

AGGREGATED INFORMATION FOR GAUTENG
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2013/14										2012/13		Q4 of 2012/13 to Q4 of 2013/14					
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																		
Operating Revenue and Expenditure	94 241 121	94 336 068	24 521 839	26.0%	23 084 855	24.5%	22 037 411	23.4%	21 550 554	22.8%	91 194 659	96.7%	19 875 938	96.3%			8.4%	
Operating Revenue	15 768 979	16 032 794	4 153 481	26.3%	4 343 830	27.5%	4 170 197	26.0%	4 405 709	27.5%	17 073 218	106.5%	3 733 681	97.2%			18.0%	
Property rates	174 026	186 826	50 240	28.9%	54 863	31.5%	72 492	38.8%	75 344	40.3%	252 939	135.4%	39 831	103.2%			89.2%	
Service charges - electricity revenue	37 662 087	36 547 188	9 787 194	26.0%	9 145 155	21.6%	7 717 624	21.1%	8 022 668	22.0%	33 672 641	92.1%	8 098 599	92.4%			(9.9%)	
Service charges - water revenue	11 185 823	11 182 124	2 724 384	24.4%	2 941 827	26.3%	2 660 765	23.8%	2 700 698	24.2%	11 027 673	98.6%	3 023 656	116.0%			(10.7%)	
Service charges - sanitation revenue	4 478 046	4 489 510	1 122 813	25.1%	1 157 746	25.9%	956 150	21.3%	1 080 018	24.1%	4 316 728	96.2%	439 191	41.2%			145.9%	
Service charges - refuse revenue	3 299 889	3 328 437	820 903	24.9%	837 053	25.4%	858 832	25.8%	900 502	27.1%	3 417 200	102.7%	811 447	100.5%			11.0%	
Service charges - other	5 700 070	5 281 154	1 198 584	21.0%	1 276 816	22.4%	1 107 974	21.0%	1 022 678	19.4%	4 612 052	87.3%	324 462	263.4%			(68.4%)	
Rental of facilities and equipment	5 205 635	4 917 718	91 081	1.7%	97 432	18.7%	132 708	27.0%	103 539	21.1%	4 247 760	86.4%	144 685	84.7%			(28.4%)	
Interest earned - external investments	5 777 466	5 884 044	1 433 520	24.9%	1 226 360	21.2%	207 326	35.5%	433 465	74.2%	906 671	155.2%	234 350	114.5%			85.0%	
Interest earned - outstanding debtors	5 716 372	6 527 854	1 899 832	33.2%	2 386 585	41.0%	2 147 381	37.9%	2 073 385	31.8%	881 135	135.0%	166 740	99.8%			24.3%	
Dividends received	-	-	-	-	3	-	-	-	3	-	4	-	-	-			-	
Fines	916 442	6 717 740	123 007	1.8%	114 044	1.7%	98 444	1.4%	93 511	1.3%	429 205	6.3%	148 891	81.5%			(37.2%)	
Licences and permits	228 344	250 278	42 919	18.8%	44 761	19.6%	38 387	16.9%	64 100	25.6%	190 167	76.0%	49 179	92.2%			30.3%	
Agency services	779 416	847 566	205 811	26.4%	192 251	24.7%	208 391	24.6%	243 214	28.7%	849 666	100.2%	214 343	98.8%			13.5%	
Transfers recognised - operational	12 823 132	13 572 111	3 844 418	30.0%	3 448 216	26.9%	3 442 125	25.4%	1 797 639	13.2%	12 532 499	92.3%	1 461 319	96.6%			23.0%	
Other own revenue	4 670 869	4 962 610	1 102 359	23.6%	1 219 826	26.1%	1 111 016	22.4%	1 318 087	26.6%	4 753 287	95.7%	976 988	101.9%			34.9%	
Gains on disposal of PPE	9 424	8 113	293	3.1%	987	10.5%	4 397	54.2%	2 066	25.5%	7 743	95.4%	7 622	158.8%			(72.9%)	
Operating Expenditure	91 750 624	91 950 505	21 128 851	23.0%	22 325 604	24.3%	20 062 726	21.8%	23 507 925	25.6%	87 025 106	94.6%	21 628 552	91.8%			8.7%	
Employer related costs	22 079 451	22 084 782	5 987 087	27.1%	5 684 296	25.7%	5 042 821	22.9%	5 281 688	23.9%	21 095 262	95.6%	4 683 831	94.3%			12.8%	
Remuneration of councillors	469 681	464 390	104 657	22.3%	103 425	22.0%	136 757	29.4%	112 494	24.2%	457 334	98.5%	102 197	91.3%			10.1%	
Debt impairment	4 318 733	4 325 889	1 128 451	26.1%	1 226 644	28.4%	1 615 580	37.3%	1 331 370	26.2%	5 101 865	117.9%	1 033 059	103.8%			9.5%	
Depreciation and asset impairment	5 416 190	5 691 685	1 107 444	20.4%	1 027 472	19.0%	1 281 797	22.5%	1 581 928	27.8%	4 998 641	87.8%	1 173 620	81.3%			34.8%	
Finance charges	3 064 305	2 924 280	546 100	17.8%	853 448	27.9%	642 856	22.0%	530 874	18.2%	2 573 278	88.0%	827 215	90.8%			(35.8%)	
Bulk purchases	33 348 246	32 585 096	9 536 971	28.6%	7 585 807	22.7%	6 629 535	20.3%	7 891 100	24.2%	23 643 413	97.1%	7 551 633	96.8%			4.5%	
Other Materials	2 791 992	2 579 995	435 457	15.6%	596 752	21.3%	613 078	23.8%	698 791	27.1%	2 348 077	90.9%	881 410	91.4%			(20.7%)	
Contracted services	5 039 517	6 392 413	699 229	16.2%	1 550 641	25.9%	1 415 511	22.1%	2 073 007	32.4%	4 088 298	94.0%	2 357 052	91.9%			(12.1%)	
Transfers and grants	1 479 873	2 014 945	227 913	15.4%	337 582	22.8%	351 707	17.5%	475 432	23.6%	1 392 624	69.1%	265 764	75.6%			78.9%	
Other expenditure	12 771 587	12 881 968	1 965 331	15.4%	2 926 019	22.9%	2 359 304	18.3%	3 637 806	28.2%	10 888 641	84.5%	2 699 549	73.9%			34.8%	
Loss on disposal of PPE	25 050	25 063	20 211	80.7%	433 878	1 732.0%	(26 221)	(104.6%)	94 066	375.3%	521 934	2 082.5%	53 203	280.7%			76.8%	
Surplus/(Deficit)	2 490 497	2 385 563	3 392 988		759 251		1 974 685		(1 957 371)		4 169 553		(1 752 614)					
Transfers recognised - capital	7 045 054	7 103 504	717 759	10.2%	1 721 268	24.4%	838 743	11.8%	3 087 677	43.5%	6 366 446	89.6%	2 409 168	62.1%			28.2%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	
Contributed assets	(130 000)	(130 000)	(32 500)	25.0%	(32 500)	25.0%	(32 500)	25.0%	(32 500)	25.0%	(130 000)	100.0%	120 000	2 400.0%			(127.1%)	
Surplus/(Deficit) after capital transfers and contributions	9 406 051	9 359 067	4 078 247		2 448 019		2 780 927		1 097 806		10 404 999		776 554					
Taxation	550 871	499 499	6 501	1.2%	10 244	1.9%	8 229	1.6%	6 221	1.2%	311 195	6.2%	391 571	92.2%			(98.4%)	
Surplus/(Deficit) after taxation	8 855 180	8 859 568	4 071 746		2 437 774		2 772 699		1 091 585		10 373 804		384 982					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	
Surplus/(Deficit) attributable to municipality	8 855 180	8 859 568	4 071 746		2 437 774		2 772 699		1 091 585		10 373 804		384 982					
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	
Surplus/(Deficit) for the year	8 855 180	8 859 568	4 071 746		2 437 774		2 772 699		1 091 585		10 373 804		384 982					

