

AGGREGATED INFORMATION FOR SECONDARY CITIES
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	34 179 394	10 452 655	30.6%	8 099 521	23.7%	18 552 176	54.3%	7 662 701	54.4%	5.7%
Property rates	4 950 843	1 784 352	36.0%	974 716	19.7%	2 759 068	55.7%	959 435	58.3%	1.6%
Property rates - penalties and collection charges	64 359	7 058	11.0%	14 031	21.8%	21 089	32.8%	114 190	310.3%	(87.7%)
Service charges - electricity revenue	14 270 464	4 237 172	29.7%	3 076 613	21.6%	7 313 785	51.3%	2 984 425	48.3%	3.1%
Service charges - water revenue	4 025 975	1 080 132	26.8%	1 096 328	27.2%	2 176 460	54.1%	947 169	52.3%	15.7%
Service charges - sanitation revenue	1 548 640	492 315	31.8%	344 842	22.3%	837 157	54.1%	299 664	49.5%	15.1%
Service charges - refuse revenue	1 263 709	439 404	34.8%	294 253	23.3%	733 657	58.1%	231 375	55.1%	27.2%
Service charges - other	241 714	19 310	8.0%	13 388	5.5%	32 698	13.5%	29 896	23.0%	(55.2%)
Rental of facilities and equipment	228 021	52 667	23.1%	56 016	24.6%	108 683	47.7%	44 505	47.0%	25.9%
Interest earned - external investments	238 653	41 209	17.3%	61 767	25.9%	102 976	43.1%	54 764	46.7%	12.8%
Interest earned - outstanding debtors	509 191	151 809	29.8%	151 967	29.8%	303 776	59.7%	143 027	59.1%	6.3%
Dividends received	-	8	-	3	-	11	-	-	-	(100.0%)
Fines	177 626	39 686	22.3%	45 894	25.8%	85 580	48.2%	32 266	43.1%	42.2%
Licences and permits	70 063	15 965	22.8%	17 864	25.5%	33 829	48.3%	15 392	57.4%	16.1%
Agency services	294 023	75 435	26.6%	77 766	27.4%	153 202	53.9%	57 731	48.6%	34.7%
Transfers recognised - operational	5 281 939	1 830 279	34.7%	1 663 019	31.5%	3 493 298	66.1%	1 555 561	77.7%	6.9%
Other own revenue	868 127	162 692	18.7%	200 538	23.1%	363 230	41.8%	179 265	46.3%	11.9%
Gains on disposal of PPE	156 026	23 163	14.8%	10 515	6.7%	33 679	21.6%	14 034	7.5%	(25.1%)
Operating Expenditure	34 777 858	7 692 226	22.1%	7 698 173	22.1%	15 390 399	44.3%	7 166 662	43.0%	7.4%
Employee related costs	8 283 960	1 925 725	23.2%	2 031 042	24.5%	3 956 767	47.8%	1 845 044	47.1%	10.1%
Remuneration of councillors	397 823	94 744	23.8%	97 110	24.4%	191 854	48.2%	90 338	47.8%	7.5%
Debt impairment	1 976 585	303 509	15.4%	113 262	5.7%	416 771	21.1%	160 236	20.3%	(29.3%)
Depreciation and asset impairment	3 225 186	447 208	13.9%	551 403	17.1%	998 611	31.0%	504 688	33.5%	9.3%
Finance charges	582 758	89 208	15.3%	147 337	25.3%	236 546	40.6%	168 913	45.7%	(12.8%)
Bulk purchases	12 416 466	3 309 747	26.7%	2 798 135	22.5%	6 107 883	49.2%	2 801 636	46.5%	(1%)
Other Materials	552 889	120 256	21.8%	180 291	32.6%	300 547	54.4%	148 097	83.1%	21.7%
Contracted services	1 768 728	288 480	16.3%	487 225	27.5%	775 705	43.9%	385 887	45.3%	26.3%
Transfers and grants	608 931	64 729	10.6%	68 087	11.2%	132 815	21.8%	61 709	26.7%	10.3%
Other expenditure	4 964 533	1 048 609	21.1%	1 223 936	24.7%	2 272 545	45.8%	999 057	39.4%	22.5%
Loss on disposal of PPE	-	11	-	344	-	354	-	1 058	-	(67.5%)
Surplus/(Deficit)	(598 464)	2 760 429		401 348		3 161 778		496 039		
Transfers recognised - capital	2 802 614	334 255	11.9%	623 305	22.2%	957 559	34.2%	464 128	28.5%	34.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(32 273)	(4 660)	14.4%	(31 841)	98.7%	(36 501)	113.1%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 171 877	3 090 024		992 812		4 082 836		960 167		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 171 877	3 090 024		992 812		4 082 836		960 167		
Attributable to minorities	(7 115)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 164 762	3 090 024		992 812		4 082 836		960 167		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 164 762	3 090 024		992 812		4 082 836		960 167		

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	6 455 922	658 422	10.2%	1 209 350	18.7%	1 867 772	28.9%	880 598	23.6%	37.3%
National Government	3 301 336	456 468	13.8%	651 055	19.7%	1 107 523	33.5%	513 878	27.7%	26.7%
Provincial Government	119 747	12 521	10.5%	32 489	27.1%	45 010	37.6%	28 038	13.5%	15.9%
District Municipality	4 082	693	17.0%	124	3.0%	818	20.0%	1 561	8.2%	(92.0%)
Other transfers and grants	3 200	103	3.2%	4 143	129.5%	4 246	132.7%	27 384	49.0%	(84.9%)
Transfers recognised - capital	3 428 366	469 786	13.7%	687 811	20.1%	1 157 597	33.8%	570 860	26.1%	20.5%
Borrowing	1 082 766	65 530	6.1%	140 082	12.9%	205 612	19.0%	126 578	17.6%	10.7%
Internally generated funds	1 653 535	121 776	7.4%	345 648	20.9%	467 424	28.3%	181 506	23.9%	30.4%
Public contributions and donations	291 254	1 330	.5%	35 809	12.3%	37 140	12.8%	1 653	10.6%	2 066.5%
Capital Expenditure Standard Classification	6 455 922	658 422	10.2%	1 209 350	18.7%	1 867 772	28.9%	880 598	23.6%	37.3%
Governance and Administration	376 537	39 376	10.5%	97 782	26.0%	137 158	36.4%	35 725	8.2%	173.7%
Executive & Council	157 223	10 532	6.7%	32 699	20.8%	43 231	27.5%	5 127	6.6%	537.7%
Budget & Treasury Office	64 874	1 388	2.1%	7 336	11.3%	8 724	13.4%	2 319	11.8%	216.3%
Corporate Services	154 440	27 456	17.8%	57 747	37.4%	85 203	55.2%	28 279	8.5%	104.2%
Community and Public Safety	682 411	43 487	6.4%	112 326	16.5%	155 814	22.8%	69 946	19.4%	60.6%
Community & Social Services	233 991	25 342	10.8%	23 309	10.0%	48 651	20.8%	18 987	20.8%	22.8%
Sport And Recreation	244 229	10 481	4.3%	45 807	18.8%	56 288	23.0%	24 375	19.6%	87.9%
Public Safety	96 714	3 128	3.2%	7 054	7.3%	10 181	10.5%	12 446	14.2%	(43.3%)
Housing	78 649	3 640	4.6%	33 907	43.1%	37 547	47.7%	12 949	27.3%	161.9%
Health	28 828	897	3.1%	2 250	7.8%	3 147	10.9%	1 188	6.4%	89.3%
Economic and Environmental Services	2 332 804	278 229	11.9%	566 768	24.3%	844 997	36.2%	348 043	28.9%	62.8%
Planning and Development	237 011	62 951	26.6%	65 990	27.8%	128 941	54.4%	18 659	11.3%	253.7%
Road Transport	2 070 462	214 963	10.4%	499 076	24.1%	714 040	34.5%	329 263	33.2%	51.6%
Environmental Protection	25 331	315	1.2%	1 701	6.7%	2 016	8.0%	120	1.8%	1 319.6%
Trading Services	2 983 937	294 596	9.9%	421 750	14.1%	716 347	24.0%	426 802	25.6%	(1.2%)
Electricity	908 658	43 370	4.8%	89 822	9.9%	133 193	14.7%	114 237	25.2%	(21.4%)
Water	967 987	104 269	10.8%	151 557	15.7%	255 827	26.4%	125 609	27.7%	20.7%
Waste Water Management	929 104	99 185	10.7%	165 453	17.8%	264 638	28.5%	176 734	26.5%	(6.4%)
Waste Management	178 188	47 772	26.8%	14 918	8.4%	62 689	35.2%	10 222	8.7%	45.9%
Other	80 231	2 734	3.4%	10 724	13.4%	13 458	16.8%	82	1.1%	13 032.1%

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	36 940 717	10 392 457	28.1%	10 048 954	27.2%	20 441 411	55.3%	9 313 226	57.7%	7.9%	
Ratepayers and other	27 164 838	7 327 765	27.0%	7 194 574	26.5%	14 522 340	53.5%	6 536 584	53.8%	10.1%	
Government - operating	5 285 084	2 028 793	38.4%	1 549 942	29.3%	3 578 735	67.7%	1 515 602	71.3%	2.3%	
Government - capital	3 849 968	905 851	23.5%	1 168 109	30.3%	2 073 960	53.9%	1 139 106	70.9%	2.5%	
Interest	640 827	130 040	20.3%	136 328	21.3%	266 369	41.6%	121 934	37.9%	11.8%	
Dividends	-	8	-	-	-	8	-	-	-	-	
Payments	(31 208 472)	(9 364 366)	30.0%	(8 242 145)	26.4%	(17 606 511)	56.4%	(7 990 159)	56.9%	3.2%	
Suppliers and employees	(30 158 009)	(9 260 977)	30.7%	(8 016 469)	26.6%	(17 277 445)	57.3%	(7 735 189)	59.5%	3.6%	
Finance charges	(567 388)	(70 567)	12.4%	(176 682)	31.1%	(247 249)	43.6%	(221 465)	28.1%	(20.2%)	
Transfers and grants	(483 075)	(32 822)	6.8%	(48 995)	10.1%	(81 817)	16.9%	(33 506)	11.7%	46.2%	
Net Cash from/(used) Operating Activities	5 732 245	1 028 091	17.9%	1 806 809	31.5%	2 834 900	49.9%	1 323 067	62.8%	36.6%	
Cash Flow from Investing Activities											
Receipts	325 870	151 394	46.5%	(66 785)	(20.5%)	84 609	26.0%	253 595	227.2%	(126.3%)	
Proceeds on disposal of PPE	185 174	31 070	16.8%	14 299	7.7%	45 369	24.5%	33 426	11.8%	(57.2%)	
Decrease in non-current debtors	14 000	47 178	337.0%	(8 688)	(62.1%)	38 490	274.9%	(834)	(4.5%)	941.2%	
Decrease in other non-current receivables	82 959	35	-	(4)	-	31	-	(3)	(1.0%)	11.0%	
Decrease (increase) in non-current investments	43 737	73 111	167.2%	(72 392)	(165.5%)	719	1.6%	221 007	(7 452.4%)	(132.8%)	
Payments	(5 746 688)	(727 570)	12.7%	(1 135 892)	19.8%	(1 863 462)	32.4%	(890 648)	28.9%	27.5%	
Capital assets	(5 746 688)	(727 570)	12.7%	(1 135 892)	19.8%	(1 863 462)	32.4%	(890 648)	28.9%	27.5%	
Net Cash from/(used) Investing Activities	(5 420 818)	(576 176)	10.6%	(1 202 677)	22.2%	(1 778 852)	32.8%	(637 054)	14.9%	88.8%	
Cash Flow from Financing Activities											
Receipts	1 162 495	121 434	10.4%	65 705	5.7%	187 138	16.1%	232 321	43.8%	(71.7%)	
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	976 350	19 631	2.0%	30 836	3.2%	50 467	5.2%	130 002	14.4%	(76.3%)	
Increase (decrease) in consumer deposits	36 145	11 803	32.7%	5 969	16.5%	17 772	49.2%	18 319	54.4%	(67.4%)	
Payments	(671 457)	(76 605)	11.4%	(243 710)	36.3%	(320 315)	47.7%	(478 278)	156.5%	(49.0%)	
Repayment of borrowing	(671 457)	(76 605)	11.4%	(243 710)	36.3%	(320 315)	47.7%	(478 278)	156.5%	(49.0%)	
Net Cash from/(used) Financing Activities	491 038	44 829	9.1%	(178 005)	(36.3%)	(133 177)	(27.1%)	(245 956)	(23.7%)	(27.6%)	
Net Increase/(Decrease) in cash held	802 465	496 743	61.9%	426 127	53.1%	922 870	115.0%	440 057	431.5%	(3.2%)	
Cash/cash equivalents at the year begin:	4 155 438	3 306 527	79.6%	3 803 270	91.5%	3 306 527	79.6%	3 803 828	57.9%	-	
Cash/cash equivalents at the year end:	4 957 903	3 803 270	76.7%	4 229 397	85.3%	4 229 397	85.3%	4 243 885	95.3%	(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	365 450	7.9%	220 457	4.8%	172 188	3.7%	3 846 571	83.5%	4 604 666	27.9%	4 360	.1%	86 145	1.9%
Trade and Other Receivables from Exchange Transactions - Electric	1 009 065	39.5%	226 734	8.9%	102 478	4.0%	1 214 178	47.6%	2 552 456	15.4%	30	-	118 684	4.6%
Receivables from Non-exchange Transactions - Property Rates	284 074	11.9%	87 220	3.7%	73 828	3.1%	1 942 160	81.4%	2 387 282	14.4%	437	-	89 445	3.7%
Receivables from Exchange Transactions - Waste Water Managem	113 834	7.2%	53 277	3.4%	46 933	3.0%	1 370 801	86.5%	1 584 944	9.6%	3 199	2%	23 889	1.5%
Receivables from Exchange Transactions - Waste Management	91 754	6.8%	40 856	3.0%	38 879	2.9%	1 175 713	87.3%	1 347 202	8.2%	3 004	2%	19 067	1.4%
Receivables from Exchange Transactions - Property Rental Debtors	3 883	3.7%	2 562	2.5%	2 515	2.4%	95 259	91.4%	104 219	6%	2	-	7 872	7.6%
Interest on Arrear Debtor Accounts	37 613	3.2%	26 144	2.2%	26 172	2.2%	1 079 519	92.3%	1 169 448	7.1%	835	.1%	52 518	4.5%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	4 765	2.0%	8 178	3.5%	7 847	3.4%	213 236	91.1%	234 026	1.4%	-	-	-	-
Other	27 976	1.1%	38 061	1.5%	39 428	1.6%	2 437 993	95.9%	2 543 458	15.4%	4 734	2%	31 186	1.2%
Total By Income Source	1 938 414	11.7%	703 489	4.3%	510 268	3.1%	13 375 431	80.9%	16 527 602	100.0%	16 602	.1%	428 605	2.6%
Debtors Age Analysis By Customer Group														
Organs of State	246 960	28.7%	36 565	4.3%	31 851	3.7%	544 775	63.3%	860 151	5.2%	-	-	152 198	17.7%
Commercial	722 873	32.0%	206 113	9.1%	96 427	4.3%	1 235 506	54.6%	2 260 919	13.7%	-	-	64 972	2.9%
Households	850 276	7.4%	411 028	3.6%	338 939	3.0%	9 815 002	86.0%	11 415 245	69.1%	12 193	.1%	204 491	1.8%
Other	118 305	5.9%	49 783	2.5%	43 051	2.2%	1 780 148	89.4%	1 991 287	12.0%	4 408	2%	6 944	.3%
Total By Customer Group	1 938 414	11.7%	703 489	4.3%	510 268	3.1%	13 375 431	80.9%	16 527 602	100.0%	16 602	.1%	428 605	2.6%

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	506 004	45.0%	119 504	10.6%	116 634	10.4%	383 125	34.0%	1 125 268	37.3%
Bulk Water	205 465	22.0%	54 124	5.8%	50 491	5.4%	624 387	66.8%	934 468	31.0%
PAYE deductions	41 620	100.0%	-	-	-	-	-	-	41 620	1.4%
VAT (output less input)	2 035	100.0%	-	-	-	-	-	-	2 035	.1%
Pensions / Retirement	55 995	100.0%	-	-	-	-	-	-	55 995	1.9%
Loan repayments	35 352	91.5%	300	.8%	300	.8%	2 700	7.0%	38 652	1.3%
Trade Creditors	445 487	84.5%	19 748	3.7%	3 508	.7%	58 154	11.0%	526 897	17.5%
Auditor-General	2 463	19.6%	4 030	32.1%	1 525	12.2%	4 528	36.1%	12 546	4%
Other	199 572	70.9%	1 144	.4%	-	-	80 656	28.7%	281 372	9.3%
Total	1 493 994	49.5%	198 850	6.6%	172 458	5.7%	1 153 552	38.2%	3 018 854	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)

Particulars	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	1 687 706	535 482	31.7%	477 612	28.3%	1 013 094	60.0%	487 843	62.9%				(2.1%)		
Property rates	162 236	62 663	38.6%	49 811	30.7%	112 474	69.3%	45 881	70.0%				8.6%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-				-		
Service charges - electricity revenue	619 151	106 166	17.1%	104 225	16.8%	210 391	34.0%	107 037	37.2%				(2.6%)		
Service charges - water revenue	183 497	69 025	36.8%	76 225	40.4%	145 250	77.1%	73 604	83.2%				3.6%		
Service charges - sanitation revenue	109 332	33 403	30.6%	32 030	29.3%	65 433	59.8%	31 199	60.0%				2.7%		
Service charges - refuse revenue	61 528	21 107	34.3%	20 152	32.8%	41 259	67.1%	-	-				(100.0%)		
Service charges - other	-	-	-	-	-	-	-	19 732	(100.0%)				-		
Rental of facilities and equipment	6 457	2 700	41.8%	2 718	42.1%	5 418	83.9%	3 198	50.9%				(15.0%)		
Interest earned - external investments	121	-	-	398	-	519	-	923	(56.9%)				-		
Interest earned - outstanding debtors	25 978	27 601	106.2%	29 001	111.6%	56 602	217.9%	23 545	70.1%				23.2%		
Dividends received	-	8	-	-	-	8	-	-	-				-		
Fines	6 480	1 004	15.5%	603	9.3%	1 608	24.8%	592	2.0%				2.0%		
Licences and permits	497	11	2.2%	9	1.7%	20	3.9%	3	186.7%				-		
Agency services	-	-	-	-	-	-	-	-	-				-		
Transfers recognised - operational	427 360	170 826	40.0%	109 292	25.6%	280 118	65.5%	142 410	74.2%				(23.3%)		
Other own revenue	80 180	40 847	50.9%	53 148	66.3%	93 995	117.2%	39 720	191.9%				33.8%		
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-				-		
Operating Expenditure	1 509 381	402 969	26.7%	289 637	19.2%	629 606	45.9%	322 054	47.3%				(10.1%)		
Employee related costs	501 812	114 669	22.9%	114 674	22.9%	229 343	45.7%	105 934	46.6%				8.3%		
Remuneration of councillors	22 748	6 062	26.6%	6 095	26.8%	12 157	53.4%	6 318	87.7%				(3.5%)		
Debt impairment	300 694	-	-	-	-	-	-	-	-				-		
Depreciation and asset impairment	23 000	-	-	-	-	-	-	-	-				-		
Finance charges	-	-	-	-	-	-	-	600	(100.0%)				-		
Bulk purchases	512 775	117 819	23.0%	81 261	15.8%	199 080	38.8%	135 543	67.4%				(40.0%)		
Other Materials	-	3 498	-	20 619	-	24 118	-	10 814	90.7%				-		
Contracted services	7 500	702	9.4%	3 862	51.5%	4 564	60.8%	3 155	22.4%				-		
Transfers and grants	-	-	-	-	-	-	-	-	-				-		
Other expenditure	140 852	160 219	113.7%	63 126	44.8%	223 344	158.6%	59 691	72.8%				5.8%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-				-		
Surplus/(Deficit)	178 326	132 513		187 975		320 488		16							

[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	1 556 494	475 093	30.5%	439 002	28.2%	914 095	58.7%	459 011	50.1%	(4.4%)	
Ratepayers and other	877 879	204 192	23.3%	215 033	24.5%	419 225	47.8%	210 699	33.1%	2.1%	
Government - operating	427 360	170 826	40.0%	109 292	25.6%	280 118	68.5%	142 410	76.6%	(23.3%)	
Government - capital	192 482	72 345	37.6%	85 279	44.3%	157 624	81.9%	81 435	88.6%	4.7%	
Interest	58 773	27 722	47.2%	29 399	50.0%	57 121	97.2%	24 467	60.7%	20.2%	
Dividends	-	8	-	-	-	8	-	-	-	-	
Payments	(1 344 012)	(402 969)	30.0%	(289 637)	21.6%	(692 606)	51.5%	(322 054)	56.4%	(10.1%)	
Suppliers and employees	(1 344 012)	(402 969)	30.0%	(289 637)	21.6%	(692 606)	51.5%	(321 454)	56.3%	(9.9%)	
Finance charges	-	-	-	-	-	-	-	(600)	-	(100.0%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	212 482	72 124	33.9%	149 365	70.3%	221 489	104.2%	136 957	38.5%	9.1%	
Cash Flow from Investing Activities											
Receipts	5 000	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(20 000)	(46 359)	231.8%	(49 837)	249.2%	(96 196)	481.0%	(35 415)	331.5%	40.7%	
Capital assets	(20 000)	(46 359)	231.8%	(49 837)	249.2%	(96 196)	481.0%	(35 415)	331.5%	40.7%	
Net Cash from/(used) Investing Activities	(15 000)	(46 359)	309.1%	(49 837)	332.2%	(96 196)	641.3%	(35 415)	331.5%	40.7%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(4 000)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(4 000)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(4 000)	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	193 482	25 765	13.3%	99 528	51.4%	125 292	64.8%	101 542	24.2%	(2.0%)	
Cash/cash equivalents at the year begin:	20 000	98 543	492.7%	124 308	621.5%	98 543	492.7%	46 175	-	169.2%	
Cash/cash equivalents at the year end:	213 482	124 308	58.2%	223 836	104.8%	223 836	104.8%	147 717	24.2%	51.5%	

