.7%	433 878	1 732.0%	454 089	1 812.7%	589	7.3%	73 572.9%
Surplus/(Deficit)	2 490 497	3 393 453		755 983		4 149 437		1 464 637		
Transfers recognised - capital	7 045 554	728 334	10.3%	1 722 286	24.4%	2 450 619	34.8%	828 768	17.2%	107.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(130 000)	(32 500)	25.0%	(32 500)	25.0%	(65 000)	50.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	9 406 051	4 089 287		2 445 769		6 535 056		2 293 405		
Taxation	550 871	6 501	1.2%	10 244	1.9%	16 745	3.0%	7 156	2.5%	43.2%
Surplus/(Deficit) after taxation	8 855 180	4 082 786		2 435 525		6 518 311		2 286 250		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 855 180	4 082 786		2 435 525		6 518 311		2 286 250		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 855 180	4 082 786		2 435 525		6 518 311		2 286 250		

Part 2: Capital Revenue and Expenditure

	2013/14						2012/13		Q2 of 2012/13 to Q2 of 2013/14	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	16 260 677	1 474 858	9.1%	3 064 928	18.8%	4 539 787	27.9%	1 834 212	21.7%	67.1%
National Government	6 929 574	778 256	11.2%	1 368 089	19.7%	2 146 345	31.0%	799 304	20.5%	71.2%
Provincial Government	140 712	18 926	13.4%	134 663	95.7%	153 588	109.2%	110 752	37.3%	21.6%
District Municipality	2 185	-	-	-	-	-	-	-	-	-
Other transfers and grants	40 945	1 581	3.9%	13 041	31.9%	14 623	35.7%	3 703	35.6%	252.2%
Transfers recognised - capital	7 113 416	798 763	11.2%	1 515 793	21.3%	2 314 556	32.5%	913 759	21.4%	65.9%
Borrowing	4 221 798	332 787	7.9%	697 021	16.5%	1 029 808	24.4%	528 610	20.6%	31.9%
Internally generated funds	4 370 693	218 448	5.0%	761 182	17.4%	979 631	22.4%	233 093	25.1%	226.6%
Public contributions and donations	554 770	124 600	22.5%	90 933	16.4%	215 793	38.9%	158 850	24.2%	(42.8%)
Capital Expenditure Standard Classification	16 260 677	1 474 858	9.1%	3 064 928	18.8%	4 539 787	27.9%	1 834 212	21.7%	67.1%
Governance and Administration	1 890 167	46 351	2.5%	188 869	10.0%	235 221	12.4%	127 752	16.3%	47.8%
Executive & Council	231 070	4 396	1.9%	46 545	20.1%	50 940	22.0%	24 015	13.4%	93.8%
Budget & Treasury Office	318 088	17 560	5.5%	41 464	13.0%	59 023	18.6%	36 835	18.2%	12.6%
Corporate Services	1 341 009	24 396	1.8%	100 861	7.5%	125 257	9.3%	66 902	16.5%	50.8%
Community and Public Safety	2 953 284	369 927	12.5%	590 688	20.0%	960 595	32.5%	439 688	24.5%	34.3%
Community & Social Services	383 758	7 253	1.8%	36 595	9.3%	43 848	11.1%	33 724	15.8%	8.5%
Sport And Recreation	494 321	58 956	11.9%	133 255	27.0%	192 211	38.9%	62 979	26.7%	111.6%
Public Safety	304 260	5 284	1.7%	39 996	13.1%	45 281	14.9%	33 104	16.7%	20.8%
Housing	1 543 590	279 561	18.1%	336 221	21.8%	615 781	39.9%	291 172	29.0%	15.5%
Health	217 354	18 873	8.7%	44 602	20.5%	63 475	29.2%	18 709	13.2%	138.4%
Economic and Environmental Services	5 520 680	570 617	10.3%	1 023 522	18.5%	1 594 139	28.9%	489 064	17.5%	109.3%
Planning and Development	771 265	59 106	7.7%	68 606	8.9%	127 712	16.6%	15 726	6.3%	336.3%
Road Transport	4 689 252	511 183	10.9%	952 211	20.3%	1 463 394	31.2%	467 930	18.7%	105.5%
Environmental Protection	60 163	328	.5%	2 705	4.5%	3 034	5.0%	5 409	11.6%	(50.0%)
Trading Services	5 824 492	482 000	8.3%	1 237 417	21.2%	1 719 417	29.5%	773 521	24.8%	60.0%
Electricity	2 760 540	188 155	6.8%	617 440	22.4%	805 594	29.2%	324 101	26.1%	90.5%
Water	1 173 248	143 227	12.2%	338 544	28.9%	481 771	41.1%	276 257	27.7%	22.5%
Waste Water Management	1 530 604	137 796	9.0%	261 753	17.1%	399 549	26.1%	160 877	23.2%	62.7%
Waste Management	359 901	12 822	3.6%	19 680	5.5%	32 502	9.0%	12 285	9.6%	60.2%
Other	72 054	5 963	8.3%	24 452	33.9%	30 415	42.2%	4 186	9.5%	484.1%

Part 3: Cash Receipts and Payments

	2013/14						2012/13		Q2 of 2012/13 to Q2 of 2013/14		
	Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands											
Cash Flow from Operating Activities											
Receipts	96 198 995	23 555 345	24.5%	25 065 535	26.1%	48 620 880	50.5%	22 981 677	52.5%	9.1%	
Ratepayers and other	75 291 892	18 591 512	24.7%	19 115 320	25.4%	37 706 832	50.1%	16 744 010	50.8%	14.2%	
Government - operating	12 813 706	3 761 043	29.4%	3 621 147	28.3%	7 382 191	57.6%	3 236 991	61.0%	11.9%	
Government - capital	7 085 654	884 454	12.5%	1 978 604	27.9%	2 863 058	40.4%	1 965 269	43.2%	.7%	
Interest	1 007 743	318 336	31.6%	350 463	34.8%	668 800	66.4%	1 035 407	125.7%	(66.2%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(80 569 721)	(25 253 210)	31.3%	(19 446 853)	24.1%	(44 700 063)	55.5%	(17 960 413)	55.5%	8.3%	
Suppliers and employees	(76 211 598)	(24 469 718)	32.1%	(18 141 715)	23.8%	(42 611 433)	55.9%	(16 883 919)	56.4%	7.4%	
Finance charges	(3 053 647)	(544 703)	17.8%	(853 762)	28.0%	(1 398 465)	45.8%	(894 968)	41.4%	(4.6%)	
Transfers and grants	(1 304 476)	(238 789)	18.3%	(451 376)	34.6%	(690 164)	52.9%	(181 525)	33.3%	(48.7%)	
Net Cash from/(used) Operating Activities	15 629 274	(1 697 865)	(10.9%)	5 618 682	35.9%	3 920 817	25.1%	5 021 265	35.4%	11.9%	
Cash Flow from Investing Activities											
Receipts	(523 339)	265 066	(50.6%)	273 107	(52.2%)	538 173	(102.8%)	(70 588)	182.8%	(486.9%)	
Proceeds on disposal of PPE	9 647	57 041	591.3%	57 481	595.9%	114 522	1 187.1%	29 096	37.2%	97.6%	
Decrease in non-current debtors	136 428	(1 266 334)	(928.2%)	290 241	212.7%	(976 093)	(715.5%)	(37 716)	328.2%	(869.5%)	
Decrease in other non-current receivables	(21 431)	1 526 586	(7 123.1%)	6 526	(30.5%)	1 533 112	(7 153.5%)	(56 241)	(14.6%)	(111.6%)	
Decrease (increase) in non-current investments	(647 963)	(52 227)	8.1%	(81 141)	12.5%	(133 368)	20.6%	(5 726)	(5 155.2%)	1 317.0%	
Payments	(15 744 962)	(2 182 431)	13.9%	(3 278 646)	20.8%	(5 461 077)	34.7%	(1 862 979)	23.8%	76.0%	
Capital assets	(15 744 962)	(2 182 431)	13.9%	(3 278 646)	20.8%	(5 461 077)	34.7%	(1 862 979)	23.8%	76.0%	
Net Cash from/(used) Investing Activities	(16 268 302)	(1 917 365)	11.8%	(3 005 539)	18.5%	(4 922 905)	30.3%	(1 933 567)	17.6%	55.4%	
Cash Flow from Financing Activities											
Receipts	4 140 437	1 355 050	32.7%	(300 836)	(7.3%)	1 054 214	25.5%	(91 339)	15.9%	229.4%	
Short term loans	150 631	90 000	59.7%	303 900	201.8%	393 900	261.5%	84 000	471.9%	261.8%	
Borrowing long term/refinancing	3 906 537	1 243 083	31.8%	(601 083)	(15.4%)	642 000	16.4%	(226 135)	8.0%	165.8%	
Increase (decrease) in consumer deposits	83 269	21 967	26.4%	(3 653)	(4.4%)	18 314	22.0%	50 796	128.2%	(107.2%)	
Payments	(1 818 534)	(767 252)	42.2%	(600 155)	33.0%	(1 367 408)	75.2%	(565 126)	63.6%	6.2%	
Repayment of borrowing	(1 818 534)	(767 252)	42.2%	(600 155)	33.0%	(1 367 408)	75.2%	(565 126)	63.6%	6.2%	
Net Cash from/(used) Financing Activities	2 321 903	587 798	25.3%	(900 991)	(38.8%)	(313 194)	(13.5%)	(656 465)	(30.6%)	37.2%	
Net Increase/(Decrease) in cash held	1 682 875	(3 027 432)	(179.9%)	1 712 151	101.7%	(1 315 282)	(78.2%)	2 431 233	58.0%	(29.6%)	
Cash/cash equivalents at the year begin:	8 635 802	11 379 055	131.8%	8 351 623	96.7%	11 379 055	131.8%	5 174 609	119.3%	61.4%	
Cash/cash equivalents at the year end:	10 318 677	8 351 623	80.9%	10 063 773	97.5%	10 063 773	97.5%	7 605 842	94.8%	32.3%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 154 438	11.7%	479 106	4.8%	354 905	3.6%	7 907 722	79.9%	9 896 171	24.9%	10 522	.1%	136 657	1.4%
Trade and Other Receivables from Exchange Transactions - Electric	2 568 548	29.8%	580 879	6.7%	336 762	3.9%	5 178 572	59.6%	8 684 761	21.8%	5 295	.1%	28 689	.3%
Receivables from Non-exchange Transactions - Property Rates	1 390 882	15.3%	383 251	4.2%	327 662	3.8%	6 988 186	76.9%	9 089 781	22.8%	3 772	-	119 955	1.3%
Receivables from Exchange Transactions - Waste Water Managem	463 101	11.7%	166 752	4.2%	128 971	3.3%	3 187 780	80.8%	3 948 604	9.9%	2 641	.1%	55 923	1.4%
Receivables from Exchange Transactions - Waste Management	281 920	10.1%	110 170	3.9%	84 948	3.0%	2 325 240	83.0%	2 802 278	7.0%	3 754	.1%	82 945	3.0%
Receivables from Exchange Transactions - Property Rental Debtors	14 553	2.3%	8 027	1.3%	7 018	1.1%	591 524	95.2%	621 121	1.6%	3	-	445	.1%
Interest on Arrear Debtor Accounts	112 064	5.3%	80 516	3.8%	66 872	3.2%	1 848 014	87.7%	2 107 466	5.3%	4 948	.2%	2 833	.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57 252	2.2%	47 319	1.8%	47 813	1.8%	2 490 790	94.2%	2 643 175	6.6%	10 228	.4%	302 676	11.5%
Total By Income Source	6 062 558	15.2%	1 856 020	4.7%	1 354 951	3.4%	30 517 828	76.7%	39 791 357	100.0%	41 162	.1%	730 122	1.8%
Debtors Age Analysis By Customer Group														
Organs of State	100 148	11.5%	56 530	6.5%	46 708	5.3%	671 193	76.7%	874 579	2.2%	-	-	16 932	1.9%
Commercial	2 987 278	24.5%	758 942	6.2%	484 607	4.0%	7 979 257	65.3%	12 210 084	30.7%	2 468	-	260 105	2.1%
Households	2 811 864	11.3%	1 024 469	4.1%	793 734	3.2%	20 362 780	81.5%	24 992 847	62.8%	14 669	.1%	453 085	1.8%
Other	163 268	9.5%	16 078	.9%	29 902	1.7%	1 504 599	87.8%	1 713 848	4.3%	24 025	1.4%	-	-
Total By Customer Group	6 062 558	15.2%	1 856 020	4.7%	1 354 951	3.4%	30 517 828	76.7%	39 791 357	100.0%	41 162	.1%	730 122	1.8%