Part 2: Capital Revenue and Expenditure

	2013/14										2012/13		Q4 of 2012/13 to Q4 of 2013/14				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																	
Capital Revenue and Expenditure	16 260 677	16 470 518	1 464 388	9.0%	3 064 928	18.8%	2 478 880	15.1%	6 995 365	42.5%	14 003 562	85.0%	7 186 576	89.8%			(2.7%)
Source of Finance	6 929 574	7 005 921	767 786	11.1%	1 368 089	19.7%	827 857	11.8%	3 362 901	48.0%	6 326 633	90.3%	3 269 446	85.9%			2.9%
National Government	140 712	412 261	104 657	13.4%	134 663	95.7%	35 640	8.6%	(34 982)	(8.5%)	154 246	37.4%	101 058	90.6%			(134.6%)
Provincial Government	2 185	2 185	-	-	-	-	-	-	2 082	95.3%	900	41.2%	900	15.5%			131.4%
District Municipality	40 945	44 361	1 581	3.9%	13 041	31.9%	4 859	11.0%	5 220	11.8%	24 702	55.7%	459	16.7%			1 038.1%
Other transfers and grants	7 113 416	7 465 328	788 293	11.1%	1 515 793	21.3%	868 356	11.6%	3 335 222	44.7%	6 507 664	87.2%	3 371 863	85.8%			(1.1%)
Transfers recognised - capital	4 221 798	4 057 491	332 787	7.9%	697 021	16.5%	656 349	16.2%	1 814 549	44.7%	3 500 705	86.3%	2 595 068	84.0%			(30.1%)
Borrowing	4 370 693	4 382 617	218 448	5.0%	761 182	17.4%	661 035	15.1%	2 091 759	47.7%	3 732 424	85.2%	1 003 561	136.6%			108.4%
Internally generated funds	554 770	565 083	124 860	22.5%	90 933	16.4%	293 141	51.9%	(246 164)	(43.6%)	262 770	46.5%	215 083	96.4%			(213.9%)
Public contributions and donations	16 260 677	16 470 518	1 464 388	9.0%	3 064 928	18.8%	2 478 880	15.1%	6 995 365	42.5%	14 003 562	85.0%	7 186 576	89.8%			(2.7%)
Capital Expenditure Standard Classification	1 890 167	1 915 570	46 351	2.5%	1 888 869	10.0%	2 380 051	12.4%	798 786	41.7%	1 272 058	66.4%	750 523	89.4%			6.4%
Governance and Administration	231 070	393 134	4 296	1.9%	46 545	20.1%	61 932	15.8%	178 298	45.4%	291 170	74.1%	193 901	84.5%			(8.0%)
Executive & Council	318 080	169 967	17 560	5.5%	41 464	13.0%	10 899	6.4%	51 701	30.4%	121 624	71.6%	86 974	90.1%			(40.6%)
Budget & Treasury Office	1 341 009	1 352 469	24 596	1.8%	100 861	7.5%	165 220	12.2%	568 787	42.1%	859 264	63.5%	469 649	91.2%			21.1%
Corporate Services	2 953 284	3 235 526	369 927	12.5%	590 668	20.0%	377 530	11.7%	1 395 160	43.1%	2 733 285	84.1%	1 335 003	97.5%			4.5%
Community and Public Safety	393 758	364 958	8 486	2.2%	36 595	9.3%	47 264	13.0%	191 154	52.4%	283 499	77.7%	157 956	78.3%			21.0%
Community & Social Services	494 321	535 385	57 724	11.7%	133 255	27.0%	46 074	8.6%	256 125	47.8%	493 177	92.1%	254 429	102.8%			-7%
Sport And Recreation	304 260	395 173	5 284	1.7%	39 996	13.1%	18 884	4.8%	165 027	4							