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	24 333	3.5%	19 722	2.8%	18 934	2.7%	641 207	91.1%	704 196	34.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	36 765	22.6%	14 068	8.6%	7 967	4.9%	104 016	63.9%	162 817	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 199	5.7%	7 775	3.1%	6 431	2.8%	220 213	88.6%	248 619	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	9 170	3.4%	7 121	2.7%	6 562	2.5%	243 092	91.4%	265 945	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 415	2.9%	3 915	2.1%	3 630	2.0%	171 298	93.0%	184 257	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	571	1.8%	568	1.8%	558	1.8%	29 755	94.6%	31 451	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	19 494	4.6%	150	-	9 511	2.2%	395 468	93.1%	424 623	20.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	436	9%	1 127	2.3%	973	2.0%	47 300	94.9%	49 837	2.4%	-	-	-	-
Total By Income Source	110 384	5.3%	54 447	2.6%	54 565	2.6%	1 852 349	89.4%	2 071 744	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 584	19.7%	4 135	14.6%	2 620	9.2%	16 068	56.6%	28 408	1.4%	-	-	-	-
Commercial	34 684	13.1%	12 303	4.7%	7 966	3.0%	209 167	79.2%	264 120	12.7%	-	-	-	-
Households	64 035	3.8%	34 940	2.1%	40 912	2.4%	1 562 989	91.8%	1 702 875	82.2%	-	-	-	-
Other	6 082	8.0%	3 068	4.0%	3 067	4.0%	64 125	84.0%	76 342	3.7%	-	-	-	-
Total By Customer Group	110 384	5.3%	54 447	2.6%	54 565	2.6%	1 852 349	89.4%	2 071 744	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	28 750	10.7%	27 962	10.4%	72 574	27.0%	139 191	51.8%	268 479	26.9%
Bulk Water	30 978	4.6%	39 095	5.9%	33 691	5.0%	564 480	84.5%	668 244	67.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	9 973	100.0%	-	-	-	-	-	-	9 973	1.0%
Loan repayments	300	8.3%	300	8.3%	300	8.3%	2 700	75.0%	3 600	4%
Trade Creditors	1 829	4.0%	3 077	6.7%	1 740	3.8%	38 025	85.4%	45 672	4.6%
Auditor-General	-	-	-	-	244	22.3%	851	77.7%	1 095	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	71 831	7.2%	70 435	7.1%	108 549	10.9%	746 247	74.8%	997 062	100.0%

Contact Details

Municipal Manager	Mr German Ramathebane	057 391 3359
Financial Manager	Ms L B Williams (Acting)	057 391 3339

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%)
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	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		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	22 313	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: 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 Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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.

KWAZULU-NATAL: MSUNDUZI (KZN225)
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	3 291 484	921 270	28.0%	834 342	25.3%	1 755 612	53.3%	832 561	55.8%	.2%
Property rates	607 308	154 784	25.5%	152 327	25.1%	307 111	50.6%	143 533	49.8%	6.1%
Property rates - penalties and collection charges	37 363	5 047	13.5%	12 121	32.4%	17 168	45.9%	14 730	67.3%	(17.7%)
Service charges - electricity revenue	1 558 827	406 777	26.1%	359 856	23.1%	766 633	49.2%	348 291	51.0%	3.3%
Service charges - water revenue	378 445	111 950	29.6%	86 911	23.0%	198 861	52.5%	98 178	55.2%	(11.5%)
Service charges - sanitation revenue	132 153	31 910	24.1%	30 061	22.7%	61 971	46.9%	29 638	54.4%	1.4%
Service charges - refuse revenue	77 592	20 501	26.4%	19 642	25.3%	40 143	51.7%	18 424	46.8%	6.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	20 255	4 975	24.6%	5 237	25.9%	10 212	50.4%	4 346	49.2%	20.5%
Interest earned - external investments	27 029	3 114	11.5%	12 120	44.8%	15 233	56.4%	9 462	101.4%	28.1%
Interest earned - outstanding debtors	1 255	13 032	1 038.6%	12 378	986.4%	25 410	2 025.0%	19 578	-	(36.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 634	2 421	66.6%	4 462	122.8%	6 883	189.4%	1 913	76.0%	133.3%
Licences and permits	48	23	48.7%	17	35.4%	40	84.2%	9	26.9%	85.2%
Agency services	586	108	18.5%	90	15.4%	199	33.9%	129	68.2%	(29.9%)
Transfers recognised - operational	383 848	151 824	39.6%	123 187	32.1%	275 011	71.6%	122 127	72.8%	9%
Other own revenue	48 011	9 801	20.4%	15 932	33.2%	25 733	53.6%	10 363	40.8%	53.7%
Gains on disposal of PPE	15 131	5 003	33.1%	-	-	5 003	33.1%	11 840	-	(100.0%)
Operating Expenditure	3 224 898	816 049	25.3%	769 262	23.9%	1 585 312	49.2%	714 127	50.7%	7.7%
Employee related costs	779 721	175 700	22.5%	212 808	27.3%	388 509	49.8%	196 158	50.8%	8.5%
Remuneration of councillors	36 363	8 590	23.6%	8 544	23.5%	17 134	47.1%	7 964	46.5%	7.3%
Debt impairment	137 510	22 918	16.7%	34 377	25.0%	57 296	41.7%	62 586	50.0%	(45.1%)
Depreciation and asset impairment	222 212	67 059	30.2%	65 837	29.6%	132 896	59.8%	46 108	73.2%	42.8%
Finance charges	69 039	16 346	23.7%	12 640	18.3%	28 986	42.0%	18 958	39.4%	(33.3%)
Bulk purchases	1 493 890	439 757	29.4%	319 210	21.4%	758 967	50.8%	303 769	52.8%	5.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	16 792	4 914	29.3%	5 170	30.8%	10 084	60.1%	4 789	36.9%	8.0%
Transfers and grants	5 027	1 107	22.0%	1 107	22.0%	2 214	44.0%	1 041	46.3%	6.3%
Other expenditure	464 344	79 647	17.2%	109 565	23.6%	189 212	40.7%	71 695	35.5%	52.8%
Loss on disposal of PPE	-	11	-	4	-	15	-	1 058	-	(99.6%)
Surplus/(Deficit)	66 586	105 221		65 080		170 301		118 434		
Transfers recognised - capital	383 158	9 145	2.4%	25 639	6.7%	34 783	9.1%	14 919	8.8%	71.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	449 744	114 366		90 718		205 084		133 353		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	449 744	114 366		90 718		205 084		133 353		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	449 744	114 366		90 718		205 084		133 353		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	449 744	114 366		90 718		205 084		133 353		

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	443 158	29 280	6.6%	48 786	11.0%	78 065	17.6%	36 710	20.2%	32.9%
National Government	383 158	19 910	5.2%	20 624	5.4%	40 534	10.6%	21 405	11.1%	(3.6%)
Provincial Government	-	2 941	-	10 003	-	12 943	-	1 474	24.4%	578.6%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	279	-	279	-	(16)	-	(1 795.8%)
Transfers recognised - capital	383 158	22 851	6.0%	30 906	8.1%	53 756	14.0%	22 862	12.4%	35.2%
Borrowing	-	-	-	-	-	-	-	3 268	-	(100.0%)
Internally generated funds	60 000	6 429	10.7%	17 880	29.8%	24 309	40.5%	10 580	-	69.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	443 158	29 280	6.6%	48 786	11.0%	78 065	17.6%	36 710	20.2%	32.9%
Governance and Administration	16 400	116	.7%	5 828	35.5%	5 944	36.2%	-	-	(100.0%)
Executive & Council	-	25	-	69	-	94	-	-	-	(100.0%)
Budget & Treasury Office	11 000	91	.8%	5 044	45.9%	5 135	46.7%	-	-	(100.0%)
Corporate Services	5 400	-	-	715	13.2%	715	13.2%	-	-	(100.0%)
Community and Public Safety	5 500	8	.1%	1 634	29.7%	1 642	29.9%	1 935	6.9%	(15.6%)
Community & Social Services	3 800	-	-	642	16.9%	642	16.9%	970	6.4%	(33.8%)
Sport And Recreation	1 700	8	.5%	805	47.3%	813	47.8%	966	13.6%	(16.7%)
Public Safety	-	-	-	188	-	188	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	173 585	13 556	7.8%	30 005	17.3%	43 560	25.1%	10 682	20.1%	180.9%
Planning and Development	10 350	3 599	34.8%	5 582	53.9%	9 181	88.7%	38	154.0%	14 727.0%
Road Transport	163 235	9 957	6.1%	24 423	15.0%	34 380	21.1%	10 645	18.4%	129.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	244 863	12 921	5.3%	1 220	.5%	14 140	5.8%	24 010	29.2%	(94.9%)
Electricity	161 500	2 505	1.6%	(17 669)	(10.9%)	(15 163)	(9.4%)	13 007	178.0%	(235.8%)
Water	28 175	4 222	15.0%	11 887	42.2%	16 109	57.2%	8 844	21.9%	34.4%
Waste Water Management	47 097	6 000	12.7%	6 978	14.8%	12 978	27.6%	713	1.7%	878.4%
Waste Management	8 091	193	2.4%	24	.3%	217	2.7%	1 447	74.5%	(88.3%)
Other	2 810	2 679	95.3%	10 099	359.4%	12 778	454.7%	82	2.3%	12 267.3%

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	3 260 239	1 035 789	31.8%	982 111	30.1%	2 017 901	61.9%	903 051	61.8%	8.8%
Ratepayers and other	2 466 204	780 207	31.6%	748 458	30.3%	1 528 665	62.0%	714 775	59.4%	4.7%
Government - operating	383 559	170 559	44.4%	87 078	22.7%	257 637	67.1%	105 086	71.8%	(17.1%)
Government - capital	383 158	73 675	19.2%	134 896	35.2%	208 572	54.4%	80 729	69.7%	67.1%
Interest	27 029	11 348	42.0%	11 680	43.2%	23 028	85.2%	2 461	82.4%	374.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 865 177)	(923 100)	32.2%	(801 556)	28.0%	(1 724 657)	60.2%	(709 552)	58.7%	13.0%
Suppliers and employees	(2 795 550)	(905 820)	32.4%	(783 129)	28.0%	(1 688 949)	60.4%	(689 552)	59.1%	13.6%
Finance charges	(64 600)	(16 174)	25.0%	(17 321)	26.8%	(33 495)	51.8%	(18 958)	46.6%	(8.6%)
Transfers and grants	(5 027)	(1 107)	22.0%	(1 107)	22.0%	(2 214)	44.0%	(1 041)	46.3%	6.3%
Net Cash from/(used) Operating Activities	395 062	112 689	28.5%	180 555	45.7%	293 244	74.2%	193 500	96.4%	(6.7%)
Cash Flow from Investing Activities										
Receipts	(425)	(44 603)	10 494.8%	(140 659)	33 096.3%	(185 262)	43 591.1%	(168 119)	-	(16.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(422)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(3)	(44 603)	1 486 757.0%	(140 659)	4 688 642.7%	(185 262)	6 175 399.7%	(168 119)	-	(16.3%)
Payments	(285 394)	(29 280)	10.3%	(48 786)	17.1%	(78 065)	27.4%	-	-	(100.0%)
Capital assets	(285 394)	(29 280)	10.3%	(48 786)	17.1%	(78 065)	27.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(285 819)	(73 882)	25.8%	(189 445)	66.3%	(263 327)	92.1%	(168 119)	77.5%	12.7%
Cash Flow from Financing Activities										
Receipts	3 722	1 739	46.7%	2 136	57.4%	3 875	104.1%	1 938	-	10.2%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 722	1 739	46.7%	2 136	57.4%	3 875	104.1%	1 938	-	10.2%
Payments	(45 175)	(10 287)	22.8%	(13 624)	30.2%	(23 911)	52.9%	(39 108)	201.5%	(65.2%)
Repayment of borrowing	(45 175)	(10 287)	22.8%	(13 624)	30.2%	(23 911)	52.9%	(39 108)	201.5%	(65.2%)
Net Cash from/(used) Financing Activities	(41 453)	(8 548)	20.6%	(11 488)	27.7%	(20 036)	48.3%	(37 170)	119.0%	(69.1%)
Net Increase/(Decrease) in cash held										
	67 790	30 259	44.6%	(20 379)	(30.1%)	9 880	14.6%	(11 790)	(518.0%)	72.8%
Cash/cash equivalents at the year begin:	830 762	80 938	9.7%	111 197	13.4%	80 938	9.7%	126 988	-	(12.4%)
Cash/cash equivalents at the year end:	898 552	111 197	12.4%	90 819	10.1%	90 819	10.1%	115 198	(13 158.1%)	(21.2%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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	74 659	100.0%	-	-	-	-	-	-	74 659	47.6%
Bulk Water	34 471	100.0%	-	-	-	-	-	-	34 471	22.0%
PAYE deductions	7 346	100.0%	-	-	-	-	-	-	7 346	4.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	12 324	100.0%	-	-	-	-	-	-	12 324	7.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 859	32.6%	8 230	39.1%	1 060	5.0%	4 878	23.2%	21 027	13.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 887	100.0%	-	-	-	-	-	-	6 887	4.4%
Total	142 546	91.0%	8 230	5.3%	1 060	.7%	4 878	3.1%	156 713	100.0%

Contact Details

Municipal Manager	Mxolisi Nkosi	033 392 2002
Financial Manager	Neliswa Mvelase Ngcobo	033 392 2601

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									
	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											1 414 350	368 328	26.0%	361 883	25.6%	730 211	51.6%	360 461	55.9%	.4%
Property rates											186 121	44 893	24.1%	46 854	25.2%	91 747	49.3%	38 752	49.6%	20.9%
Property rates - penalties and collection charges											-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue											567 581	131 030	23.1%	124 897	22.0%	255 927	45.1%	114 574	47.9%	9.0%
Service charges - water revenue											153 684	34 914	22.7%	36 094	23.5%	71 098	46.2%	36 093	51.2%	2.9%
Service charges - sanitation revenue											84 382	20 898	24.8%	20 967	24.8%	41 866	49.6%	19 711	50.4%	6.4%
Service charges - refuse revenue											68 645	17 205	25.1%	17 297	25.2%	34 502	50.3%	16 153	-	7.1%
Service charges - other											-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment											5 890	883	15.0%	1 360	23.1%	2 243	38.1%	1 809	-	(24.8%)
Interest earned - external investments											17 436	2 139	12.3%	2 588	14.8%	4 727	27.1%	3 667	22.7%	(29.4%)
Interest earned - outstanding debtors											30 000	1 863	6.2%	1 940	6.5%	3 803	12.7%	-	-	(100.0%)
Dividends received											-	-	-	-	-	-	-	-	-	-
Fines											2 570	415	16.1%	794	30.9%	1 208	47.0%	768	-	3.4%
Licences and permits											3	2	64.2%	1	46.7%	3	111.0%	3	-	(45.7%)
Agency services											-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational											290 201	110 262	38.0%	105 111	36.2%	215 373	74.2%	110 898	65.6%	(5.2%)
Other own revenue											7 918	3 824	48.3%	3 980	50.3%	7 804	98.6%	19 052	269.2%	(79.1%)
Gains on disposal of PPE											-	-	-	-	-	-	-	-	-	-
Operating Expenditure											1 503 460	329 408	21.9%	410 069	27.3%	739 477	49.2%	326 893	46.5%	25.4%
Employee related costs											294 261	80 668	27.4%	80 886	27.5%	161 574	54.9%	59 067	45.1%	36.9%
Remuneration of councillors											19 030	6 758	35.5%	4 000	21.0%	10 758	56.5%	3 504	39.1%	14.1%
Debt impairment											90 149	22 590	25.1%	22 484	24.9%	45 074	20.958	50 078	50.0%	7.3%
Depreciation and asset impairment											229 489	57 529	25.1%	71 519	31.2%	129 048	56.2%	57 382	50.0%	24.6%
Finance charges											16 366	1 623	9.9%	2 059	12.6%	3 683	22.5%	1 822	25.0%	13.0%
Bulk purchases											400 000	88 733	22.2%	116 177	29.0%	204 910	51.2%	82 247	44.3%	41.3%
Other Materials											2 411	696	28.9%	741	30.7%	1 437	59.6%	544	-	36.1%
Contracted services											129 328	32 275	25.0%	63 029	48.7%	95 304	73.7%	55 518	62.8%	13.5%
Transfers and grants											-	-	-	-	-	-	-	2	-	(100.0%)
Other expenditure											322 427	38 515	11.9%	49 173	15.3%	87 688	27.2%	45 849	38.5%	7.3%
Loss on disposal of PPE											-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)											(89 110)	38 920	-	(48 186)	-	(9 266)	-	33 569	-	-
Transfers recognised - capital											-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital											-	-	-	-	-	-	-	-	-	-
Contributed assets											-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions											(89 110)	38 920	-	(48 186)	-	(9 266)	-	33 569	-	-
Taxation											-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation											(89 110)	38 920	-	(48 186)	-	(9 266)	-	33 569	-	-
Attributable to minorities											-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality											(89 110)	38 920	-	(48 186)	-	(9 266)	-	33 569	-	-
Share of surplus/ (deficit) of associate											-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year											(89 110)	38 920	-	(48 186)	-	(9 266)	-	33 569	-	-

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	1 328 424	330 859	24.9%	347 287	26.1%	678 146	51.0%	310 042	75.0%	12.0%	
Ratepayers and other	874 072	202 234	23.1%	237 295	27.1%	439 529	50.3%	220 123	80.7%	7.8%	
Government - operating	288 432	100 864	35.0%	70 099	24.3%	170 963	59.3%	82 858	71.2%	(15.4%)	
Government - capital	118 484	25 050	21.1%	36 724	31.0%	61 774	52.1%	5 000	52.6%	634.5%	
Interest	47 436	2 712	5.7%	3 169	6.7%	5 880	12.4%	2 061	23.6%	53.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 115 321)	(330 186)	29.6%	(260 889)	23.4%	(591 075)	53.0%	(309 535)	37.1%	(15.7%)	
Suppliers and employees	(1 098 955)	(328 444)	29.9%	(258 914)	23.6%	(587 358)	53.4%	(307 712)	36.9%	(15.9%)	
Finance charges	(16 366)	(1 742)	10.6%	(1 974)	12.1%	(3 716)	22.7%	(1 822)	25.0%	8.4%	
Transfers and grants	-	-	-	-	-	-	-	(2)	-	(100.0%)	
Net Cash from/(used) Operating Activities	213 103	673	.3%	86 398	40.5%	87 072	40.9%	507	(95.8%)	16 946.6%	
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	(409 699)	(49 645)	12.1%	(95 835)	23.4%	(145 479)	35.5%	(49 626)	24.0%	93.1%	
Capital assets	(409 699)	(49 645)	12.1%	(95 835)	23.4%	(145 479)	35.5%	(49 626)	24.0%	93.1%	
Net Cash from/(used) Investing Activities	(409 699)	(49 645)	12.1%	(95 835)	23.4%	(145 479)	35.5%	(49 626)	24.0%	93.1%	
Cash Flow from Financing Activities											
Receipts	165 417	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	165 417	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(27 219)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(27 219)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	138 198	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(58 398)	(48 971)	83.9%	(9 436)	16.2%	(58 408)	100.0%	(49 120)	(44.8%)	(80.8%)	
Cash/cash equivalents at the year begin:	347 515	351 864	101.3%	302 892	87.2%	351 864	101.3%	730 749	81.0%	(58.6%)	
Cash/cash equivalents at the year end:	289 117	302 892	104.8%	293 456	101.5%	293 456	101.5%	681 629	(3 057.6%)	(56.9%)	

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	11 093	7.5%	6 083	4.1%	6 950	4.7%	123 829	83.7%	147 955	17.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	25 467	57.3%	4 171	9.4%	1 878	4.2%	12 953	29.1%	44 468	5.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 364	14.4%	5 367	5.4%	4 229	4.2%	75 967	76.0%	99 927	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	5 581	4.5%	3 954	3.2%	3 812	3.1%	111 341	89.3%	124 688	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 017	7.0%	2 101	3.7%	1 913	3.3%	49 231	86.0%	57 262	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	1.6%	47	1.4%	43	1.3%	3 300	95.8%	3 444	4%	-	-	-	-
Interest on Arrear Debtor Accounts	570	1.0%	602	1.1%	606	1.1%	53 702	96.8%	55 481	6.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(16 889)	(5.5%)	2 861	9%	2 361	.8%	316 893	103.8%	305 227	36.4%	-	-	-	-
Total By Income Source	44 257	5.3%	25 187	3.0%	21 792	2.6%	747 216	89.1%	838 452	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	44 257	5.3%	25 187	3.0%	21 792	2.6%	747 216	89.1%	838 452	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	31 553	100.0%	-	-	-	-	-	-	31 553	22.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	107 698	100.0%	-	-	-	-	-	-	107 698	76.9%
Auditor-General	827	100.0%	-	-	-	-	-	-	827	6%
Other	-	-	-	-	-	-	-	-	-	-
Total	140 079	100.0%	-	-	-	-	-	-	140 079	100.0%