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	1 964 010	91.8%	62 769	2.9%	32 828	1.5%	80 520	3.8%	2 140 128	31.5%
Bulk Water	669 655	100.0%	-	-	-	-	-	-	669 655	9.9%
PAYE deductions	85 117	100.0%	-	-	-	-	-	-	85 117	1.3%
VAT (output less input)	(12 653)	100.0%	-	-	-	-	-	-	(12 653)	(.2%)
Pensions / Retirement	91 690	100.0%	-	-	-	-	-	-	91 690	1.4%
Loan repayments	329 192	100.0%	-	-	-	-	-	-	329 192	4.8%
Trade Creditors	1 478 067	91.5%	23 321	1.4%	6 340	.4%	108 158	6.7%	1 615 886	23.8%
Auditor-General	8 492	91.6%	782	8.4%	-	-	-	-	9 274	.1%
Other	1 836 680	98.7%	11 112	.6%	2 218	.1%	11 323	.6%	1 861 333	27.4%
Total	6 450 251	95.0%	97 984	1.4%	41 386	.6%	200 000	2.9%	6 789 621	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14						2012/13		Q2 of 2012/13 to Q2 of 2013/14	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	24 767 643	7 202 335	29.1%	6 218 773	25.1%	13 421 108	54.2%	6 216 775	57.0%	
Property rates	3 540 277	944 396	26.7%	951 567	26.9%	1 895 963	53.6%	749 035	47.6%	27.0%
Property rates - penalties and collection charges	62 392	29 854	47.9%	30 002	48.1%	59 896	95.9%	17 492	61.0%	71.5%
Service charges - electricity revenue	11 499 685	3 387 941	29.5%	2 471 682	21.5%	5 859 623	51.0%	2 357 235	52.4%	4.9%
Service charges - water revenue	2 574 470	640 702	24.9%	679 645	26.4%	1 320 348	51.3%	581 746	47.4%	16.8%
Service charges - sanitation revenue	862 863	222 054	25.7%	241 974	28.0%	464 027	53.8%	103 667	46.7%	133.4%
Service charges - refuse revenue	1 147 822	276 889	24.1%	290 211	25.3%	567 101	49.4%	233 628	47.3%	24.2%
Service charges - other	69 772	14 958	21.4%	17 391	24.9%	32 349	46.4%	12 625	49.4%	37.8%
Rental of facilities and equipment	61 127	13 147	21.5%	14 497	23.7%	27 644	45.2%	10 877	38.4%	33.3%
Interest earned - external investments	195 615	58 616	30.0%	51 876	26.5%	110 492	56.5%	791 222	489.1%	(93.4%)
Interest earned - outstanding debtors	201 712	87 753	43.5%	98 034	48.6%	185 787	92.1%	61 879	70.0%	58.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	185 158	45 745	24.7%	45 158	24.4%	90 903	49.1%	42 109	39.9%	7.2%
Licences and permits	38 985	9 805	25.2%	7 873	20.2%	17 678	45.3%	9 621	59.4%	(18.2%)
Agency services	246 055	59 649	24.2%	56 768	23.1%	116 417	47.3%	40 014	39.5%	41.9%
Transfers recognised - operational	2 618 495	911 683	34.8%	782 468	29.9%	1 694 152	64.7%	734 335	74.1%	6.6%
Other own revenue	1 458 215	499 140	34.2%	479 627	32.9%	978 767	67.1%	471 289	67.4%	1.8%
Gains on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	24 633 937	5 830 554	23.7%	5 451 642	22.1%	11 282 195	45.8%	4 389 350	44.8%	24.2%
Employee related costs	5 134 073	1 121 687	21.8%	1 143 029	22.3%	2 264 716	44.1%	1 031 417	44.8%	10.8%
Remuneration of councillors	97 286	22 204	22.8%	22 192	22.8%	44 397	45.6%	20 614	39.1%	7.7%
Debt impairment	1 144 566	546 157	47.7%	501 296	43.8%	1 047 453	91.5%	315 059	55.6%	59.1%
Depreciation and asset impairment	1 312 896	328 224	25.0%	328 224	25.0%	656 448	50.0%	310 319	50.0%	5.8%
Finance charges	685 215	119 159	17.4%	119 181	17.4%	238 341	34.8%	248 980	42.9%	(52.1%)
Bulk purchases	9 686 163	2 916 062	30.1%	2 075 578	21.4%	4 991 640	51.5%	1 496 329	52.2%	38.7%
Other Materials	2 118 929	338 974	16.0%	498 414	23.5%	837 389	39.5%	413 766	35.8%	20.5%
Contracted services	810 490	58 100	7.2%	187 814	23.2%	245 914	30.3%	179 835	33.7%	4.4%
Transfers and grants	1 003 679	187 898	18.7%	195 513	19.5%	383 411	38.2%	136 114	22.8%	43.6%
Other expenditure	2 615 640	192 088	7.3%	380 400	14.5%	572 488	21.9%	236 917	24.7%	60.6%
Loss on disposal of PPE	25 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	133 706	1 371 782		767 131		2 138 912		1 827 425		
Transfers recognised - capital	1 691 438	212 029	12.5%	434 321	25.7%	646 350	38.2%	275 216	25.8%	57.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(130 000)	(32 500)	25.0%	(32 500)	25.0%	(65 000)	50.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 695 144	1 551 310		1 168 952		2 720 262		2 102 642		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 695 144	1 551 310		1 168 952		2 720 262		2 102 642		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 695 144	1 551 310		1 168 952		2 720 262		2 102 642		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 695 144	1 551 310		1 168 952		2 720 262		2 102 642		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	2 980 933	287 522	9.6%	728 777	24.4%	1 016 299	34.1%	400 103	20.7%	82.1%	
National Government	1 639 943	206 492	12.6%	436 696	26.6%	643 188	39.2%	253 182	27.5%	72.5%	
Provincial Government	23 550	1 300	5.5%	1 861	7.9%	3 162	13.4%	2 317	4.2%	(19.7%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	27 945	1 581	5.7%	13 041	46.7%	14 623	52.3%	-	-	(100.0%)	
Transfers recognised - capital	1 691 438	209 373	12.4%	451 599	26.7%	660 972	39.1%	255 498	26.1%	76.8%	
Borrowing	1 040 089	69 176	6.7%	195 147	18.8%	264 323	25.4%	102 608	12.9%	90.2%	
Internally generated funds	249 405	8 973	3.6%	82 031	32.9%	91 004	36.5%	41 330	21.9%	98.5%	
Public contributions and donations	-	-	-	-	-	-	-	666	3.6%	(100.0%)	
Capital Expenditure Standard Classification	2 980 933	287 522	9.6%	728 777	24.4%	1 016 299	34.1%	400 103	20.7%	82.1%	
Governance and Administration	461 220	22 704	4.9%	53 722	11.6%	76 426	16.6%	60 186	14.4%	(10.7%)	
Executive & Council	23 083	2 045	8.9%	9 932	43.0%	11 977	51.9%	1 959	2.9%	407.1%	
Budget & Treasury Office	279 474	17 391	6.2%	39 632	14.2%	57 023	20.4%	35 167	20.4%	12.7%	
Corporate Services	158 663	3 267	2.1%	4 158	2.6%	7 425	4.7%	23 061	12.8%	(82.0%)	
Community and Public Safety	520 933	41 664	8.0%	130 207	25.0%	171 871	33.0%	49 262	15.1%	164.3%	
Community & Social Services	140 590	1 698	1.2%	21 373	15.2%	23 071	16.4%	7 757	11.9%	175.5%	
Sport And Recreation	98 400	14 595	14.8%	36 110	36.7%	50 705	51.5%	8 100	15.4%	345.8%	
Public Safety	120 003	1 008	.8%	29 641	24.7%	30 649	25.5%	18 886	20.6%	56.9%	
Housing	70 530	7 783	11.0%	9 900	14.0%	17 683	25.1%	(233)	6.9%	(4 354.8%)	
Health	91 410	16 580	18.1%	33 183	36.3%	49 762	54.4%	14 752	18.6%	124.9%	
Economic and Environmental Services	1 089 172	138 495	12.7%	321 632	29.5%	460 127	42.2%	164 461	29.0%	95.6%	
Planning and Development	55 195	7 209	13.1%	10 034	18.2%	17 243	31.2%	3 432	8.6%	192.4%	
Road Transport	1 021 729	131 154	12.8%	310 340	30.4%	441 494	43.2%	159 284	30.4%	94.8%	
Environmental Protection	12 248	131	1.1%	1 258	10.3%	1 390	11.3%	1 745	25.9%	(27.9%)	
Trading Services	892 483	83 823	9.4%	217 966	24.4%	301 788	33.8%	126 067	20.6%	72.9%	
Electricity	353 751	26 142	7.4%	118 112	33.4%	144 254	40.8%	57 698	23.4%	104.7%	
Water	239 700	37 031	15.4%	63 020	26.3%	100 052	41.7%	44 324	23.4%	42.2%	
Waste Water Management	179 000	17 883	10.0%	26 661	14.9%	44 544	24.9%	15 577	17.7%	71.1%	
Waste Management	120 032	2 767	2.3%	10 172	8.5%	12 939	10.8%	8 468	11.2%	20.1%	
Other	17 125	837	4.9%	5 250	30.7%	6 087	35.5%	126	1.0%	4 062.7%	

Part 3: Cash Receipts and Payments

R thousands	2013/14						2012/13		Q2 of 2012/13 to Q2 of 2013/14	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Cash Flow from Operating Activities										
Receipts	25 059 905	7 082 989	28.3%	7 668 912	30.6%	14 751 901	58.9%	6 113 419	60.1%	25.4%
Ratepayers and other	20 352 644	5 736 791	28.2%	5 985 437	29.4%	11 722 228	57.6%	4 100 171	54.9%	46.0%
Government - operating	2 618 495	921 412	35.2%	784 035	29.9%	1 705 447	65.1%	735 767	74.4%	6.6%
Government - capital	1 691 438	278 416	16.5%	749 530	44.3%	1 027 946	60.8%	424 379	53.7%	76.6%
Interest	397 327	146 370	36.8%	149 910	37.7%	296 280	74.6%	853 101	272.3%	(82.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(21 784 243)	(7 398 851)	34.0%	(5 675 205)	26.1%	(13 074 056)	60.0%	(4 837 247)	63.3%	17.3%
Suppliers and employees	(20 095 349)	(7 081 856)	35.2%	(5 248 170)	26.1%	(12 330 026)	61.4%	(4 423 055)	65.5%	18.7%
Finance charges	(685 215)	(119 159)	17.4%	(119 181)	17.4%	(238 341)	34.8%	(248 980)	42.2%	(52.1%)
Transfers and grants	(1 003 679)	(197 835)	19.7%	(307 854)	30.7%	(605 689)	50.4%	(165 211)	32.8%	86.3%
Net Cash from/(used) Operating Activities	3 275 662	(315 862)	(9.6%)	1 993 707	60.9%	1 677 845	51.2%	1 276 172	38.8%	56.2%
Cash Flow from Investing Activities										
Receipts	113 565	(27 295)	(24.0%)	(107 672)	(94.8%)	(134 967)	(118.8%)	(114 723)	63.1%	(6.1%)
Proceeds on disposal of PPE	-	1 581	-	13 041	-	14 623	-	-	-	(100.0%)
Decrease in non-current debtors	-	26	-	26	-	52	-	5	-	452.1%
Decrease in other non-current receivables	-	-	-	21	-	21	-	21	-	-
Decrease (increase) in non-current investments	113 565	(28 903)	(25.5%)	(120 760)	(106.3%)	(149 653)	(131.8%)	(114 749)	63.1%	5.2%
Payments	(2 980 933)	(289 104)	9.7%	(741 818)	24.9%	(1 030 922)	34.6%	(400 103)	20.7%	85.4%
Capital assets	(2 980 933)	(289 104)	9.7%	(741 818)	24.9%	(1 030 922)	34.6%	(400 103)	20.7%	85.4%
Net Cash from/(used) Investing Activities	(2 867 367)	(316 399)	11.0%	(849 490)	29.6%	(1 165 889)	40.7%	(514 826)	24.0%	65.0%
Cash Flow from Financing Activities										
Receipts	823 152	15 051	1.8%	5 685	.7%	20 736	2.5%	52 792	7.9%	(89.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	785 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	38 152	15 051	39.5%	5 685	14.9%	20 736	54.4%	52 792	185.7%	(89.2%)
Payments	(576 113)	(10 757)	1.9%	(111 203)	19.3%	(121 960)	21.2%	(65 925)	48.1%	68.7%
Repayment of borrowing	(576 113)	(10 757)	1.9%	(111 203)	19.3%	(121 960)	21.2%	(65 925)	48.1%	68.7%
Net Cash from/(used) Financing Activities	247 039	4 294	1.7%	(105 518)	(42.7%)	(101 224)	(41.0%)	(13 134)	(3.3%)	703.4%
Net Increase/(Decrease) in cash held	655 334	(627 967)	(95.8%)	1 038 699	158.5%	410 732	62.7%	748 212	60.4%	38.8%
Cash/cash equivalents at the year begin:	2 982 384	4 506 169	151.1%	3 878 202	130.0%	4 506 169	151.1%	2 522 682	130.0%	53.7%
Cash/cash equivalents at the year end:	3 637 717	3 878 202	106.6%	4 916 901	135.2%	4 916 901	135.2%	3 270 895	113.2%	50.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	203 151	7.8%	124 168	4.8%	99 133	3.8%	2 182 543	83.7%	2 608 995	26.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	638 554	35.6%	162 872	9.1%	88 028	4.9%	904 286	50.4%	1 793 740	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	239 412	11.6%	92 744	4.5%	71 293	3.5%	1 652 570	80.4%	2 056 018	20.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	69 535	8.6%	38 690	4.9%	31 142	3.9%	664 861	82.7%	804 247	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	62 582	7.1%	35 107	4.0%	29 853	3.4%	752 722	85.5%	890 264	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	945	1.6%	1 304	2.2%	1 231	2.1%	54 866	94.0%	58 345	6%	-	-	-	-
Interest on Arrear Debtor Accounts	45 326	3.6%	43 703	3.5%	42 335	3.4%	1 124 277	89.5%	1 255 640	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26 760	4.8%	19 812	3.6%	13 334	2.4%	494 541	89.2%	554 446	5.5%	-	-	-	-
Total By Income Source	1 286 263	12.8%	518 399	5.2%	376 348	3.8%	7 830 687	78.2%	10 011 696	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	31 254	13.6%	19 574	8.5%	18 528	8.1%	159 802	69.7%	229 158	2.3%	-	-	-	-
Commercial	740 790	31.8%	207 243	8.9%	112 166	4.8%	1 271 097	54.5%	2 331 297	23.3%	-	-	-	-
Households	505 933	7.0%	288 311	4.0%	242 987	3.4%	6 215 221	85.7%	7 252 452	72.4%	-	-	-	-
Other	8 286	4.2%	3 271	1.6%	2 667	1.3%	184 566	92.8%	198 790	2.0%	-	-	-	-
Total By Customer Group	1 286 263	12.8%	518 399	5.2%	376 348	3.8%	7 830 687	78.2%	10 011 696	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	565 281	100.0%	-	-	-	-	-	-	565 281	34.8%
Bulk Water	188 997	100.0%	-	-	-	-	-	-	188 997	11.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	173 436	100.0%	-	-	-	-	-	-	173 436	10.7%
Trade Creditors	695 472	100.0%	-	-	-	-	-	-	695 472	42.8%
Auditor-General	3 464	100.0%	-	-	-	-	-	-	3 464	.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 626 650	100.0%	-	-	-	-	-	-	1 626 650	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

2013/14													2012/13		Q2 of 2012/13 to Q2 of 2013/14
Budget	First Quarter		Second Quarter		Year to Date		Second Quarter								
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation						
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	36 770 044	8 784 868	23.9%	9 019 124	24.5%	17 803 992	48.4%	7 705 124	49.9%						
Property rates	6 395 445	1 833 642	28.7%	2 012 189	31.5%	3 845 832	60.1%	1 175 027	41.9%	71.2%					
Property rates - penalties and collection charges	91 169	19 862	21.8%	24 302	26.7%	44 164	48.4%	24 130	49.4%	7%					
Service charges - electricity revenue	13 276 256	3 020 563	22.8%	2 827 078	21.3%	5 847 641	44.0%	2 606 114	49.5%	8.5%					
Service charges - water revenue	4 241 132	1 024 267	24.2%	1 132 816	26.7%	2 157 153	50.9%	1 619 509	51.5%	(30.0%)					
Service charges - sanitation revenue	2 490 824	625 459	25.1%	632 617	25.4%	1 258 076	50.5%	-	-	(100.0%)					
Service charges - refuse revenue	986 904	231 800	23.5%	274 091	27.8%	505 891	51.3%	216 450	195.5%	26.6%					
Service charges - other	438 402	93 547	21.3%	101 551	23.2%	195 098	44.5%	265 435	44.1%	(61.7%)					
Rental of facilities and equipment	287 893	43 977	15.3%	54 943	19.1%	98 920	34.4%	46 515	42.3%	18.1%					
Interest earned - external investments	306 055	62 371	20.4%	51 868	16.9%	114 239	37.3%	60 345	40.8%	(14.0%)					
Interest earned - outstanding debtors	42 878	4 802	11.2%	35 751	83.4%	40 553	94.6%	24 045	86.3%	48.7%					
Dividends received	-	-	-	-	-	-	-	-	-	-					
Fines	574 741	59 507	10.4%	49 288	8.6%	108 795	18.9%	101 920	54.1%	(51.6%)					
Liabilities and permits	674	267	39.7%	351	52.1%	619	91.8%	226	78.9%	55.6%					
Agency services	501 979	116 392	23.2%	131 886	26.3%	248 278	49.5%	127 507	51.0%	3.4%					
Transfers recognised - operational	5 146 290	1 243 050	24.0%	1 186 631	23.1%	2 429 681	47.2%	1 101 552	49.9%	7.7%					
Other own revenue	1 989 452	405 362	20.4%	503 661	25.3%	909 023	45.7%	337 346	61.9%	49.3%					
Gains on disposal of PPE	-	-	-	-	-	-	-	3	-	(100.0%)					
Operating Expenditure	33 960 929	8 426 669	24.8%	8 745 644	25.8%	17 172 314	50.6%	7 641 964	48.9%	14.4%					
Employee related costs	8 155 691	1 944 820	23.8%	2 241 824	27.5%	4 186 644	51.3%	2 053 989	50.5%	9.1%					
Remuneration of councillors	124 154	29 227	23.5%	28 236	22.7%	57 463	46.3%	25 335	39.6%	11.4%					
Debt impairment	1 451 637	424 322	29.2%	605 282	41.7%	1 029 605	70.9%	758 388	59.7%	(20.2%)					
Depreciation and asset impairment	2 345 443	408 807	17.4%	415 100	17.7%	823 907	35.1%	424 133	44.2%	(2.1%)					
Finance charges	1 403 071	313 900	22.4%	390 664	27.8%	704 564	50.2%	355 097	45.0%	10.0%					
Bulk purchases	12 272 913	3 763 770	30.7%	2 496 619	20.3%	6 260 389	51.0%	2 317 543	50.4%	7.7%					
Other Materials	42 481	-	-	-	-	-	-	-	-	-					
Contracted services	3 215 045	524 566	16.3%	836 259	26.0%	1 360 825	42.3%	730 026	44.1%	14.6%					
Transfers and grants	175 397	14 217	8.1%	48 755	27.8%	62 972	35.9%	42 535	267.8%	14.6%					
Other expenditure	4 775 047	983 516	20.6%	1 280 333	26.8%	2 264 449	47.4%	934 071	42.4%	37.1%					
Loss on disposal of PPE	50	19 524	39 047.2%	401 973	803 945.6%	421 496	842 952.8%	547	818.9%	73 386.4%					
Surplus/(Deficit)	2 809 115	358 199	-	273 479	-	631 678	-	63 161	-	-					
Transfers recognised - capital	2 524 743	167 767	6.6%	469 545	18.6%	637 312	25.2%	147 256	9.5%	218.9%					
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-					
Contributed assets	-	-	-	-	-	-	-	-	-	-					
Surplus/(Deficit) after capital transfers and contributions	5 333 858	525 966	-	743 025	-	1 268 990	-	210 416	-	-					
Taxation	550 871	6 501	1.2%	10 244	1.9%	16 745	3.0%	7 156	2.5%	43.2%					
Surplus/(Deficit) after taxation	4 782 987	519 465	-	732 780	-	1 252 245	-	203 260	-	-					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-					
Surplus/(Deficit) attributable to municipality	4 782 987	519 465	-	732 780	-	1 252 245	-	203 260	-	-					
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-					
Surplus/(Deficit) for the year	4 782 987	519 465	-	732 780	-	1 252 245	-	203 260	-	-					