Part 3: Cash Receipts and Payments

	2013/14										2012/13		O4 of 2012/13 to O4 of 2013/14			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands																
Cash Flow from Operating Activities																
Receipts	96 198 995	96 348 336	23 551 011	24.5%	23 577 836	24.5%	22 863 815	23.7%	20 462 999	21.2%	90 455 662	93.9%	21 376 549	101.0%	(4.3%)	
Ratespayers and other Government - operating	75 291 892	74 722 057	18 591 506	24.7%	17 702 857	23.5%	16 695 676	22.3%	16 384 749	21.9%	69 374 789	92.8%	18 302 801	101.0%	(10.5%)	
Government - capital	12 813 706	13 243 488	3 767 226	29.4%	4 089 111	31.9%	3 756 832	28.4%	1 477 173	11.2%	13 090 342	98.8%	1 367 847	98.8%	8.0%	
Interest	7 085 654	7 276 314	873 942	12.3%	1 434 008	20.2%	1 974 301	27.1%	1 929 219	26.5%	6 211 471	85.4%	1 357 673	101.5%	42.1%	
Dividends	1 007 743	1 106 477	318 336	31.6%	318 061	34.9%	437 005	39.5%	671 859	60.7%	1 779 061	160.8%	348 228	116.1%	92.9%	
Payments	(80 569 121)	(80 785 499)	(25 242 210)	31.3%	(17 943 391)	22.3%	(15 443 744)	19.1%	(19 787 489)	24.5%	(78 416 837)	97.1%	(18 481 611)	100.5%	7.1%	
Suppliers and employees	(76 211 598)	(76 557 671)	(24 458 718)	32.1%	(16 646 904)	21.8%	(14 422 138)	18.8%	(18 808 495)	24.6%	(74 336 255)	97.1%	(17 482 271)	101.2%	7.6%	
Finance charges	(3 053 647)	(2 926 443)	(544 703)	17.8%	(853 762)	28.0%	(636 407)	21.7%	(546 899)	18.7%	(2 581 767)	88.2%	(817 678)	90.8%	(33.1%)	
Transfers and grants	(1 304 476)	(1 301 385)	(238 789)	18.3%	(442 725)	33.9%	(385 201)	29.6%	(432 100)	33.2%	(1 498 815)	115.2%	(181 662)	78.1%	137.9%	
Net Cash from/(used) Operating Activities	15 629 274	15 562 837	(1 691 199)	(10.8%)	5 634 445	36.1%	7 420 069	47.7%	675 510	4.3%	12 038 825	77.4%	2 894 938	103.9%	(16.7%)	
Cash Flow from Investing Activities																
Receipts	(523 339)	(403 334)	258 888	(49.5%)	275 352	(52.6%)	(83 302)	20.7%	(387 863)	96.2%	63 075	(15.6%)	(891 461)	(74.2%)	(56.5%)	
Proceeds on disposal of PPE	9 647	7 290	50 864	527.3%	47 820	495.7%	94 412	1 295.2%	59 186	811.9%	252 281	3 460.8%	49 985	63.9%	18.4%	
Decrease in non-current debtors	136 428	216 664	(1 266 334)	(928.2%)	290 229	212.7%	15 115	7.0%	(920 247)	(424.7%)	(1 881 237)	(868.3%)	(974 112)	(145.3%)	(5.5%)	
Decrease (increase) in non-current receivables	(21 431)	(24 555)	1 526 586	(7 123.1%)	18 444	(86.1%)	(176 708)	719.5%	(29 547)	120.3%	1 328 774	(5 451.4%)	(114 449)	(921.1%)	(74.2%)	
Decrease (increase) in non-current investments	(647 983)	(602 730)	(52 227)	8.1%	(81 141)	12.5%	(16 100)	2.7%	502 745	(83.4%)	353 256	(58.6%)	147 114	(25.1%)	241.7%	
Payments	(15 744 962)	(15 750 774)	(2 182 573)	13.9%	(3 267 133)	20.8%	(2 517 738)	16.0%	(5 028 972)	31.9%	(12 996 415)	82.5%	(6 043 568)	86.3%	(16.8%)	
Capital assets	(15 744 962)	(15 750 774)	(2 182 573)	13.9%	(3 267 133)	20.8%	(2 517 738)	16.0%	(5 028 972)	31.9%	(12 996 415)	82.5%	(6 043 568)	86.3%	(16.8%)	
Net Cash from/(used) Investing Activities	(16 268 302)	(16 147 408)	(1 923 684)	11.8%	(2 991 782)	18.4%	(2 601 040)	16.1%	(5 416 835)	33.5%	(12 933 341)	80.1%	(6 935 030)	88.6%	(21.9%)	
Cash Flow from Financing Activities																
Receipts	4 140 437	4 718 171	1 355 050	32.7%	(300 836)	(7.3%)	(233 062)	(4.9%)	3 789 941	80.3%	4 611 093	97.7%	1 959 427	96.9%	93.4%	
Short term loans	150 631	150 000	90 000	59.7%	303 900	201.8%	(230 000)	(153.3%)	(83 061)	(55.4%)	80 839	53.9%	38 000	-	(318.6%)	
Borrowing long term/term financing	3 906 537	4 485 631	1 243 083	31.8%	(601 083)	(15.4%)	-	-	3 869 000	86.3%	4 511 000	100.6%	1 896 356	88.3%	104.0%	
Increase (decrease) in consumer deposits	83 289	82 540	21 967	26.4%	(1 478)	(1.4%)	(3 062)	(3.7%)	4 002	4.8%	19 254	23.3%	25 072	125.9%	(84.0%)	
Payments	(1 818 534)	(2 070 847)	(767 252)	42.2%	(600 155)	33.0%	(383 538)	18.5%	(1 057 895)	51.1%	(2 808 840)	135.6%	1 453 196	95.3%	(172.8%)	
Repayment of borrowing	(1 818 534)	(2 070 847)	(767 252)	42.2%	(600 155)	33.0%	(383 538)	18.5%	(1 057 895)	51.1%	(2 808 840)	135.6%	1 453 196	95.3%	(172.8%)	
Net Cash from/(used) Financing Activities	2 321 903	2 647 324	587 798	25.3%	(900 991)	(38.8%)	(616 600)	(23.3%)	2 732 046	103.2%	1 802 253	68.1%	3 412 623	98.2%	(19.9%)	
Net Increase/(Decrease) in cash held	1 682 875	2 056 053	(3 027 086)	(179.9%)	1 741 672	103.5%	4 202 429	204.4%	(2 009 278)	(97.7%)	907 737	44.1%	(627 469)	155.1%	220.2%	
Cash/cash equivalents at the year begin:	8 635 802	9 923 570	11 649 806	135.1%	8 642 721	100.1%	10 384 393	104.6%	14 586 822	147.0%	11 649 806	117.1%	11 605 313	101.7%	25.7%	
Cash/cash equivalents at the year end:	10 318 677	11 979 623	8 642 721	83.8%	10 384 393	100.6%	14 586 822	121.8%	12 577 544	105.0%	12 577 544	105.0%	10 977 844	121.8%	14.6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 401 520	13.8%	264 270	2.6%	327 586	3.2%	8 156 549	80.4%	10 149 925	24.7%	26 104	3%	89 884	9%
Trade and Other Receivables from Exchange Transactions - Electricity	2 241 101	25.8%	349 557	4.0%	282 035	3.2%	5 830 038	67.0%	8 702 731	21.2%	11 945	1%	25 034	3%
Receivables from Non-exchange Transactions - Property Rates	1 801 840	20.4%	109 381	1.2%	302 851	3.4%	6 612 705	74.9%	8 826 777	21.5%	7 575	1%	81 845	9%
Receivables from Exchange Transactions - Waste Water Management	592 493	12.7%	85 740	1.8%	137 234	2.9%	3 845 428	82.5%	4 660 896	11.3%	6 113	1%	37 606	8%
Receivables from Exchange Transactions - Waste Management	373 264	11.6%	78 368	2.4%	88 241	2.7%	2 684 892	83.3%	3 224 764	7.8%	9 717	1%	104 160	3.2%
Receivables from Exchange Transactions - Property Rental Debtors	14 797	2.2%	7 718	1.2%	7 427	1.1%	635 136	95.5%	645 078	1.6%	9	-	149	-
Interest on Arrear Debtor Accounts	106 784	4.6%	65 937	2.8%	66 757	2.9%	2 098 761	89.8%	2 338 240	5.7%	13 276	6%	199	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	142 836	5.6%	57 748	2.3%	46 375	1.8%	2 304 299	90.3%	2 551 259	6.2%	31 647	1.2%	254 721	10.0%
Total By Income Source	6 674 636	16.2%	1 018 718	2.5%	1 258 507	3.1%	32 167 810	78.2%	41 119 670	100.0%	106 385	3%	593 616	1.4%
Debtors Age Analysis By Customer Group														
Organs of State	132 782	14.1%	32 767	3.5%	44 847	4.8%	732 072	77.7%	942 468	2.3%	-	-	17 683	1.9%