Contact Details

Municipal Manager	Mr K Masange	034 328 7766
Financial Manager	MJ Mayisela	034 328 7600

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	2 055 974	662 772	32.2%	583 786	28.4%	1 246 558	60.6%	514 624	59.9%	13.4%
Ratepayers and other	1 736 925	543 740	31.3%	476 031	27.4%	1 019 771	58.7%	434 020	58.8%	9.7%
Government - operating	219 635	94 196	42.9%	66 284	30.2%	160 480	73.1%	61 682	69.7%	7.5%
Government - capital	93 697	22 628	24.2%	38 068	40.6%	60 696	64.8%	17 064	56.3%	123.1%
Interest	5 717	2 208	38.6%	3 403	59.5%	5 611	98.1%	1 858	103.4%	83.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 823 984)	(535 417)	29.4%	(472 514)	25.9%	(1 007 931)	55.3%	(684 062)	86.9%	(30.9%)
Suppliers and employees	(1 746 428)	(516 909)	29.6%	(437 124)	25.0%	(954 033)	54.6%	(644 789)	88.8%	(32.2%)
Finance charges	(75 538)	(18 007)	23.8%	(35 076)	46.4%	(53 083)	70.3%	(39 082)	51.4%	(10.3%)
Transfers and grants	(2 018)	(501)	24.8%	(314)	15.6%	(815)	40.4%	(191)	20.7%	64.4%
Net Cash from/(used) Operating Activities	231 990	127 355	54.9%	111 272	48.0%	238 627	102.9%	(169 438)	(133.8%)	(165.7%)
Cash Flow from Investing Activities										
Receipts	10 000	690	6.9%	54	.5%	744	7.4%	367 546	-	(100.0%)
Proceeds on disposal of PPE	10 000	690	6.9%	54	.5%	744	7.4%	17 546	-	(99.7%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	359 000	-	(100.0%)
Payments	(237 742)	(17 167)	7.2%	(29 898)	12.6%	(47 065)	19.8%	(24 923)	24.7%	20.0%
Capital assets	(237 742)	(17 167)	7.2%	(29 898)	12.6%	(47 065)	19.8%	(24 923)	24.7%	20.0%
Net Cash from/(used) Investing Activities	(227 742)	(16 477)	7.2%	(29 844)	13.1%	(46 321)	20.3%	342 623	(283.6%)	(108.7%)
Cash Flow from Financing Activities										
Receipts	100 000	1 746	1.7%	1 027	1.0%	2 773	2.8%	626	-	64.1%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 746	-	1 027	-	2 773	-	626	-	64.1%
Payments	(109 091)	(24 076)	22.1%	(43 256)	39.7%	(67 332)	61.7%	(189 250)	206.8%	(77.1%)
Repayment of borrowing	(109 091)	(24 076)	22.1%	(43 256)	39.7%	(67 332)	61.7%	(189 250)	206.8%	(77.1%)
Net Cash from/(used) Financing Activities	(9 091)	(22 330)	245.6%	(42 229)	464.5%	(64 559)	710.1%	(188 624)	205.2%	(77.6%)
Net Increase/(Decrease) in cash held	(4 843)	88 548	(1 828.4%)	39 199	(809.4%)	127 747	(2 637.8%)	(15 439)	(115.2%)	(353.9%)
Cash/cash equivalents at the year begin:	314 047	280 396	89.3%	368 944	117.5%	280 396	89.3%	278 805	118.9%	32.3%
Cash/cash equivalents at the year end:	309 204	368 944	119.3%	408 143	132.0%	408 143	132.0%	263 366	280.4%	55.0%

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	23 881	48.9%	2 570	5.3%	1 636	3.4%	20 757	42.5%	48 844	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	123 020	95.5%	2 034	1.6%	(720)	(.6%)	4 494	3.5%	128 828	49.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 886	60.2%	1 820	6.1%	1 004	3.4%	8 986	30.3%	29 697	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	5 424	46.0%	866	7.3%	425	3.6%	5 065	43.1%	11 799	4.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 817	56.7%	475	7.1%	242	3.6%	2 198	32.7%	6 732	2.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(634)	(1.7%)	1 605	4.3%	2 102	5.7%	33 981	91.7%	37 054	14.1%	-	-	-	-
Total By Income Source	173 394	65.9%	9 370	3.6%	4 689	1.8%	75 501	28.7%	262 954	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 022	52.6%	772	8.1%	398	4.2%	3 346	35.1%	9 539	3.6%	-	-	-	-
Commercial	133 208	77.9%	5 671	3.3%	2 126	1.2%	29 957	17.5%	170 963	65.0%	-	-	-	-
Households	32 652	45.3%	2 301	3.2%	1 746	2.4%	35 384	49.1%	72 083	27.4%	-	-	-	-
Other	2 512	24.2%	626	6.0%	419	4.0%	6 813	65.7%	10 370	3.9%	-	-	-	-
Total By Customer Group	173 394	65.9%	9 370	3.6%	4 689	1.8%	75 501	28.7%	262 954	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	29 522	100.0%	-	-	-	-	-	-	29 522	23.0%
Bulk Water	13 853	100.0%	-	-	-	-	-	-	13 853	10.8%
PAYE deductions	5 099	100.0%	-	-	-	-	-	-	5 099	4.0%
VAT (output less input)	1 500	100.0%	-	-	-	-	-	-	1 500	1.2%
Pensions / Retirement	5 694	100.0%	-	-	-	-	-	-	5 694	4.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	71 455	100.0%	-	-	-	-	-	-	71 455	55.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	876	100.0%	-	-	-	-	-	-	876	.7%
Total	128 199	100.0%	-	-	-	-	-	-	128 199	100.0%

Contact Details

Municipal Manager	Dr Nhlanhla J Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)

	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	1 969 533	520 791	26.4%	468 689	23.8%	989 480	50.2%	409 398	49.1%	14.5%	
Property rates	279 863	68 309	24.4%	68 404	24.4%	136 713	48.8%	63 813	51.1%	7.2%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	699 341	162 079	23.2%	148 425	21.2%	310 503	44.4%	120 116	41.4%	23.6%	
Service charges - water revenue	268 788	65 226	24.3%	51 266	19.1%	116 492	43.3%	53 702	49.9%	(4.5%)	
Service charges - sanitation revenue	67 116	12 835	19.1%	7 834	11.7%	20 670	30.8%	11 060	38.5%	(29.2%)	
Service charges - refuse revenue	56 456	17 445	30.9%	8 212	14.5%	25 657	45.4%	12 903	57.4%	(36.4%)	
Service charges - other	-	4	-	(4)	-	-	-	-	-	(100.0%)	
Rental of facilities and equipment	17 566	3 307	18.8%	6 365	36.2%	9 672	55.1%	2 403	29.5%	164.9%	
Interest earned - external investments	12 500	(883)	(7.1%)	8 203	65.6%	7 321	58.6%	2 664	49.5%	208.0%	
Interest earned - outstanding debtors	18 000	11 949	66.4%	12 645	70.2%	24 593	136.6%	1 414	4.7%	794.0%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	6 087	639	10.5%	953	15.7%	1 592	26.2%	616	18.5%	54.8%	
Licences and permits	8 516	2 055	24.1%	2 170	25.5%	4 226	49.6%	2 416	50.5%	(10.1%)	
Agency services	14 770	444	3.0%	526	3.6%	970	6.6%	648	7.7%	(18.7%)	
Transfers received - operational	486 936	173 308	35.6%	140 047	28.8%	313 355	64.4%	130 502	73.8%	7.3%	
Other own revenue	33 393	4 079	12.2%	13 637	40.8%	17 715	53.1%	7 141	15.4%	91.0%	
Gains on disposal of PPE	200	(4)	(2.0%)	4	2.0%	-	-	-	-	(100.0%)	
Operating Expenditure	1 944 707	425 650	21.9%	481 416	24.8%	907 066	46.6%	331 850	41.6%	45.1%	
Employee related costs	148 000	106 880	23.9%	124 072	23.9%	210 022	47.8%	97 468	44.7%	9.9%	
Remuneration of councillors	23 684	5 045	21.3%	6 529	27.6%	11 574	48.9%	4 480	41.8%	45.7%	
Debt impairment	40 000	38 783	97.0%	(18 783)	(47.0%)	20 000	50.0%	-	-	(100.0%)	
Depreciation and asset impairment	232 700	-	-	116 350	50.0%	116 350	50.0%	-	-	(100.0%)	
Finance charges	27 155	-	-	13 557	49.9%	13 557	49.9%	15 504	49.2%	(12.6%)	
Bulk purchases	658 000	191 025	29.0%	139 169	21.2%	330 194	50.2%	130 385	54.2%	6.7%	
Other Materials	124 975	24 285	19.4%	33 348	26.7%	57 633	46.1%	22 376	46.6%	49.0%	
Contracted services	73 542	10 649	14.5%	15 212	20.7%	25 861	35.2%	21 831	48.9%	(30.3%)	
Transfers and grants	5 140	2 060	40.1%	2 900	56.4%	4 960	96.5%	1 520	94.4%	90.8%	
Other expenditure	311 511	46 923	15.1%	65 993	21.2%	112 915	36.2%	38 287	38.7%	72.4%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	24 826	95 141		(12 727)		82 414		77 548			
Transfers recognised - capital	479 207	149 354	31.2%	166 183	34.7%	315 537	65.8%	115 593	59.3%	43.8%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-									

[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	2 448 740	853 397	34.9%	1 136 675	46.4%	1 990 072	81.3%	782 373	73.4%	45.3%
Ratepayers and other	1 452 097	526 837	36.3%	831 041	57.2%	1 357 878	93.5%	532 343	80.6%	56.1%
Government - operating	486 936	171 308	35.2%	138 663	28.5%	309 971	63.7%	130 502	68.5%	6.3%
Government - capital	479 207	151 776	31.7%	159 761	33.3%	311 537	65.0%	115 593	59.3%	38.2%
Interest	30 500	3 476	11.4%	7 210	23.6%	10 686	35.0%	3 935	18.6%	83.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 672 007)	(682 943)	40.8%	(685 839)	41.0%	(1 368 782)	81.9%	(614 410)	83.4%	11.6%
Suppliers and employees	(1 644 852)	(682 943)	41.5%	(672 282)	40.9%	(1 355 226)	82.4%	(597 387)	84.3%	12.5%
Finance charges	(27 155)	-	-	(13 557)	-	(13 557)	49.9%	(15 504)	49.2%	(12.6%)
Transfers and grants	-	-	-	-	-	-	-	(1 520)	48.1%	(100.0%)
Net Cash from/(used) Operating Activities	776 733	170 454	21.9%	450 836	58.0%	621 290	80.0%	167 963	51.9%	168.4%
Cash Flow from Investing Activities										
Receipts	14 000	30	.2%	34	.2%	64	.5%	23	2.4%	47.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	14 000	30	.2%	34	.2%	64	.5%	23	2.4%	47.2%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(504 007)	(37 317)	7.4%	(77 359)	15.3%	(114 676)	22.8%	(92 095)	37.9%	(16.0%)
Capital assets	(504 007)	(37 317)	7.4%	(77 359)	15.3%	(114 676)	22.8%	(92 095)	37.9%	(16.0%)
Net Cash from/(used) Investing Activities	(490 007)	(37 287)	7.6%	(77 325)	15.8%	(114 612)	23.4%	(92 072)	38.1%	(16.0%)
Cash Flow from Financing Activities										
Receipts	5 000	875	17.5%	1 150	23.0%	2 026	40.5%	869	62.6%	32.4%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 000	875	17.5%	1 150	23.0%	2 026	40.5%	869	62.6%	32.4%
Payments	(36 363)	-	-	(18 042)	49.6%	(18 042)	49.6%	(17 833)	67.3%	1.2%
Repayment of borrowing	(36 363)	-	-	(18 042)	49.6%	(18 042)	49.6%	(17 833)	67.3%	1.2%
Net Cash from/(used) Financing Activities	(31 363)	875	(2.8%)	(16 892)	53.9%	(16 017)	51.1%	(16 964)	67.9%	(4.4%)
Net Increase/(Decrease) in cash held	255 363	134 043	52.5%	356 618	139.7%	490 661	192.1%	58 927	89.8%	505.2%
Cash/cash equivalents at the year begin:	18 000	52 061	289.2%	186 104	1 033.9%	52 061	289.2%	101 348	112.7%	83.6%
Cash/cash equivalents at the year end:	273 363	186 104	68.1%	542 723	198.5%	542 723	198.5%	160 275	91.1%	238.6%

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	37 157	25.2%	13 394	9.1%	10 054	6.8%	86 973	58.9%	147 578	26.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	37 196	38.1%	12 189	12.5%	6 577	6.7%	41 723	42.7%	97 685	17.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 442	13.0%	7 853	8.9%	6 705	7.8%	62 058	70.5%	88 057	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 627	15.3%	1 051	9.9%	837	7.9%	7 140	67.0%	10 686	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 209	14.3%	1 468	9.5%	1 195	7.7%	10 566	68.4%	15 437	2.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	9.0%	1	8.6%	1	7.3%	6	75.1%	8	-	-	-	-	-
Interest on Arrear Debtor Accounts	4	-	319	1.1%	411	1.5%	27 441	97.4%	28 174	5.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(39 801)	(22.5%)	705	.4%	410	.2%	215 605	121.9%	176 919	31.3%	-	-	-	-
Total By Income Source	49 835	8.8%	36 979	6.6%	26 188	4.6%	451 512	80.0%	564 514	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	212	4.7%	189	4.2%	191	4.2%	3 910	86.9%	4 502	8%	-	-	-	-
Commercial	30 299	19.2%	15 218	9.6%	7 943	5.0%	104 469	66.1%	157 929	28.0%	-	-	-	-
Households	15 378	4.8%	18 997	6.0%	15 703	4.9%	269 096	84.3%	319 175	56.5%	-	-	-	-
Other	3 946	4.8%	2 575	3.1%	2 351	2.8%	74 037	89.3%	82 909	14.7%	-	-	-	-
Total By Customer Group	49 835	8.8%	36 979	6.6%	26 188	4.6%	451 512	80.0%	564 514	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	38 353	100.0%	-	-	-	-	-	-	38 353	59.5%
Bulk Water	16 974	100.0%	-	-	-	-	-	-	16 974	26.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 209	13.2%	-	-	-	-	7 975	86.8%	9 185	14.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	56 537	87.6%	-	-	-	-	7 975	12.4%	64 512	100.0%

Contact Details

Municipal Manager	Ms TC Mameja	015 290 2102
Financial Manager	Ms Fikile Mudau	015 290 2049

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	1 367 316	390 227	28.5%	356 038	26.0%	746 265	54.6%	315 500	53.6%	12.8%
Property rates	159 194	47 786	30.0%	50 215	31.5%	98 001	61.6%	43 639	61.8%	15.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	385 375	106 236	27.6%	94 775	24.6%	201 011	52.2%	89 220	47.4%	6.2%
Service charges - water revenue	272 030	58 516	21.5%	70 527	25.9%	129 043	47.4%	58 171	48.6%	21.2%
Service charges - sanitation revenue	61 946	15 404	24.9%	18 547	29.9%	33 951	54.8%	12 792	49.2%	45.0%
Service charges - refuse revenue	79 316	21 917	27.6%	21 860	27.6%	43 777	55.2%	19 209	56.4%	13.8%
Service charges - other	2 500	-	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	4 675	847	18.1%	787	16.8%	1 634	35.0%	872	45.3%	(9.7%)
Interest earned - external investments	1 292	454	35.1%	438	33.9%	892	69.0%	570	85.4%	(23.2%)
Interest earned - outstanding debtors	35 955	8 469	23.6%	8 242	22.9%	16 711	46.5%	7 814	43.6%	5.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	9 721	1 504	15.7%	2 677	27.5%	4 202	43.2%	1 998	39.1%	67.6%
Licences and permits	25	0	16.7%	0	-	0	1.6%	(7)	(54.1%)	(100.0%)
Agency services	67 870	23 799	35.1%	25 245	37.2%	49 044	72.3%	7 465	48.8%	238.2%
Transfers recognised - operational	194 584	82 784	42.5%	45 993	23.6%	128 777	64.05%	64 055	76.1%	(28.2%)
Other own revenue	57 833	12 023	20.8%	9 116	15.8%	21 139	36.6%	8 146	130.4%	11.9%
Gains on disposal of PPE	35 000	10 467	29.9%	7 615	18 083	51.7%	1 955	5.9%	289.5%	
Operating Expenditure	1 607 693	279 813	17.4%	309 929	19.3%	589 742	36.7%	245 913	35.7%	26.0%
Employee related costs	331 392	82 615	24.9%	84 250	25.4%	166 865	50.4%	76 278	48.5%	10.5%
Remuneration of councillors	17 313	3 882	22.4%	3 897	22.5%	7 779	44.9%	4 092	47.5%	(4.7%)
Debt impairment	50 159	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	85 309	-	-	-	-	-	-	-	-	-
Finance charges	9 768	2 367	24.2%	4 623	47.3%	6 991	71.6%	2 792	48.6%	65.6%
Bulk purchases	602 553	117 391	19.5%	129 972	21.6%	247 363	41.1%	99 369	52.4%	30.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	79 551	17 914	22.5%	17 976	22.6%	35 890	45.1%	18 052	48.5%	(4.4%)
Transfers and grants	308 847	10 662	3.5%	12 773	4.1%	23 435	7.6%	7 650	5.1%	67.0%
Other expenditure	122 801	44 983	36.6%	56 436	46.0%	101 419	82.6%	37 680	73.7%	49.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(240 377)	110 413		46 109		156 523		69 587		
Transfers recognised - capital	227 201	10 873	4.8%	23 426	10.3%	34 299	15.1%	34 663	35.3%	(32.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(4 660)	-	(31 841)	-	(36 501)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(13 176)	116 626		37 695		154 321		104 250		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(13 176)	116 626		37 695		154 321		104 250		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(13 176)	116 626		37 695		154 321		104 250		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13 176)	116 626		37 695		154 321		104 250		

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	2 774 032	386 520	13.9%	397 522	14.3%	784 042	28.3%	338 173	50.6%	17.6%	
Ratepayers and other	2 372 721	292 300	12.3%	295 826	12.5%	588 126	24.8%	230 990	48.6%	28.1%	
Government - operating	203 771	82 893	40.7%	45 993	22.6%	128 886	63.3%	63 547	75.0%	(27.6%)	
Government - capital	192 652	10 873	5.6%	55 266	28.7%	66 139	34.3%	35 251	36.3%	56.8%	
Interest	4 888	454	9.3%	438	9.0%	892	18.2%	8 384	44.7%	(94.8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(2 580 976)	(470 390)	18.2%	(331 603)	12.8%	(801 993)	31.1%	(273 864)	34.7%	21.1%	
Suppliers and employees	(2 321 116)	(464 464)	20.0%	(314 206)	13.5%	(778 670)	33.5%	(264 823)	41.1%	18.6%	
Finance charges	(10 655)	(2 367)	22.2%	(4 623)	43.4%	(6 991)	65.6%	(1 932)	32.5%	139.3%	
Transfers and grants	(249 205)	(3 559)	1.4%	(12 773)	5.1%	(16 332)	6.6%	(7 109)	4.6%	79.7%	
Net Cash from/(used) Operating Activities	193 056	(83 870)	(43.4%)	65 919	34.1%	(17 951)	(9.3%)	64 309	1 369.4%	2.5%	
Cash Flow from Investing Activities											
Receipts	34 838	975	2.8%	4 743	13.6%	5 718	16.4%	1 818	1.6%	160.9%	
Proceeds on disposal of PPE	52 858	10 467	19.8%	7 615	14.4%	18 083	34.2%	1 818	1.6%	318.9%	
Decrease in non-current debtors	-	(9 280)	-	(2 641)	-	(11 921)	-	-	-	(100.0%)	
Decrease in other non-current receivables	(1 635)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(16 385)	(212)	1.3%	(231)	1.4%	(444)	2.7%	-	-	(100.0%)	
Payments	-	(41 634)	-	(66 630)	-	(108 264)	-	(17 961)	23.4%	271.0%	
Capital assets	-	(41 634)	-	(66 630)	-	(108 264)	-	(17 961)	23.4%	271.0%	
Net Cash from/(used) Investing Activities	34 838	(40 659)	(116.7%)	(61 886)	(177.6%)	(102 546)	(294.3%)	(16 143)	(89.1%)	283.4%	
Cash Flow from Financing Activities											
Receipts	307	(192)	(62.4%)	133	43.2%	(59)	(19.2%)	-	-	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	307	(192)	(62.4%)	133	43.2%	(59)	(19.2%)	-	-	(100.0%)	
Payments	(30 360)	(2 665)	8.8%	-	-	(2 665)	8.8%	-	-	-	
Repayment of borrowing	(30 360)	(2 665)	8.8%	-	-	(2 665)	8.8%	-	-	-	
Net Cash from/(used) Financing Activities	(30 053)	(2 857)	9.5%	133	(4%)	(2 724)	9.1%	-	-	(100.0%)	
Net Increase/(Decrease) in cash held	197 841	(127 386)	(64.4%)	4 165	2.1%	(123 221)	(62.3%)	48 166	937.7%	(91.4%)	
Cash/cash equivalents at the year begin:	237 215	35 489	15.0%	(91 897)	(38.7%)	35 489	15.0%	144 360	-	(163.7%)	
Cash/cash equivalents at the year end:	435 056	(91 897)	(21.1%)	(87 732)	(20.2%)	(87 732)	(20.2%)	192 526	270.8%	(145.6%)	