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2013/14						2012/13		Q2 of 2012/13 to Q2 of 2013/14	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	37 324 489	7 673 763	20.6%	8 643 470	23.2%	16 317 233	43.7%	8 774 667	48.2%	(1.5%)
Ratepayers and other	29 304 523	6 335 427	21.6%	6 823 418	23.3%	13 158 845	44.9%	6 651 529	48.6%	2.6%
Government - operating	5 146 290	1 130 738	22.0%	1 298 944	25.2%	2 429 682	47.2%	1 101 551	49.9%	17.9%
Government - capital	2 524 743	140 425	5.6%	433 489	17.2%	573 914	22.7%	937 197	40.9%	(53.7%)
Interest	348 933	67 173	19.3%	87 619	25.1%	154 792	44.4%	84 391	47.5%	3.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(29 933 772)	(7 838 567)	26.2%	(6 677 755)	22.3%	(14 516 322)	48.5%	(6 649 117)	47.2%	.4%
Suppliers and employees	(28 530 701)	(7 510 450)	26.3%	(6 238 467)	21.9%	(13 748 917)	48.2%	(6 294 019)	47.4%	(.9%)
Finance charges	(1 403 071)	(313 900)	22.4%	(990 533)	27.8%	(704 433)	50.2%	(355 098)	45.0%	10.0%
Transfers and grants	-	(14 217)	-	(48 755)	-	(62 972)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	7 390 718	(164 804)	(2.2%)	1 965 715	26.6%	1 800 911	24.4%	2 125 551	52.8%	(7.5%)
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%	(1 103 923)	15.3%	(2 215 388)	30.7%	(470 694)	17.9%	134.5%
Capital assets	(7 215 320)	(1 111 465)	15.4%	(1 103 923)	15.3%	(2 215 388)	30.7%	(470 694)	17.9%	134.5%
Net Cash from/(used) Investing Activities	(7 890 629)	(1 111 465)	14.1%	(1 103 923)	14.0%	(2 215 388)	28.1%	(470 694)	18.6%	134.5%
Cash Flow from Financing Activities										
Receipts	1 458 631	608 000	41.7%	-	-	608 000	41.7%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 458 631	608 000	41.7%	-	-	608 000	41.7%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(415 151)	(620 229)	149.4%	(191 127)	46.0%	(811 356)	195.4%	(154 977)	42.5%	23.3%
Repayment of borrowing	(415 151)	(620 229)	149.4%	(191 127)	46.0%	(811 356)	195.4%	(154 977)	42.5%	23.3%
Net Cash from/(used) Financing Activities	1 043 480	(12 229)	(1.2%)	(191 127)	(18.3%)	(203 356)	(19.5%)	(154 977)	348.9%	23.3%
Net Increase/(Decrease) in cash held	543 569	(1 288 498)	(237.0%)	670 665	123.4%	(617 833)	(113.7%)	1 499 879	98.0%	(55.3%)
Cash/cash equivalents at the year begin:	3 752 720	4 974 257	132.6%	3 685 759	98.2%	4 974 257	132.6%	2 195 991	170.2%	67.8%
Cash/cash equivalents at the year end:	4 296 289	3 685 759	85.8%	4 356 424	101.4%	4 356 424	101.4%	3 695 870	125.6%	17.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	536 966	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 - Electric	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	665 338	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 Managem	290 998	12.7%	98 662	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	4 631	1.2%	4 712	1.2%	4 432	1.1%	377 288	96.5%	391 062	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 884 355	16.4%	904 086	5.1%	629 247	3.6%	13 151 248	74.9%	17 568 936	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	1 312 319	13.4%	461 283	4.7%	323 842	3.3%	7 662 181	78.5%	9 759 624	55.6%	-	-	-	-
Other	1 573	18.6%	636	7.5%	1 504	17.8%	4 732	56.0%	8 445	-	-	-	-	-
Total By Customer Group	2 884 355	16.4%	904 086	5.1%	629 247	3.6%	13 151 248	74.9%	17 568 936	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	801 753	100.0%	-	-	-	-	-	-	801 753	42.6%
Bulk Water	261 168	100.0%	-	-	-	-	-	-	261 168	13.9%
PAYE deductions	14 553	100.0%	-	-	-	-	-	-	14 553	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 118	100.0%	-	-	-	-	-	-	2 118	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	381 665	74.6%	19 831	3.9%	6 100	1.2%	103 947	20.3%	511 543	27.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	268 771	91.8%	11 112	3.8%	2 054	.7%	10 807	3.7%	292 744	15.5%
Total	1 730 028	91.8%	30 943	1.6%	8 154	.4%	114 754	6.1%	1 883 879	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	22 171 995	5 657 405	25.5%	5 387 839	24.3%	11 045 244	49.8%	5 119 513	49.7%	5.2%	
Property rates	4 464 238	1 046 992	23.5%	1 051 361	23.6%	2 098 353	47.0%	995 023	53.6%	5.7%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	9 012 286	2 321 434	25.8%	2 008 622	22.3%	4 330 056	48.0%	2 029 030	46.3%	(1.0%)	
Service charges - water revenue	2 739 884	643 458	23.5%	709 439	25.9%	1 352 897	49.4%	628 032	49.9%	13.0%	
Service charges - sanitation revenue	660 035	156 889	23.8%	159 225	24.1%	316 114	47.9%	151 361	48.8%	5.2%	
Service charges - refuse revenue	779 340	213 411	27.4%	171 879	22.1%	385 289	49.4%	158 533	50.0%	8.4%	
Service charges - other	-	-	-	-	-	-	-	9 090	41.9%	(100.0%)	
Rental of facilities and equipment	131 357	25 799	19.6%	20 429	15.6%	46 228	35.2%	29 813	40.2%	(31.5%)	
Interest earned - external investments	38 337	8 255	21.5%	12 774	33.3%	21 029	54.9%	12 503	38.7%	2.2%	
Interest earned - outstanding debtors	240 532	74 085	30.8%	79 179	32.9%	153 264	63.7%	69 274	37.3%	14.3%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	79 185	1 420	1.8%	924	1.2%	2 344	3.0%	956	56.5%	(3.3%)	
Licences and permits	52 984	10 516	19.8%	14 467	27.3%	24 983	47.2%	14 047	55.0%	3.0%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	2 927 897	973 619	33.3%	946 843	32.3%	1 920 462	65.6%	793 783	65.6%	19.3%	
Other own revenue	1 045 920	181 527	17.4%	212 697	20.3%	394 224	37.7%	225 837	34.6%	(5.8%)	
Gains on disposal of PPE	-	-	-	-	-	2 229	-	-	-	(100.0%)	
Operating Expenditure	22 171 995	4 546 571	20.5%	5 980 344	27.0%	10 526 915	47.5%	5 816 317	48.4%	2.8%	
Employee related costs	6 138 038	1 391 141	22.7%	1 662 811	27.1%	3 053 951	49.8%	1 446 412	47.7%	15.0%	
Remuneration of councillors	103 223	24 463	23.7%	24 137	23.4%	48 600	47.1%	21 714	43.1%	11.2%	
Debt impairment	947 408	135 650	14.3%	97 565	10.3%	233 215	24.6%	110 681	27.2%	(11.9%)	
Depreciation and asset impairment	954 409	224 197	23.5%	224 982	23.6%	449 179	47.1%	241 135	50.3%	(6.7%)	
Finance charges	859 248	90 685	10.6%	321 351	37.4%	412 036	48.0%	265 522	34.5%	21.0%	
Bulk purchases	7 555 858	1 845 092	24.4%	2 160 725	28.6%	4 005 817	53.0%	2 507 829	60.2%	(13.8%)	
Other Materials	584 704	68 422	11.7%	66 778	11.4%	135 200	23.1%	121 761	40.1%	(45.2%)	
Contracted services	1 427 076	286 981	20.1%	404 996	28.4%	691 977	48.5%	867 877	39.0%	(53.3%)	
Transfers and grants	242 918	15 028	6.2%	81 364	33.5%	96 392	39.7%	4 980	30.0%	1 533.8%	
Other expenditure	3 359 113	464 223	13.8%	903 732	26.9%	1 367 955	40.7%	228 400	37.8%	295.7%	
Loss on disposal of PPE	-	688	-	31 905	-	32 593	-	5	-	662 238.2%	
Surplus/(Deficit)	(0)	1 110 834		(592 505)		518 329		(696 804)			
Transfers recognised - capital	2 097 039	289 682	13.8%	647 391	30.9%	937 073	44.7%	378 391	31.6%	71.1%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	2 097 039	1 400 516		54 886		1 455 402		(318 414)			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	2 097 039	1 400 516		54 886		1 455 402		(318 414)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	2 097 039	1 400 516		54 886		1 455 402		(318 414)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	2 097 039	1 400 516		54 886		1 455 402		(318 414)			

Part 2: Capital Revenue and Expenditure

	2013/14						2012/13		Q2 of 2012/13 to Q2 of 2013/14		
	Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands											
Capital Revenue and Expenditure											
Source of Finance	4 345 256	513 242	11.8%	1 179 565	27.1%	1 692 808	39.0%	743 736	28.6%	58.6%	
National Government	2 025 510	310 073	15.3%	623 732	30.8%	933 804	46.1%	337 621	32.9%	84.7%	
Provincial Government	71 529	2 422	3.4%	906	1.3%	3 329	4.7%	33 419	37.6%	(97.3%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	2 097 039	312 495	14.9%	624 638	29.8%	937 133	44.7%	371 040	33.1%	68.3%	
Borrowing	1 600 000	148 756	9.3%	413 200	25.8%	561 956	35.1%	224 534	24.3%	84.0%	
Internally generated funds	552 317	40 167	7.3%	119 712	21.7%	159 879	28.9%	137 366	27.0%	(12.9%)	
Public contributions and donations	95 900	11 825	12.3%	22 015	23.0%	33 840	35.3%	10 796	22.5%	103.9%	
Capital Expenditure Standard Classification	4 345 256	513 242	11.8%	1 179 565	27.1%	1 692 808	39.0%	743 736	28.6%	58.6%	
Governance and Administration	416 950	7 368	1.8%	83 876	20.1%	91 244	21.9%	48 766	25.5%	72.0%	
Executive & Council	123 950	2 258	1.8%	35 678	28.8%	37 935	30.6%	21 927	27.8%	62.7%	
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	
Corporate Services	293 000	5 111	1.7%	48 198	16.4%	53 309	18.2%	26 839	24.2%	79.6%	
Community and Public Safety	953 853	108 472	11.4%	247 109	25.9%	355 581	37.3%	225 291	32.7%	9.7%	
Community & Social Services	44 900	20	-	4 421	9.8%	4 441	9.9%	14 141	30.9%	(68.7%)	
Sport And Recreation	222 350	40 162	18.1%	70 392	31.7%	110 554	49.7%	36 117	32.1%	94.9%	
Public Safety	74 800	1 720	2.3%	4 459	6.0%	6 179	8.3%	11 563	18.2%	(61.4%)	
Housing	570 303	64 276	11.3%	160 867	28.2%	225 143	39.5%	160 670	37.4%	1%	
Health	41 500	2 293	5.5%	6 970	16.8%	9 263	22.3%	2 800	5.8%	148.9%	
Economic and Environmental Services	1 525 400	229 762	15.1%	448 843	29.4%	678 605	44.5%	210 022	25.2%	113.7%	
Planning and Development	2 700	86	3.2%	337	12.5%	422	15.6%	848	5.3%	(60.3%)	
Road Transport	1 513 100	229 729	15.2%	448 507	29.6%	678 236	44.8%	205 581	25.4%	118.2%	
Environmental Protection	9 600	(53)	(6%)	-	-	(53)	(6%)	3 593	41.3%	(100.0%)	
Trading Services	1 412 153	162 569	11.5%	383 907	27.2%	546 477	38.7%	255 596	29.5%	50.2%	
Electricity	440 157	51 067	11.6%	94 491	21.5%	145 558	33.1%	98 697	35.4%	(4.3%)	
Water	209 200	30 485	14.6%	64 977	31.1%	95 462	45.6%	29 809	23.2%	118.0%	
Waste Water Management	745 296	81 017	10.9%	223 569	30.0%	304 586	40.9%	125 345	27.1%	78.4%	
Waste Management	17 500	-	-	870	5.0%	870	5.0%	1 744	19.7%	(50.1%)	
Other	36 900	5 071	13.7%	15 830	42.9%	20 901	56.6%	4 060	19.2%	289.9%	