Commercial	2 807 473	29.8%	291 659	3.1%	371 012	3.9%	5 956 919	63.2%	9 427 063	22.9%	6 900	1%	209 645	2.2%
Households	2 638 955	11.3%	647 014	2.8%	653 691	2.9%	19 341 978	83.1%	23 281 617	56.6%	60 996	3%	314 006	1.3%
Other	1 095 446	14.7%	47 279	6%	188 956	2.5%	6 136 841	82.2%	7 468 522	18.2%	38 488	5%	52 282	7%
Total By Customer Group	6 674 636	16.2%	1 018 718	2.5%	1 258 507	3.1%	32 167 810	78.2%	41 119 670	100.0%	106 385	3%	593 616	1.4%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Creditor Age Analysis									
Bulk Electricity	2 647 858	93.5%	77 845	2.7%	20 239	7%	87 507	3.1%	2 833 449	24.2%
Bulk Water	696 660	100.0%	-	-	-	-	-	-	696 660	5.9%
PAYE deductions	77 251	100.0%	-	-	-	-	-	-	77 251	7%
VAT (output less input)	(27 173)	100.0%	-	-	-	-	-	-	(27 173)	(2%)
Pensions / Retirement	90 566	100.0%	-	-	-	-	-	-	90 566	8%
Loan repayments	833 957	100.0%	-	-	-	-	-	-	833 957	7.1%
Trade Creditors	4 994 557	96.7%	28 528	6%	49 523	1.0%	90 507	1.8%	5 163 114	44.0%
Auditor-General	4 364	100.0%	-	-	-	-	-	-	4 364	4%
Other	2 049 691	99.7%	1 308	1%	388	-	3 525	2%	2 054 912	17.5%
Total	11 367 731	96.9%	107 680	9%	70 150	6%	181 539	1.5%	11 727 100	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2013/14												2012/13		Q4 of 2012/13 to Q4 of 2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	24 767 643	25 009 478	7 202 335	29.1%	6 218 773	25.1%	5 887 889	23.5%	5 051 673	20.2%	24 360 670	97.4%	4 587 666	96.6%	10.1%		
Property rates	3 540 277	3 678 967	944 396	26.7%	951 567	26.9%	884 474	24.0%	890 332	24.2%	3 670 769	99.8%	762 546	97.6%	16.8%		
Property rates - penalties and collection charges	62 392	62 392	29 854	47.9%	30 002	48.1%	27 860	44.7%	18 895	30.3%	106 611	170.9%	19 721	124.2%	(4.2%)		
Service charges - electricity revenue	11 499 685	11 499 685	3 387 941	29.5%	2 471 682	21.5%	2 334 332	20.3%	2 144 027	21.0%	10 607 982	92.2%	2 278 455	94.3%	6.0%		
Service charges - water revenue	2 574 470	2 594 470	640 702	24.9%	679 645	26.4%	693 479	26.7%	656 909	25.3%	2 670 755	102.9%	547 485	93.5%	20.0%		
Service charges - sanitation revenue	862 863	862 863	222 054	25.7%	241 974	28.0%	235 543	26.7%	229 998	26.1%	929 588	105.3%	188 879	92.7%	21.8%		
Service charges - refuse revenue	1 147 822	1 147 822	276 889	24.1%	290 211	25.3%	276 806	24.1%	312 875	27.3%	1 156 782	100.8%	317 518	103.7%	(1.5%)		
Service charges - other	69 772	69 757	14 958	21.4%	17 391	24.9%	18 331	26.3%	17 209	24.7%	67 889	97.3%	17 165	103.7%	3%		
Rental of facilities and equipment	61 127	61 047	13 147	21.5%	14 497	23.7%	13 627	22.3%	14 272	23.4%	55 543	91.0%	19 799	94.2%	(27.9%)		
Interest earned - external investments	195 615	195 615	58 616	30.0%	51 876	26.5%	85 011	43.5%	174 792	89.4%	370 295	189.3%	109 610	140.8%	59.5%		
Interest earned - outstanding debtors	201 712	201 775	87 753	43.5%	98 054	48.6%	94 806	47.0%	81 472	40.4%	362 065	179.4%	66 988	141.4%	21.6%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	185 158	185 694	45 745	24.7%	45 158	24.4%	53 731	28.9%	35 348	19.0%	179 982	96.9%	41 089	81.4%	(14.0%)		
Licences and permits	38 985	39 384	9 805	25.2%	7 873	20.2%	11 358	28.8%	12 804	32.5%	41 840	106.2%	2 505	114.2%	411.2%		
Agency services	246 055	246 055	59 649	24.2%	56 768	23.1%	38 861	15.8%	80 363	32.7%	236 641	95.8%	61 384	94.8%	30.9%		
Transfers recognised - operational	2 618 495	2 680 742	911 683	34.8%	782 468	29.9%	627 941	23.4%	81 415	3.0%	2 403 507	89.7%	102 771	96.6%	(20.8%)		
Other own revenue	1 458 215	1 458 210	499 140	34.2%	479 627	32.9%	491 710	33.7%	30 944	2.1%	1 501 420	103.0%	51 751	103.9%	(60.2%)		
Gains on disposal of PPE	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	24 633 937	24 342 715	5 830 554	23.7%	5 451 642	22.1%	4 918 162	20.2%	5 481 184	22.5%	21 681 542	89.1%	5 598 822	90.0%	(2.1%)		
Employee related costs	5 134 073	5 157 837	1 121 687	21.8%	1 143 029	22.3%	1 163 341	22.6%	1 143 810	22.2%	4 571 868	88.6%	966 787	90.3%	18.3%		
Remuneration of councillors	97 286	92 786	22 204	22.8%	22 192	22.8%	26 472	28.5%	23 273	25.1%	94 141	101.5%	22 203	85.1%	4.8%		
Debt impairment	1 144 566	1 144 566	546 157	47.7%	501 296	43.8%	190 761	16.7%	-	-	1 238 214	108.2%	211 732	96.0%	(100.0%)		
Depreciation and asset impairment	1 312 896	1 312 896	328 224	25.0%	328 224	25.0%	328 224	25.0%	328 224	25.0%	1 312 896	100.0%	280 319	91.2%	17.1%		
Finance charges	685 215	673 514	119 159	17.4%	119 181	17.4%	113 134	16.8%	84 922	12.6%	436 396	64.8%	175 644	86.7%	(51.7%)		
Bulk purchases	9 686 163	9 708 163	2 916 062	30.1%	2 075 578	21.4%	2 004 437	20.6%	2 329 605	24.0%	9 325 683	96.1%	2 316 410	96.4%	6%		
Other Materials	2 118 929	2 133 516	338 974	16.0%	498 414	23.5%	474 692	22.2%	585 632	27.4%	1 897 713	88.9%	725 300	92.1%	(19.3%)		
Contracted services	810 490	846 254	58 100	7.2%	187 814	22.2%	138 718	16.2%	253 685	30.0%	638 174	75.2%	249 315	81.0%	1.3%		
Transfers and grants	1 003 679	999 199	187 898	18.7%	195 513	19.5%	208 058	20.8%	205 517	20.7%	797 986	79.9%	186 378	73.9%	10.8%		
Other expenditure	2 615 640	2 248 984	192 088	7.3%	380 400	14.5%	272 267	12.1%	525 718	23.4%	1 370 473	60.9%	464 754	58.8%	13.1%		
Loss on disposal of PPE	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1 333 706	666 763	1 371 782		767 131		969 727		(429 511)		2 679 128		(1 011 156)				
Transfers recognised - capital	1 691 438	1 816 897	212 009	12.5%	434 321	25.7%	175 611	9.7%	572 198	31.5%	1 394 159	76.7%	559 213	91.1%	2.3%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	(130 000)	(130 000)	(32 500)	25.0%	(32 500)	25.0%	(32 500)	25.0%	(32 500)	25.0%	(130 000)	100.0%	120 000	-	(127.1%)		
Surplus/(Deficit) after capital transfers and contributions	1 695 144	2 353 659	1 551 310		1 168 952		1 112 838		110 187		3 943 287		(331 943)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	1 695 144	2 353 659	1 551 310		1 168 952		1 112 838		110 187		3 943 287		(331 943)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 695 144	2 353 659	1 551 310		1 168 952		1 112 838		110 187		3 943 287		(331 943)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1 695 144	2 353 659	1 551 310		1 168 952		1 112 838		110 187		3 943 287		(331 943)				