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	12 863	5.3%	12 525	5.2%	5 751	2.4%	209 867	87.1%	241 006	32.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	9 215	9.8%	2 666	2.8%	3 258	3.4%	79 308	84.0%	94 447	12.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 171	4.6%	2 409	3.5%	2 243	3.3%	61 171	88.7%	68 994	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	3 395	2.9%	2 768	2.3%	2 472	2.1%	109 295	92.7%	117 929	16.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 672	2.3%	1 978	1.7%	1 866	1.6%	107 250	94.4%	113 667	15.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	788	8%	840	8%	718	7%	97 317	97.6%	99 663	13.5%	-	-	-	-
Total By Income Source	32 004	4.4%	23 185	3.2%	16 308	2.2%	664 208	90.3%	735 704	100.0%	-	-	-	-
Debtors Age Analysis by Customer Group														
Organs of State	858	10.7%	304	3.8%	223	2.8%	6 618	82.7%	8 003	1.1%	-	-	-	-
Commercial	6 115	6.6%	4 381	4.7%	2 958	3.2%	79 580	85.5%	93 034	12.6%	-	-	-	-
Households	24 265	3.9%	17 981	2.9%	12 667	2.1%	561 541	91.1%	616 454	83.8%	-	-	-	-
Other	766	4.2%	519	2.9%	460	2.5%	16 469	90.4%	18 213	2.5%	-	-	-	-
Total By Customer Group	32 004	4.4%	23 185	3.2%	16 308	2.2%	664 208	90.3%	735 704	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	-	-	-	-	29 198	51.3%	27 753	48.7%	56 952	31.9%
Bulk Water	15 822	100.0%	-	-	-	-	-	-	15 822	8.9%
PAYE deductions	3 874	100.0%	-	-	-	-	-	-	3 874	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 727	100.0%	-	-	-	-	-	-	5 727	3.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 892	22.4%	1 385	16.4%	353	4.2%	4 820	57.0%	8 451	4.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 289	18.6%	1 091	1.2%	-	-	70 231	80.2%	87 611	49.1%
Total	43 604	24.4%	2 476	1.4%	29 552	16.6%	102 805	57.6%	178 437	100.0%

Contact Details

Municipal Manager	M F Mahlangu	017 620 6287
Financial Manager	Mr J Mokgatsi	017 620 6275

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	1 698 548	475 713	28.0%	417 100	24.6%	892 813	52.6%	363 265	54.9%	14.8%
Property rates	253 202	68 097	26.9%	67 460	26.6%	135 557	53.5%	58 509	52.9%	15.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	786 660	183 810	23.4%	156 066	19.8%	339 876	43.2%	142 056	50.5%	9.9%
Service charges - water revenue	215 380	77 333	35.9%	67 920	31.5%	145 253	67.4%	49 017	44.6%	38.6%
Service charges - sanitation revenue	88 810	29 693	33.4%	24 483	27.6%	54 175	61.0%	19 231	43.6%	27.3%
Service charges - refuse revenue	67 633	15 856	23.4%	15 578	23.0%	31 434	46.5%	15 598	43.3%	(1)%
Service charges - other	232	98	42.2%	75	32.4%	173	74.6%	(6)	61.9%	(1 320.0)%
Rental of facilities and equipment	12 063	2 298	19.0%	2 717	22.5%	5 014	41.6%	1 817	39.9%	49.5%
Interest earned - external investments	2 275	411	18.1%	184	8.1%	595	26.2%	208	11.1%	(11.4)%
Interest earned - outstanding debtors	36 855	10 638	28.9%	12 497	33.9%	23 134	62.8%	8 913	41.5%	40.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 601	1 108	42.6%	917	35.3%	2 005	77.9%	226	12.0%	305.9%
Licences and permits	2 443	475	19.4%	551	22.5%	1 025	42.0%	621	40.7%	(11.4)%
Agency services	20 165	3 875	19.2%	2 143	10.6%	6 018	29.8%	5 533	35.6%	(61.3)%
Transfers recognised - operational	196 629	80 198	41.0%	64 128	32.8%	144 326	73.9%	59 498	32.2%	7.8%
Other own revenue	14 601	1 824	12.5%	2 381	16.3%	4 206	28.8%	2 044	93.8%	16.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 716 628	340 711	19.8%	297 520	17.3%	638 231	37.2%	318 517	34.8%	(6.6)%
Employee related costs	372 467	85 579	23.0%	94 513	25.4%	180 093	48.4%	85 694	46.7%	10.3%
Remuneration of councillors	12 353	4 377	35.4%	4 442	36.0%	8 820	71.4%	4 492	48.4%	(1.1)%
Debt impairment	160 106	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	164 449	-	-	-	-	-	-	-	-	-
Finance charges	14 804	-	-	7 694	52.0%	7 694	52.0%	10 856	51.9%	(29.1)%
Bulk purchases	743 043	203 995	27.5%	122 202	16.4%	326 197	43.9%	149 366	40.0%	(18.2)%
Other Materials	79 569	13 127	16.5%	18 590	23.4%	31 717	39.9%	23 712	38.2%	(21.6)%
Contracted services	10 802	7 355	68.1%	8 160	75.5%	15 516	143.8%	3 506	48.2%	132.8%
Transfers and grants	55 425	3 701	6.7%	4 254	7.7%	7 954	14.4%	6 815	22.4%	(37.6)%
Other expenditure	103 610	22 576	21.8%	37 665	36.4%	60 241	58.1%	34 087	53.6%	10.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 080)	135 003		119 580		254 582		44 747		
Transfers recognised - capital	168 667	1 550	9%	890	5%	2 440	1.4%	1 500	9%	(40.7)%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	150 587	136 553		120 470		257 022		46 247		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	150 587	136 553		120 470		257 022		46 247		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	150 587	136 553		120 470		257 022		46 247		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	150 587	136 553		120 470		257 022		46 247		

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	1 887 401	516 552	27.4%	442 547	23.4%	959 099	50.8%	606 688	67.3%	(27.1%)	
Ratepayers and other	1 520 695	422 866	27.8%	384 848	24.0%	787 714	51.8%	480 838	67.2%	(24.1%)	
Government - operating	162 944	81 748	50.2%	65 018	39.9%	146 766	90.1%	118 395	103.7%	(45.1%)	
Government - capital	164 633	890	.5%	-	-	890	.5%	2 000	27.5%	(100.0%)	
Interest	39 130	11 048	28.2%	12 681	32.4%	23 730	60.6%	5 454	35.0%	132.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 722 769)	(543 359)	31.5%	(402 963)	23.4%	(946 322)	54.9%	(581 518)	57.7%	(30.7%)	
Suppliers and employees	(1 665 762)	(542 056)	32.5%	(391 015)	23.5%	(933 071)	56.0%	(570 662)	57.8%	(31.5%)	
Finance charges	(1 482)	-	-	(7 694)	519.0%	(7 694)	519.0%	(10 856)	52.2%	(29.1%)	
Transfers and grants	(55 525)	(1 304)	2.3%	(4 254)	7.7%	(5 557)	10.0%	-	-	(100.0%)	
Net Cash from/(used) Operating Activities	164 633	(26 807)	(16.3%)	39 585	24.0%	12 777	7.8%	25 170	(133.9%)	57.3%	
Cash Flow from Investing Activities											
Receipts	-	9 926	-	-	-	9 926	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	9 926	-	-	-	9 926	-	-	-	-	
Payments	(164 633)	(347)	.2%	-	-	(347)	.2%	(12 082)	-	(100.0%)	
Capital assets	(164 633)	(347)	.2%	-	-	(347)	.2%	(12 082)	-	(100.0%)	
Net Cash from/(used) Investing Activities	(164 633)	9 579	(5.8%)	-	-	9 579	(5.8%)	(12 082)	-	(100.0%)	
Cash Flow from Financing Activities											
Receipts	-	1 756	-	-	-	1 756	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	1 756	-	-	-	1 756	-	-	-	-	
Payments	(22 462)	(416)	1.9%	-	-	(416)	1.9%	(12 259)	75.7%	(100.0%)	
Repayment of borrowing	(22 462)	(416)	1.9%	-	-	(416)	1.9%	(12 259)	75.7%	(100.0%)	
Net Cash from/(used) Financing Activities	(22 462)	1 339	(6.0%)	-	-	1 339	(6.0%)	(12 259)	75.7%	(100.0%)	
Net Increase/(Decrease) in cash held	(22 462)	(15 889)	70.7%	39 585	(176.2%)	23 696	(105.5%)	830	(67.0%)	4 670.8%	
Cash/cash equivalents at the year begin:	(62 075)	(13 570)	21.9%	(29 459)	47.5%	(13 570)	21.9%	40 486	-	(172.8%)	
Cash/cash equivalents at the year end:	(84 537)	(29 459)	34.8%	10 126	(12.0%)	10 126	(12.0%)	41 316	(40.5%)	(75.5%)	

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	25 260	8.1%	15 646	5.0%	11 919	3.8%	258 059	83.0%	310 884	27.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	41 477	16.1%	21 392	8.3%	11 911	4.6%	182 895	71.0%	257 675	23.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 540	15.7%	7 003	5.6%	4 909	3.9%	93 241	74.8%	124 693	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	9 568	9.1%	5 188	5.0%	4 293	4.1%	85 744	81.9%	104 753	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 903	5.9%	2 709	3.3%	2 274	2.7%	73 359	88.1%	83 244	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 305	2.6%	4 145	2.5%	3 965	2.4%	155 930	92.6%	168 345	15.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 595	6.8%	2 810	4.2%	2 152	3.2%	57 621	85.8%	67 177	6.0%	-	-	-	-
Total By Income Source	109 646	9.8%	58 893	5.3%	41 384	3.7%	906 848	81.2%	1 116 771	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 321	13.8%	2 561	10.6%	1 708	7.1%	16 495	68.5%	24 086	2.2%	-	-	-	-
Commercial	39 811	28.9%	19 674	14.3%	8 802	6.4%	69 613	50.5%	137 900	12.3%	-	-	-	-
Households	62 918	9.1%	34 005	4.9%	28 620	4.1%	568 348	81.9%	693 891	62.1%	-	-	-	-
Other	3 596	1.4%	2 653	1.0%	2 255	.9%	252 392	96.7%	260 895	23.4%	-	-	-	-
Total By Customer Group	109 646	9.8%	58 893	5.3%	41 384	3.7%	906 848	81.2%	1 116 771	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	76 691	22.6%	48 942	14.4%	14 861	4.4%	198 633	58.6%	339 128	87.7%
Bulk Water	2 800	5.9%	5 600	11.8%	16 800	35.3%	22 400	47.1%	47 600	12.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	79 491	20.6%	54 542	14.1%	31 661	8.2%	221 033	57.2%	386 728	100.0%

Contact Details

Municipal Manager	Mr T Jansen Van Vuuren	013 690 6208
Financial Manager	Mr J B Dorfling	013 690 6725

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	1 141 136	292 587	25.6%	279 396	24.5%	571 984	50.1%	247 703	53.0%	12.8%	
Property rates	257 317	65 840	25.6%	66 248	25.7%	132 088	51.3%	57 767	50.6%	14.7%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	451 005	118 787	26.3%	97 057	21.5%	215 844	47.9%	92 602	53.0%	4.8%	
Service charges - water revenue	64 213	14 755	23.0%	14 138	22.0%	28 303	45.0%	17 392	55.6%	(8.6)%	
Service charges - sanitation revenue	59 193	14 894	25.2%	14 807	25.0%	29 701	50.2%	13 331	51.9%	11.5%	
Service charges - refuse revenue	60 181	15 169	25.2%	15 230	25.3%	30 399	50.5%	12 902	50.9%	18.0%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	33 464	8 404	25.1%	8 444	25.2%	16 848	50.3%	3 460	51.0%	144.0%	
Interest earned - external investments	23 328	2 140	9.2%	7 040	30.2%	9 180	39.4%	7 216	44.7%	(2.4)%	
Interest earned - outstanding debtors	2 004	468	23.3%	519	25.9%	987	49.2%	489	50.8%	6.1%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	5 476	2 043	37.3%	1 734	31.7%	3 777	69.0%	1 248	46.9%	39.0%	
Licences and permits	7 022	2 002	28.5%	2 359	33.6%	4 360	62.1%	1 604	50.3%	47.0%	
Agency services	11 711	2 570	21.9%	3 446	29.4%	6 016	51.4%	2 659	49.4%	29.6%	
Transfers recognised - operational	100 259	40 481	40.4%	41 724	41.6%	82 205	82.0%	30 175	74.8%	38.3%	
Other own revenue	65 792	5 026	7.6%	6 619	10.1%	11 645	17.7%	6 801	27.5%	(2.7)%	
Gains on disposal of PPE	150	-	-	31	20.9%	31	20.9%	78	16.2%	(59.7)%	
Operating Expenditure	1 210 473	276 683	22.9%	262 200	21.7%	538 884	44.5%	247 897	47.4%	5.8%	
Employee related costs	326 629	73 111	22.4%	77 801	23.8%	150 912	46.2%	75 374	49.3%	3.2%	
Remuneration of councillors	16 259	3 889	23.9%	3 873	23.8%	7 762	47.7%	4 065	48.1%	(4.7)%	
Debt impairment	7 421	1 855	25.0%	1 855	25.0%	3 710	50.0%	1 299	50.0%	42.8%	
Depreciation and asset impairment	182 793	45 698	25.0%	45 698	25.0%	91 396	50.0%	44 411	50.0%	2.9%	
Finance charges	27 221	536	2.0%	-	-	536	2.0%	6 740	50.0%	(100.0)%	
Bulk purchases	327 703	74 447	22.7%	63 250	19.3%	137 697	42.0%	61 719	47.3%	2.5%	
Other Materials	-	-	-	-	-	-	-	-	-	-	
Contracted services	32 211	5 034	15.6%	5 241	16.3%	10 275	31.9%	5 755	35.7%	(8.9)%	
Transfers and grants	56 348	13 974	24.8%	13 896	24.7%	27 870	49.5%	12 340	49.3%	12.6%	
Other expenditure	233 888	58 139	24.9%	50 586	21.6%	108 725	46.5%	36 194	41.7%	39.8%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(69 337)	15 904		17 196		33 100		(194)			
Transfers recognised - capital	56 726	10 495	18.5%	24 291	42.8%	34 786	61.3%	10 515	51.3%	131.0%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	(32 273)	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(44 884)	26 399		41 487		67 886		10 321			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(44 884)	26 399		41 487		67 886		10 321			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(44 884)	26 399		41 487		67 886		10 321			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(44 884)	26 399		41 487		67 886		10 321			

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	1 197 862	331 782	27.7%	344 954	28.8%	676 736	56.5%	308 362	65.0%	11.9%	
Ratepayers and other	1 015 545	278 199	27.4%	271 381	26.7%	549 579	54.1%	259 968	63.9%	4.4%	
Government - operating	100 259	40 481	40.4%	41 724	41.6%	82 205	82.0%	30 175	75.8%	38.3%	
Government - capital	56 726	10 495	18.5%	24 291	42.8%	34 786	61.3%	10 515	75.7%	131.0%	
Interest	25 332	2 607	10.3%	7 559	29.8%	10 166	40.1%	7 705	45.1%	(1.9%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(985 259)	(324 129)	32.9%	(240 063)	24.4%	(564 192)	57.3%	(236 088)	60.8%	1.7%	
Suppliers and employees	(901 690)	(309 619)	34.3%	(226 167)	25.1%	(535 786)	59.4%	(217 008)	62.0%	4.2%	
Finance charges	(27 221)	(536)	2.0%	-	-	(536)	2.0%	(6 740)	50.0%	(100.0%)	
Transfers and grants	(56 348)	(13 974)	24.8%	(13 896)	24.7%	(27 870)	49.5%	(12 340)	49.3%	12.6%	
Net Cash from/(used) Operating Activities	212 603	7 653	3.6%	104 891	49.3%	112 544	52.9%	72 274	87.2%	45.1%	
Cash Flow from Investing Activities											
Receipts	150	108 000	72 000.0%	(5 969)	(3 979.1%)	102 031	68 020.9%	(89 922)	(61.2%)	(93.4%)	
Proceeds on disposal of PPE	150	-	-	31	20.9%	31	20.9%	78	16.2%	(59.7%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	108 000	-	(6 000)	-	102 000	-	(90 000)	(60.0%)	(93.3%)	
Payments	(269 476)	(16 134)	6.0%	(50 517)	18.7%	(66 651)	24.7%	(59 386)	42.3%	(14.9%)	
Capital assets	(269 476)	(16 134)	6.0%	(50 517)	18.7%	(66 651)	24.7%	(59 386)	42.3%	(14.9%)	
Net Cash from/(used) Investing Activities	(269 326)	91 866	(34.1%)	(56 486)	21.0%	35 380	(13.1%)	(149 308)	28.7%	(62.2%)	
Cash Flow from Financing Activities											
Receipts	92 919	2 265	2.4%	1 814	2.0%	4 079	4.4%	2 152	5.7%	(15.7%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	80 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	12 919	2 265	17.5%	1 814	14.0%	4 079	31.6%	2 152	163.0%	(15.7%)	
Payments	(16 709)	(1 991)	11.9%	(3 651)	21.8%	(5 642)	33.8%	(5 883)	44.4%	(37.9%)	
Repayment of borrowing	(16 709)	(1 991)	11.9%	(3 651)	21.8%	(5 642)	33.8%	(5 883)	44.4%	(37.9%)	
Net Cash from/(used) Financing Activities	76 209	274	4%	(1 837)	(2.4%)	(1 562)	(2.1%)	(3 731)	(4.5%)	(50.8%)	
Net Increase/(Decrease) in cash held											
	19 487	99 793	512.1%	46 569	239.0%	146 362	751.1%	(80 765)	7 210.0%	(157.7%)	
Cash/cash equivalents at the year begin:	49 396	49 648	100.5%	149 441	302.5%	49 648	100.5%	208 696	109.9%	(28.4%)	
Cash/cash equivalents at the year end:	68 882	149 441	217.0%	196 010	284.6%	196 010	284.6%	127 931	248.0%	53.2%	

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	2 492	48.3%	550	10.7%	420	8.1%	1 701	32.9%	5 163	7.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	14 522	87.6%	634	5.0%	303	1.8%	911	5.5%	16 571	22.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 457	45.6%	1 705	6.2%	1 060	3.9%	12 072	44.2%	27 295	36.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 507	65.9%	271	7.1%	162	4.2%	867	22.6%	3 808	5.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 396	63.6%	302	8.0%	141	3.7%	928	24.6%	3 766	5.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	345	18.1%	231	12.1%	71	3.7%	1 259	66.0%	1 906	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	(3)	(.1%)	147	5.8%	127	5.0%	2 277	89.4%	2 548	3.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 940)	(38.3%)	841	6.5%	486	3.8%	16 509	128.0%	12 895	17.4%	-	-	-	-
Total By Income Source	29 777	40.3%	4 881	6.6%	2 769	3.7%	36 525	49.4%	73 952	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(6 011)	140.2%	530	(12.4%)	276	(6.4%)	917	(21.4%)	(4 288)	(5.8%)	-	-	-	-
Commercial	17 324	50.3%	1 738	5.0%	1 019	3.0%	14 337	41.7%	34 417	46.5%	-	-	-	-
Households	15 748	52.1%	2 347	7.8%	1 303	4.3%	10 842	35.9%	30 240	40.9%	-	-	-	-
Other	2 716	20.0%	267	2.0%	171	1.3%	10 429	76.8%	13 583	18.4%	-	-	-	-
Total By Customer Group	29 777	40.3%	4 881	6.6%	2 769	3.7%	36 525	49.4%	73 952	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	21 780	100.0%	-	-	-	-	-	-	21 780	35.8%
Bulk Water	171	100.0%	-	-	-	-	-	-	171	.3%
PAYE deductions	528	100.0%	-	-	-	-	-	-	528	.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 160	100.0%	-	-	-	-	-	-	4 160	6.8%
Loan repayments	8 792	100.0%	-	-	-	-	-	-	8 792	14.4%
Trade Creditors	24 030	100.0%	-	-	-	-	-	-	24 030	39.5%
Auditor-General	1 257	100.0%	-	-	-	-	-	-	1 257	2.1%
Other	133	100.0%	-	-	-	-	-	-	133	.2%
Total	60 850	100.0%	-	-	-	-	-	-	60 850	100.0%

Contact Details

Municipal Manager	W D Fouche	013 249 7264
Financial Manager	Elmarit Wassemann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MBOMBELA (MP322)