Part 3: Cash Receipts and Payments

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	23 233 782	5 981 054	25.7%	6 035 230	26.0%	12 016 284	51.7%	5 495 674	51.1%	9.8%
Ratepayers and other	18 036 837	4 601 445	25.5%	4 349 043	24.1%	8 950 488	49.6%	4 241 723	51.0%	2.5%
Government - operating	2 927 897	973 619	33.3%	946 843	32.3%	1 920 462	65.6%	793 783	65.6%	19.3%
Government - capital	2 097 039	323 650	15.4%	647 391	30.9%	971 041	46.3%	378 391	31.6%	71.1%
Interest	172 008	82 340	47.9%	91 953	53.5%	174 293	101.3%	81 777	63.7%	12.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(19 968 457)	(7 359 294)	36.9%	(4 666 086)	23.4%	(12 025 381)	60.2%	(4 248 742)	59.6%	9.8%
Suppliers and employees	(18 866 296)	(7 253 559)	38.4%	(4 263 372)	22.6%	(11 516 930)	61.0%	(3 978 239)	60.7%	7.2%
Finance charges	(859 242)	(90 707)	10.6%	(321 351)	37.4%	(412 058)	48.0%	(265 522)	35.4%	21.0%
Transfers and grants	(242 918)	(15 028)	6.2%	(61 364)	33.5%	(96 392)	39.7%	(4 980)	30.0%	1 533.8%
Net Cash from/(used) Operating Activities	3 265 324	(1 378 240)	(42.2%)	1 369 144	41.9%	(9 096)	(.3%)	1 246 933	(5.8%)	9.8%
Cash Flow from Investing Activities										
Receipts	52 587	240 791	457.9%	329 478	626.5%	570 269	1 084.4%	30 326	293.6%	986.5%
Proceeds on disposal of PPE	-	29 352	-	5 492	-	34 844	-	29 096	-	(81.1%)
Decrease in non-current debtors	146 664	(1 318 830)	(899.2%)	296 353	202.1%	(1 022 478)	(697.2%)	(39 545)	306.5%	(849.4%)
Decrease in other non-current receivables	-	1 526 665	-	6 512	-	1 533 177	-	(56 263)	-	(111.6%)
Decrease (increase) in non-current investments	(94 077)	3 604	(3.8%)	21 121	(22.5%)	24 725	(26.3%)	97 037	138.0%	(78.2%)
Payments	(4 284 267)	(513 242)	12.0%	(1 179 565)	27.5%	(1 692 808)	39.5%	(743 736)	30.7%	58.6%
Capital assets	(4 284 267)	(513 242)	12.0%	(1 179 565)	27.5%	(1 692 808)	39.5%	(743 736)	30.7%	58.6%
Net Cash from/(used) Investing Activities	(4 231 679)	(272 451)	6.4%	(850 087)	20.1%	(1 122 539)	26.5%	(713 410)	10.6%	19.2%
Cash Flow from Financing Activities										
Receipts	1 644 626	641 113	39.0%	(370 664)	(22.5%)	270 449	16.4%	(309 795)	14.0%	19.6%
Short term loans	-	-	-	275 000	-	275 000	-	-	-	(100.0%)
Borrowing long term/refinancing	1 600 000	635 083	39.7%	(635 083)	(39.7%)	-	-	(310 000)	14.1%	104.9%
Increase (decrease) in consumer deposits	44 626	6 030	13.5%	(10 581)	(23.7%)	(4 551)	(10.2%)	205	(9.1%)	(5 264.3%)
Payments	(664 074)	(109 487)	16.5%	(219 471)	33.0%	(328 958)	49.5%	(157 108)	83.6%	39.7%
Repayment of borrowing	(664 074)	(109 487)	16.5%	(219 471)	33.0%	(328 958)	49.5%	(157 108)	83.6%	39.7%
Net Cash from/(used) Financing Activities	980 552	531 626	54.2%	(590 135)	(60.2%)	(58 509)	(6.0%)	(466 903)	(1.3%)	26.4%
Net Increase/(Decrease) in cash held	14 197	(1 119 066)	(7 882.6%)	(71 078)	(500.7%)	(1 190 144)	(8 383.3%)	66 619	(168.3%)	(206.7%)
Cash/cash equivalents at the year begin:	1 676 374	1 676 374	100.0%	557 309	33.2%	1 676 374	100.0%	238 467	72.5%	133.7%
Cash/cash equivalents at the year end:	1 690 571	557 309	33.0%	486 230	28.8%	486 230	28.8%	305 086	19.5%	59.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	269 594	27.3%	39 382	4.0%	26 145	2.6%	652 796	66.1%	987 917	16.5%	10 522	1.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	464 110	40.3%	31 984	2.8%	26 033	2.3%	626 639	54.6%	1 150 765	19.2%	5 295	.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	362 890	21.0%	59 395	3.4%	54 105	3.1%	1 253 220	72.4%	1 129 781	28.9%	3 772	.2%	-	-
Receivables from Exchange Transactions - Waste Water Managem	51 592	25.5%	7 266	3.6%	5 308	2.6%	138 376	68.3%	202 542	3.4%	2 641	1.3%	-	-
Receivables from Exchange Transactions - Waste Management	65 647	21.5%	10 763	3.5%	6 678	2.2%	222 273	72.8%	305 361	5.1%	3 754	1.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8 519	5.1%	1 876	1.1%	1 280	.8%	156 356	93.1%	168 030	2.8%	3	-	-	-
Interest on Arrear Debtor Accounts	62 857	8.4%	23 430	3.1%	22 273	3.0%	638 131	85.5%	746 692	12.5%	4 948	.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(38 837)	(5.6%)	(10 737)	(1.5%)	1 531	.2%	747 100	106.9%	699 057	11.7%	10 228	1.5%	-	-
Total By Income Source	1 246 472	20.8%	163 351	2.7%	143 432	2.4%	4 436 890	74.1%	5 990 144	100.0%	41 162	.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	474 286	29.7%	56 617	3.5%	41 501	2.6%	1 024 543	64.2%	1 596 947	26.7%	2 468	.2%	-	-
Households	644 933	18.3%	104 881	3.0%	86 812	2.5%	2 679 664	76.2%	3 516 291	58.7%	14 669	.4%	-	-
Other	127 252	14.5%	1 853	.2%	15 119	1.7%	732 683	83.6%	876 907	14.6%	24 025	2.7%	-	-
Total By Customer Group	1 246 472	20.8%	163 351	2.7%	143 432	2.4%	4 436 890	74.1%	5 990 144	100.0%	41 162	.7%	-	-

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	461 027	100.0%	-	-	-	-	-	-	461 027	16.7%
Bulk Water	130 608	100.0%	-	-	-	-	-	-	130 608	4.7%
PAYE deductions	63 939	100.0%	-	-	-	-	-	-	63 939	2.3%
VAT (output less input)	(14 331)	100.0%	-	-	-	-	-	-	(14 331)	(.5%)
Pensions / Retirement	81 567	100.0%	-	-	-	-	-	-	81 567	3.0%
Loan repayments	152 465	100.0%	-	-	-	-	-	-	152 465	5.5%
Trade Creditors	335 766	100.0%	-	-	-	-	-	-	335 766	12.2%
Auditor-General	4 253	100.0%	-	-	-	-	-	-	4 253	.2%
Other	1 542 128	100.0%	-	-	-	-	-	-	1 542 128	55.9%
Total	2 757 423	100.0%	-	-	-	-	-	-	2 757 423	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 341 394	1 279 742	29.5%	1 081 023	24.9%	2 360 765	54.4%	996 179	59.3%	8.5%
Property rates	469 468	116 159	24.7%	117 927	25.1%	234 087	49.9%	103 356	52.0%	14.1%
Property rates - penalties and collection charges	0	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 874 199	548 952	29.3%	385 732	20.6%	934 684	49.9%	416 684	55.4%	(7.4%)
Service charges - water revenue	756 385	245 008	32.4%	223 909	29.6%	468 917	62.0%	162 705	46.5%	37.6%
Service charges - sanitation revenue	222 375	63 158	28.4%	68 717	30.9%	131 874	59.3%	46 513	29.4%	47.7%
Service charges - refuse revenue	155 386	41 392	26.6%	42 398	27.3%	83 791	53.9%	34 384	47.2%	23.3%
Service charges - other	54 427	909	1.7%	1 091	2.0%	2 000	3.7%	1 355	7.6%	(19.5%)
Rental of facilities and equipment	13 915	2 911	20.9%	2 901	20.9%	5 812	41.8%	2 711	43.0%	7.0%
Interest earned - external investments	8 569	1 493	17.4%	1 435	16.8%	2 928	34.2%	1 436	36.5%	(1.1%)
Interest earned - outstanding debtors	25 708	6 849	26.6%	7 345	28.6%	14 194	55.2%	5 725	49.2%	28.3%
Dividends received	-	-	-	3	-	3	-	-	-	(100.0%)
Fines	35 008	6 340	18.1%	5 132	14.7%	11 472	32.8%	7 459	53.5%	(31.2%)
Licences and permits	12	1	9.6%	1	7.5%	2	17.1%	4	61.9%	(78.1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	685 819	248 121	36.2%	219 021	31.9%	467 142	68.1%	210 718	-	3.9%
Other own revenue	38 799	(1 616)	(4.2%)	4 878	12.6%	3 262	8.4%	3 126	3.6%	56.1%
Gains on disposal of PPE	1 324	65	4.9%	533	40.2%	597	45.1%	1	8.4%	59 094.4%
Operating Expenditure	4 196 423	860 475	20.5%	825 483	19.7%	1 685 958	40.2%	748 343	33.7%	10.3%
Employee related costs	827 886	209 375	25.3%	205 755	24.9%	415 130	50.1%	185 184	44.2%	11.1%
Remuneration of councillors	41 852	6 701	16.0%	6 665	15.9%	13 367	31.9%	6 285	31.9%	6.0%
Debt impairment	461 198	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	206 188	-	-	21 445	10.4%	21 445	10.4%	-	-	(100.0%)
Finance charges	11 343	-	-	-	-	-	-	-	-	-
Bulk purchases	1 884 859	465 037	24.7%	397 824	21.1%	862 861	45.8%	391 730	46.9%	1.6%
Other Materials	3 285	7 111	216.5%	10 549	321.1%	17 660	537.6%	8 201	392.6%	28.6%
Contracted services	100 949	22 304	22.1%	6 041	6.0%	28 345	28.1%	25 802	45.5%	(76.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	658 864	149 947	22.8%	177 204	26.9%	327 151	49.7%	131 141	37.5%	35.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	144 971	419 267	-	255 539	-	674 807	-	247 836	-	-
Transfers recognised - capital	181 133	21 821	12.0%	82 373	45.5%	104 194	57.5%	251	3%	32 663.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	326 104	441 089	-	337 912	-	779 001	-	248 088	-	-
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	326 104	441 089	-	337 912	-	779 001	-	248 088	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	326 104	441 089	-	337 912	-	779 001	-	248 088	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	326 104	441 089	-	337 912	-	779 001	-	248 088	-	-

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	326 104	46 945	14.4%	44 175	13.5%	91 120	27.9%	10 040	4.2%	340.0%
National Government	159 433	39 736	24.9%	36 960	23.2%	76 696	48.1%	5 386	3.7%	586.3%
Provincial Government	21 700	335	1.5%	3 574	16.5%	3 909	18.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	181 133	40 071	22.1%	40 534	22.4%	80 605	44.5%	5 386	3.4%	652.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	144 971	6 875	4.7%	3 641	2.5%	10 515	7.3%	4 654	94.8%	(21.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	326 104	46 945	14.4%	44 175	13.5%	91 120	27.9%	10 040	4.2%	340.0%
Governance and Administration	-	158	-	189	-	347	-	274	13.3%	(30.9%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	158	-	189	-	347	-	274	13.3%	(30.9%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	50 317	-	-	-	-	-	-	3 159	6.2%	(100.0%)
Community & Social Services	14 950	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 300	-	-	-	-	-	-	1 309	8.5%	(100.0%)
Public Safety	6 667	-	-	-	-	-	-	1 850	7.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	21 400	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 096	46 788	93.4%	44 969	89.8%	91 757	183.2%	1 413	3.9%	3 082.2%
Planning and Development	6 700	46 788	698.3%	44 969	671.2%	91 757	1 369.5%	1 413	33.4%	3 082.2%
Road Transport	43 396	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	225 690	-	-	(984)	(.4%)	(984)	(.4%)	5 194	3.5%	(118.9%)
Electricity	99 305	-	-	(984)	(1.0%)	(984)	(1.0%)	4 109	6.1%	(123.9%)
Water	29 602	-	-	-	-	-	-	1 085	5.8%	(100.0%)
Waste Water Management	89 621	-	-	-	-	-	-	-	-	-
Waste Management	7 163	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	4 030 710	1 156 109	28.7%	1 107 957	27.5%	2 264 065	56.2%	994 676	56.3%	11.4%
Ratepayers and other	3 128 881	829 998	26.5%	850 780	27.2%	1 680 778	53.7%	722 058	55.1%	17.8%
Government - operating	685 819	241 764	35.3%	198 997	29.0%	440 761	64.3%	198 819	66.3%	1.0%
Government - capital	181 733	84 347	46.4%	58 180	32.0%	142 527	78.4%	73 799	48.6%	(21.2%)
Interest	34 277	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3 529 037)	(1 248 002)	35.4%	(1 025 477)	29.1%	(2 273 479)	64.4%	(862 418)	68.1%	18.9%
Suppliers and employees	(3 517 695)	(1 248 002)	35.5%	(1 025 477)	29.2%	(2 273 479)	64.6%	(862 418)	66.9%	18.9%
Finance charges	(11 343)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	501 673	(91 894)	(18.3%)	82 480	16.4%	(9 414)	(1.9%)	132 257	(10.3%)	(37.6%)
Cash Flow from Investing Activities										
Receipts	1 324	58 590	4 425.8%	55 498	4 192.2%	114 088	8 618.0%	49 485	-	12.2%
Proceeds on disposal of PPE	1 324	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	58 590	-	-	-	58 590	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	55 498	-	55 498	-	49 485	-	12.2%
Payments	(326 104)	(93 684)	28.7%	(53 260)	16.3%	(146 944)	45.1%	(77 042)	33.9%	(30.9%)
Capital assets	(326 104)	(93 684)	28.7%	(53 260)	16.3%	(146 944)	45.1%	(77 042)	33.9%	(30.9%)
Net Cash from/(used) Investing Activities	(324 780)	(35 094)	10.8%	2 239	(7%)	(32 855)	10.1%	(27 557)	(13.0%)	(108.1%)
Cash Flow from Financing Activities										
Receipts	150 000	90 000	60.0%	28 900	19.3%	118 900	79.3%	84 000	-	(65.6%)
Short term loans	150 000	90 000	60.0%	28 900	19.3%	118 900	79.3%	84 000	-	(65.6%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(150 000)	(16 302)	10.9%	(67 665)	45.1%	(83 967)	56.0%	(173 183)	-	(60.9%)
Repayment of borrowing	(150 000)	(16 302)	10.9%	(67 665)	45.1%	(83 967)	56.0%	(173 183)	-	(60.9%)
Net Cash from/(used) Financing Activities	-	73 698	-	(38 765)	-	34 933	-	(89 183)	-	(56.5%)
Net Increase/(Decrease) in cash held	176 893	(53 290)	(30.1%)	45 954	26.0%	(7 336)	(4.1%)	15 518	(11.8%)	196.1%
Cash/cash equivalents at the year begin:	-	11 600	-	(41 689)	-	11 600	-	(23 247)	7.6%	79.3%
Cash/cash equivalents at the year end:	176 893	(41 689)	(23.6%)	4 264	2.4%	4 264	2.4%	(7 729)	(2.1%)	(155.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	67 625	5.2%	66 398	5.1%	56 735	4.4%	1 107 019	85.3%	1 297 778	36.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	54 532	16.7%	28 621	8.8%	17 419	5.3%	224 953	69.1%	325 726	9.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35 244	8.3%	15 803	3.7%	12 723	3.0%	359 164	84.9%	422 934	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	22 513	4.7%	15 015	3.1%	13 003	2.7%	427 346	89.5%	477 677	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 446	3.6%	8 804	3.0%	8 227	2.8%	262 692	90.5%	290 169	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26 552	3.6%	20 952	2.9%	17 346	2.4%	666 186	91.1%	731 037	20.6%	-	-	-	-
Total By Income Source	216 712	6.1%	155 794	4.4%	125 454	3.5%	3 047 360	86.0%	3 545 320	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 292	6.7%	15 577	6.8%	13 216	5.8%	184 312	80.7%	228 396	6.4%	-	-	-	-
Commercial	63 105	26.3%	24 967	10.4%	13 824	5.8%	137 670	57.5%	239 566	6.8%	-	-	-	-
Households	136 981	4.6%	114 407	3.8%	97 456	3.2%	2 654 626	88.4%	3 003 470	84.7%	-	-	-	-
Other	1 335	1.8%	843	1.1%	957	1.3%	70 753	95.8%	73 888	2.1%	-	-	-	-
Total By Customer Group	216 712	6.1%	155 794	4.4%	125 454	3.5%	3 047 360	86.0%	3 545 320	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	73 246	100.0%	-	-	-	-	-	-	73 246	51.3%
Bulk Water	41 517	100.0%	-	-	-	-	-	-	41 517	29.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 553	94.8%	944	3.4%	117	4%	385	1.4%	27 999	19.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	141 316	99.0%	944	.7%	117	.1%	385	.3%	142 762	100.0%

Contact Details

Municipal Manager	Mr S S Shabalala	016 950 5102
Financial Manager	Mr Pontsho Mallala (acting)	016 950 5429

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)

Part1: Operating Revenue and Expenditure

[illegible]