Part 2: Capital Revenue and Expenditure

	2013/14												2012/13		Q4 of 2012/13 to Q4 of 2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	2 980 933	2 987 419	287 522	9.6%	728 777	24.4%	322 026	10.8%	1 032 962	34.6%	2 371 287	79.4%	1 426 855	90.6%	(27.6%)	
National Government	1 639 943	1 684 981	206 492	12.6%	436 696	26.6%	172 366	10.2%	569 070	33.8%	1 384 625	82.2%	527 184	92.8%	7.9%	
Provincial Government	23 550	100 880	1 300	5.5%	1 861	7.9%	3 245	3.2%	9 041	9.0%	15 447	15.3%	26 722	89.4%	(66.2%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	27 945	31 036	1 581	5.7%	13 041	46.7%	4 717	15.2%	5 036	16.2%	24 376	78.5%	-	-	(100.0%)	
Transfers recognised - capital	1 691 438	1 816 897	209 373	12.4%	451 599	26.7%	180 328	9.9%	583 147	32.1%	1 424 447	78.4%	553 906	91.3%	5.3%	
Borrowing	1 040 089	895 943	69 176	6.7%	195 147	18.8%	110 755	12.4%	335 954	37.5%	711 033	79.4%	723 571	88.4%	(53.6%)	
Internally generated funds	249 405	274 579	8 973	3.6%	82 031	32.9%	30 943	11.3%	113 860	41.5%	235 807	85.9%	139 866	90.9%	(18.6%)	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	9 512	-	(100.0%)	
Capital Expenditure Standard Classification	2 980 933	2 987 419	287 522	9.6%	728 777	24.4%	322 026	10.8%	1 032 962	34.6%	2 371 287	79.4%	1 426 855	90.6%	(27.6%)	
Governance and Administration	461 220	363 978	22 704	4.9%	53 722	11.6%	43 911	12.1%	123 575	34.0%	243 913	67.0%	197 232	85.3%	(37.3%)	
Executive & Council	23 083	82 907	2 045	8.9%	9 932	43.0%	8 613	10.4%	29 813	36.0%	50 403	60.8%	10 917	50.3%	173.1%	
Budget & Treasury Office	279 474	150 148	17 391	6.2%	39 622	14.2%	8 671	5.9%	47 375	31.5%	113 069	75.3%	62 618	92.4%	(62.7%)	
Corporate Services	158 643	130 903	3 267	2.1%	4 158	2.6%	26 627	20.3%	46 388	35.4%	80 440	61.5%	103 698	84.8%	(55.3%)	
Community and Public Safety	520 933	643 690	41 664	8.0%	130 207	25.0%	47 331	4.7%	246 181	38.2%	465 383	72.3%	339 989	97.0%	(27.6%)	
Community & Social Services	140 590	116 383	1 698	1.2%	21 373	15.2%	6 349	5.5%	60 115	51.7%	89 535	76.9%	76 027	96.3%	(20.9%)	
Sport And Recreation	98 400	120 642	14 595	14.8%	36 110	36.7%	13 027	10.8%	53 209	44.1%	116 942	96.9%	55 655	115.0%	(4.4%)	
Public Safety	120 003	142 080	1 008	0.8%	29 611	24.7%	8 532	6.0%	76 796	54.0%	115 567	81.6%	110 697	97.9%	(30.8%)	
Housing	70 530	170 177	7 783	11.0%	9 900	14.0%	11 118	6.5%	20 326	11.9%	49 127	28.9%	32 441	82.0%	(37.3%)	
Health	91 410	94 410	16 580	18.1%	33 183	36.3%	8 304	8.0%	35 745	37.9%	93 812	99.4%	65 170	96.9%	(45.2%)	
Economic and Environmental Services	1 089 172	1 041 522	138 495	12.7%	321 632	29.5%	70 880	6.8%	294 408	28.3%	825 414	79.3%	352 524	94.4%	(16.5%)	
Planning and Development	55 195	46 302	7 209	13.1%	10 034	18.2%	3 492	7.5%	16 436	35.5%	37 171	80.3%	34 151	95.9%	(51.9%)	
Road Transport	1 021 729	982 893	131 154	12.8%	310 340	30.4%	65 376	6.7%	271 802	27.7%	778 671	79.2%	314 235</			