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	1 611 452	441 775	27.4%	419 342	26.0%	861 117	53.4%	385 132	51.4%	8.9%
Property rates	313 814	73 302	23.4%	73 148	23.3%	146 449	46.7%	68 582	48.0%	6.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	645 869	151 968	23.5%	146 433	22.7%	298 401	46.2%	135 682	48.0%	7.9%
Service charges - water revenue	31 792	6 814	21.4%	6 956	21.9%	13 770	43.3%	6 216	43.9%	11.9%
Service charges - sanitation revenue	17 494	3 980	22.8%	4 192	24.0%	8 173	46.7%	3 883	44.5%	13.8%
Service charges - refuse revenue	66 203	16 330	24.7%	16 295	24.6%	32 625	49.3%	14 404	50.7%	13.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	22 523	4 231	18.8%	4 263	18.9%	8 494	37.7%	1 411	15.0%	202.1%
Interest earned - external investments	5 780	335	5.8%	668	11.6%	1 003	17.4%	61	3.7%	994.0%
Interest earned - outstanding debtors	24 525	5 046	20.6%	4 877	19.9%	9 923	40.5%	5 691	58.3%	(14.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 582	706	19.7%	980	27.4%	1 687	47.1%	1 039	42.7%	(5.6%)
Licences and permits	44	1	2.6%	-	1.5%	2	4.1%	3	1 096.0%	(98.1%)
Agency services	106 653	27 345	25.6%	27 916	26.2%	55 261	51.8%	23 283	44.4%	19.9%
Transfers recognised - operational	346 325	145 721	42.1%	124 505	36.0%	270 226	78.0%	117 868	66.6%	5.6%
Other own revenue	23 347	3 496	15.0%	8 259	35.4%	11 755	50.3%	7 198	39.4%	14.7%
Gains on disposal of PPE	3 500	2 501	71.5%	847	24.2%	3 348	95.7%	(18)	-	(4 806.8%)
Operating Expenditure	1 849 620	357 744	19.3%	436 196	23.4%	793 941	42.9%	460 483	44.6%	(5.3%)
Employee related costs	450 543	102 575	22.8%	109 935	24.6%	212 511	47.2%	97 481	45.5%	12.8%
Remuneration of councillors	22 082	5 332	24.1%	5 205	23.6%	10 538	47.7%	4 795	47.8%	8.6%
Debt impairment	75 262	18 816	25.0%	5 452	7.2%	24 267	32.2%	20 729	45.5%	(73.7%)
Depreciation and asset impairment	282 004	55 291	19.6%	52 824	18.7%	108 115	38.3%	65 662	48.4%	(19.6%)
Finance charges	41 602	829	2.0%	10 784	25.9%	11 614	27.9%	12 419	47.6%	(13.2%)
Bulk purchases	402 743	93 361	23.2%	64 738	16.1%	158 099	39.3%	142 800	51.1%	(54.7%)
Other Materials	37 738	10 479	27.8%	12 628	33.5%	23 107	61.2%	10 868	45.5%	16.2%
Contracted services	290 835	36 707	12.6%	90 226	31.0%	126 933	43.6%	49 998	38.7%	80.5%
Transfers and grants	25 601	369	1.4%	9 993	39.0%	10 363	40.5%	4 909	28.6%	103.6%
Other expenditure	221 209	33 985	15.4%	74 410	33.6%	108 395	49.0%	50 823	33.4%	46.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(238 168)	84 030	-	(16 854)	-	67 176	-	(75 351)	-	-
Transfers recognised - capital	394 816	22 288	5.6%	125 110	31.7%	147 399	37.3%	69 757	28.1%	79.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	156 648	106 319	-	108 256	-	214 575	-	(5 594)	-	-
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	156 648	106 319	-	108 256	-	214 575	-	(5 594)	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	156 648	106 319	-	108 256	-	214 575	-	(5 594)	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	156 648	106 319	-	108 256	-	214 575	-	(5 594)	-	-

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	1 931 006	489 349	25.3%	554 334	28.7%	1 043 683	54.0%	483 966	55.1%	14.5%
Ratepayers and other	1 163 090	286 983	24.7%	295 203	25.4%	582 186	50.1%	272 179	47.1%	8.5%
Government - operating	346 325	142 579	41.2%	114 063	32.9%	256 642	74.1%	108 102	75.1%	5.5%
Government - capital	394 816	59 639	15.1%	145 008	36.7%	204 647	51.8%	103 625	70.6%	39.9%
Interest	26 775	148	.6%	61	.2%	208	.8%	60	.7%	1.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 478 212)	(465 171)	31.5%	(445 244)	30.1%	(910 415)	61.6%	(393 033)	62.6%	13.3%
Suppliers and employees	(1 413 793)	(464 341)	32.8%	(428 841)	30.3%	(893 183)	63.2%	(380 614)	63.4%	12.7%
Finance charges	(42 106)	(829)	2.0%	(10 784)	25.6%	(11 614)	27.6%	(12 419)	34.2%	(13.2%)
Transfers and grants	(22 313)	-	-	(5 618)	25.2%	(5 618)	25.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	452 794	24 178	5.3%	109 090	24.1%	133 269	29.4%	90 933	23.3%	20.0%
Cash Flow from Investing Activities										
Receipts	82 869	5 874	7.1%	(72)	(.1%)	5 802	7.0%	1 658	36.8%	(104.4%)
Proceeds on disposal of PPE	3 500	5 874	167.8%	(72)	(2.1%)	5 802	165.8%	1 658	36.8%	(104.4%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	79 369	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(572 746)	(31 042)	5.4%	(77 922)	13.6%	(108 963)	19.0%	(78 149)	21.2%	(.3%)
Capital assets	(572 746)	(31 042)	5.4%	(77 922)	13.6%	(108 963)	19.0%	(78 149)	21.2%	(.3%)
Net Cash from/(used) Investing Activities	(489 877)	(25 168)	5.1%	(77 994)	15.9%	(103 162)	21.1%	(76 491)	21.1%	2.0%
Cash Flow from Financing Activities										
Receipts	160 000	-	-	-	-	-	-	-	5.3%	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	160 000	-	-	-	-	-	-	-	6.9%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(11 393)	(1 178)	10.3%	(5 828)	51.1%	(7 005)	61.5%	(7 412)	48.8%	(21.4%)
Repayment of borrowing	(11 393)	(1 178)	10.3%	(5 828)	51.1%	(7 005)	61.5%	(7 412)	48.8%	(21.4%)
Net Cash from/(used) Financing Activities	148 607	(1 178)	(.8%)	(5 828)	(3.9%)	(7 005)	(4.7%)	(7 412)	2.6%	(21.4%)
Net Increase/(Decrease) in cash held	111 524	(2 167)	(1.9%)	25 268	22.7%	23 101	20.7%	7 029	(26.7%)	259.5%
Cash/cash equivalents at the year begin:	110 156	(6 551)	(5.9%)	(8 718)	(7.9%)	(6 551)	(5.9%)	(578)	71.8%	1 409.6%
Cash/cash equivalents at the year end:	221 680	(8 718)	(3.9%)	16 550	7.5%	16 550	7.5%	6 451	4.9%	156.5%

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	1 755	6.6%	15	.1%	861	3.3%	23 797	90.0%	26 429	5.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	43 621	59.4%	140	2%	6 863	9.3%	22 888	31.1%	73 712	15.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 158	12.1%	83	.1%	6 929	4.4%	131 807	83.4%	157 977	33.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managemen	1 138	9.7%	4	-	458	3.9%	10 158	86.4%	11 757	2.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 715	6.4%	18	-	2 180	3.0%	66 648	90.6%	73 561	15.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	478	10.9%	0	-	235	5.4%	3 653	83.7%	4 366	9%	-	-	-	-
Interest on Arrear Debtor Accounts	2 006	2.1%	2	-	1 934	2.0%	90 684	95.8%	94 626	19.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 388	7.0%	239	.7%	823	2.4%	30 611	89.9%	34 062	7.1%	-	-	-	-
Total By Income Source	75 458	15.8%	503	.1%	20 282	4.3%	380 246	79.8%	476 489	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 244	17.3%	108	.4%	4 048	16.5%	16 183	65.8%	24 583	5.2%	-	-	-	-
Commercial	30 625	48.7%	101	.2%	3 647	5.8%	28 498	45.3%	62 871	13.2%	-	-	-	-
Households	40 181	10.8%	291	.1%	12 273	3.3%	319 034	85.8%	371 779	78.0%	-	-	-	-
Other	409	2.4%	3	-	314	1.8%	16 530	95.8%	17 256	3.6%	-	-	-	-
Total By Customer Group	75 458	15.8%	503	.1%	20 282	4.3%	380 246	79.8%	476 489	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	69	100.0%	-	-	-	-	-	-	69	.1%
PAYE deductions	5 266	100.0%	-	-	-	-	-	-	5 266	3.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 238	100.0%	-	-	-	-	-	-	6 238	4.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	110 176	96.4%	3 762	3.3%	74	.1%	322	.3%	114 334	85.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 712	100.0%	-	-	-	-	-	-	7 712	5.8%
Total	129 461	96.9%	3 762	2.8%	74	.1%	322	.2%	133 619	100.0%

Contact Details

Municipal Manager	Mr X C Mzobe	013 759 2001
Financial Manager	Ms N T Mhembu	013 759 2005

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	1 510 719	852 785	56.4%	170 777	11.3%	1 023 562	67.8%	302 162	56.5%	(43.5%)	
Property rates	367 941	201 263	54.7%	56 113	15.3%	257 375	70.0%	45 974	70.4%	22.1%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	570 492	487 328	85.4%	(66 709)	(11.7%)	420 619	73.7%	104 145	46.5%	(164.1%)	
Service charges - water revenue	203 467	43 201	21.2%	64 836	31.9%	108 036	53.1%	52 224	53.7%	24.1%	
Service charges - sanitation revenue	61 541	16 223	26.4%	15 762	25.6%	31 985	52.0%	15 031	50.9%	4.3%	
Service charges - refuse revenue	433 744	11 216	25.6%	11 153	25.5%	22 370	51.1%	10 300	50.5%	8.3%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	15 721	3 964	25.2%	5 084	32.3%	9 048	57.6%	3 613	46.8%	40.7%	
Interest earned - external investments	9 000	(813)	(9.0%)	2 824	31.4%	2 011	22.3%	1 047	21.0%	169.7%	
Interest earned - outstanding debtors	32 000	11 854	37.0%	14 000	43.7%	25 854	80.8%	8 339	43.2%	67.9%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	7 634	1 341	17.6%	939	12.3%	2 280	29.9%	1 172	32.7%	(19.8%)	
Licences and permits	3 259	721	22.1%	584	17.9%	1 305	40.0%	542	38.3%	7.7%	
Agency services	3 650	1 329	36.4%	2 057	56.3%	3 385	92.7%	1 037	72.8%	98.3%	
Transfers recognised - operational	163 883	58 937	36.0%	50 261	30.7%	109 198	66.6%	49 442	67.4%	1.7%	
Other own revenue	28 398	16 222	57.1%	14 044	49.5%	30 266	106.6%	9 296	86.2%	51.1%	
Gains on disposal of PPE	-	-	-	(170)	-	(170)	-	-	-	(100.0%)	
Operating Expenditure	1 495 603	419 517	28.1%	306 736	20.5%	726 253	48.6%	268 362	47.7%	14.3%	
Employee related costs	490 534	110 299	22.5%	115 200	23.5%	225 500	46.0%	106 661	45.4%	9.0%	
Remuneration of councillors	16 807	4 208	22.6%	4 161	22.5%	8 389	45.1%	4 508	48.8%	(7.2%)	
Debt impairment	133 000	133 000	100.0%	-	-	133 000	100.0%	-	100.0%	-	
Depreciation and asset impairment	49 150	-	-	-	-	-	-	-	-	-	
Finance charges	36 718	172	5%	13 694	37.3%	13 866	37.8%	11 476	30.5%	19.3%	
Bulk purchases	379 000	93 623	24.7%	81 100	21.4%	174 723	46.1%	74 372	45.2%	9.0%	
Other Materials	83 300	11 893	14.3%	16 723	20.1%	26 615	34.4%	18 128	56.2%	(7.7%)	
Contracted services	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	54 070	4 739	8.8%	2 785	5.2%	7 524	13.9%	676	68.6%	312.3%	
Other expenditure	251 225	61 583	24.5%	73 053	29.1%	134 636	53.6%	53 542	39.5%	36.4%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	15 115	433 268	-	(135 959)	-	297 309	-	33 800	-	-	
Transfers recognised - capital	95 767	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	110 883	433 268	-	(135 959)	-	297 309	-	33 800	-	-	
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	110 883	433 268	-	(135 959)	-	297 309	-	33 800	-	-	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	110 883	433 268	-	(135 959)	-	297 309	-	33 800	-	-	
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	110 883	433 268	-	(135 959)	-	297 309	-	33 800	-	-	

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	1 431 226	408 044	28.5%	352 896	24.7%	760 940	53.2%	326 481	51.4%	8.1%	
Ratepayers and other	1 155 536	313 993	27.2%	250 178	21.7%	564 171	48.8%	226 690	50.9%	10.4%	
Government - operating	163 883	63 674	38.9%	50 261	30.7%	113 935	69.5%	49 442	68.3%	1.7%	
Government - capital	95 767	19 336	20.2%	35 633	37.2%	54 969	57.4%	44 660	43.1%	(20.2%)	
Interest	16 040	11 041	68.8%	16 824	104.9%	27 865	173.7%	5 689	21.0%	195.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 261 954)	(373 595)	29.6%	(321 714)	25.5%	(695 309)	55.1%	(268 529)	49.2%	19.8%	
Suppliers and employees	(1 221 166)	(368 684)	30.2%	(305 235)	25.0%	(673 919)	55.2%	(256 378)	49.7%	19.1%	
Finance charges	(36 718)	(172)	.5%	(13 694)	37.3%	(13 866)	37.8%	(11 476)	30.9%	19.3%	
Transfers and grants	(4 070)	(4 739)	116.4%	(2 785)	68.4%	(7 524)	184.9%	(675)	68.6%	312.3%	
Net Cash from/(used) Operating Activities	169 272	34 449	20.4%	31 181	18.4%	65 631	38.8%	57 952	63.5%	(46.2%)	
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	(238 867)	(26 658)	11.2%	(46 158)	19.3%	(72 817)	30.5%	(77 366)	34.0%	(40.3%)	
Capital assets	(238 867)	(26 658)	11.2%	(46 158)	19.3%	(72 817)	30.5%	(77 366)	34.0%	(40.3%)	
Net Cash from/(used) Investing Activities	(238 867)	(26 658)	11.2%	(46 158)	19.3%	(72 817)	30.5%	(77 366)	34.0%	(40.3%)	
Cash Flow from Financing Activities											
Receipts	55 263	14 797	26.8%	11 557	20.9%	26 354	47.7%	46 336	36.9%	(75.1%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	54 100	14 797	27.4%	11 557	21.4%	26 354	48.7%	46 336	37.1%	(75.1%)	
Increase (decrease) in consumer deposits	1 163	-	-	-	-	-	-	-	-	-	
Payments	(15 115)	-	-	(9 338)	61.8%	(9 338)	61.8%	-	-	(100.0%)	
Repayment of borrowing	(15 115)	-	-	(9 338)	61.8%	(9 338)	61.8%	-	-	(100.0%)	
Net Cash from/(used) Financing Activities	40 148	14 797	36.9%	2 219	5.5%	17 016	42.4%	46 336	42.2%	(95.2%)	
Net Increase/(Decrease) in cash held	(29 447)	22 588	(76.7%)	(12 758)	43.3%	9 830	(33.4%)	26 922	214.6%	(147.4%)	
Cash/cash equivalents at the year begin:	245 000	323 965	132.2%	346 553	141.5%	323 965	132.2%	219 434	145.7%	57.9%	
Cash/cash equivalents at the year end:	215 553	346 553	160.8%	333 795	154.9%	333 795	154.9%	246 357	164.1%	35.5%	

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	21 610	9.4%	31 089	13.5%	12 202	5.3%	165 031	71.8%	229 931	20.1%	-	-	86 145	37.0%
Trade and Other Receivables from Exchange Transactions - Electric	222 937	70.4%	18 481	5.8%	6 692	2.1%	68 672	21.7%	316 762	27.7%	-	-	118 684	37.0%
Receivables from Non-exchange Transactions - Property Rates	17 026	7.1%	7 128	3.0%	5 286	2.2%	209 286	87.7%	238 739	20.9%	-	-	89 445	37.0%
Receivables from Exchange Transactions - Waste Water Managem	4 788	7.6%	3 249	5.1%	2 829	4.5%	52 361	82.8%	63 228	5.5%	-	-	23 889	37.0%
Receivables from Exchange Transactions - Waste Management	3 800	7.5%	2 378	4.7%	2 081	4.1%	42 634	83.8%	50 893	4.4%	-	-	19 067	37.0%
Receivables from Exchange Transactions - Property Rental Debtors	532	2.5%	470	2.2%	476	2.3%	19 533	93.0%	21 010	1.8%	-	-	7 872	37.0%
Interest on Arrear Debtor Accounts	4 807	3.4%	4 673	3.3%	4 660	3.3%	126 037	89.9%	140 177	12.3%	-	-	52 518	37.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	701	.8%	1 017	1.2%	446	.5%	81 076	97.4%	83 240	7.3%	-	-	31 186	37.0%
Total By Income Source	276 200	24.1%	68 485	6.0%	34 683	3.0%	764 633	66.8%	1 144 000	100.0%	-	-	428 605	37.0%
Debtors Age Analysis By Customer Group														
Organs of State	194 381	47.8%	6 029	1.5%	4 234	1.0%	201 592	49.6%	406 236	35.5%	-	-	152 198	37.0%
Commercial	38 783	22.4%	18 870	10.9%	8 146	4.7%	107 619	62.1%	173 418	15.2%	-	-	64 972	37.0%
Households	40 489	7.4%	42 945	7.9%	21 619	4.0%	440 757	80.8%	545 811	47.7%	-	-	204 491	37.0%
Other	2 546	13.7%	641	3.5%	684	3.7%	14 665	79.1%	18 536	1.6%	-	-	6 944	37.0%
Total By Customer Group	276 200	24.1%	68 485	6.0%	34 683	3.0%	764 633	66.8%	1 144 000	100.0%	-	-	428 605	37.0%

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	23 801	100.0%	-	-	-	-	-	-	23 801	24.1%
Bulk Water	7 118	43.0%	9 429	57.0%	-	-	-	-	16 547	16.8%
PAYE deductions	5 245	100.0%	-	-	-	-	-	-	5 245	5.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 081	100.0%	-	-	-	-	-	-	5 081	5.1%
Loan repayments	22 970	100.0%	-	-	-	-	-	-	22 970	23.3%
Trade Creditors	14 583	100.0%	-	-	-	-	-	-	14 583	14.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	53	.5%	53	.5%	-	-	10 425	99.0%	10 531	10.7%
Total	78 851	79.8%	9 462	9.6%	-	-	10 425	10.6%	98 759	100.0%

Contact Details

Municipal Manager	Mr G Akanwaray	053 830 6100
Financial Manager	Ms Z L Mshloko	053 830 6500

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	1 219 454	302 877	24.8%	262 281	21.5%	565 158	46.3%	211 690	44.7%	23.9%			
Property rates	251 231	46 899	18.7%	48 003	19.1%	94 902	37.8%	44 264	44.6%	8.4%			
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-			
Service charges - electricity revenue	383 677	100 827	26.3%	72 158	18.8%	172 985	45.1%	98 715	51.1%	(26.9%)			
Service charges - water revenue	62 771	29 590	35.7%	20 867	25.3%	50 548	61.1%	31 342	49.4%	(33.1%)			
Service charges - sanitation revenue	21 780	7 379	33.9%	4 215	19.4%	11 594	53.2%	6 946	26.0%	(39.3%)			
Service charges - refuse revenue	23 845	5 991	25.1%	6 036	25.3%	12 027	50.4%	5 520	44.5%	9.4%			
Service charges - other	-	-	-	-	-	-	-	-	-	-			
Rental of facilities and equipment	566	146	25.8%	187	33.1%	333	58.8%	126	37.8%	48.6%			
Interest earned - external investments	10 304	833	8.1%	716	6.9%	1 549	15.0%	2 288	33.6%	(68.7%)			
Interest earned - outstanding debtors	55 000	12 607	22.9%	11 427	20.8%	24 034	43.7%	13 883	52.4%	(17.7%)			
Dividends received	-	-	-	-	-	-	-	-	-	-			
Fines	525	269	51.3%	318	60.5%	587	111.8%	208	18.8%	52.5%			
Licences and permits	4 823	651	13.5%	236	4.9%	887	18.4%	1	23.9%	18 810.2%			
Agency services	5 000	-	-	1 414	28.6%	1 414	23.8%	523	44.4%	-			
Transfers recognised - operational	327 460	93 073	28.4%	88 765	27.1%	181 838	55.5%	5 965	43.7%	1 388.2%			
Other own revenue	51 473	4 613	9.0%	7 848	15.2%	12 460	24.2%	1 908	42.7%	311.2%			
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-			
Operating Expenditure	1 203 146	249 987	20.8%	303 981	25.3%	553 968	46.0%	181 486	34.3%	67.5%			
Employee related costs	288 400	68 434	23.7%	77 555	26.9%	145 989	50.6%	58 703	52.6%	32.1%			
Remuneration of councillors	24 498	5 744	23.4%	7 352	30.0%	13 096	53.5%	5 678	45.9%	29.5%			
Debt impairment	185 000	-	-	12 152	6.6%	12 155	6.6%	37	-	32 787.5%			
Depreciation and asset impairment	40 400	-	-	3 367	8.3%	3 367	8.3%	6 733	16.7%	(50.0%)			
Finance charges	10 000	12 755	127.6%	6 482	64.8%	19 238	192.4%	-	1.4%	(100.0%)			
Bulk purchases	366 000	113 997	31.1%	116 563	31.8%	230 560	63.0%	66 087	46.8%	76.4%			
Other Materials	36 215	6 011	16.1%	15 110	41.7%	21 121	58.3%	6 151	-	145.6%			
Contracted services	114 550	15 960	13.9%	35 629	31.1%	51 589	45.0%	22 086	39.5%	61.3%			
Transfers and grants	16 000	1 661	10.4%	761	4.8%	2 422	15.1%	388	-	96.1%			
Other expenditure	122 083	25 420	20.8%	29 011	23.8%	54 431	44.6%	15 624	19.5%	85.7%			
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit)	16 308	52 890		(41 700)		11 190		30 203					
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-			
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-			
Contributed assets	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after capital transfers and contributions	16 308	52 890		(41 700)		11 190		30 203					
Taxation	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after taxation	16 308	52 890		(41 700)		11 190		30 203					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality	16 308	52 890		(41 700)		11 190		30 203					
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) for the year	16 308	52 890		(41 700)		11 190		30 203					