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

R thousands	2013/14								2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	715 625	191 864	26.8%	185 163	25.9%	377 027	52.7%	173 832	51.5%	6.5%	
Ratepayers and other	550 177	156 609	28.5%	150 578	27.4%	307 187	55.8%	143 821	50.5%	4.7%	
Government - operating	72 132	28 119	39.0%	29 107	40.4%	57 226	79.3%	18 820	68.3%	54.7%	
Government - capital	84 316	5 892	7.0%	3 000	3.6%	8 892	10.5%	9 180	39.7%	(67.3%)	
Interest	9 000	1 244	13.8%	2 478	27.5%	3 722	41.4%	2 011	54.9%	23.2%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(588 822)	(166 779)	28.3%	(155 795)	26.5%	(322 574)	54.8%	(146 120)	50.2%	6.6%	
Suppliers and employees	(566 706)	(166 554)	29.4%	(147 547)	26.0%	(314 101)	55.4%	(139 907)	50.5%	5.5%	
Finance charges	(22 116)	(220)	1.0%	(8 244)	37.3%	(8 464)	38.3%	(6 214)	39.8%	32.7%	
Transfers and grants	-	(6)	-	(4)	-	(10)	-	-	-	(100.0%)	
Net Cash from/(used) Operating Activities	126 803	25 084	19.8%	29 368	23.2%	54 452	42.9%	27 712	64.1%	6.0%	
Cash Flow from Investing Activities											
Receipts	(6 149)	(26 300)	427.7%	(37 000)	601.7%	(63 300)	1 029.4%	500	-	(7 500.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	(6 149)	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	(26 300)	-	(37 000)	-	(63 300)	-	500	-	(7 500.0%)	
Payments	(155 267)	(9 179)	5.9%	(11 874)	7.6%	(21 053)	13.6%	(9 691)	8.6%	22.5%	
Capital assets	(155 267)	(9 179)	5.9%	(11 874)	7.6%	(21 053)	13.6%	(9 691)	8.6%	22.5%	
Net Cash from/(used) Investing Activities	(161 416)	(35 479)	22.0%	(48 874)	30.3%	(84 353)	52.3%	(9 191)	25.4%	431.8%	
Cash Flow from Financing Activities											
Receipts	1 157	91	7.9%	34 139	2 950.6%	34 230	2 958.5%	108	.2%	31 618.1%	
Short term loans	631	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	34 000	-	34 000	-	-	-	(100.0%)	
Increase (decrease) in consumer deposits	526	91	17.4%	139	26.4%	230	43.8%	108	-	29.0%	
Payments	35 701	-	-	-	-	-	-	(3 678)	47.4%	(100.0%)	
Repayment of borrowing	35 701	-	-	-	-	-	-	(3 678)	47.4%	(100.0%)	
Net Cash from/(used) Financing Activities	36 858	91	.2%	34 139	92.6%	34 230	92.9%	(3 570)	(7.3%)	(1 056.2%)	
Net Increase/(Decrease) in cash held	2 245	(10 303)	(458.9%)	14 633	651.8%	4 329	192.9%	14 951	(39.8%)	(2.1%)	
Cash/cash equivalents at the year begin:	20 354	23 494	115.4%	13 191	64.8%	23 494	115.4%	(4 555)	23.9%	(389.6%)	
Cash/cash equivalents at the year end:	22 599	13 191	58.4%	27 824	123.1%	27 824	123.1%	10 396	184.8%	167.6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 365	32.0%	3 266	6.8%	2 963	6.2%	26 395	55.0%	47 969	31.9%	-	-	15 525	32.0%
Trade and Other Receivables from Exchange Transactions - Electric	10 386	58.3%	553	3.1%	412	2.3%	6 471	36.3%	17 823	11.8%	-	-	3 954	22.5%
Receivables from Non-exchange Transactions - Property Rates	9 881	29.7%	1 422	4.4%	1 179	3.8%	20 271	62.3%	32 552	21.6%	-	-	10 102	31.0%
Receivables from Exchange Transactions - Waste Water Managem	3 020	18.5%	589	3.6%	516	3.2%	12 184	74.7%	16 308	10.8%	-	-	6 445	39.0%
Receivables from Exchange Transactions - Waste Management	2 942	23.5%	519	4.1%	479	3.8%	8 589	68.5%	12 529	8.3%	-	-	4 488	35.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 075	5.4%	472	2.4%	439	2.2%	17 778	90.0%	19 763	13.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15 097)	(423.6%)	464	13.0%	371	10.4%	17 827	500.2%	3 564	2.4%	-	-	22 694	636.0%
Total By Income Source	27 372	18.2%	7 285	4.8%	6 358	4.2%	109 514	72.8%	150 529	100.0%	-	-	63 209	42.0%
Debtors Age Analysis by Customer Group														
Organs of State	1 058	16.6%	313	4.9%	302	4.7%	4 706	73.8%	6 379	4.2%	-	-	2 335	36.0%
Commercial	15 368	53.8%	1 106	3.9%	1 126	3.9%	10 961	38.4%	28 562	19.0%	-	-	11 744	41.0%
Households	10 946	9.5%	5 866	5.1%	4 930	4.3%	93 847	81.2%	115 589	76.8%	-	-	49 129	42.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 372	18.2%	7 285	4.8%	6 358	4.2%	109 514	72.8%	150 529	100.0%	-	-	63 209	42.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 395	100.0%	-	-	-	-	-	-	1 395	91.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	69	100.0%	-	-	-	-	-	-	69	4.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	64	100.0%	-	-	-	-	-	-	64	4.2%
Total	1 527	100.0%	-	-	-	-	-	-	1 527	100.0%

Contact Details

Municipal Manager	Mr A S Albert de Klerk	016 360 7412
Financial Manager	Mrs Annette van Schaikwyk	016 360 7405

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)

	2013/14						2012/13			Q2 of 2012/13 to Q2 of 2013/14	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	507 321	119 749	23.8%	108 342	21.4%	228 092	45.0%	107 041	43.0%	1.2%	
Property rates	64 801	15 532	24.0%	15 644	24.1%	31 176	48.1%	14 578	57.9%	7.3%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	228 730	53 408	23.3%	47 863	20.9%	101 271	44.3%	50 013	39.1%	(4.3%)	
Service charges - water revenue	66 521	16 896	25.4%	17 855	26.8%	34 752	52.2%	12 653	46.6%	41.1%	
Service charges - sanitation revenue	19 808	4 601	23.2%	4 849	24.5%	9 450	47.7%	4 410	49.9%	9.9%	
Service charges - refuse revenue	23 123	5 985	25.9%	6 028	26.1%	12 014	52.0%	5 557	47.1%	8.5%	
Service charges - other	295	907	307.8%	441	149.7%	1 349	457.4%	(617)	(60.0%)	(171.5%)	
Rental of facilities and equipment	9 642	452	4.7%	461	4.8%	912	9.5%	433	33.3%	6.5%	
Interest earned - external investments	1 569	16	1.0%	142	9.1%	158	10.1%	162	15.8%	(11.9%)	
Interest earned - outstanding debtors	3 068	1 573	51.3%	1 853	60.4%	3 426	111.7%	1 102	31.8%	68.2%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	500	59	11.8%	49	9.7%	108	21.6%	38	2.0%	28.0%	
Licences and permits	63	5	8.5%	14	22.0%	20	31.2%	-	-	(100.0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	81 805	20 430	25.0%	12 935	15.8%	33 365	40.8%	18 698	46.3%	(30.8%)	
Other own revenue	7 396	(116)	(1.6%)	207	2.8%	91	1.2%	15	16.7%	1 292.6%	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	489 035	108 114	22.1%	91 842	18.8%	199 956	40.9%	86 079	41.3%	6.7%	
Employee related costs	114 179	24 264	21.3%	24 212	21.2%	48 476	42.5%	22 746	42.7%	6.4%	
Remuneration of councillors	8 140	1 771	21.8%	1 853	22.8%	3 624	44.5%	1 902	49.8%	(2.5%)	
Debt impairment	52 787	-	-	-	-	-	-	7 521	50.0%	(100.0%)	
Depreciation and asset impairment	35 499	-	-	-	-	-	-	10 142	68.7%	(100.0%)	
Finance charges	6 373	1 620	25.4%	1 984	31.1%	3 604	56.5%	1 239	36.4%	60.1%	
Bulk purchases	187 445	66 545	35.5%	45 792	24.4%	112 337	59.9%	21 729	37.1%	117.3%	
Other Materials	37 035	-	-	1 172	3.2%	1 172	3.2%	1 172	100.0%	(100.0%)	
Contracted services	684	110	16.1%	131	19.2%	241	35.3%	621	70.5%	(78.9%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Other expenditure	46 894	13 804	29.4%	16 697	35.6%	30 502	65.0%	20 839	38.3%	(19.9%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	18 286	11 635		16 500		28 136		20 962			
Transfers recognised - capital	43 993	862	2.0%	902	2.1%	1 764	4.0%	-	-	(100.0%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	62 279	12 497		17 402		29 899	</				

[illegible]

Part 3: Cash Receipts and Payments

R thousands	2013/14						2012/13		Q2 of 2012/13 to Q2 of 2013/14	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Cash Flow from Operating Activities										
Receipts	458 116	136 640	29.8%	125 340	27.4%	261 981	57.2%	124 848	49.3%	.4%
Ratepayers and other	338 295	90 868	26.9%	92 066	27.2%	182 934	54.1%	90 910	41.9%	1.3%
Government - operating	81 805	36 281	44.4%	28 626	35.0%	64 907	79.3%	23 581	79.6%	21.4%
Government - capital	33 993	9 003	26.5%	4 400	12.9%	13 403	39.4%	10 100	92.7%	(56.4%)
Interest	4 024	489	12.1%	249	6.2%	737	18.3%	257	5.8%	(3.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(380 783)	(147 126)	38.6%	(105 917)	27.8%	(253 042)	66.5%	(104 401)	48.4%	1.5%
Suppliers and employees	(374 409)	(147 126)	39.3%	(102 691)	27.4%	(249 817)	66.7%	(101 110)	48.4%	1.6%
Finance charges	(6 373)	-	-	(3 226)	50.6%	(3 226)	50.6%	(3 291)	51.4%	(2.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	77 334	(10 486)	(13.6%)	19 424	25.1%	8 938	11.6%	20 448	57.8%	(5.0%)
Cash Flow from Investing Activities										
Receipts	-	13	-	78	-	91	-	(13 000)	-	(100.6%)
Proceeds on disposal of PPE	-	13	-	78	-	91	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(13 000)	-	(100.0%)
Payments	(62 493)	(876)	1.4%	(4 140)	6.6%	(5 016)	8.0%	(4 744)	9.3%	(12.7%)
Capital assets	(62 493)	(876)	1.4%	(4 140)	6.6%	(5 016)	8.0%	(4 744)	9.3%	(12.7%)
Net Cash from/(used) Investing Activities	(62 493)	(863)	1.4%	(4 063)	6.5%	(4 926)	7.9%	(17 744)	40.1%	(77.1%)
Cash Flow from Financing Activities										
Receipts	-	74	-	179	-	253	-	(92)	-	(295.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	74	-	179	-	253	-	(92)	-	(295.6%)
Payments	(2 698)	-	-	(1 238)	45.9%	(1 238)	45.9%	(1 138)	-	8.8%
Repayment of borrowing	(2 698)	-	-	(1 238)	45.9%	(1 238)	45.9%	(1 138)	-	8.8%
Net Cash from/(used) Financing Activities	(2 698)	74	(2.7%)	(1 059)	39.3%	(985)	36.5%	(1 229)	-	(13.8%)
Net Increase/(Decrease) in cash held	12 142	(11 275)	(92.9%)	14 302	117.8%	3 027	24.9%	1 474	13.8%	870.1%
Cash/cash equivalents at the year begin:	3 287	14 432	439.1%	3 157	96.0%	14 432	439.1%	2 414	-	30.8%
Cash/cash equivalents at the year end:	15 429	3 157	20.5%	17 459	113.2%	17 459	113.2%	3 889	(19.8%)	349.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 185	6.8%	4 080	4.5%	3 456	3.8%	77 704	85.0%	91 425	29.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	14 758	18.0%	3 623	4.7%	3 242	3.9%	60 344	73.4%	82 166	26.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 269	12.5%	1 434	4.2%	985	2.9%	27 466	80.4%	34 154	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 683	6.0%	969	3.5%	863	3.1%	24 319	87.4%	27 634	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 193	4.5%	1 512	3.1%	1 342	2.8%	43 408	89.6%	48 455	15.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 369	4.7%	568	2.0%	544	1.9%	26 401	91.4%	28 881	9.2%	-	-	-	-
Total By Income Source	30 457	9.7%	12 385	4.0%	10 432	3.3%	259 642	83.0%	312 916	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 107	24.7%	647	7.6%	400	4.7%	5 380	63.0%	8 533	2.7%	-	-	-	-
Commercial	10 976	87.9%	721	5.8%	338	2.7%	453	3.6%	12 488	4.0%	-	-	-	-
Households	9 534	22.4%	3 680	8.7%	2 180	5.1%	27 089	63.8%	42 483	13.6%	-	-	-	-
Other	7 840	3.1%	7 337	2.9%	7 514	3.0%	226 720	90.9%	249 411	79.7%	-	-	-	-
Total By Customer Group	30 457	9.7%	12 385	4.0%	10 432	3.3%	259 642	83.0%	312 916	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	11 002	100.0%	-	-	-	-	-	-	11 002	65.0%
Bulk Water	3 209	100.0%	-	-	-	-	-	-	3 209	18.9%
PAYE deductions	1 016	100.0%	-	-	-	-	-	-	1 016	6.0%
VAT (output less input)	283	100.0%	-	-	-	-	-	-	283	1.7%
Pensions / Retirement	1 407	100.0%	-	-	-	-	-	-	1 407	8.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19	100.0%	-	-	-	-	-	-	19	.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	16 937	100.0%	-	-	-	-	-	-	16 937	100.0%

Contact Details

Municipal Manager	Mr A Makhanya	016 340 4305
Financial Manager	Mr S Marota	016 340 4310

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	350 567	112 634	32.1%	94 667	27.0%	207 301	59.1%	84 623	56.3%	11.9%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9 104	2 245	24.7%	2 243	24.6%	4 487	49.3%	1 433	455.9%	56.5%
Interest earned - external investments	2 060	708	34.3%	364	17.7%	1 071	52.0%	418	38.9%	(12.9%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	65 855	9 857	15.0%	13 652	20.7%	23 509	35.7%	4 863	25.5%	180.7%
Agency services	7 307	1 672	22.9%	1 604	22.0%	3 276	44.8%	1 855	49.6%	(13.5%)
Transfers recognised - operational	280 552	97 177	37.3%	75 870	29.1%	173 047	66.4%	75 555	63.7%	4%
Other own revenue	5 590	934	16.7%	922	16.5%	1 856	33.2%	587	49.2%	56.9%
Gains on disposal of PPE	100	42	42.0%	12	12.0%	54	54.0%	(89)	-	(113.5%)
Operating Expenditure	350 388	82 459	23.5%	85 508	24.4%	167 967	47.9%	79 827	43.7%	7.1%
Employee related costs	195 544	50 628	25.9%	49 692	25.4%	100 320	51.3%	48 851	43.0%	1.7%
Remuneration of councillors	10 580	2 519	23.8%	2 464	23.3%	4 983	47.1%	2 394	47.5%	2.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 266	4 591	19.7%	6 916	29.7%	11 507	49.5%	4 462	55.0%	55.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	39 580	8 384	21.2%	11 659	29.5%	20 043	50.7%	11 631	49.3%	2%
Transfers and grants	16 013	-	-	-	-	-	-	-	-	-
Other expenditure	65 424	16 337	25.0%	14 777	22.6%	31 114	47.6%	12 489	40.2%	18.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	180	30 176		9 159		39 334		4 796		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	180	30 176		9 159		39 334		4 796		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	180	30 176		9 159		39 334		4 796		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	180	30 176		9 159		39 334		4 796		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	180	30 176		9 159		39 334		4 796		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