Part 3: Cash Receipts and Payments

	2013/14											2012/13		O4 of 2012/13 to O4 of 2013/14			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
R thousands																	
Cash Flow from Operating Activities																	
Receipts	25 059 905	25 059 905	7 082 989	28.3%	6 180 228	24.7%	5 612 264	22.4%	4 861 685	19.4%	23 737 166	94.7%	4 651 364	110.0%	4.5%		
Ratpayers and other Government - operating	20 352 644	20 352 644	5 736 791	28.2%	4 573 386	22.5%	4 160 197	20.4%	4 283 305	21.0%	18 753 680	92.1%	4 510 316	111.8%	(5.0%)		
Government - capital	2 618 495	2 618 495	921 412	35.2%	1 251 999	47.8%	1 096 639	41.9%	54 949	2.1%	3 324 998	127.0%	75 538	108.9%	(27.3%)		
Interest	1 691 438	1 691 438	278 416	16.5%	204 933	12.1%	175 611	10.4%	349 922	20.7%	1 008 882	59.6%	(62 853)	84.2%	(656.7%)		
Dividends	397 327	397 327	146 370	36.8%	149 910	37.7%	179 817	45.3%	173 510	43.7%	649 606	163.5%	128 363	127.4%	35.2%		
Payments	(21 784 243)	(21 784 243)	(7 398 851)	34.0%	(4 168 905)	19.1%	(3 779 542)	17.3%	(5 165 299)	23.7%	(20 512 593)	94.2%	(4 703 489)	110.7%	9.8%		
Suppliers and employees	(20 095 349)	(20 095 349)	(7 081 856)	35.2%	(3 750 521)	18.7%	(3 425 799)	17.0%	(4 899 159)	24.4%	(19 157 326)	95.3%	(4 361 676)	112.9%	12.3%		
Finance charges	(685 215)	(685 215)	(119 159)	17.4%	(119 181)	17.4%	(113 134)	16.5%	(79 336)	11.6%	(430 811)	62.9%	(171 215)	85.9%	(53.7%)		
Transfers and grants	(1 003 679)	(1 003 679)	(197 835)	19.7%	(299 203)	29.8%	(240 619)	24.0%	(186 799)	18.6%	(924 456)	92.1%	(170 598)	85.5%	9.5%		
Net Cash from/(used) Operating Activities	3 275 662	3 275 662	(315 862)	(9.6%)	2 011 323	61.4%	1 832 722	55.9%	(303 610)	(9.3%)	3 224 573	98.4%	(52 124)	105.2%	482.5%		
Cash Flow from Investing Activities																	
Receipts	113 565	113 565	(27 295)	(24.0%)	(105 427)	(92.8%)	(78 930)	(69.5%)	357 939	315.2%	146 286	128.8%	(114 437)	123.2%	(412.8%)		
Proceeds on disposal of PPE	1 581	-	-	-	3 380	-	-	-	-	-	4 961	-	9 408	-	(100.0%)		
Increase (decrease) in non-current debtors	-	-	26	-	14	-	-	-	-	-	40	-	6	-	(100.0%)		
Decrease (increase) in other non-current receivables	-	-	-	-	11 959	-	(4 020)	-	3 974	-	11 885	-	21	-	18 102.4%		
Decrease (increase) in non-current investments	113 565	113 565	(28 903)	(25.5%)	(120 760)	(106.3%)	(74 900)	(66.0%)	353 963	311.7%	129 399	113.9%	(123 872)	127.4%	(385.7%)		
Payments	(2 980 933)	(2 980 933)	(289 104)	9.7%	(732 157)	24.6%	(322 026)	10.8%	(687 532)	23.1%	(2 030 818)	68.1%	(954 382)	72.1%	(28.0%)		
Capital assets	(2 980 933)	(2 980 933)	(289 104)	9.7%	(732 157)	24.6%	(322 026)	10.8%	(687 532)	23.1%	(2 030 818)	68.1%	(954 382)	72.1%	(28.0%)		
Net Cash from/(used) Investing Activities	(2 867 367)	(2 867 367)	(316 399)	11.0%	(837 584)	29.2%	(400 956)	14.0%	(329 593)	11.5%	(1 884 532)	65.7%	(1 068 819)	76.2%	(69.2%)		
Cash Flow from Financing Activities																	
Receipts	823 152	823 152	15 051	1.8%	5 685	.7%	(950)	(.1%)	788 403	95.8%	808 183	98.2%	814 564	106.2%	(3.2%)		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	785 000	785 000	-	-	-	-	-	-	785 000	100.0%	785 000	100.0%	800 000	100.0%	(1.9%)		
Increase (decrease) in consumer deposits	38 152	38 152	15 651	39.5%	5 685	14.9%	(950)	(2.5%)	3 403	8.9%	23 183	60.8%	14 564	246.2%	(76.6%)		
Payments	(576 113)	(576 113)	(10 757)	1.9%	(111 203)	19.3%	(1 781)	.3%	(505 680)	87.8%	(629 421)	109.3%	(71 818)	100.0%	604.1%		
Repayment of borrowing	(576 113)	(576 113)	(10 757)	1.9%	(111 203)	19.3%	(1 781)	.3%	(505 680)	87.8%	(629 421)	109.3%	(71 818)	100.0%	604.1%		
Net Cash from/(used) Financing Activities	247 039	247 039	4 294	1.7%	(105 518)	(42.7%)	(2 737)	(.1%)	282 723	114.4%	178 762	72.4%	742 745	108.0%	(61.9%)		
Net Increase/(Decrease) in cash held	655 334	655 334	(627 967)	(95.8%)	1 068 220	163.0%	1 429 030	218.1%	(350 480)	(53.5%)	1 518 803	231.8%	(378 198)	209.8%	(7.3%)		
Cash/cash equivalents at the year begin	2 982 384	2 982 384	4 374 377	146.7%	3 746 410	125.6%	4 814 630	161.4%	6 243 660	209.4%	4 374 377	146.7%	4 884 367	130.0%	27.8%		
Cash/cash equivalents at the year end	3 637 717	3 637 717	3 746 410	103.0%	4 814 630	132.4%	6 243 660	171.6%	5 893 180	162.0%	5 893 180	162.0%	4 506 169	151.1%	30.8%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	231 566	9.1%	110 913	4.4%	93 413	3.7%	2 098 418	82.8%	2 534 310	23.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	612 139	28.0%	133 745	6.1%	87 735	4.0%	1 352 068	61.9%	2 185 688	20.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	230 483	11.1%	75 731	3.7%	59 000	2.8%	1 709 366	82.4%	2 074 671	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	70 177	7.9%	36 603	4.1%	32 141	3.6%	751 936	84.4%	890 857	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	63 968	6.5%	31 755	3.2%	28 371	2.9%	859 680	87.4%	963 774	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	900	1.4%	1 417	2.2%	1 347	2.1%	60 167	94.3%	63 832	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	34 783	2.5%	37 325	2.6%	36 800	2.6%	1 302 413	92.3%	1 411 521	13.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	25 355	4.3%	12 340	2.1%	13 151	2.2%	540 765	91.4%	591 612	5.5%	-	-	-	-
Total By Income Source	1 269 372	11.8%	439 829	4.1%	352 050	3.3%	8 675 013	80.8%	10 736 264	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	33 556	13.4%	18 658	7.4%	14 400	5.7%	184 129	73.4%	250 742	2.3%	-	-	-	-
Commercial	711 105	30.3%	145 532	6.2%	95 169	4.1%	1 396 090	59.5%	2 347 887	21.9%	-	-	-	-
Households	517 971	6.6%	272 112	3.5%	239 114	3.1%	6 795 685	86.8%	7 825 082	72.9%	-	-	-	-
Other	6 741	2.2%	3 527	1.1%	3 376	1.1%	298 909	95.6%	312 553	2.9%	-	-	-	-
Total By Customer Group	1 269 372	11.8%	439 829	4.1%	352 050	3.3%	8 675 013	80.8%	10 736 264	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	580 529	100.0%	-	-	-	-	-	-	580 529	26.7%
Bulk Water	187 652	100.0%	-	-	-	-	-	-	187 652	8.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	573 015	100.0%	-	-	-	-	-	-	573 015	26.1%
Trade Creditors	828 376	100.0%	-	-	-	-	-	-	828 376	38.2%
Auditor-General	1 382	100.0%	-	-	-	-	-	-	1 382	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 170 954	100.0%	-	-	-	-	-	-	2 170 954	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2013/14											2012/13		Q4 of 2012/13 to Q4 of 2013/14			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	36 770 044	36 583 781	8 784 868	23.9%	9 019 124	24.5%	7 845 959	21.4%	9 618 335	26.3%	35 268 285	96.4%	8 272 371	97.1%		16.3%	
Property rates	6 395 445	6 545 445	1 833 642	28.7%	2 012 189	31.5%	1 742 387	26.6%	2 035 262	31.1%	7 623 480	116.5%	1 354 086	87.7%	50.3%		
Property rates - penalties and collection charges	91 169	91 169	19 862	21.8%	24 302	26.7%	29 938	32.8%	29 021	31.8%	103 123	113.1%	19 278	90.4%	50.5%		
Service charges - electricity revenue	13 276 206	12 396 000	3 020 563	22.8%	2 827 078	21.3%	2 360 318	19.0%	2 769 888	22.3%	10 977 847	88.6%	2 909 044	93.9%	(8.8%)		
Service charges - water revenue	4 241 132	4 241 816	1 024 387	24.2%	1 122 915	26.7%	858 168	20.2%	959 768	22.6%	3 975 719	93.7%	1 382 627	163.2%	(20.6%)		
Service charges - sanitation revenue	2 490 824	2 490 824	625 459	25.1%	632 617	25.4%	447 475	18.0%	556 275	22.3%	2 261 826	90.8%	-	-	(100.0%)		
Service charges - refuse revenue	986 904	986 904	231 800	23.5%	274 091	27.8%	283 545	28.7%	275 174	27.9%	1 064 609	107.9%	242 595	100.6%	13.4%		
Service charges - other	438 402	437 907	93 547	21.3%	101 551	23.2%	94 077	21.5%	103 307	23.6%	392 482	89.6%	287 989	250.8%	(64.1%)		
Rental of facilities and equipment	287 893	263 740	43 977	15.3%	54 943	19.1%	77 295	29.3%	47 116	17.9%	223 331	84.7%	81 609	81.8%	(42.3%)		
Interest earned - external investments	306 055	305 353	62 371	20.4%	51 888	16.9%	93 187	30.5%	228 550	74.8%	435 975	142.8%	77 753	91.6%	194.9%		
Interest earned - outstanding debtors	42 878	112 838	4 802	11.2%	35 751	83.4%	38 451	30.3%	16 978	15.0%	93 962	83.3%	2 194	99.8%	673.8%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	574 741	323 741	59 507	10.4%	49 288	8.6%	30 501	9.4%	41 679	12.9%	180 975	55.9%	88 547	81.7%	(52.9%)		
Licences and permits	674	674	267	39.7%	351	52.1%	274	40.7%	277	41.2%	1 170	173.6%	235	161.7%	18.3%		
Agency services	501 979	532 255	116 392	23.2%	131 886	26.3%	119 491	22.4%	147 637	27.7%	515 405	96.8%	134 791	100.4%	9.5%		
Transfers recognised - operational	5 146 290	5 739 960	1 243 050	24.2%	1 186 631	23.1%	1 350 974	23.5%	1 421 732	24.8%	5 202 386	90.6%	1 180 832	97.9%	20.4%		
Gain on disposal of PPE	1 989 452	2 115 155	405 362	20.4%	503 661	25.3%	321 280	15.2%	985 671	46.6%	2 215 974	104.8%	510 792	115.2%	93.0%		
Operating Expenditure	33 960 929	34 222 576	8 426 669	24.8%	8 745 644	25.8%	7 788 587	22.8%	9 525 629	27.8%	34 486 530	100.8%	8 329 704	96.5%	14.4%		
Employee related costs	8 155 691	8 206 963	1 944 030	23.8%	2 241 824	27.5%	1 829 995	22.3%	2 066 792	25.2%	8 083 431	98.5%	1 832 176	96.0%	12.8%		
Remuneration of councillors	124 154	124 154	29 227	23.5%	28 236	22.7%	33 777	27.2%	29 398	23.7%	120 659	97.2%	27 647	95.1%	4.3%		
Debt impairment	1 451 637	1 684 800	424 322	29.2%	605 282	41.7%	1 027 167	61.0%	924 350	54.9%	2 981 121	176.9%	590 523	130.2%	56.5%		
Depreciation and asset impairment	2 345 443	2 345 443	408 807	17.4%	415 100	17.7%	457 856	19.5%	441 273	18.8%	1 723 025	73.5%	343 530	87.9%	28.5%		
Finance charges	1 403 071	1 316 433	313 900	22.4%	390 644	27.8%	401 765	30.5%	261 988	19.9%	1 368 317	103.9%	356 121	88.4%	(26.4%)		
Bulk purchases	12 272 913	11 635 213	3 763 730	30.7%	2 496 619	20.3%	2 338 552	20.1%	3 037 602	26.1%	11 636 543	100.0%	2 877 877	96.9%	5.6%		
Other Materials	42 481	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	3 215 045	3 388 891	524 566	16.3%	836 259	26.0%	661 494	19.5%	1 000 748	29.5%	3 023 067	89.3%	793 272	87.1%	26.2%		
Transfers and grants	175 397	456 173	14 217	8.1%	48 755	27.8%	74 244	16.3%	187 200	41.1%	324 525	71.1%	58 844	96.3%	218.3%		
Other expenditure	4 775 047	5 066 486	983 516	20.6%	1 280 933	26.8%	958 444	18.9%	1 489 242	29.4%	4 717 336	93.0%	1 448 257	95.2%	2.8%		
Loss on disposal of PPE	50	20	19 524	39 042.2%	401 973	803 945.6%	5 072	25 359.0%	86 947	434 737.1%	513 516	2 567 578.1%	1 457	19 009.0%	5 869.1%		
Surplus/(Deficit)	2 809 115	2 361 205	358 199		273 479		57 372		92 705		781 755		(57 333)				
Transfers recognised - capital	2 524 743	2 628 950	167 767	6.6%	469 545	18.6%	252 084	9.6%	1 657 892	63.1%	2 547 289	96.9%	420 385	31.8%	294.4%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	5 333 858	4 990 155	525 966		743 025		309 456		1 750 598		3 329 044		363 052				
Taxation	550 871	499 499	6 501	1.2%	10 244	1.9%	8 229	1.6%	6 221	1.2%	31 195	6.2%	391 571	92.2%	(98.4%)		
Surplus/(Deficit) after taxation	4 782 987	4 490 656	519 465		732 780		301 228		1 744 377		3 297 849		(28 519)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	4 782 987	4 490 656	519 465		732 780		301 228		1 744 377		3 297 849		(28 519)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	4 782 987	4 490 656	519 465		732 780		301 228		1 744 377		3 297 849		(28 519)				