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	1 221 220	321 421	26.3%	369 676	30.3%	691 097	56.6%	295 323	65.7%	25.2%
Ratepayers and other	661 500	176 902	26.7%	183 895	27.8%	360 797	54.5%	169 503	39.8%	8.5%
Government - operating	327 460	95 513	29.2%	101 192	30.9%	196 705	60.1%	41 426	55.3%	144.3%
Government - capital	221 956	45 929	20.7%	79 922	36.0%	125 851	56.7%	80 149	-	(3.3%)
Interest	10 304	3 077	29.9%	4 667	45.3%	7 744	75.2%	4 246	97.3%	9.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(994 054)	(307 348)	30.9%	(308 600)	31.0%	(615 948)	62.0%	(322 811)	60.4%	(4.4%)
Suppliers and employees	(968 054)	(307 348)	31.7%	(308 600)	31.9%	(615 948)	63.6%	(316 745)	63.3%	(2.6%)
Finance charges	(10 000)	-	-	-	-	-	-	-	7%	-
Transfers and grants	(16 000)	-	-	-	-	-	-	(6 066)	33.0%	(100.0%)
Net Cash from/(used) Operating Activities	227 166	14 072	6.2%	61 076	26.9%	75 149	33.1%	(27 488)	149.3%	(322.2%)
Cash Flow from Investing Activities										
Receipts	60 100	-	-	-	-	-	-	58 381	233.5%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	1 881	37.6%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	60 100	-	-	-	-	-	-	56 500	282.5%	(100.0%)
Payments	(221 956)	(31 597)	14.2%	(41 144)	18.5%	(72 741)	32.8%	(43 412)	-	(5.2%)
Capital assets	(221 956)	(31 597)	14.2%	(41 144)	18.5%	(72 741)	32.8%	(43 412)	-	(5.2%)
Net Cash from/(used) Investing Activities	(161 856)	(31 597)	19.5%	(41 144)	25.4%	(72 741)	44.9%	14 969	(180.3%)	(374.9%)
Cash Flow from Financing Activities										
Receipts	(8 968)	-	-	-	-	-	-	382	(209.7%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(8 968)	-	-	-	-	-	-	382	(209.7%)	(100.0%)
Payments	(13 743)	-	-	-	-	-	-	-	11.3%	-
Repayment of borrowing	(13 743)	-	-	-	-	-	-	-	11.3%	-
Net Cash from/(used) Financing Activities	(22 710)	-	-	-	-	-	-	382	(27.4%)	(100.0%)
Net Increase/(Decrease) in cash held	42 600	(17 525)	(41.1%)	19 932	46.8%	2 407	5.7%	(12 137)	157.0%	(264.2%)
Cash/cash equivalents at the year begin:	53 159	57 590	108.3%	40 065	75.4%	57 590	108.3%	79 894	-	(49.9%)
Cash/cash equivalents at the year end:	95 759	40 065	41.8%	59 997	62.7%	59 997	62.7%	67 757	127.5%	(11.5%)

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	8 119	5.5%	8 455	5.7%	11 313	7.6%	120 465	81.2%	148 351	15.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	31 224	20.6%	26 025	17.1%	10 430	6.9%	84 240	55.5%	151 919	15.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 315	4.6%	9 769	3.2%	7 819	2.5%	276 425	89.7%	308 328	31.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2 436	3.8%	2 144	3.3%	1 747	2.7%	58 530	90.2%	64 857	6.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 422	3.6%	2 171	3.2%	1 679	2.5%	61 231	90.7%	67 503	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	4 765	2.0%	8 178	3.5%	7 847	3.4%	213 236	91.1%	234 026	24.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	63 281	6.5%	56 742	5.8%	40 834	4.2%	814 126	83.5%	974 983	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	658	4.3%	532	3.5%	806	5.3%	13 294	86.9%	15 290	1.6%	-	-	-	-
Commercial	32 139	19.2%	27 200	16.3%	16 775	10.0%	91 227	54.5%	167 341	17.2%	-	-	-	-
Households	29 357	4.5%	26 002	4.0%	22 314	3.4%	571 933	88.0%	649 607	66.6%	-	-	-	-
Other	1 127	8%	3 008	2.1%	939	.7%	137 671	96.4%	142 745	14.6%	-	-	-	-
Total By Customer Group	63 281	6.5%	56 742	5.8%	40 834	4.2%	814 126	83.5%	974 983	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	1 081	4.7%	-	-	-	-	21 862	95.3%	22 944	88.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	178	29.4%	426	70.6%	-	-	-	-	604	2.3%
Auditor-General	107	4.3%	2 310	92.8%	0	-	70	2.8%	2 488	9.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 366	5.2%	2 736	10.5%	0	-	21 933	84.2%	26 035	100.0%

Contact Details

Municipal Manager	Mr M Jula	012 318 9500
Financial Manager	Ms T Nkuna	012 318 9322

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	2 795 593	740 533	26.5%	613 293	21.9%	1 353 826	48.4%	583 226	44.2%	5.2%	
Property rates	176 946	42 792	24.2%	43 613	24.6%	86 405	48.8%	41 339	44.0%	5.5%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	1 260 712	421 781	33.5%	330 971	26.3%	752 752	59.7%	279 888	36.6%	18.3%	
Service charges - water revenue	352 359	78 386	22.3%	82 664	17.8%	141 050	40.1%	91 694	65.8%	(31.6%)	
Service charges - sanitation revenue	165 714	17 123	10.3%	17 594	10.6%	34 716	20.9%	13 126	47.3%	34.0%	
Service charges - refuse revenue	74 946	22 576	30.1%	21 683	28.9%	44 259	59.1%	19 928	53.2%	8.8%	
Service charges - other	2 371	24	1.0%	11	.4%	35	1.5%	27	21.8%	(60.8%)	
Rental of facilities and equipment	15 360	1 579	10.3%	1 165	7.6%	2 744	17.9%	1 317	29.4%	(11.5%)	
Interest earned - external investments	69 977	13 858	19.8%	2 668	3.8%	16 526	23.6%	9 626	38.9%	(72.3%)	
Interest earned - outstanding debtors	155 090	19 344	12.5%	15 793	10.2%	35 137	22.7%	30 207	71.2%	(47.7%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	12 879	1 440	11.2%	2 115	16.4%	3 554	27.6%	2 042	46.3%	3.6%	
Licences and permits	11 780	2 551	21.7%	2 873	24.4%	5 423	46.0%	2 330	269.7%	23.4%	
Agency services	19 977	3 363	16.8%	11 483	57.5%	14 846	74.3%	13 206	122.2%	(13.1%)	
Transfers recognised - operational	336 583	105 636	31.4%	94 827	28.2%	200 463	59.6%	75 004	66.3%	26.4%	
Other own revenue	41 075	4 950	12.1%	4 619	11.2%	9 569	23.3%	3 583	29.2%	28.9%	
Gains on disposal of PPE	100 072	5 132	5.1%	1 216	1.2%	6 347	6.3%	-	-	(100.0%)	
Operating Expenditure	2 773 724	637 242	23.0%	656 697	23.7%	1 293 939	46.6%	618 515	40.9%	6.2%	
Employee related costs	466 205	108 070	23.2%	77 748	16.7%	185 818	39.9%	96 266	48.1%	(19.2%)	
Remuneration of councillors	25 481	6 495	25.5%	6 251	24.5%	12 746	50.0%	6 145	50.2%	1.7%	
Debt impairment	103 295	9 422	9.1%	-	-	9 422	9.1%	9 422	40.3%	(100.0%)	
Depreciation and asset impairment	421 264	24 269	5.8%	24 269	5.8%	48 537	11.5%	24 269	44.6%	-	
Finance charges	48 232	842	1.7%	-	-	842	1.7%	5 820	258.9%	(100.0%)	
Bulk purchases	1 020 657	372 723	36.5%	350 075	34.3%	722 798	70.8%	337 870	23.2%	3.6%	
Other Materials	161 126	37 290	23.1%	46 687	29.0%	83 977	52.1%	41 582	188.1%	12.3%	
Contracted services	203 265	31 757	15.6%	59 386	29.2%	91 143	44.8%	33 256	42.5%	78.6%	
Transfers and grants	476	-	-	-	-	-	-	-	-	-	
Other expenditure	323 721	46 374	14.3%	92 282	28.5%	138 656	42.8%	63 884	43.6%	44.5%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	21 869	103 291	-	(43 404)	-	59 887	-	(35 289)	-	-	
Transfers recognised - capital	-	19 028	-	-	-	19 028	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	21 869	122 319	-	(43 404)	-	78 915	-	(35 289)	-	-	
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	21 869	122 319	-	(43 404)	-	78 915	-	(35 289)	-	-	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	21 869	122 319	-	(43 404)	-	78 915	-	(35 289)	-	-	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	21 869	122 319	-	(43 404)	-	78 915	-	(35 289)	-	-	

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	3 262 873	951 269	29.2%	680 431	20.9%	1 631 700	50.0%	874 453	50.0%	(22.2%)	
Ratepayers and other	2 032 349	563 403	27.7%	397 180	19.5%	960 584	47.3%	435 463	37.0%	(8.8%)	
Government - operating	336 583	124 664	37.0%	97 224	28.9%	221 888	65.9%	75 004	66.3%	29.6%	
Government - capital	676 627	230 000	34.0%	166 000	24.5%	396 000	58.5%	324 154	88.8%	(48.8%)	
Interest	217 313	33 202	15.3%	20 027	9.2%	53 228	24.5%	39 832	57.8%	(49.7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(2 249 164)	(716 917)	31.9%	(670 289)	29.8%	(1 387 206)	61.7%	(587 726)	42.8%	14.0%	
Suppliers and employees	(2 200 456)	(716 784)	32.6%	(670 211)	30.5%	(1 386 994)	63.0%	(581 794)	48.6%	15.2%	
Finance charges	(48 232)	-	-	-	-	-	-	(5 820)	91.8%	(100.0%)	
Transfers and grants	(476)	(133)	27.9%	(79)	16.6%	(212)	44.5%	(112)	11%	(29.3%)	
Net Cash from/(used) Operating Activities	1 013 709	234 352	23.1%	10 141	1.0%	244 494	24.1%	286 727	74.5%	(96.5%)	
Cash Flow from Investing Activities											
Receipts	100 072	6 066	6.1%	5 788	5.8%	11 853	11.8%	-	-	(100.0%)	
Proceeds on disposal of PPE	100 072	6 066	6.1%	5 788	5.8%	11 853	11.8%	-	-	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(1 363 578)	(186 315)	13.7%	(296 166)	21.7%	(482 480)	35.4%	(136 404)	19.9%	117.1%	
Capital assets	(1 363 578)	(186 315)	13.7%	(296 166)	21.7%	(482 480)	35.4%	(136 404)	19.9%	117.1%	
Net Cash from/(used) Investing Activities	(1 263 507)	(180 249)	14.3%	(290 378)	23.0%	(470 627)	37.2%	(136 404)	23.1%	112.9%	
Cash Flow from Financing Activities											
Receipts	247 526	-	-	-	-	-	-	-	(2.7%)	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	228 325	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	19 201	-	-	-	-	-	-	-	(2.7%)	-	
Payments	(43 412)	(4 002)	9.2%	(4 368)	10.1%	(8 370)	19.3%	(2 841)	55.5%	53.7%	
Repayment of borrowing	(43 412)	(4 002)	9.2%	(4 368)	10.1%	(8 370)	19.3%	(2 841)	55.5%	53.7%	
Net Cash from/(used) Financing Activities	204 114	(4 002)	(2.0%)	(4 368)	(2.1%)	(8 370)	(4.1%)	(2 841)	(184.8%)	53.7%	
Net Increase/(Decrease) in cash held	(45 684)	50 102	(109.7%)	(284 605)	623.0%	(234 503)	513.3%	147 481	(362.5%)	(293.0%)	
Cash/cash equivalents at the year begin:	918 599	881 546	96.0%	931 648	101.4%	881 546	96.0%	1 094 810	101.3%	(14.9%)	
Cash/cash equivalents at the year end:	872 915	931 648	106.7%	647 043	74.1%	647 043	74.1%	1 242 292	151.3%	(47.9%)	

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	31 203	5.4%	16 861	2.9%	12 529	2.2%	516 973	89.5%	577 965	29.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	113 576	32.8%	73 173	21.2%	17 898	5.2%	141 166	40.8%	345 802	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 455	7.8%	7 969	4.6%	3 572	2.1%	147 404	85.5%	172 399	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	6 808	4.7%	4 892	3.5%	3 571	2.5%	126 070	89.3%	141 141	7.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 177	4.1%	5 499	3.2%	3 751	2.2%	196 513	90.5%	172 939	9.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	328	4.0%	241	2.9%	190	2.3%	7 473	90.8%	8 231	4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 488	9%	2 186	4%	4 535	9%	501 221	97.8%	512 431	26.5%	-	-	-	-
Total By Income Source	176 834	9.2%	110 819	5.7%	46 085	2.4%	1 596 820	82.7%	1 930 558	100.0%	-	-	-	-
Debtors Age Analysis by Customer Group														
Organs of State	3 369	5.4%	1 707	2.7%	1 100	1.8%	56 093	90.1%	62 270	3.2%	-	-	-	-
Commercial	99 099	33.5%	60 593	20.5%	14 180	4.8%	121 910	41.2%	295 781	15.3%	-	-	-	-
Households	54 807	3.7%	42 300	2.9%	26 964	1.8%	1 352 033	91.6%	1 476 104	76.5%	-	-	-	-
Other	19 599	20.3%	6 219	6.5%	3 841	4.0%	66 784	69.3%	96 403	5.0%	-	-	-	-
Total By Customer Group	176 834	9.2%	110 819	5.7%	46 085	2.4%	1 596 820	82.7%	1 930 558	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	668	67.2%	124	12.5%	-	-	201	20.3%	993	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	668	67.2%	124	12.5%	-	-	201	20.3%	993	100.0%

Contact Details

Municipal Manager	Dr Maletse Kiddo Mako	014 590 3551
Financial Manager	Ms Sthembele G. Molefe	014 590 3129

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	960 954	290 507	30.2%	204 574	21.3%	495 081	51.5%	219 931	52.1%	(7.0%)	
Property rates	107 827	27 226	25.3%	27 464	25.5%	54 690	50.7%	25 063	50.5%	9.6%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	537 712	163 640	30.4%	84 771	15.8%	248 411	46.2%	108 519	54.2%	(21.9%)	
Service charges - water revenue	80 462	21 071	26.2%	17 486	21.7%	39 557	48.0%	18 366	51.5%	(9.7%)	
Service charges - sanitation revenue	44 572	11 374	25.5%	11 734	26.3%	23 109	51.8%	10 547	51.2%	11.3%	
Service charges - refuse revenue	29 008	7 455	25.7%	7 476	25.8%	14 931	51.5%	6 703	49.6%	11.5%	
Service charges - other	-	32	-	26	-	58	-	7	-	265.2%	
Rental of facilities and equipment	-	1 100	-	1 223	-	2 323	-	1 108	-	10.4%	
Interest earned - external investments	-	4 960	-	3 957	-	8 917	-	3 617	-	9.4%	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	-	2 915	-	2 051	-	4 966	-	2 751	-	(25.4%)	
Licences and permits	-	1 044	-	904	-	1 948	-	1 136	-	(20.4%)	
Agency services	-	66	-	133	-	199	-	62	-	114.0%	
Transfers recognised - operational	-	45 434	-	41 913	-	87 347	-	40 396	-	3.8%	
Other own revenue	161 433	4 189	2.6%	5 435	3.4%	9 624	6.0%	666	5.8%	716.3%	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 035 384	232 615	22.5%	223 228	21.6%	455 843	44.0%	196 217	48.4%	13.8%	
Employee related costs	282 924	61 615	21.8%	60 780	21.5%	122 395	43.3%	56 392	42.5%	7.8%	
Remuneration of councillors	-	3 334	-	4 144	-	7 478	-	3 832	-	8.2%	
Debt impairment	-	2 500	-	2 500	-	5 000	-	3 000	-	(16.7%)	
Depreciation and asset impairment	160 957	8 883	5.5%	9 119	5.7%	18 002	11.2%	8 441	46.1%	8.0%	
Finance charges	10 200	2 326	22.8%	1 259	12.3%	3 585	35.1%	1 685	-	(25.3%)	
Bulk purchases	334 001	104 653	31.3%	84 478	25.3%	189 131	56.6%	60 272	54.4%	40.2%	
Other Materials	-	-	-	-	-	-	-	-	-	-	
Contracted services	51 052	9 300	18.2%	13 019	25.5%	22 319	43.7%	19 404	61.6%	(32.9%)	
Transfers and grants	-	8 420	-	8 786	-	17 205	-	12 767	-	(51.2%)	
Other expenditure	196 250	31 584	16.1%	38 805	19.8%	70 385	35.9%	30 426	29.8%	27.5%	
Loss on disposal of PPE	-	-	-	339	-	339	-	-	-	(100.0%)	
Surplus/(Deficit)	(74 430)	57 892		(18 654)		39 238		23 714			
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(74 430)	57 892		(18 654)		39 238		23 714			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(74 430)	57 892		(18 654)		39 238		23 714			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(74 430)	57 892		(18 654)		39 238		23 714			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(74 430)	57 892		(18 654)		39 238		23 714			

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	965 391	290 507	30.1%	204 574	21.2%	495 081	51.3%	220 419	52.1%	(7.2%)
Ratepayers and other	795 664	240 517	30.2%	157 819	19.8%	398 336	50.1%	179 562	53.6%	(12.1%)
Government - operating	99 890	45 030	45.1%	42 799	42.8%	87 829	87.9%	36 751	90.9%	16.5%
Government - capital	44 357	-	-	-	-	-	-	489	5%	(100.0%)
Interest	25 480	4 960	19.5%	3 957	15.5%	8 917	35.0%	3 617	31.4%	9.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(925 601)	(232 615)	25.1%	(223 228)	24.1%	(455 843)	49.2%	(196 217)	48.4%	13.8%
Suppliers and employees	(915 401)	(229 616)	25.1%	(221 046)	24.1%	(450 662)	49.2%	(194 594)	48.5%	13.6%
Finance charges	(10 200)	(2 993)	29.3%	(1 968)	19.3%	(4 961)	48.6%	(1 623)	42.8%	21.3%
Transfers and grants	-	(6)	-	(214)	-	(220)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	39 790	57 892	145.5%	(18 654)	(46.9%)	39 238	98.6%	24 202	92.9%	(177.1%)
Cash Flow from Investing Activities										
Receipts	175	2 157	1 232.4%	(6 064)	(3 465.2%)	(3 907)	(2 232.7%)	4 657	2 372.4%	(230.2%)
Proceeds on disposal of PPE	-	4 288	-	-	-	4 288	-	5 521	-	(100.0%)
Decrease in non-current debtors	-	(2 162)	-	(6 065)	-	(8 217)	-	(861)	-	603.3%
Decrease in other non-current receivables	150	32	21.0%	(9)	(6.2%)	22	14.9%	(3)	(22.6%)	174.6%
Decrease (increase) in non-current investments	25	-	-	-	-	-	-	-	(12.1%)	-
Payments	(126 145)	(8 748)	6.9%	(30 697)	24.3%	(39 445)	31.3%	(24 573)	23.9%	24.9%
Capital assets	(126 145)	(8 748)	6.9%	(30 697)	24.3%	(39 445)	31.3%	(24 573)	23.9%	24.9%
Net Cash from/(used) Investing Activities	(125 970)	(6 591)	5.2%	(36 761)	29.2%	(43 353)	34.4%	(19 917)	20.9%	84.6%
Cash Flow from Financing Activities										
Receipts	200	(74)	(37.1%)	(1 846)	(923.1%)	(1 920)	(960.2%)	(374)	414.6%	394.2%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	478	-	-	-	478	-	-	-	-
Increase (decrease) in consumer deposits	200	(552)	(276.2%)	(1 846)	(923.1%)	(2 399)	(1 199.3%)	(374)	414.6%	394.2%
Payments	10 200	(793)	(7.8%)	-	-	(793)	(7.8%)	(207)	(11.1%)	(100.0%)
Repayment of borrowing	10 200	(793)	(7.8%)	-	-	(793)	(7.8%)	(207)	(11.1%)	(100.0%)
Net Cash from/(used) Financing Activities	10 400	(867)	(8.3%)	(1 846)	(17.8%)	(2 713)	(26.1%)	(581)	(22.8%)	217.9%
Net Increase/(Decrease) in cash held	(75 780)	50 434	(66.6%)	(57 261)	75.6%	(6 828)	9.0%	3 705	(57.6%)	(1 645.5%)
Cash/cash equivalents at the year begin:	207 560	198 186	95.5%	248 619	119.8%	198 186	95.5%	186 820	73.2%	33.1%
Cash/cash equivalents at the year end:	131 780	248 619	188.7%	191 358	145.2%	191 358	145.2%	190 525	135.5%	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	8 033	35.7%	779	3.5%	648	2.9%	13 031	57.9%	22 491	11.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	32 965	79.2%	907	2.2%	614	1.5%	7 138	17.1%	41 644	22.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 744	11.0%	1 579	6.3%	1 358	5.5%	19 223	77.2%	24 903	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	4 217	30.4%	524	3.9%	549	4.0%	8 569	61.6%	13 878	7.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 644	32.7%	369	4.6%	309	3.8%	4 756	58.9%	8 078	4.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	43	28.2%	5	3.7%	6	3.8%	93	63.3%	147	1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 273	9.3%	2 043	2.6%	2 162	2.8%	67 069	85.4%	78 546	41.4%	-	-	-	-
Total By Income Source	57 938	30.5%	6 207	3.3%	5 644	3.0%	119 899	63.2%	189 687	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 014	34.8%	847	4.9%	776	4.5%	9 647	55.8%	17 284	9.1%	-	-	-	-
Commercial	17 555	61.7%	496	1.7%	395	1.4%	10 029	35.2%	28 475	15.0%	-	-	-	-
Households	34 368	23.9%	4 864	3.4%	4 473	3.1%	100 223	69.6%	143 928	75.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	57 938	30.5%	6 207	3.3%	5 644	3.0%	119 899	63.2%	189 687	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	8 177	97.2%	51	.6%	-	-	181	2.1%	8 409	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 177	97.2%	51	.6%	-	-	181	2.1%	8 409	100.0%