R thousands	2013/14						2012/13		Q2 of 2012/13 to Q2 of 2013/14	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Cash Flow from Operating Activities										
Receipts		112 634	32.1%	94 718	27.0%	207 352	59.2%	84 712	56.3%	11.8%
Ratepayers and other	87 855	14 750	16.8%	18 485	21.0%	33 234	37.8%	8 739	27.6%	111.5%
Government - operating	260 552	97 177	37.3%	75 870	29.1%	173 047	66.4%	75 555	65.7%	4%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	2 060	708	34.3%	364	17.7%	1 071	52.0%	418	38.9%	(12.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(310 848)	(72 524)	23.3%	(81 352)	26.2%	(153 876)	49.5%	(69 539)	42.0%	17.0%
Suppliers and employees	(294 835)	(72 524)	24.6%	(81 352)	27.6%	(153 876)	52.2%	(69 539)	42.3%	17.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 013)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39 619	40 110	101.2%	13 366	33.7%	53 476	135.0%	15 173	257.2%	(11.9%)
Cash Flow from Investing Activities										
Receipts	50	-	-	(52)	(103.3%)	(52)	(103.3%)	-	-	(100.0%)
Proceeds on disposal of PPE	50	-	-	(52)	(103.3%)	(52)	(103.3%)	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(17 702)	(7 397)	41.8%	(4 918)	27.8%	(12 315)	69.6%	(5 732)	84.8%	(14.2%)
Capital assets	(17 702)	(7 397)	41.8%	(4 918)	27.8%	(12 315)	69.6%	(5 732)	84.8%	(14.2%)
Net Cash from/(used) Investing Activities	(17 652)	(7 397)	41.9%	(4 970)	28.2%	(12 367)	70.1%	(5 732)	37.1%	(13.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	21 967	32 713	148.9%	8 396	38.2%	41 109	187.1%	9 440	(3 749.4%)	(11.1%)
Cash/cash equivalents at the year begin:	11 158	6 905	61.9%	39 618	355.1%	6 905	61.9%	58 020	37.9%	(31.7%)
Cash/cash equivalents at the year end:	33 125	39 618	119.6%	48 014	144.9%	48 014	144.9%	67 461	214.4%	(28.8%)

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 680	48.1%	429	4.4%	-	-	4 613	47.5%	9 722	100.0%	-	-	-	-
Total By Income Source	4 680	48.1%	429	4.4%	-	-	4 613	47.5%	9 722	100.0%	-	-	-	-
Debtors Age Analysis in Customer Group														
Organs of State	479	12.5%	429	11.2%	-	-	2 912	76.2%	3 819	39.3%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 201	71.2%	-	-	-	-	1 702	28.8%	5 903	60.7%	-	-	-	-
Total By Customer Group	4 680	48.1%	429	4.4%	-	-	4 613	47.5%	9 722	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 599	100.0%	-	-	-	-	-	-	2 599	9.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	24 783	100.0%	-	-	-	-	-	-	24 783	90.5%
Total	27 383	100.0%	-	-	-	-	-	-	27 383	100.0%

Contact Details

Municipal Manager	Mr Y Chanda	016 450 3249
Financial Manager	Mr B Scholtz	016 450 3074

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14						2012/13		Q2 of 2012/13 to Q2 of 2013/14	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 858 064	493 181	26.5%	468 151	25.2%	961 332	51.7%	416 961	50.9%	12.3%
Property rates	286 716	73 061	25.5%	71 893	25.1%	144 954	50.6%	66 501	46.4%	8.1%
Property rates - penalties and collection charges	18 393	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	805 124	198 122	24.6%	182 506	22.7%	380 628	47.3%	176 970	48.4%	3.1%
Service charges - water revenue	210 711	45 080	21.4%	50 323	28.2%	104 403	49.5%	48 502	49.6%	22.3%
Service charges - sanitation revenue	110 452	25 181	22.8%	25 369	23.0%	50 551	45.8%	22 501	48.2%	12.7%
Service charges - refuse revenue	100 711	23 970	23.8%	24 546	24.4%	48 517	48.2%	22 816	53.9%	7.6%
Service charges - other	-	8 739	-	6 315	-	15 054	-	14	5.5%	43 586.0%
Rental of facilities and equipment	3 233	846	26.2%	793	24.5%	1 639	50.7%	719	39.2%	10.3%
Interest earned - external investments	1 000	535	53.5%	984	98.4%	1 520	152.0%	-	78.7%	(100.0%)
Interest earned - outstanding debtors	9 232	3 781	41.0%	2 636	28.5%	6 417	69.5%	2 442	25.5%	7.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	19 583	4 206	21.5%	6 898	35.2%	11 104	56.7%	928	11.1%	643.1%
Licences and permits	17	5	28.7%	4	34.4%	11	63.1%	4	31.0%	60.1%
Agency services	19 075	9 040	47.4%	(458)	(2.4%)	8 582	45.0%	41	56.2%	(1 208.3%)
Transfers recognised - operational	234 461	94 308	40.2%	78 209	33.4%	172 517	73.6%	73 420	71.6%	6.5%
Other own revenue	39 355	6 305	16.0%	8 693	22.1%	14 998	38.1%	2 099	79.8%	314.1%
Gains on disposal of PPE	-	-	-	439	-	439	-	3	-	15 024.0%
Operating Expenditure	2 101 634	552 099	26.3%	410 178	19.5%	962 277	45.8%	473 016	46.8%	(13.3%)
Employee related costs	512 968	118 554	23.1%	127 320	24.8%	245 874	47.9%	114 958	48.0%	10.8%
Remuneration of councillors	22 056	4 793	21.7%	4 792	21.7%	9 585	43.5%	5 034	43.3%	(4.8%)
Debt impairment	57 700	15 557	27.0%	15 557	27.0%	31 113	53.9%	12 644	50.0%	23.0%
Depreciation and asset impairment	251 615	112 285	44.6%	1 466	0.6%	113 751	45.2%	48 873	50.0%	(97.0%)
Finance charges	39 488	13 835	35.0%	6 726	17.0%	20 561	52.1%	11 233	32.0%	(40.1%)
Bulk purchases	683 805	204 582	29.9%	147 125	21.5%	351 706	51.4%	172 340	53.1%	(14.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	213 971	31 216	14.6%	51 049	23.9%	82 265	38.4%	46 835	35.7%	9.0%
Transfers and grants	37 053	7 074	19.1%	6 525	17.6%	13 599	36.7%	8 261	70.3%	(21.0%)
Other expenditure	282 978	44 203	15.6%	49 619	17.5%	93 822	33.2%	52 838	37.0%	(6.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(243 570)	(58 918)		57 973		(945)		(56 055)		
Transfers recognised - capital	106 718	9 355	8.8%	36 241	34.0%	45 595	42.7%	27 654	27.1%	31.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(136 852)	(49 564)		94 214		44 650		(28 401)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(136 852)	(49 564)		94 214		44 650		(28 401)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(136 852)	(49 564)		94 214		44 650		(28 401)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(136 852)	(49 564)		94 214		44 650		(28 401)		

Part 2: Capital Revenue and Expenditure

	2013/14						2012/13		Q2 of 2012/13 to Q2 of 2013/14	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	220 582	24 307	11.0%	67 119	30.4%	91 426	41.4%	34 569	14.0%	94.2%
National Government	101 394	13 507	13.3%	31 823	31.4%	45 330	44.7%	13 325	38.4%	138.8%
Provincial Government	3 139	139	4.4%	141	4.5%	281	8.9%	6 530	-	(97.8%)
District Municipality	2 185	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	106 718	13 646	12.8%	31 964	30.0%	45 610	42.7%	19 855	50.2%	61.0%
Borrowing	14 732	-	-	709	4.8%	709	4.8%	6 007	3.1%	(88.2%)
Internally generated funds	99 132	10 661	10.8%	34 446	34.7%	45 107	45.5%	8 707	8.6%	295.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	220 582	24 307	11.0%	67 119	30.4%	91 426	41.4%	34 569	14.0%	94.2%
Governance and Administration	3 200	58	1.8%	408	12.8%	467	14.6%	256	9.8%	59.4%
Executive & Council	1 100	-	-	5	0.5%	5	0.5%	1	-	508.4%
Budget & Treasury Office	1 000	-	-	102	10.2%	102	10.2%	-	-	(100.0%)
Corporate Services	1 100	58	5.3%	301	27.4%	360	32.7%	255	56.0%	18.1%
Community and Public Safety	43 265	139	0.3%	9 034	20.9%	9 173	21.2%	10 640	47.9%	(15.1%)
Community & Social Services	3 139	139	4.4%	2 169	69.1%	2 308	73.5%	-	-	(100.0%)
Sport And Recreation	40 114	-	-	6 865	17.1%	6 865	17.1%	10 640	184.5%	(35.5%)
Public Safety	32	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	88 090	12 182	13.8%	20 767	23.6%	32 949	37.4%	8 956	11.2%	131.9%
Planning and Development	12 000	-	-	-	-	-	-	270	1.0%	(100.0%)
Road Transport	63 525	12 182	19.2%	19 963	31.4%	32 145	50.6%	8 641	23.3%	131.0%
Environmental Protection	12 565	-	-	804	6.4%	804	6.4%	45	1.6%	1 698.6%
Trading Services	75 939	11 872	15.6%	36 397	47.9%	48 269	63.6%	14 717	11.4%	147.3%
Electricity	5 500	9	0.2%	18 447	335.4%	18 456	335.6%	5 061	5.3%	264.5%
Water	41 114	6 892	16.8%	6 179	15.0%	13 071	31.8%	1 064	3.5%	480.6%
Waste Water Management	25 326	3 055	12.1%	5 923	23.4%	8 978	35.5%	8 574	22.2%	(30.9%)
Waste Management	4 000	1 915	47.9%	5 849	146.2%	7 764	194.1%	17	0.4%	33 397.5%
Other	10 067	55	0.5%	513	5.1%	568	5.6%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2013/14								2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	2 162 759	555 000	25.7%	572 384	26.5%	1 127 384	52.1%	512 768	50.8%	11.6%	
Ratepayers and other	1 811 348	436 567	24.1%	450 822	24.9%	887 390	49.0%	408 426	46.6%	10.4%	
Government - operating	234 461	99 501	42.4%	76 865	32.8%	176 366	75.2%	71 376	73.8%	7.7%	
Government - capital	106 718	14 615	13.7%	41 077	38.5%	55 692	52.2%	32 235	80.7%	27.4%	
Interest	10 232	4 317	42.2%	3 620	35.4%	7 937	77.6%	731	15.1%	395.3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 962 782)	(471 793)	24.0%	(507 811)	25.9%	(979 604)	49.9%	(482 197)	50.2%	5.3%	
Suppliers and employees	(1 866 242)	(450 826)	23.9%	(494 622)	26.2%	(945 448)	50.1%	(470 741)	51.0%	5.1%	
Finance charges	(39 488)	(13 893)	35.2%	(6 664)	16.9%	(20 557)	52.1%	(9 778)	28.4%	(31.8%)	
Transfers and grants	(37 053)	(7 074)	19.1%	(6 525)	17.6%	(13 599)	36.7%	(1 678)	27.6%	288.8%	
Net Cash from/(used) Operating Activities	199 977	83 207	41.6%	64 574	32.3%	147 780	73.9%	30 570	56.4%	111.2%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(220 581)	(64 376)	29.2%	(62 315)	28.3%	(126 690)	57.4%	(32 680)	17.3%	90.7%	
Capital assets	(220 581)	(64 376)	29.2%	(62 315)	28.3%	(126 690)	57.4%	(32 680)	17.3%	90.7%	
Net Cash from/(used) Investing Activities	(220 581)	(64 376)	29.2%	(62 315)	28.3%	(126 690)	57.4%	(32 680)	17.6%	90.7%	
Cash Flow from Financing Activities											
Receipts	(1 382)	0	-	-	-	0	-	83 865	43.9%	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	83 865	43.9%	(100.0%)	
Increase (decrease) in consumer deposits	(1 382)	0	-	-	-	0	-	-	-	-	
Payments	(21 945)	(5 548)	25.3%	(5 311)	24.2%	(10 859)	49.5%	(3 869)	49.2%	37.3%	
Repayment of borrowing	(21 945)	(5 548)	25.3%	(5 311)	24.2%	(10 859)	49.5%	(3 869)	49.2%	37.3%	
Net Cash from/(used) Financing Activities	(23 327)	(5 548)	23.8%	(5 311)	22.8%	(10 858)	46.5%	79 996	43.5%	(106.6%)	
Net Increase/(Decrease) in cash held	(43 931)	13 284	(30.2%)	(3 052)	6.9%	10 232	(23.3%)	77 887	3 835.6%	(103.9%)	
Cash/cash equivalents at the year begin:	66 654	67 577	101.4%	80 861	121.3%	67 577	101.4%	69 064	13 822.8%	17.1%	
Cash/cash equivalents at the year end:	22 723	80 861	355.8%	77 809	342.4%	77 809	342.4%	146 951	4 302.5%	(47.1%)	

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 055	18.0%	3 467	1.9%	2 879	1.6%	143 750	78.5%	163 151	20.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	88 688	39.3%	1 115	.5%	523	.2%	135 256	60.0%	225 580	25.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 221	25.9%	1 490	.9%	1 090	.6%	122 907	71.6%	171 708	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	19 024	44.0%	2 186	5.1%	1 632	3.8%	20 367	47.1%	43 199	4.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 481	35.7%	2 726	5.0%	2 115	3.9%	30 275	55.5%	54 597	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	382	26.9%	75	5.2%	39	2.8%	906	65.1%	1 423	2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 233	8.3%	11 328	76.5%	340	2.3%	1 902	12.8%	14 803	1.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41 704	21.5%	(7 434)	(3.8%)	2 770	1.4%	157 375	80.9%	194 415	21.9%	-	-	-	-
Total By Income Source	249 787	28.1%	14 952	1.7%	11 388	1.3%	612 748	68.9%	888 876	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 518	45.6%	827	5.0%	1 261	7.6%	6 876	41.7%	16 482	1.9%	-	-	-	-
Commercial	82 562	46.7%	1 340	.8%	1 725	1.0%	91 112	51.6%	176 740	19.9%	-	-	-	-
Households	155 276	36.3%	12 185	2.8%	8 011	1.9%	252 505	59.0%	427 977	48.1%	-	-	-	-
Other	4 431	1.7%	600	.2%	391	.1%	262 255	98.0%	267 678	30.1%	-	-	-	-
Total By Customer Group	249 787	28.1%	14 952	1.7%	11 388	1.3%	612 748	68.9%	888 876	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	36 325	51.8%	33 785	48.2%	-	-	-	-	70 110	49.8%
Bulk Water	20 497	100.0%	-	-	-	-	-	-	20 497	14.6%
PAYE deductions	5 609	100.0%	-	-	-	-	-	-	5 609	4.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 598	100.0%	-	-	-	-	-	-	6 598	4.7%
Loan repayments	3 290	100.0%	-	-	-	-	-	-	3 290	2.3%
Trade Creditors	33 051	95.5%	1 403	4.1%	94	.3%	74	.2%	34 622	24.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	105 370	74.9%	35 188	25.0%	94	.1%	74	.1%	140 726	100.0%

Contact Details

Municipal Manager	Mr Dan M Mashitsho	011 951 2028
Financial Manager	Mr L. M Mahuma	011 951 2472

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

[illegible]