Part 2: Capital Revenue and Expenditure

	2013/14											2012/13		Q4 of 2012/13 to Q4 of 2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
R thousands																
Capital Revenue and Expenditure																
Source of Finance	7 595 073	7 700 263	520 895	6.9%	940 806	12.4%	1 346 119	17.5%	3 784 067	49.1%	6 591 887	85.6%	2 831 365	90.6%	33.6%	
National Government	2 524 743	2 593 950	165 248	6.5%	183 240	7.3%	248 044	9.6%	1 835 499	70.8%	2 432 031	93.8%	1 405 425	79.3%	30.6%	
Provincial Government	-	35 000	-	-	-	-	19 226	54.9%	(91 310)	(260.9%)	32 550	93.0%	(380)	85.8%	23 928.9%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(617)	-	(100.0%)	
Transfers recognised - capital	2 524 743	2 628 950	165 248	6.5%	287 874	11.4%	267 270	10.2%	1 744 189	66.3%	2 464 581	93.7%	1 404 428	79.3%	24.2%	
Borrowing	1 458 631	1 458 631	112 349	7.7%	79 444	5.4%	320 416	22.0%	713 288	48.9%	1 225 497	84.0%	906 573	100.0%	(21.3%)	
Internally generated funds	3 162 829	3 147 604	130 263	4.1%	504 570	16.0%	474 435	15.1%	1 632 009	51.8%	2 741 277	87.1%	422 454	129.8%	286.3%	
Public contributions and donations	448 870	465 078	113 035	25.2%	68 978	15.4%	283 998	61.1%	(305 419)	(65.7%)	160 532	34.5%	97 910	94.1%	(411.9%)	
Capital Expenditure Standard Classification	7 595 073	7 700 263	520 895	6.9%	940 806	12.4%	1 346 119	17.5%	3 784 067	49.1%	6 591 887	85.6%	2 831 365	90.6%	33.6%	
Governance and Administration	973 778	956 366	7 135	.7%	43 613	4.5%	107 063	11.2%	340 203	35.6%	498 014	52.1%	238 612	90.4%	42.6%	
Executive & Council	78 675	79 204	-	-	557	.7%	1 112	1.4%	17 182	21.7%	18 851	9.8%	9 874	54.0%	74.0%	
Budget & Treasury Office	28 000	10 059	-	-	1 465	5.3%	(104)	(1.0%)	2 828	28.1%	4 209	41.8%	1 901	89.5%	48.7%	
Corporate Services	867 103	867 103	7 135	.8%	41 571	4.8%	106 065	12.2%	320 193	36.9%	474 954	54.8%	226 837	91.2%	41.2%	
Community and Public Safety	1 302 586	1 474 509	210 567	16.2%	190 892	14.7%	213 179	14.5%	776 702	52.7%	1 391 340	94.4%	533 170	100.7%	45.7%	
Community & Social Services	156 746	150 169	2 075	1.3%	4 790	3.1%	31 209	20.8%	93 396	62.2%	131 470	87.5%	50 141	83.9%	86.3%	
Sport And Recreation	99 770	102 270	924	.9%	12 919	12.9%	1 669	1.6%	79 709	77.9%	95 221	93.1%	49 680	97.1%	60.4%	
Public Safety	89 100	165 194	67	.1%	4 269	4.8%	1 390	.8%	30 962	18.8%	36 708	22.2%	9 456	70.7%	227.6%	
Housing	902 757	1 011 191	207 501	23.0%	165 654	18.3%	176 337	17.4%	538 903	53.3%	1 088 195	107.6%	397 336	103.6%	35.6%	
Health	54 213	45 685	-	-	3 460	6.4%	2 574	5.6%	33 712	73.8%	39 746	87.0%	26 555	101.9%	26.9%	
Economic and Environmental Services	2 389 963	2 340 642	118 486	5.0%	155 311	6.5%	237 654	10.2%	1 124 619	48.0%	1 636 070	69.9%	747 621	63.1%	50.4%	
Planning and Development	671 351	595 866	1 974	.3%	7 000	1.0%	41 620	7.0%	199 328	33.5%	249 922	41.9%	165 752	86.4		

Part 3: Cash Receipts and Payments

	2013/14											2012/13		O4 of 2012/13 to O4 of 2013/14			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
R thousands																	
Cash Flow from Operating Activities																	
Receipts	37 324 489	37 630 072	7 673 763	20.6%	8 643 470	23.2%	9 034 298	24.0%	8 478 443	22.5%	33 829 974	89.9%	8 577 821	95.6%	(1.2%)		
Ratpayers and other Government - operating	29 304 523	28 842 971	6 335 427	21.6%	6 823 418	23.3%	6 326 404	21.9%	6 030 651	20.9%	25 515 900	88.5%	7 357 930	94.0%	(18.0%)		
Government - capital	5 146 290	5 739 960	1 130 738	22.0%	1 298 944	25.2%	1 350 972	23.5%	1 297 688	22.6%	5 078 342	88.5%	1 139 944	97.9%	13.8%		
Interest	2 524 743	2 628 950	140 425	5.6%	433 489	17.2%	1 231 856	46.9%	792 552	30.1%	2 598 322	98.8%	-	108.5%	(100.0%)		
Dividends	348 933	418 191	67 173	19.3%	87 619	25.1%	125 068	29.9%	357 552	85.5%	637 410	152.4%	79 947	93.0%	347.2%		
Payments	(29 933 712)	(30 129 399)	(7 838 567)	26.2%	(6 677 755)	22.3%	(5 919 754)	19.6%	(8 476 665)	28.1%	(28 912 741)	96.0%	(7 103 102)	91.4%	19.3%		
Suppliers and employees	(28 530 701)	(28 812 966)	(7 510 450)	26.3%	(6 238 467)	21.9%	(5 443 594)	18.9%	(8 065 586)	28.0%	(27 258 097)	94.6%	(6 745 095)	91.5%	19.6%		
Finance charges	(1 403 011)	(1 316 433)	(313 900)	22.4%	(390 533)	27.8%	(401 896)	30.5%	(249 014)	18.9%	(1 355 343)	103.0%	(358 007)	88.4%	(30.4%)		
Transfers and grants	-	-	(14 217)	-	(48 755)	-	(74 264)	-	(162 065)	-	(299 301)	-	-	-	(100.0%)		
Net Cash from/(used) Operating Activities	7 390 718	7 500 673	(164 804)	(2.2%)	1 965 715	26.6%	3 114 544	41.5%	1 778	-	4 917 233	65.6%	1 474 720	116.1%	(99.9%)		
Cash Flow from Investing Activities																	
Receipts	(675 309)	(657 965)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	(50)	(20)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(21 089)	(24 558)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(654 171)	(633 387)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 215 320)	(7 315 250)	(1 111 465)	15.4%	(1 103 923)	15.3%	(1 358 086)	18.6%	(2 173 073)	29.7%	(5 746 547)	78.6%	(2 291 623)	83.4%	(5.2%)		
Capital assets	(7 215 320)	(7 315 250)	(1 111 465)	15.4%	(1 103 923)	15.3%	(1 358 086)	18.6%	(2 173 073)	29.7%	(5 746 547)	78.6%	(2 291 623)	83.4%	(5.2%)		
Net Cash from/(used) Investing Activities	(7 890 629)	(7 973 215)	(1 111 465)	14.1%	(1 103 923)	14.0%	(1 358 086)	17.0%	(2 173 073)	27.3%	(5 746 547)	72.1%	(2 291 623)	87.3%	(5.2%)		
Cash Flow from Financing Activities																	
Receipts	1 458 631	2 066 631	608 000	41.7%	-	-	-	-	1 458 000	70.5%	2 066 000	100.0%	703 000	53.6%	107.4%		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	1 458 631	2 066 631	608 000	41.7%	-	-	-	-	1 458 000	70.5%	2 066 000	100.0%	703 000	53.6%	107.4%		
Increase (decrease) in consumer deposits	(415 151)	(670 755)	(620 229)	149.4%	(191 127)	46.0%	(255 641)	38.1%	(177 532)	26.5%	(1 244 549)	185.5%	(116 179)	57.7%	52.8%		
Repayment of borrowing	(415 151)	(670 755)	(620 229)	149.4%	(191 127)	46.0%	(255 641)	38.1%	(177 532)	26.5%	(1 244 549)	185.5%	(116 179)	57.7%	52.8%		
Net Cash from/(used) Financing Activities	1 043 480	1 395 876	(12 229)	(1.2%)	(191 127)	(18.3%)	(255 641)	(18.3%)	1 280 468	91.7%	821 451	58.8%	586 821	98.7%	118.2%		
Net Increase/(Decrease) in cash held	543 569	923 334	(1 288 498)	(237.0%)	670 665	123.4%	1 500 797	162.5%	(890 827)	(96.5%)	(7 865)	(9%)	(230 082)	193.8%	287.2%		
Cash/bank equivalents at the year begin:	3 752 720	5 400 918	4 974 257	132.6%	3 685 759	98.2%	4 356 424	80.7%	5 857 221	108.4%	4 974 257	92.1%	5 204 340	88.1%	12.5%		
Cash/bank equivalents at the year end:	4 296 289	6 324 252	3 685 759	85.8%	4 356 424	101.4%	5 857 221	92.6%	4 966 394	78.5%	4 966 394	78.5%	4 974 258	132.6%	(2%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	697 335	16.3%	31 222	7.7%	123 241	2.9%	3 429 436	80.1%	4 281 233	24.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	950 451	20.8%	145 388	3.2%	137 206	3.0%	3 340 202	73.0%	4 573 247	26.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 010 002	25.4%	(76 323)	(1.9%)	165 741	4.2%	2 878 214	72.4%	3 977 634	22.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	409 978	14.6%	20 814	7.7%	82 161	2.9%	2 286 290	81.7%	2 799 244	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	196 891	14.8%	18 342	1.4%	38 416	2.9%	1 079 490	81.0%	1 333 139	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4 676	1.2%	4 721	1.1%	4 582	1.1%	488 145	96.6%	422 324	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 269 533	18.8%	144 164	8%	551 347	3.2%	13 421 777	77.2%	17 386 821	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	67 398	17.2%	(1 768)	(5%)	18 614	4.7%	307 984	78.5%	392 228	2.3%	-	-	-	-
Commercial	1 291 572	29.6%	35 376	8%	175 274	4.0%	2 857 631	65.5%	4 359 853	25.1%	-	-	-	-
Households	1 033 509	15.0%	92 957	1.3%	188 048	2.7%	5 598 510	81.0%	6 913 024	39.8%	-	-	-	-
Other	877 054	15.3%	17 599	3%	169 411	3.0%	4 657 652	81.4%	5 721 716	32.9%	-	-	-	-
Total By Customer Group	3 269 533	18.8%	144 164	8%	551 347	3.2%	13 421 777	77.2%	17 386 821	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 287 717	100.0%	-	-	-	-	-	-	1 287 717	33.5%
Bulk Water	288 079	100.0%	-	-	-	-	-	-	288 079	7.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 564	100.0%	-	-	-	-	-	-	1 564	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 606 140	90.7%	24 135	1.4%	49 324	2.8%	90 455	5.1%	1 770 055	46.0%
Auditor-General	16	100.0%	-	-	-	-	-	-	16	-
Other	494 814	99.1%	1 307	3%	388	1%	3 048	6%	499 557	13.0%
Total	3 678 330	95.6%	25 442	7%	49 712	1.3%	93 503	2.4%	3 846 988	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