Contact Details

Municipal Manager	Mr G Maumakwe (Acting)	018 299 5015
Financial Manager	Ms Antonette Ngwenya	018 299 5151

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
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	1 796 036	522 231	29.1%	455 145	25.3%	977 376	54.4%	419 965	50.9%	8.4%
Property rates	208 222	65 521	31.5%	(26 834)	(12.9%)	38 687	18.6%	48 241	46.7%	(155.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	428 919	155 683	36.3%	134 399	31.3%	290 083	67.6%	113 936	48.6%	18.0%
Service charges - water revenue	293 697	73 197	24.9%	125 069	42.6%	198 266	67.5%	57 802	53.4%	116.4%
Service charges - sanitation revenue	67 565	16 330	24.2%	24 287	35.9%	40 618	60.1%	25 926	55.4%	(6.3%)
Service charges - refuse revenue	102 111	16 281	15.9%	36 455	35.7%	52 736	51.6%	11 041	34.5%	230.2%
Service charges - other	173 002	6 976	4.0%	3 607	2.1%	10 583	6.1%	5 985	14.7%	(39.7%)
Rental of facilities and equipment	8 549	1 455	17.0%	1 113	13.0%	2 568	30.0%	1 885	30.3%	(41.0%)
Interest earned - external investments	2 000	2 088	104.4%	536	26.8%	2 623	131.2%	63	28.5%	748.9%
Interest earned - outstanding debtors	40 415	12 949	32.0%	13 052	32.3%	26 001	64.3%	9 666	38.0%	35.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	13 144	1 571	12.0%	1 997	15.2%	3 568	27.1%	1 175	26.3%	70.0%
Licences and permits	8 795	1 938	22.0%	1 846	21.0%	3 783	43.0%	1 793	42.7%	2.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	343 695	143 292	41.7%	115 677	33.7%	258 969	75.3%	108 397	73.7%	6.7%
Other own revenue	105 523	24 949	23.6%	23 942	22.7%	48 892	46.3%	34 055	43.6%	(29.7%)
Gains on disposal of PPE	400	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 789 390	268 837	15.0%	388 812	21.7%	657 649	36.8%	401 851	38.2%	(3.2%)
Employee related costs	444 202	103 050	23.2%	105 723	23.8%	208 772	47.0%	99 761	48.3%	6.0%
Remuneration of councillors	23 880	5 656	23.7%	5 656	23.7%	11 311	47.4%	4 634	46.6%	22.0%
Debt impairment	120 000	30 000	25.0%	30 000	25.0%	60 000	50.0%	22 943	50.0%	30.8%
Depreciation and asset impairment	160 454	-	-	-	-	-	-	-	-	-
Finance charges	15 575	4 025	25.8%	3 414	21.9%	7 439	47.8%	3 977	41.2%	(14.2%)
Bulk purchases	595 360	66 727	11.2%	156 041	26.2%	222 768	37.4%	169 182	38.9%	(7.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	79 747	14 268	17.9%	37 089	46.5%	51 356	64.4%	15 080	65.7%	145.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	350 172	45 113	12.9%	50 889	14.5%	96 002	27.4%	86 272	33.9%	(41.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 646	253 394		66 333		319 727		18 114		
Transfers recognised - capital	122 700	8 000	6.5%	35 000	28.5%	43 000	35.0%	83 421	81.2%	(58.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	129 346	261 394		101 333		362 727		101 535		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	129 346	261 394		101 333		362 727		101 535		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	129 346	261 394		101 333		362 727		101 535		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	129 346	261 394		101 333		362 727		101 535		

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	148 335	267	.2%	10 706	7.2%	10 973	7.4%	32 346	28.8%	(66.9%)
National Government	122 700	200	.2%	3 990	3.3%	4 190	3.4%	24 033	21.6%	(83.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	122 700	200	.2%	3 990	3.3%	4 190	3.4%	24 033	21.6%	(83.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 635	67	.3%	6 717	26.2%	6 783	26.5%	8 313	60.0%	(19.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	148 335	267	.2%	10 706	7.2%	10 973	7.4%	32 346	28.8%	(66.9%)
Governance and Administration	7 075	67	.9%	2 765	39.1%	2 832	40.0%	-	-	(100.0%)
Executive & Council	4 875	37	.8%	2 765	56.7%	2 802	57.5%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 200	30	1.4%	-	-	30	1.4%	-	-	-
Community and Public Safety	21 300	-	-	545	2.6%	545	2.6%	541	8.4%	.7%
Community & Social Services	6 300	-	-	-	-	-	-	(6)	14.1%	(100.0%)
Sport And Recreation	15 000	-	-	545	3.6%	545	3.6%	99	1.1%	449.2%
Public Safety	-	-	-	-	-	-	-	448	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 335	21	-	3 286	7.6%	3 307	7.6%	20 140	31.0%	(83.7%)
Planning and Development	-	-	-	-	-	-	-	358	-	(100.0%)
Road Transport	43 335	21	-	3 286	7.6%	3 307	7.6%	19 782	30.5%	(83.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	76 500	179	.2%	4 066	5.3%	4 245	5.5%	11 665	31.2%	(65.1%)
Electricity	4 500	-	-	159	3.5%	159	3.5%	4 354	51.4%	(96.4%)
Water	31 000	179	.6%	-	-	179	.6%	5 686	32.4%	(100.0%)
Waste Water Management	38 500	-	-	3 907	10.1%	3 907	10.1%	1 126	7.8%	247.0%
Waste Management	2 500	-	-	-	-	-	-	500	-	(100.0%)
Other	125	-	-	44	35.5%	44	35.5%	-	-	(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	1 680 931	500 850	29.8%	526 380	31.3%	1 027 230	61.1%	573 772	57.7%	(8.3%)	
Ratepayers and other	1 212 536	344 670	28.4%	378 391	31.2%	723 061	59.6%	381 891	53.4%	(9%)	
Government - operating	343 695	146 092	42.5%	112 877	32.8%	258 969	75.3%	108 397	74.1%	4.1%	
Government - capital	122 700	8 000	6.5%	35 000	28.5%	43 000	35.0%	83 421	81.2%	(58.0%)	
Interest	2 000	2 088	104.4%	112	5.6%	2 200	110.0%	63	1.6%	77.6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 509 936)	(491 317)	32.5%	(484 673)	32.1%	(975 989)	64.6%	(370 631)	40.2%	30.8%	
Suppliers and employees	(1 493 361)	(487 292)	32.6%	(481 258)	32.2%	(968 550)	64.9%	(366 654)	40.2%	31.3%	
Finance charges	(16 575)	(4 025)	24.3%	(3 414)	20.6%	(7 439)	44.9%	(3 977)	41.2%	(14.2%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	170 995	9 533	5.6%	41 707	24.4%	51 240	30.0%	203 141	194.4%	(79.5%)	
Cash Flow from Investing Activities											
Receipts	423	4	.9%	6	1.3%	9	2.2%	4	24.1%	56.2%	
Proceeds on disposal of PPE	400	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	4	-	(100.0%)	
Decrease in other non-current receivables	23	4	15.9%	6	24.0%	9	39.9%	-	-	(100.0%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(148 335)	(267)	.2%	(10 706)	7.2%	(10 973)	7.4%	(32 346)	28.8%	(66.9%)	
Capital assets	(148 335)	(267)	.2%	(10 706)	7.2%	(10 973)	7.4%	(32 346)	28.8%	(66.9%)	
Net Cash from/(used) Investing Activities	(147 912)	(263)	.2%	(10 701)	7.2%	(10 964)	7.4%	(32 343)	28.8%	(66.9%)	
Cash Flow from Financing Activities											
Receipts	-	5 397	-	(4 498)	-	898	-	10 844	1 705.4%	(141.5%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	4 356	-	(3 844)	-	512	-	(199)	-	1 832.5%	
Increase (decrease) in consumer deposits	-	1 041	-	(654)	-	386	-	11 043	2 761.0%	(105.9%)	
Payments	(20 000)	(8 793)	44.0%	(7 470)	37.3%	(16 263)	81.3%	(8 861)	(196.5%)	(15.7%)	
Repayment of borrowing	(20 000)	(8 793)	44.0%	(7 470)	37.3%	(16 263)	81.3%	(8 861)	(196.5%)	(15.7%)	
Net Cash from/(used) Financing Activities	(20 000)	(3 396)	17.0%	(11 968)	59.8%	(15 364)	76.8%	1 983	(115.6%)	(703.4%)	
Net Increase/(Decrease) in cash held											
	3 083	5 873	190.5%	19 038	617.5%	24 912	808.1%	172 782	613.5%	(89.0%)	
Cash/cash equivalents at the year begin:	65 000	60 964	93.8%	66 838	102.8%	60 964	93.8%	71 099	(9.2%)	(6.0%)	
Cash/cash equivalents at the year end:	68 083	66 838	98.2%	85 876	126.1%	85 876	126.1%	243 881	25.6%	(64.8%)	

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	27 742	7.3%	15 876	4.2%	13 992	3.7%	324 001	84.9%	381 610	33.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	44 233	36.0%	13 316	10.8%	7 375	6.0%	57 879	47.1%	122 803	10.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 948	13.9%	4 237	4.6%	2 170	2.3%	73 486	79.2%	92 841	8.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	3 499	4.9%	1 708	2.4%	2 437	3.4%	64 006	86.5%	71 649	6.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 824	6.2%	2 998	3.2%	2 489	2.7%	82 618	88.0%	93 929	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 887	2.1%	4 726	2.0%	4 561	2.0%	217 256	93.9%	231 430	20.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 595	3.2%	6 682	4.6%	1 525	1.1%	131 245	91.1%	144 048	12.7%	-	-	-	-
Total By Income Source	103 727	9.1%	49 542	4.4%	34 549	3.0%	950 492	83.5%	1 138 310	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 538	21.1%	1 965	16.3%	453	3.8%	7 074	58.8%	12 030	1.1%	-	-	-	-
Commercial	31 501	21.5%	8 672	5.9%	4 505	3.1%	101 885	69.5%	146 562	12.9%	-	-	-	-
Households	69 689	7.1%	38 904	4.0%	29 591	3.0%	841 534	85.9%	979 717	86.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	103 727	9.1%	49 542	4.4%	34 549	3.0%	950 492	83.5%	1 138 310	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	30 189	53.4%	8 814	15.6%	-	-	17 548	31.0%	56 551	58.2%
Bulk Water	17 320	52.5%	-	-	-	-	15 645	47.5%	32 966	33.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	345	48.7%	70	9.9%	293	41.4%	709	7%
Auditor-General	271	3.9%	1 720	25.0%	1 280	18.6%	3 607	52.4%	6 879	7.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	47 780	49.2%	10 880	11.2%	1 350	1.4%	37 094	38.2%	97 104	100.0%

Contact Details

Municipal Manager	ET Motsemme	018 487 8009
Financial Manager	Mr MK Kgauwe	018 487 8040

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	1 389 932	561 835	40.4%	300 944	21.7%	862 779	62.1%	274 965	57.9%	9.4%	
Property rates	190 484	189 707	99.6%	1 533	8%	191 240	100.4%	766	96.2%	100.2%	
Property rates - penalties and collection charges	799	372	46.6%	418	52.3%	790	98.8%	430	36.0%	(2.9%)	
Service charges - electricity revenue	712 067	195 237	27.4%	174 904	24.6%	230 141	52.0%	157 481	46.1%	11.1%	
Service charges - water revenue	118 030	20 877	17.8%	26 556	22.5%	47 533	40.3%	23 374	35.3%	13.6%	
Service charges - sanitation revenue	47 245	51 838	109.7%	(427)	(9%)	51 411	108.8%	(1 549)	98.2%	(72.4%)	
Service charges - refuse revenue	63 427	74 606	116.8%	(3 987)	(6.3%)	70 072	110.5%	(1 797)	105.7%	121.9%	
Service charges - other	28	7	24.2%	7	24.2%	14	48.3%	6	47.4%	11.1%	
Rental of facilities and equipment	19 852	5 168	26.0%	5 279	26.6%	10 447	52.6%	4 549	47.6%	16.1%	
Interest earned - external investments	5 000	418	7.0%	2 864	47.7%	3 282	54.7%	1 962	41.4%	45.9%	
Interest earned - outstanding debtors	6 021	3 010	50.0%	2 961	49.2%	5 971	99.2%	2 715	50.2%	9.0%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	4 959	1 066	21.5%	1 431	28.9%	2 497	50.4%	1 245	29.2%	14.9%	
Licences and permits	12 111	2 512	20.7%	3 779	31.2%	6 291	51.9%	2 804	44.9%	34.8%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	187 192	7 365	3.9%	78 628	42.0%	85 993	45.9%	77 126	59.0%	1.9%	
Other own revenue	21 466	10 098	47.0%	6 999	32.6%	17 097	79.6%	5 851	51.2%	19.6%	
Gains on disposal of PPE	250	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 451 396	283 889	19.6%	368 928	25.4%	652 816	45.0%	342 572	42.7%	7.7%	
Employee related costs	386 311	80 668	20.9%	100 668	26.1%	181 356	46.9%	85 987	42.8%	17.1%	
Remuneration of councillors	18 850	4 394	23.3%	4 441	23.6%	8 835	46.9%	4 188	37.5%	6.1%	
Debt impairment	26 945	6 632	24.6%	6 631	24.6%	13 263	49.2%	6 619	49.2%	2%	
Depreciation and asset impairment	144 547	-	-	76 686	53.1%	76 686	53.1%	78 761	57.3%	(2.6%)	
Finance charges	63 063	14 587	23.1%	14 587	23.1%	29 173	46.3%	12 329	47.4%	18.3%	
Bulk purchases	509 114	114 595	22.5%	99 479	19.5%	214 073	42.0%	85 910	41.1%	15.8%	
Other Materials	-	-	-	-	-	-	-	-	-	-	
Contracted services	10 543	1 605	15.2%	3 102	29.4%	4 706	44.6%	2 779	42.9%	11.6%	
Transfers and grants	601	-	-	-	-	-	-	-	-	-	
Other expenditure	291 421	61 389	21.1%	63 335	21.7%	124 724	42.8%	66 000	37.3%	(4.0%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(61 464)	277 946	-	(67 984)	-	209 962	-	(67 607)	-	-	
Transfers recognised - capital	58 639	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(2 824)	277 946	-	(67 984)	-	209 962	-	(67 607)	-	-	
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(2 824)	277 946	-	(67 984)	-	209 962	-	(67 607)	-	-	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(2 824)	277 946	-	(67 984)	-	209 962	-	(67 607)	-	-	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(2 824)	277 946	-	(67 984)	-	209 962	-	(67 607)	-	-	

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	1 420 802	467 308	32.9%	363 134	25.6%	830 442	58.4%	276 656	46.9%	31.3%	
Ratepayers and other	1 163 088	396 944	34.1%	274 860	23.6%	671 803	57.8%	220 698	43.1%	24.5%	
Government - operating	187 192	43 552	23.3%	63 366	33.9%	106 918	57.1%	41 936	73.1%	51.1%	
Government - capital	58 639	23 385	39.9%	19 083	32.5%	42 468	72.4%	9 345	55.1%	104.2%	
Interest	11 883	3 428	28.9%	5 825	49.0%	9 253	77.9%	4 678	46.7%	24.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 274 966)	(336 085)	26.4%	(284 131)	22.3%	(620 216)	48.6%	(295 362)	53.9%	(3.8%)	
Suppliers and employees	(1 211 301)	(326 361)	26.9%	(255 280)	21.1%	(581 640)	48.0%	(246 208)	132.8%	3.7%	
Finance charges	(63 063)	(9 724)	15.4%	(28 851)	45.7%	(38 576)	61.2%	(49 154)	13.4%	(41.3%)	
Transfers and grants	(601)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	145 837	131 223	90.0%	79 003	54.2%	210 226	144.2%	(18 706)	7.7%	(522.3%)	
Cash Flow from Investing Activities											
Receipts	750	-	-	18 974	2 529.9%	18 974	2 529.9%	23 141	514.2%	(18.0%)	
Proceeds on disposal of PPE	250	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	(26)	-	(26)	-	-	-	(100.0%)	
Decrease in other non-current receivables	500	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	19 000	-	19 000	-	23 141	-	(17.9%)	
Payments	(187 360)	(27 206)	14.5%	(58 363)	31.2%	(85 570)	45.7%	(70 380)	30.1%	(17.1%)	
Capital assets	(187 360)	(27 206)	14.5%	(58 363)	31.2%	(85 570)	45.7%	(70 380)	30.1%	(17.1%)	
Net Cash from/(used) Investing Activities	(186 610)	(27 206)	14.6%	(39 389)	21.1%	(66 596)	35.7%	(47 239)	22.1%	(16.6%)	
Cash Flow from Financing Activities											
Receipts	121 928	-	-	170	.1%	170	.1%	-	-	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	119 928	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	2 000	-	-	170	8.5%	170	8.5%	-	-	(100.0%)	
Payments	(74 291)	-	-	(45 328)	61.0%	(45 328)	61.0%	-	-	(100.0%)	
Repayment of borrowing	(74 291)	-	-	(45 328)	61.0%	(45 328)	61.0%	-	-	(100.0%)	
Net Cash from/(used) Financing Activities	47 637	-	-	(45 157)	(94.8%)	(45 157)	(94.8%)	-	-	(100.0%)	
Net Increase/(Decrease) in cash held											
	6 864	104 017	1 515.4%	(5 543)	(80.8%)	98 474	1 434.6%	(65 945)	(42.5%)	(91.6%)	
Cash/cash equivalents at the year begin:	100 449	70 606	70.3%	174 623	173.8%	70 606	70.3%	133 252	42.9%	31.0%	
Cash/cash equivalents at the year end:	107 313	174 623	162.7%	169 080	157.6%	169 080	157.6%	67 307	18.4%	151.2%	

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	12 419	23.2%	3 708	6.9%	2 378	4.4%	34 972	65.4%	53 477	19.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	49 062	53.2%	5 920	6.4%	2 694	2.9%	34 626	37.5%	92 322	33.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 053	30.3%	2 765	6.9%	4 596	11.5%	20 381	51.2%	39 795	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	3 702	16.4%	1 090	4.8%	1 154	5.1%	16 612	73.6%	22 558	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 949	11.4%	2 013	4.6%	3 974	9.2%	32 376	74.8%	43 311	15.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	521	4.5%	427	3.7%	420	3.6%	10 272	88.2%	11 640	4.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 713	18.8%	839	9.2%	19	.2%	6 548	71.8%	9 119	3.3%	4 393	48.2%	-	-
Total By Income Source	84 439	31.0%	16 763	6.2%	15 235	5.6%	155 785	57.2%	272 222	100.0%	4 393	1.6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 286	63.8%	250	7.0%	463	12.9%	582	16.3%	3 581	1.3%	-	-	-	-
Commercial	34 115	55.1%	3 652	5.9%	1 752	2.8%	22 395	36.2%	61 913	22.7%	-	-	-	-
Households	31 218	20.5%	9 906	6.5%	8 065	5.3%	102 802	67.6%	151 992	55.8%	-	-	-	-
Other	16 820	30.7%	2 955	5.4%	4 955	9.1%	30 007	54.8%	54 737	20.1%	4 393	8.0%	-	-
Total By Customer Group	84 439	31.0%	16 763	6.2%	15 235	5.6%	155 785	57.2%	272 222	100.0%	4 393	1.6%	-	-

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	134	100.0%	-	-	-	-	-	-	134	.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	167 623	100.0%	-	-	-	-	-	-	167 623	99.9%
Total	167 757	100.0%	-	-	-	-	-	-	167 757	100.0%