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

R thousands	2013/14						2012/13		Q2 of 2012/13 to Q2 of 2013/14	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Cash Flow from Operating Activities										
Receipts	691 002	218 305	31.6%	192 871	27.9%	411 176	59.5%	211 778	50.2%	(8.9%)
Ratepayers and other	494 364	179 170	36.2%	156 528	31.7%	335 697	67.9%	156 338	47.0%	-1%
Government - operating	124 697	30 368	24.4%	29 813	23.9%	60 181	48.3%	32 297	71.3%	(7.7%)
Government - capital	62 501	5 550	8.9%	1 800	2.9%	7 350	11.8%	20 968	58.1%	(91.4%)
Interest	9 440	3 218	34.1%	4 730	50.1%	7 948	84.2%	2 174	23.9%	117.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(626 684)	(183 854)	29.3%	(168 093)	26.8%	(351 947)	56.2%	(225 893)	58.4%	(25.6%)
Suppliers and employees	(617 607)	(178 537)	28.9%	(162 401)	26.3%	(340 938)	55.2%	(214 592)	57.0%	(24.3%)
Finance charges	(8 657)	(4 378)	50.6%	(3 307)	38.2%	(7 685)	88.6%	(4 345)	105.7%	(23.9%)
Transfers and grants	(420)	(939)	223.5%	(2 385)	567.9%	(3 324)	791.3%	(6 956)	713.2%	(65.7%)
Net Cash from/(used) Operating Activities	64 318	34 451	53.6%	24 778	38.5%	59 229	92.1%	(14 115)	10.4%	(275.5%)
Cash Flow from Investing Activities										
Receipts	2 986	(6 748)	(226.0%)	(6 137)	(205.5%)	(12 886)	(431.5%)	1 824	-	(436.4%)
Proceeds on disposal of PPE	5 574	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(3 816)	(6 120)	160.4%	(6 137)	160.8%	(12 258)	321.2%	1 824	-	(436.4%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 228	(628)	(51.1%)	-	-	(628)	(51.1%)	-	-	-
Payments	(62 901)	(5 276)	8.4%	(8 208)	13.1%	(13 484)	21.6%	(10 725)	13.2%	(23.5%)
Capital assets	(62 501)	(5 276)	8.4%	(8 208)	13.1%	(13 484)	21.6%	(10 725)	13.2%	(23.5%)
Net Cash from/(used) Investing Activities	(59 515)	(12 024)	20.2%	(14 345)	24.1%	(26 369)	44.3%	(8 900)	13.1%	61.2%
Cash Flow from Financing Activities										
Receipts	1 348	639	47.4%	863	64.0%	1 502	111.5%	(2 267)	(31.1%)	(138.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 348	639	47.4%	863	64.0%	1 502	111.5%	(2 267)	(31.1%)	(138.0%)
Payments	(3 400)	(675)	19.9%	-	-	(675)	19.9%	(581)	47.9%	(100.0%)
Repayment of borrowing	(3 400)	(675)	19.9%	-	-	(675)	19.9%	(581)	47.9%	(100.0%)
Net Cash from/(used) Financing Activities	(2 052)	(36)	1.7%	863	(42.0%)	827	(40.3%)	(2 848)	(50.4%)	(130.3%)
Net Increase/(Decrease) in cash held	2 751	22 392	814.0%	11 295	410.6%	33 687	1 224.6%	(25 863)	(1.4%)	(143.7%)
Cash/cash equivalents at the year begin:	250	48 003	19 201.4%	70 395	28 158.0%	48 003	19 201.4%	23 676	3.3%	197.3%
Cash/cash equivalents at the year end:	3 001	70 395	2 345.8%	81 690	2 722.2%	81 690	2 722.2%	(2 187)	(62.5%)	(3 835.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 790	12.6%	2 586	4.2%	1 897	3.1%	49 393	80.1%	61 665	20.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	8 144	25.0%	1 646	5.1%	1 502	4.6%	21 270	65.3%	32 560	11.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 745	2.3%	2 714	3.6%	3 708	4.9%	67 886	89.3%	76 053	25.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 756	12.6%	428	3.1%	377	2.7%	11 336	81.6%	13 897	4.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 251	14.3%	525	3.3%	457	2.9%	12 517	79.5%	15 749	5.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	67.0%	-	-	-	-	3	33.0%	10	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 386	2.5%	2 706	2.8%	2 374	2.4%	89 911	92.3%	97 377	32.8%	-	-	-	-
Total By Income Source	24 079	8.1%	10 604	3.6%	10 313	3.5%	252 316	84.9%	297 311	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	442	12.2%	415	11.5%	(44)	(1.2%)	2 792	77.5%	3 605	1.2%	-	-	-	-
Commercial	20 056	54.2%	3 868	10.5%	1 221	3.3%	11 850	32.0%	36 996	12.4%	-	-	-	-
Households	3 566	1.4%	6 296	2.5%	9 129	3.6%	237 673	92.6%	256 663	86.3%	-	-	-	-
Other	15	32.0%	25	52.9%	7	15.1%	-	-	47	-	-	-	-	-
Total By Customer Group	24 079	8.1%	10 604	3.6%	10 313	3.5%	252 316	84.9%	297 311	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	-	-	22 594	30.7%	26 504	36.0%	24 617	33.4%	73 715	95.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	784	21.3%	9	3%	17	5%	2 868	78.0%	3 678	4.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	784	1.0%	22 603	29.2%	26 521	34.3%	27 485	35.5%	77 393	100.0%

Contact Details

Municipal Manager	Mr M. Mogale Acting	011 411 0051
Financial Manager	Mr Abel Mawela (Acting)	011 411 0086

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WESTONARIA (GT483)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	458 389	116 756	25.5%	102 947	22.5%	219 704	47.9%	100 564	46.6%	2.4%
Property rates	36 195	7 278	20.1%	8 682	24.0%	15 960	44.1%	7 004	42.5%	24.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	102 599	20 047	19.5%	18 374	17.9%	38 422	37.4%	15 043	36.5%	22.1%
Service charges - water revenue	130 085	25 728	19.8%	25 647	19.7%	51 374	39.5%	6 597	15.6%	288.8%
Service charges - sanitation revenue	16 853	2 789	16.5%	3 989	23.7%	6 778	40.2%	1 348	29.7%	196.0%
Service charges - refuse revenue	6 093	1 996	32.8%	1 868	30.7%	3 864	63.4%	1 770	85.7%	5.5%
Service charges - other	-	113	-	36	-	149	-	32	-	13.9%
Rental of facilities and equipment	153	113	73.5%	96	62.8%	209	136.2%	86	43.3%	12.5%
Interest earned - external investments	578	-	-	1 941	335.9%	1 941	335.9%	4 473	1 326.8%	(56.6%)
Interest earned - outstanding debtors	17 523	4 191	23.9%	4 150	23.7%	8 340	47.6%	-	8.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 201	92	1.8%	1 569	30.2%	1 661	31.9%	349	(14.6%)	349.6%
Licences and permits	19 908	3 418	17.2%	626	3.1%	4 044	20.3%	0	-	711 245.5%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	115 514	49 410	42.8%	35 786	31.0%	85 196	73.8%	62 016	98.8%	(42.3%)
Other own revenue	7 686	1 582	20.6%	184	2.4%	1 765	23.0%	1 848	60.3%	(90.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	447 934	95 908	21.4%	97 483	21.8%	193 391	43.2%	100 702	45.3%	(3.2%)
Employee related costs	126 584	29 690	23.5%	30 317	24.0%	60 007	47.4%	25 716	45.6%	17.9%
Remuneration of councillors	10 865	1 464	13.5%	1 617	14.9%	3 081	28.4%	1 397	32.6%	15.8%
Debt impairment	20 497	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 529	-	-	-	-	-	-	-	-	-
Finance charges	9 301	812	8.7%	1 158	12.4%	1 969	21.2%	3 373	40.7%	(65.7%)
Bulk purchases	183 470	46 879	25.6%	46 648	25.4%	93 527	51.0%	48 095	57.2%	(3.0%)
Other Materials	11 558	1 179	10.2%	1 076	9.3%	2 254	19.5%	4 326	47.2%	(75.1%)
Contracted services	13 017	2 399	18.4%	3 617	27.8%	6 016	46.2%	5 268	82.7%	(31.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	64 113	13 487	21.0%	13 050	20.4%	26 537	41.4%	12 526	32.3%	4.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 455	20 848		5 465		26 313		(138)		
Transfers recognised - capital	72 482	20 982	28.9%	36 309	50.1%	57 291	79.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 937	41 830		41 774		83 604		(138)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	82 937	41 830		41 774		83 604		(138)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 937	41 830		41 774		83 604		(138)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 937	41 830		41 774		83 604		(138)		

Part 2: Capital Revenue and Expenditure

Table 2: Capital Revenue and Expenditure										
	2013/14						2012/13		Q2 of 2012/13 to Q2 of 2013/14	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	84 901	25 384	29.9%	27 542	32.4%	52 926	62.3%	12 469	24.3%	120.9%
National Government	59 282	25 384	42.8%	27 542	46.5%	52 926	89.3%	12 469	30.1%	120.9%
Provincial Government	200	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	13 000	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 482	25 384	35.0%	27 542	38.0%	52 926	73.0%	12 469	30.1%	120.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 419	-	-	-	-	-	-	-	1.0%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	84 901	25 384	29.9%	27 542	32.4%	52 926	62.3%	12 469	24.3%	120.9%
Governance and Administration	8 300	509	6.1%	761	9.2%	1 271	15.3%	516	4.4%	47.6%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 845	-	-	-	-	-	-	-	-	-
Corporate Services	3 455	509	14.7%	761	22.0%	1 271	36.8%	516	4.4%	47.6%
Community and Public Safety	23 130	3 115	13.5%	5 972	25.8%	9 087	39.3%	6 188	85.6%	(3.5%)
Community & Social Services	2 260	1 882	83.3%	-	-	1 882	83.3%	5 119	71.0%	(100.0%)
Sport And Recreation	16 174	1 233	7.6%	4 983	30.8%	6 216	38.4%	1 069	-	366.0%
Public Safety	245	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	4 451	-	-	989	22.2%	989	22.2%	-	-	(100.0%)
Economic and Environmental Services	5 975	4 457	74.6%	1 104	18.5%	5 561	93.1%	5 202	27.8%	(78.8%)
Planning and Development	975	-	-	627	64.3%	627	64.3%	4 776	26.6%	(86.9%)
Road Transport	5 000	4 457	89.1%	477	9.5%	4 934	98.7%	426	-	11.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	39 534	17 303	43.8%	16 845	42.6%	34 148	86.4%	563	2.8%	2 894.7%
Electricity	13 000	12 045	92.7%	13 000	100.0%	25 045	192.7%	-	-	(100.0%)
Water	23 003	5 258	22.9%	3 651	15.9%	8 909	38.7%	-	-	(100.0%)
Waste Water Management	2 271	-	-	195	8.6%	195	8.6%	563	8.0%	(65.4%)
Waste Management	1 260	-	-	-	-	-	-	-	-	-
Other	7 962	-	-	2 859	35.9%	2 859	35.9%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2013/14						2012/13		Q2 of 2012/13 to Q2 of 2013/14		
	Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands											
Cash Flow from Operating Activities											
Receipts	518 921	138 312	26.7%	130 161	25.1%	268 473	51.7%	120 742	50.8%	7.8%	
Ratepayers and other	353 351	63 043	17.8%	56 366	16.0%	119 409	33.8%	47 687	37.9%	18.2%	
Government - operating	106 089	48 522	45.7%	35 786	33.7%	84 308	79.5%	62 016	99.6%	(42.3%)	
Government - capital	59 481	22 557	37.9%	36 237	60.9%	58 794	98.8%	8 057	16.1%	349.7%	
Interest	-	4 191	-	1 772	-	5 963	-	2 982	-	(40.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(436 969)	(112 086)	25.7%	(95 910)	21.9%	(207 996)	47.6%	(92 655)	52.6%	3.5%	
Suppliers and employees	(427 668)	(111 274)	26.0%	(95 122)	22.2%	(206 397)	48.3%	(92 234)	53.7%	3.1%	
Finance charges	(9 301)	(812)	8.7%	(788)	8.5%	(1 600)	17.2%	(421)	13.6%	87.4%	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	81 952	26 226	32.0%	34 251	41.8%	60 477	73.8%	28 087	42.3%	21.9%	
Cash Flow from Investing Activities											
Receipts	(1 592)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	(251)	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	(271)	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	(1 070)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(59 482)	(25 384)	42.7%	(16 593)	27.9%	(41 977)	70.6%	(12 469)	29.6%	33.1%	
Capital assets	(59 482)	(25 384)	42.7%	(16 593)	27.9%	(41 977)	70.6%	(12 469)	29.6%	33.1%	
Net Cash from/(used) Investing Activities	(61 074)	(25 384)	41.6%	(16 593)	27.2%	(41 977)	68.7%	(12 469)	28.9%	33.1%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(6 507)	(2 765)	42.5%	(2 538)	39.0%	(5 303)	81.5%	(3 373)	73.3%	(24.8%)	
Repayment of borrowing	(6 507)	(2 765)	42.5%	(2 538)	39.0%	(5 303)	81.5%	(3 373)	73.3%	(24.8%)	
Net Cash from/(used) Financing Activities	(6 507)	(2 765)	42.5%	(2 538)	39.0%	(5 303)	81.5%	(3 373)	(56.2%)	(24.8%)	
Net Increase/(Decrease) in cash held	14 371	(1 923)	(13.4%)	15 120	105.2%	13 197	91.8%	12 245	45.8%	23.5%	
Cash/cash equivalents at the year begin:	32 065	5 328	16.6%	3 405	10.6%	5 328	16.6%	3 930	63.7%	(13.4%)	
Cash/cash equivalents at the year end:	46 436	3 405	7.3%	18 525	39.9%	18 525	39.9%	16 174	50.4%	14.5%	

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 770	10.2%	1 020	1.8%	746	1.3%	48 883	86.6%	56 419	29.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 525	21.3%	1 114	6.7%	1 592	9.6%	10 308	62.3%	16 538	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 812	5.3%	1 099	3.2%	1 067	3.1%	30 295	88.4%	34 262	17.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	368	6.4%	202	3.5%	212	3.7%	4 974	86.4%	5 756	3.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	428	5.4%	275	3.5%	329	4.2%	6 863	86.9%	7 895	4.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	1.3%	22	1.3%	22	1.3%	1 654	96.2%	1 719	9%	-	-	-	-
Interest on Arrear Debtor Accounts	1 566	2.8%	1 495	2.7%	1 479	2.6%	51 496	91.9%	56 035	28.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	881	5.5%	274	1.7%	292	1.8%	14 592	91.0%	16 039	8.2%	-	-	-	-
Total By Income Source	14 370	7.4%	5 500	2.8%	5 739	2.9%	169 054	86.8%	194 663	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	104	5.3%	223	11.2%	213	10.7%	1 444	72.8%	1 984	1.0%	-	-	-	-
Commercial	2 445	24.7%	878	8.9%	474	4.8%	6 118	61.7%	9 915	5.1%	-	-	-	-
Households	3 487	2.3%	2 884	1.9%	3 309	2.2%	140 304	93.5%	149 984	77.0%	-	-	-	-
Other	8 334	25.4%	1 515	4.6%	1 743	5.3%	21 188	64.6%	32 780	16.8%	-	-	-	-
Total By Customer Group	14 370	7.4%	5 500	2.8%	5 739	2.9%	169 054	86.8%	194 663	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	5 705	7.7%	6 390	8.6%	6 324	8.5%	55 903	75.2%	74 322	82.3%
Bulk Water	10 320	100.0%	-	-	-	-	-	-	10 320	11.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 089	50.7%	1 134	27.5%	12	3%	884	21.5%	4 119	4.6%
Auditor-General	775	49.8%	782	50.2%	-	-	-	-	1 557	1.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	18 889	20.9%	8 306	9.2%	6 336	7.0%	56 787	62.9%	90 318	100.0%

Contact Details

Municipal Manager	Mr T C Ndlovu	011 278 3001
Financial Manager	Mr Vincent Mkhafa	011 278 3012

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAUFONG CITY (GT484)

R thousands

2013/14											2012/13									
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2012/13 to Q2 of 2013/14										
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation											
R thousands																				
Operating Revenue and Expenditure																				
Operating Revenue											1 245 937	272 755	21.9%	194 600	15.6%	467 355	37.5%	359 486	53.0%	(45.9%)
Property rates											287 289	68 623	23.9%	69 104	24.1%	137 728	47.9%	92 926	52.0%	(25.6%)
Property rates - penalties and collection charges											2 072	524	25.3%	558	26.9%	1 082	52.2%	282	33.6%	98.0%
Service charges - electricity revenue											234 643	59 367	25.3%	51 225	21.8%	110 592	47.1%	50 172	48.9%	2.1%
Service charges - water revenue											225 276	32 173	14.3%	37 417	16.6%	69 590	30.9%	45 412	42.9%	(17.6%)
Service charges - sanitation revenue											31 384	7 899	25.2%	8 751	27.9%	16 650	53.1%	6 994	46.0%	25.1%
Service charges - refuse revenue											37 077	9 550	25.8%	9 682	26.1%	19 232	51.9%	8 491	48.9%	14.0%
Service charges - other											661	152	23.0%	151	22.9%	303	45.9%	149	46.0%	1.1%
Rental of facilities and equipment											909	265	29.1%	231	25.4%	495	54.5%	450	110.9%	(48.8%)
Interest earned - external investments											16 942	573	3.4%	366	2.2%	939	5.5%	6 773	45.8%	(94.6%)
Interest earned - outstanding debtors											20 519	6 628	32.3%	6 118	29.8%	12 746	62.1%	5 662	55.8%	8.1%
Dividends received											-	-	-	-	-	-	-	-	-	-
Fines											6 023	812	13.5%	809	13.4%	1 621	26.9%	1 216	37.7%	(33.5%)
Licences and permits											35 836	8 965	25.1%	7 741	21.6%	16 726	46.7%	8 397	51.3%	(7.8%)
Agency services											-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational											335 036	75 448	22.5%	-	-	75 448	22.5%	84 174	51.8%	(100.0%)
Other own revenue											9 268	1 569	16.9%	2 443	26.4%	4 012	43.3%	47 403	498.3%	(94.8%)
Gains on disposal of PPE											3 000	186	6.2%	4	1.1%	190	6.3%	984	-	(99.6%)
Operating Expenditure											1 489 629	237 830	16.0%	226 607	15.2%	464 437	31.2%	382 921	49.6%	(40.8%)
Employee related costs											333 879	69 537	20.8%	64 344	19.3%	133 881	40.1%	64 090	42.3%	4%
Remuneration of councillors											17 269	4 097	23.7%	4 182	24.2%	8 279	47.9%	4 369	53.8%	(4.3%)
Debt impairment											95 399	-	-	-	-	-	-	45 122	49.8%	(100.0%)
Depreciation and asset impairment											30 780	-	-	-	-	-	-	-	-	-
Finance charges											15 797	1 380	8.7%	469	3.0%	1 849	11.7%	1 889	16.5%	(75.2%)
Bulk purchases											329 535	87 203	26.5%	73 902	22.4%	161 105	48.9%	87 222	64.0%	(15.3%)
Other Materials											-	16 991	-	13 801	-	30 792	-	10 455	-	32.0%
Contracted services											72 402	24 388	33.7%	33 397	46.1%	57 786	79.8%	13 323	52.7%	150.7%
Transfers and grants											-	2 490	-	4 322	-	6 811	-	85 719	59.2%	(95.0%)
Other expenditure											594 568	31 744	5.3%	32 190	5.4%	63 934	10.8%	70 704	49.8%	(54.5%)
Loss on disposal of PPE											-	-	-	-	-	-	-	28	-	(100.0%)
Surplus/(Deficit)											(243 692)	34 925	-	(32 007)	-	2 918	-	(23 435)	-	-
Transfers recognised - capital											243 692	-	-	-	-	-	-	-	17.0%	-
Contributions recognised - capital											-	-	-	-	-	-	-	-	-	-
Contributed assets											-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions											(0)	34 925	-	(32 007)	-	2 918	-	(23 435)	-	-
Taxation											-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation											(0)	34 925	-	(32 007)	-	2 918	-	(23 435)	-	-
Attributable to minorities											-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality											(0)	34 925	-	(32 007)	-	2 918	-	(23 435)	-	-
Share of surplus/ (deficit) of associate											-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year											(0)	34 925	-	(32 007)	-	2 918	-	(23 435)	-	-

R thousands

[illegible]

Part 3: Cash Receipts and Payments

R thousands	2013/14								2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	1 394 230	206 944	14.8%	238 898	17.1%	445 842	32.0%	300 095	47.9%	(20.4%)	
Ratepayers and other	798 560	124 295	15.6%	173 688	21.8%	297 984	37.3%	171 607	42.3%	1.2%	
Government - operating	335 036	75 448	22.5%	55 225	16.5%	130 673	39.0%	51 437	41.3%	7.4%	
Government - capital	243 692	-	-	3 500	1.4%	3 500	1.4%	70 963	-	(95.1%)	
Interest	16 942	7 201	42.5%	6 484	38.3%	13 685	80.8%	6 088	33.6%	6.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(793 696)	(226 818)	28.6%	(225 648)	28.4%	(452 466)	57.0%	(189 662)	39.6%	19.0%	
Suppliers and employees	(788 551)	(222 948)	28.3%	(221 688)	28.1%	(444 635)	56.4%	(186 796)	46.6%	18.7%	
Finance charges	(5 146)	(1 380)	26.8%	(468)	9.1%	(1 849)	35.9%	(1 321)	9.7%	(64.5%)	
Transfers and grants	-	(2 490)	-	(3 492)	-	(5 982)	-	(1 545)	2.9%	126.0%	
Net Cash from/(used) Operating Activities	600 533	(19 874)	(3.3%)	13 249	2.2%	(6 624)	(1.1%)	110 434	100.9%	(88.0%)	
Cash Flow from Investing Activities											
Receipts	3 471	26 095	751.7%	38 921	1 121.2%	65 016	1 873.0%	-	16.4%	(100.0%)	
Proceeds on disposal of PPE	3 000	26 095	869.8%	38 921	1 297.4%	65 016	2 167.2%	-	16.4%	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	471	-	-	-	-	-	-	-	-	-	
Payments	(354 953)	(60 563)	17.1%	(91 018)	25.6%	(151 582)	42.7%	(95 364)	51.1%	(4.6%)	
Capital assets	(354 953)	(60 563)	17.1%	(91 018)	25.6%	(151 582)	42.7%	(95 364)	51.1%	(4.6%)	
Net Cash from/(used) Investing Activities	(351 482)	(34 468)	9.8%	(52 097)	14.8%	(86 565)	24.6%	(95 364)	-	(45.4%)	
Cash Flow from Financing Activities											
Receipts	62 906	81	.1%	63	.1%	144	.2%	50	-	24.6%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	62 906	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	81	-	63	-	144	-	50	-	24.6%	
Payments	(10 651)	(1 489)	14.0%	(1 603)	15.1%	(3 092)	29.0%	(1 295)	-	23.8%	
Repayment of borrowing	(10 651)	(1 489)	14.0%	(1 603)	15.1%	(3 092)	29.0%	(1 295)	-	23.8%	
Net Cash from/(used) Financing Activities	52 255	(1 408)	(2.7%)	(1 540)	(2.9%)	(2 948)	(5.6%)	(1 244)	-	23.8%	
Net Increase/(Decrease) in cash held	301 306	(55 750)	(18.5%)	(40 388)	(13.4%)	(96 137)	(31.9%)	13 826	43.8%	(392.1%)	
Cash/cash equivalents at the year begin:	133 054	11 895	8.9%	(43 855)	(33.0%)	11 895	8.9%	49 344	-	(188.9%)	
Cash/cash equivalents at the year end:	434 361	(43 855)	(10.1%)	(84 243)	(19.4%)	(84 243)	(19.4%)	63 170	40.2%	(233.4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 917	6.5%	7 603	5.5%	5 552	4.0%	115 545	84.0%	137 617	16.8%	-	-	121 132	88.0%
Trade and Other Receivables from Exchange Transactions - Electric	33 109	49.6%	8 971	13.4%	2 516	3.8%	22 219	33.3%	66 816	8.2%	-	-	24 735	37.0%
Receivables from Non-exchange Transactions - Property Rates	23 371	15.2%	20 510	13.3%	14 784	9.8%	95 068	61.8%	153 734	18.8%	-	-	109 853	71.0%
Receivables from Exchange Transactions - Waste Water Managem	2 813	5.1%	2 846	5.2%	2 194	4.0%	47 263	85.8%	55 137	6.7%	-	-	49 478	89.0%
Receivables from Exchange Transactions - Waste Management	2 891	3.4%	2 893	3.4%	1 921	2.3%	76 535	90.9%	84 240	10.3%	-	-	78 456	93.0%
Receivables from Exchange Transactions - Property Rental Debtors	48	9.0%	39	7.3%	15	2.7%	430	81.0%	531	1%	-	-	445	83.0%
Interest on Arrear Debtor Accounts	7	.1%	87	.6%	7	-	14 430	99.3%	14 531	1.8%	-	-	2 833	19.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 853	2.2%	20 286	6.6%	8 529	2.8%	271 067	88.4%	306 736	37.4%	-	-	278 874	90.0%
Total By Income Source	78 009	9.5%	63 236	7.7%	35 519	4.3%	642 579	78.4%	819 342	100.0%	-	-	665 806	81.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 848	10.2%	1 681	9.3%	1 060	5.9%	13 536	74.7%	18 125	2.2%	-	-	14 597	80.0%
Commercial	47 274	14.1%	36 879	11.0%	20 103	6.0%	230 549	68.9%	334 806	40.9%	-	-	248 361	74.0%
Households	28 887	6.2%	24 676	5.3%	14 355	3.1%	398 494	85.4%	466 411	56.9%	-	-	402 848	86.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	78 009	9.5%	63 236	7.7%	35 519	4.3%	642 579	78.4%	819 342	100.0%	-	-	665 806	81.0%

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	9 671	100.0%	-	-	-	-	-	-	9 671	42.0%
Bulk Water	13 339	100.0%	-	-	-	-	-	-	13 339	58.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	23 010	100.0%	-	-	-	-	-	-	23 010	100.0%

Contact Details

Municipal Manager	Mr M G Seletsho (Acting)	018 788 9506
Financial Manager	Mr M G Wienekus	018 788 9551

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

Part I: Operating Revenue and Expenditure	2013/14						2012/13		Q2 of 2012/13 to Q2 of 2013/14		
	Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	258 989	98 296	38.0%	70 430	27.2%	168 726	65.1%	74 491	60.9%	(5.5%)	
Property rates	-	-	-	-	-	-	-	-	-	-	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - other	3 800	259	6.8%	839	22.1%	1 098	28.9%	-	26.2%	(100.0%)	
Rental of facilities and equipment	-	441	-	121	-	562	-	391	49.5%	(69.0%)	
Interest earned - external investments	3 500	1 087	31.1%	1 285	36.7%	2 372	67.8%	1 477	91.8%	(13.0%)	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	19	87.5%	(100.0%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	-	-	-	-	-	-	-	-	-	-	
Licences and permits	-	49	-	25	-	74	-	26	55.1%	(4.4%)	
Agency services	-	17 917	-	7 167	-	25 084	-	-	-	(100.0%)	
Transfers recognised - operational	220 433	78 094	35.4%	61 038	27.7%	139 132	63.1%	72 054	70.8%	(15.3%)	
Other own revenue	31 256	448	1.4%	(44)	(1%)	405	1.3%	524	2.7%	(108.3%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	253 629	66 626	26.3%	62 862	24.8%	129 487	51.1%	51 766	41.6%	21.4%	
Employee related costs	159 201	40 749	25.6%	40 221	25.3%	80 970	50.9%	36 046	47.0%	11.6%	
Remuneration of councillors	9 353	2 063	22.1%	2 132	22.8%	4 195	44.9%	1 908	43.0%	11.8%	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	8 887	-	-	-	-	-	-	1 301	46.9%	(100.0%)	
Finance charges	3 696	254	6.9%	-	-	254	6.9%	-	50.0%	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	
Other Materials	-	-	-	-	-	-	-	-	-	-	
Contracted services	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	4 394	1 200	27.3%	997	22.7%	2 197	50.0%	1 155	26.3%	(13.6%)	
Other expenditure	68 097	22 360	32.8%	19 511	28.7%	41 872	61.5%	11 356	33.5%	71.8%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	5 360	31 670		7 569		39 239		22 725			
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	5 360	31 670		7 569		39 239		22 725			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	5 360	31 670		7 569		39 239		22 725			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	5 360	31 670		7 569		39 239		22 725			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	5 360	31 670		7 569		39 239		22 725			

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2013/14						2012/13		Q2 of 2012/13 to Q2 of 2013/14	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	258 989	101 731	39.3%	70 430	27.2%	172 161	66.5%	74 467	68.5%	(5.4%)
Ratepayers and other	35 056	22 549	64.3%	8 108	23.1%	30 657	87.5%	1 001	12.2%	710.0%
Government - operating	220 433	78 094	35.4%	61 038	27.7%	139 132	63.1%	71 989	74.3%	(15.2%)
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	3 500	1 087	31.1%	1 285	36.7%	2 372	67.8%	1 477	92.2%	(13.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(253 629)	(27 516)	10.8%	(61 804)	24.4%	(89 320)	35.2%	(52 423)	46.6%	17.9%
Suppliers and employees	(245 538)	(26 062)	10.6%	(60 807)	24.8%	(86 869)	35.4%	(51 268)	47.0%	18.6%
Finance charges	(3 696)	(254)	6.9%	-	-	(254)	6.9%	-	37.5%	-
Transfers and grants	(4 394)	(1 200)	27.3%	(997)	22.7%	(2 197)	50.0%	(1 155)	26.3%	(13.6%)
Net Cash from/(used) Operating Activities	5 361	74 215	1 384.5%	8 626	160.9%	82 642	1 545.4%	22 044	(1 481.7%)	(60.9%)
Cash Flow from Investing Activities										
Receipts	(14 273)	(79)	.6%	(7)	.1%	(87)	.6%	(25 000)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	727	(79)	(10.9%)	(7)	(1.0%)	(87)	(11.9%)	-	-	(100.0%)
Decrease (increase) in non-current investments	(15 000)	-	-	-	-	-	-	(25 000)	-	(100.0%)
Payments	(5 360)	(1 886)	35.2%	(1 014)	18.9%	(2 900)	54.1%	-	-	(100.0%)
Capital assets	(5 360)	(1 886)	35.2%	(1 014)	18.9%	(2 900)	54.1%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(19 633)	(1 965)	10.0%	(1 021)	5.2%	(2 986)	15.2%	(25 000)	-	(95.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 696)	-	-	-	-	-	-	-	55.1%	-
Repayment of borrowing	(3 696)	-	-	-	-	-	-	-	55.1%	-
Net Cash from/(used) Financing Activities	(3 696)	-	-	-	-	-	-	-	55.1%	-
Net Increase/(Decrease) in cash held	(17 969)	72 250	(402.1%)	7 605	(42.3%)	79 855	(444.4%)	(2 956)	(241.4%)	(357.3%)
Cash/cash equivalents at the year begin:	(42 499)	33 020	(77.7%)	105 270	(247.7%)	33 020	(77.7%)	38 822	33.2%	171.2%
Cash/cash equivalents at the year end:	(60 468)	105 270	(174.1%)	112 875	(186.7%)	112 875	(186.7%)	35 866	62.5%	214.7%

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 Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	.1%	0	-	723	38.0%	1 177	61.9%	1 902	100.0%	-	-	1 107	58.0%
Total By Income Source	2	.1%	0	-	723	38.0%	1 177	61.9%	1 902	100.0%	-	-	1 107	58.0%
Debtors Age Analysis by Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2	.1%	0	-	723	38.0%	1 177	61.9%	1 902	100.0%	-	-	1 107	58.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2	.1%	0	-	723	38.0%	1 177	61.9%	1 902	100.0%	-	-	1 107	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	935	57.9%	-	-	164	10.2%	516	32.0%	1 614	100.0%
Total	935	57.9%	-	-	164	10.2%	516	32.0%	1 614	100.0%

Contact Details

Municipal Manager	Mr M D Mokoena	011 411 5158
Financial Manager	Mr M.J Rathogo	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.