Contact Details

Municipal Manager	Mr Johann Mettler	021 807 4775
Financial Manager	Mr Jacques Carstens	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
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	1 002 529	483 215	48.2%	170 367	17.0%	653 582	65.2%	152 612	68.9%	11.6%
Property rates	239 019	235 472	98.5%	(14)	-	235 458	98.5%	2 566	103.4%	(100.5%)
Property rates - penalties and collection charges	2 592	573	22.1%	520	20.0%	1 093	42.2%	674	53.4%	(22.9%)
Service charges - electricity revenue	395 348	99 135	25.1%	99 985	25.3%	199 120	50.4%	91 074	55.0%	9.8%
Service charges - water revenue	101 290	16 942	16.7%	22 097	21.8%	39 039	38.5%	21 393	55.9%	3.3%
Service charges - sanitation revenue	56 509	46 912	83.0%	3 010	5.3%	49 922	88.3%	848	81.4%	256.1%
Service charges - refuse revenue	36 922	35 673	96.6%	(241)	(.7%)	35 432	96.0%	(66)	97.4%	264.6%
Service charges - other	-	-	-	(452)	-	(452)	-	-	-	(100.0%)
Rental of facilities and equipment	14 841	3 085	20.8%	3 040	20.5%	6 124	41.3%	4 945	57.4%	(38.5%)
Interest earned - external investments	24 139	4 513	18.7%	6 620	27.4%	11 133	46.1%	4 092	42.0%	61.8%
Interest earned - outstanding debtors	5 250	1 048	20.0%	1 220	23.2%	2 268	43.2%	1 188	37.9%	2.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	11 142	4 601	41.3%	7 227	64.9%	11 828	106.2%	1 367	18.9%	428.9%
Licences and permits	5 485	1 027	18.7%	1 575	28.7%	2 603	47.4%	1 208	50.7%	30.4%
Agency services	1 231	404	32.9%	455	37.0%	860	69.8%	301	52.4%	51.1%
Transfers recognised - operational	95 631	30 008	31.4%	22 500	23.5%	52 509	54.9%	20 028	66.7%	12.3%
Other own revenue	13 131	3 822	29.1%	2 823	21.5%	6 645	50.6%	2 994	48.5%	(5.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 000 961	169 258	16.9%	203 974	20.4%	373 231	37.3%	189 568	39.4%	7.6%
Employee related costs	278 947	61 508	22.1%	73 616	26.4%	135 124	48.4%	66 100	49.9%	11.4%
Remuneration of councillors	14 286	3 092	21.6%	3 099	21.7%	6 192	43.3%	2 895	45.1%	7.0%
Debt impairment	4 072	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	123 213	-	-	-	-	-	-	-	-	-
Finance charges	15 110	-	-	5 159	34.1%	5 159	34.1%	4 258	36.9%	21.2%
Bulk purchases	272 230	64 267	23.6%	55 237	20.3%	119 504	43.9%	52 403	46.2%	5.4%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	14 067	2 352	16.7%	2 828	20.1%	5 179	36.8%	2 571	44.3%	10.0%
Transfers and grants	32 121	8 986	28.0%	1 885	5.9%	10 870	33.8%	3 180	45.5%	(40.7%)
Other expenditure	246 916	29 053	11.8%	62 150	25.2%	91 203	36.9%	58 160	39.0%	6.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 568	313 958		(33 607)		280 351		(36 956)		
Transfers recognised - capital	84 161	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	85 729	313 958		(33 607)		280 351		(36 956)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	85 729	313 958		(33 607)		280 351		(36 956)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	85 729	313 958		(33 607)		280 351		(36 956)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	85 729	313 958		(33 607)		280 351		(36 956)		

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		200 066	10 236	5.1%	24 566	12.3%	34 802	17.4%	23 765	20.4%	3.4%
National Government		59 469	127	.2%	4 483	7.5%	4 610	7.8%	11 765	36.5%	(61.9%)
Provincial Government		24 692	285	1.2%	895	3.6%	1 180	4.8%	4 689	46.6%	(80.9%)
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	866	-	(100.0%)
Transfers recognised - capital		84 161	413	.5%	5 378	6.4%	5 791	6.9%	17 320	42.2%	(68.9%)
Borrowing		4 000	7 625	195.6%	3 041	76.0%	10 867	271.7%	525	2.4%	479.6%
Internally generated funds		102 250	1 903	1.9%	12 771	12.5%	14 674	14.4%	5 921	10.3%	115.7%
Public contributions and donations		9 655	95	1.0%	3 376	35.0%	3 470	35.9%	-	-	(100.0%)
Capital Expenditure Standard Classification		200 066	10 236	5.1%	24 566	12.3%	34 802	17.4%	23 765	20.4%	3.4%
Governance and Administration		16 326	498	3.1%	2 033	12.5%	2 531	15.5%	915	8.9%	122.1%
Executive & Council		-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office		580	91	15.6%	13	2.3%	104	17.9%	48	12.4%	(72.4%)
Corporate Services		15 746	408	2.6%	2 020	12.8%	2 427	15.4%	867	8.8%	133.0%
Community and Public Safety		33 342	614	1.8%	3 180	9.5%	3 794	11.4%	6 415	35.2%	(50.4%)
Community & Social Services		880	31	3.6%	230	26.2%	262	29.7%	256	26.3%	(10.0%)
Sport And Recreation		6 110	245	4.0%	857	14.0%	1 102	18.0%	638	23.0%	34.4%
Public Safety		1 220	50	4.1%	23	1.9%	73	5.9%	518	27.0%	(95.6%)
Housing		25 132	288	1.1%	2 070	8.2%	2 358	9.4%	5 003	37.1%	(58.6%)
Health		-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		25 057	102	.4%	2 417	9.6%	2 519	10.1%	488	15.6%	395.3%
Planning and Development		1 195	66	5.5%	-	-	66	5.5%	11	7.8%	(100.0%)
Road Transport		22 576	13	.1%	2 308	10.2%	2 321	10.3%	407	15.2%	467.5%
Environmental Protection		1 286	23	1.8%	109	8.5%	132	10.3%	70	34.9%	54.8%
Trading Services		125 070	9 021	7.2%	16 869	13.5%	25 890	20.7%	15 947	17.7%	5.8%
Electricity		23 735	4 648	19.6%	5 549	23.4%	10 196	43.0%	666	2.5%	733.3%
Water		43 467	26	.1%	4 926	11.3%	4 952	11.4%	525	2.5%	838.8%
Waste Water Management		51 713	4 347	8.4%	6 135	11.9%	10 483	20.3%	13 842	39.2%	(55.7%)
Waste Management		6 156	-	-	259	4.2%	259	4.2%	915	19.5%	(71.7%)
Other		270	-	-	67	25.0%	67	25.0%	-	43.8%	(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	1 065 948	293 850	27.6%	279 973	26.3%	573 822	53.8%	279 577	57.5%		.1%
Ratepayers and other	856 872	245 327	28.6%	271 600	31.7%	516 927	60.3%	244 006	61.2%		11.3%
Government - operating	95 531	31 242	32.7%	3 016	3.2%	34 257	35.8%	14 410	57.4%		(79.1%)
Government - capital	84 161	15 894	18.9%	4 140	4.9%	20 034	23.8%	19 603	34.1%		(78.9%)
Interest	29 285	1 387	4.7%	1 217	4.2%	2 604	8.9%	1 559	11.4%		(21.9%)
Dividends	-	-	-	-	-	-	-	-	-		-
Payments	(861 461)	(238 442)	27.7%	(220 413)	25.6%	(458 854)	53.3%	(260 192)	66.7%		(15.3%)
Suppliers and employees	(814 230)	(238 192)	29.3%	(214 516)	26.3%	(452 707)	55.6%	(253 761)	69.1%		(15.5%)
Finance charges	(15 110)	(25)	.2%	(5 286)	35.0%	(5 311)	35.2%	(4 283)	37.1%		23.4%
Transfers and grants	(32 121)	(225)	.7%	(610)	1.9%	(835)	2.6%	(2 148)	14.8%		(71.6%)
Net Cash from/(used) Operating Activities	204 487	55 408	27.1%	59 560	29.1%	114 968	56.2%	19 385	15.7%		207.2%
Cash Flow from Investing Activities											
Receipts	(26)	-	-	-	-	-	-	-	-		-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-		-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-		-
Decrease in other non-current receivables	(26)	-	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-		-
Payments	(200 066)	(8 958)	4.5%	(19 999)	10.0%	(28 957)	14.5%	(7 205)	9.2%		177.6%
Capital assets	(200 066)	(8 958)	4.5%	(19 999)	10.0%	(28 957)	14.5%	(7 205)	9.2%		177.6%
Net Cash from/(used) Investing Activities	(200 092)	(8 958)	4.5%	(19 999)	10.0%	(28 957)	14.5%	(7 205)	9.2%		177.6%
Cash Flow from Financing Activities											
Receipts	4 000	1 696	42.4%	24 761	619.0%	26 457	661.4%	1 054	6.6%		2 249.7%
Short term loans	-	-	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	4 000	-	-	23 123	578.1%	23 123	578.1%	-	-		(100.0%)
Increase (decrease) in consumer deposits	-	1 696	-	1 638	-	3 335	-	1 054	-		55.5%
Payments	(4 012)	-	-	(2 503)	62.4%	(2 503)	62.4%	(1 901)	57.6%		31.7%
Repayment of borrowing	(4 012)	-	-	(2 503)	62.4%	(2 503)	62.4%	(1 901)	57.6%		31.7%
Net Cash from/(used) Financing Activities	(12)	1 696	(13 711.2%)	22 258	(179 891.1%)	23 954	(193 602.3%)	(847)	(1.6%)		(2 726.8%)
Net Increase/(Decrease) in cash held	4 383	48 146	1 098.5%	61 819	1 410.5%	109 966	2 509.0%	11 333	(208.6%)		445.5%
Cash/cash equivalents at the year begin:	367 219	438 892	119.5%	487 038	132.6%	438 892	119.5%	24 120	8.9%		1 919.2%
Cash/cash equivalents at the year end:	371 602	487 038	131.1%	548 857	147.7%	548 857	147.7%	35 453	11.7%		1 448.1%

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	5 167	13.3%	1 356	3.5%	1 150	3.0%	31 052	80.2%	38 726	25.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	16 126	77.2%	854	4.1%	412	2.0%	3 504	16.8%	20 896	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 569	21.0%	1 500	3.7%	864	2.1%	29 785	73.1%	40 719	26.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	3 270	21.5%	458	3.0%	380	2.5%	11 082	73.0%	15 190	9.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 150	8.4%	418	3.1%	366	2.7%	11 722	85.8%	13 657	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	599	2.9%	493	2.4%	472	2.3%	18 824	92.3%	20 388	13.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	328	9.9%	286	8.7%	200	6.1%	2 482	75.3%	3 297	2.2%	-	-	-	-
Total By Income Source	35 209	23.0%	5 365	3.5%	3 846	2.5%	108 451	70.9%	152 871	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 092	62.8%	76	4.4%	62	3.6%	508	29.2%	1 739	1.1%	-	-	-	-
Commercial	7 207	58.6%	672	5.5%	273	2.2%	4 141	33.7%	12 293	8.0%	-	-	-	-
Households	18 638	15.4%	4 026	3.3%	3 074	2.5%	94 921	78.7%	120 658	78.9%	-	-	-	-
Other	8 271	45.5%	590	3.2%	437	2.4%	8 883	48.9%	18 181	11.9%	-	-	-	-
Total By Customer Group	35 209	23.0%	5 365	3.5%	3 846	2.5%	108 451	70.9%	152 871	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	18 203	100.0%	-	-	-	-	-	-	18 203	29.9%
Bulk Water	2 794	100.0%	-	-	-	-	-	-	2 794	4.6%
PAYE deductions	4 254	100.0%	-	-	-	-	-	-	4 254	7.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 671	100.0%	-	-	-	-	-	-	35 671	58.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	60 921	100.0%	-	-	-	-	-	-	60 921	100.0%

Contact Details

Municipal Manager	Mrs Christa Liebenberg	021 808 8763
Financial Manager	Mr M Bolton	021 808 8528

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			
	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	1 125 437	384 061	34.1%	204 075	18.1%	588 137	52.3%	209 133	62.3%	(2.4%)
Property rates	158 933	129 404	81.4%	(7 524)	(4.7%)	121 880	76.7%	(188)	100.5%	3 899.5%
Property rates - penalties and collection charges	5 212	1 065	20.4%	973	18.7%	2 038	39.1%	406	49.3%	139.5%
Service charges - electricity revenue	444 276	114 432	25.8%	110 197	24.8%	224 529	50.5%	101 975	51.8%	-
Service charges - water revenue	86 723	22 985	26.5%	18 659	21.5%	41 644	48.0%	19 859	58.3%	(6.0%)
Service charges - sanitation revenue	56 220	55 675	99.0%	3 128	5.6%	58 803	104.6%	1 064	88.7%	194.1%
Service charges - refuse revenue	38 736	40 568	104.7%	(197)	(0.5%)	40 371	104.2%	(226)	95.1%	(13.1%)
Service charges - other	373	370	99.2%	3	.9%	374	100.1%	2	97.0%	70.1%
Rental of facilities and equipment	2 192	1 018	46.4%	338	15.4%	1 355	61.8%	264	65.7%	28.2%
Interest earned - external investments	13 872	3 991	28.8%	4 497	32.4%	8 981	61.2%	4 407	52.9%	2.0%
Interest earned - outstanding debtors	4 305	980	22.8%	1 055	24.5%	2 035	47.3%	981	45.2%	7.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	22 499	3 635	16.2%	2 561	11.4%	6 196	27.5%	3 091	38.4%	(17.2%)
Licences and permits	2 454	508	20.7%	567	23.1%	1 074	43.8%	404	47.4%	40.2%
Agency services	6 534	1 646	25.2%	1 618	24.8%	3 264	50.0%	1 469	39.1%	10.1%
Transfers recognised - operational	262 438	705	.3%	62 520	23.8%	63 225	24.1%	69 992	45.4%	(10.7%)
Other own revenue	20 669	7 080	34.3%	5 682	27.5%	12 762	61.7%	5 635	49.3%	.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 173 924	222 911	19.0%	274 519	23.4%	497 431	42.4%	275 383	46.7%	(3.3%)
Employee related costs	291 994	65 192	22.3%	81 939	28.1%	147 131	50.4%	70 796	49.4%	15.7%
Remuneration of councillors	16 952	3 526	20.8%	3 642	21.5%	7 167	42.3%	3 491	45.1%	4.3%
Debt impairment	22 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	100 225	28 014	28.0%	29 082	29.0%	57 096	57.0%	50 994	50.0%	(43.0%)
Finance charges	51 536	79	.2%	25 775	50.0%	25 854	50.2%	51 876	7.4%	(7.4%)
Bulk purchases	301 850	69 915	23.2%	62 077	20.6%	131 992	43.7%	57 945	46.7%	7.1%
Other Materials	238	49	20.5%	39	16.3%	88	36.9%	30	32.2%	28.5%
Contracted services	210 362	17 042	8.1%	32 546	15.5%	49 588	23.6%	25 869	39.1%	25.8%
Transfers and grants	2 318	201	8.7%	776	33.5%	976	42.1%	544	36.8%	42.6%
Other expenditure	176 450	38 894	22.0%	38 645	21.9%	77 539	43.9%	37 879	49.8%	2.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 488)	161 150		(70 444)		90 706		(66 250)		
Transfers recognised - capital	157 542	-	-	18 873	12.0%	18 873	12.0%	24 420	25.6%	(22.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	109 055	161 150		(51 571)		109 579		(41 831)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	109 055	161 150		(51 571)		109 579		(41 831)		
Attributable to minorities	(7 115)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	101 940	161 150		(51 571)		109 579		(41 831)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	101 940	161 150		(51 571)		109 579		(41 831)		

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	1 258 685	365 986	29.1%	363 331	28.9%	729 317	57.9%	252 809	54.5%	43.7%
Ratepayers and other	867 834	241 886	27.9%	243 834	28.1%	485 821	56.0%	192 354	54.3%	26.8%
Government - operating	190 960	82 308	43.1%	65 133	34.1%	147 441	77.2%	35 285	56.1%	84.6%
Government - capital	181 455	36 973	20.4%	49 782	27.4%	86 755	47.8%	20 040	55.1%	148.4%
Interest	18 435	4 818	26.1%	4 482	24.3%	9 300	50.4%	5 131	48.2%	(12.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 051 799)	(270 589)	25.7%	(265 501)	25.2%	(536 090)	51.0%	(219 959)	53.6%	20.7%
Suppliers and employees	(997 945)	(270 309)	27.1%	(238 907)	23.9%	(509 215)	51.0%	(191 894)	53.8%	24.5%
Finance charges	(51 536)	(79)	2%	(25 775)	50.0%	(25 854)	50.2%	(27 440)	51.0%	(6.1%)
Transfers and grants	(2 318)	(201)	8.7%	(620)	35.4%	(1 021)	44.0%	(624)	42.4%	31.3%
Net Cash from/(used) Operating Activities	206 885	95 397	46.1%	97 830	47.3%	193 227	93.4%	32 851	59.3%	197.8%
Cash Flow from Investing Activities										
Receipts	16 620	3 685	22.2%	883	5.3%	4 569	27.5%	4 924	26.1%	(82.1%)
Proceeds on disposal of PPE	11 620	3 685	31.7%	883	7.6%	4 569	39.3%	4 924	35.4%	(82.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	5 000	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(250 000)	(10 836)	4.3%	(20 301)	8.1%	(31 137)	12.5%	(19 604)	22.7%	3.6%
Capital assets	(250 000)	(10 836)	4.3%	(20 301)	8.1%	(31 137)	12.5%	(19 604)	22.7%	3.6%
Net Cash from/(used) Investing Activities	(233 380)	(7 151)	3.1%	(19 417)	8.3%	(26 568)	11.4%	(14 679)	22.2%	32.3%
Cash Flow from Financing Activities										
Receipts	66 562	1 428	2.1%	401	.6%	1 829	2.7%	630	8.5%	(36.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	64 580	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 982	1 428	72.0%	401	20.2%	1 829	92.3%	630	54.1%	(36.3%)
Payments	(36 366)	(554)	1.5%	(17 328)	47.6%	(17 881)	49.2%	(15 671)	49.6%	10.6%
Repayment of borrowing	(36 366)	(554)	1.5%	(17 328)	47.6%	(17 881)	49.2%	(15 671)	49.6%	10.6%
Net Cash from/(used) Financing Activities	30 196	874	2.9%	(16 927)	(56.1%)	(16 053)	(53.2%)	(15 040)	75.7%	12.5%
Net Increase/(Decrease) in cash held	3 701	89 120	2 407.8%	61 486	1 661.2%	150 606	4 069.0%	3 131	325.8%	1 863.9%
Cash/cash equivalents at the year begin:	266 781	266 781	100.0%	355 902	133.4%	266 781	100.0%	271 552	82.5%	31.1%
Cash/cash equivalents at the year end:	270 483	355 902	131.6%	417 387	154.3%	417 387	154.3%	274 682	97.3%	52.0%

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	11 643	29.5%	1 963	5.0%	1 838	4.6%	24 088	60.9%	39 532	26.3%	4 360	11.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	24 200	73.9%	627	1.9%	344	1.1%	7 558	23.1%	32 729	21.8%	30	1%	-	-
Receivables from Non-exchange Transactions - Property Rates	9 282	31.3%	965	3.3%	831	2.8%	18 581	62.6%	29 659	19.7%	437	1.5%	-	-
Receivables from Exchange Transactions - Waste Water Management	5 669	27.7%	789	3.9%	691	3.2%	13 125	65.2%	20 134	13.4%	3 199	15.9%	-	-
Receivables from Exchange Transactions - Waste Management	3 819	26.9%	514	3.6%	448	3.2%	9 418	66.3%	14 198	9.5%	3 004	21.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	14.7%	5	2.2%	4	2.1%	166	81.0%	205	1%	2	9%	-	-
Interest on Arrear Debtor Accounts	311	3.4%	50	.5%	57	.6%	8 822	95.5%	9 239	6.2%	835	9.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 322)	(118.4%)	463	10.3%	399	8.9%	8 955	199.2%	4 495	3.0%	341	7.6%	-	-
Total By Income Source	49 532	33.0%	5 376	3.6%	4 572	3.0%	90 713	60.4%	150 192	100.0%	12 209	8.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	582	28.9%	154	7.6%	16	.8%	1 260	62.6%	2 012	1.3%	-	-	-	-
Commercial	24 741	65.8%	566	1.5%	391	1.0%	11 897	31.6%	37 596	25.0%	-	-	-	-
Households	24 277	22.2%	4 625	4.2%	4 147	3.8%	76 435	69.8%	109 485	72.9%	12 193	11.1%	-	-
Other	(68)	(6.2%)	30	2.8%	17	1.5%	1 120	101.9%	1 099	.7%	15	1.4%	-	-
Total By Customer Group	49 532	33.0%	5 376	3.6%	4 572	3.0%	90 713	60.4%	150 192	100.0%	12 209	8.1%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	22 931	100.0%	-	-	-	-	-	-	22 931	78.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 398	100.0%	-	-	-	-	-	-	4 398	15.1%
VAT (output less input)	535	100.0%	-	-	-	-	-	-	535	1.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 324	100.0%	-	-	-	-	-	-	1 324	4.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	29 189	100.0%	-	-	-	-	-	-	29 189	100.0%

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9069
Financial Manager	Keith Jordaan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.