	2013/14											2012/13		Q4 of 2012/13 to Q4 of 2013/14			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	22 171 995	21 993 129	5 657 405	25.5%	5 387 839	24.3%	5 772 592	26.2%	4 840 828	22.0%	21 658 663	98.5%	5 148 539	96.7%		(6.0%)	
Property rates	4 464 238	4 461 688	1 046 992	23.5%	1 051 361	23.6%	1 212 212	27.2%	1 131 884	25.4%	4 442 449	99.6%	1 306 343	109.1%		(13.4%)	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 012 286	8 811 106	2 321 434	25.8%	2 008 622	22.3%	2 252 383	25.6%	2 024 140	23.1%	8 616 579	97.8%	2 110 045	91.2%		(3.6%)	
Service charges - water revenue	2 739 884	2 733 911	643 658	23.5%	709 439	25.9%	692 088	24.9%	741 995	27.1%	2 776 980	101.6%	734 345	88.9%		1.0%	
Service charges - sanitation revenue	640 035	640 035	156 889	23.8%	159 205	24.1%	165 327	25.0%	179 766	27.2%	641 207	100.2%	154 193	100.4%		16.6%	
Service charges - refuse revenue	779 340	790 790	213 411	27.4%	171 879	22.1%	197 786	25.0%	216 006	27.3%	799 081	101.0%	164 929	97.4%		31.0%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-		(100.0%)	
Rental of facilities and equipment	131 357	128 298	25 799	19.6%	20 429	15.6%	33 798	26.3%	32 507	25.3%	112 534	87.7%	35 810	86.2%		(9.2%)	
Interest earned - external investments	38 337	38 604	8 255	21.5%	12 774	33.3%	9 861	25.5%	21 081	54.6%	51 971	134.6%	37 873	131.4%		(44.3%)	
Interest earned - outstanding debtors	240 532	240 336	74 085	30.8%	79 179	32.9%	88 611	36.9%	87 474	36.4%	329 349	137.0%	77 771	80.2%		12.5%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	79 185	79 215	1 420	1.8%	924	1.2%	775	1.0%	1 273	1.6%	4 392	5.5%	755	114.9%		68.7%	
Licences and permits	52 984	52 984	10 516	19.8%	14 467	27.3%	13 574	25.6%	17 244	32.5%	55 801	105.3%	19 963	115.6%		(13.6%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	2 927 897	2 966 474	973 619	33.3%	946 843	32.3%	864 609	29.1%	115 442	3.9%	2 900 513	97.8%	137 118	97.8%		(15.8%)	
Other own revenue	1 045 920	1 029 689	181 527	17.4%	212 697	20.3%	249 935	24.3%	261 955	25.4%	905 114	88.0%	361 811	93.7%		(27.6%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	7 584	-		(99.2%)	
Operating Expenditure	22 171 995	21 993 129	4 546 571	20.5%	5 980 344	27.0%	5 213 009	23.7%	5 725 759	26.0%	21 465 683	97.6%	5 431 408	93.3%		5.4%	
Employment related costs	6 138 038	6 123 254	1 391 141	22.7%	1 662 811	27.1%	1 420 000	23.3%	1 471 480	24.0%	5 953 352	97.2%	1 292 559	96.1%		13.8%	
Remuneration of councillors	103 223	99 452	24 463	23.7%	24 137	23.4%	28 480	28.6%	25 238	25.4%	102 318	102.9%	22 860	103.8%		10.4%	
Debt impairment	947 408	942 006	135 650	14.3%	97 565	10.3%	374 859	39.8%	136 619	14.5%	744 693	79.1%	203 734	63.4%		(32.9%)	
Depreciation and asset impairment	954 409	1 066 141	224 197	23.5%	224 982	23.6%	335 722	31.5%	259 995	24.4%	1 044 896	98.0%	352 820	112.8%		(26.3%)	
Finance charges	859 248	816 028	90 685	10.6%	321 351	37.4%	100 632	12.3%	161 429	19.8%	674 097	82.6%	262 672	102.2%		(38.5%)	
Bulk purchases	7 555 858	7 405 096	1 845 092	24.4%	2 160 725	28.6%	1 500 448	20.3%	1 689 815	22.8%	7 196 280	97.2%	1 510 442	95.4%		11.9%	
Other Materials	584 704	339 904	68 422	11.7%	66 778	11.4%	105 161	34.0%	66 126	21.4%	386 488	99.2%	128 869	88.0%		(48.7%)	
Contracted services	1 427 076	1 594 453	286 981	20.1%	404 996	28.4%	500 109	31.4%	676 331	42.4%	1 868 416	117.2%	1 188 507	99.3%		(43.1%)	
Transfers and grants	242 918	242 853	15 028	6.2%	81 364	33.5%	62 979	25.9%	67 471	27.9%	227 042	93.5%	6 018	81.6%		1 024.5%	
Other expenditure	3 359 113	3 394 942	464 223	13.8%	903 732	26.9%	807 713	23.8%	1 164 015	34.3%	3 339 683	98.4%	411 060	64.1%		183.2%	
Loss on disposal of PPE	-	-	688	-	31 905	-	(31 293)	-	7 118	-	8 418	-	51 746	-		(86.2%)	
Surplus/(Deficit)	(0)	0	1 110 834		(592 505)		559 582		(884 930)		192 981		(282 869)				
Transfers recognised - capital	2 097 039	2 219 779	289 682	13.8%	647 391	30.9%	345 100	15.5%	783 746	35.3%	2 065 938	93.1%	1 194 821	92.3%		(34.4%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 097 039	2 219 779	1 400 516		54 886		904 702		(101 185)		2 258 919		911 952				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 097 039	2 219 779	1 400 516		54 886		904 702		(101 185)		2 258 919		911 952				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 097 039	2 219 779	1 400 516		54 886		904 702		(101 185)		2 258 919		911 952				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 097 039	2 219 779	1 400 516		54 886		904 702		(101 185)		2 258 919		911 952				

Part 2: Capital Revenue and Expenditure

	2013/14											2012/13		Q4 of 2012/13 to Q4 of 2013/14			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	4 345 256	4 507 590	513 242	11.8%	1 179 565	27.1%	671 737	14.9%	1 843 148	40.9%	4 207 693	93.3%	2 408 468	93.0%		(23.5%)	
National Government	2 025 510	2 144 155	310 073	15.3%	623 732	30.8%	343 037	16.0%	781 896	36.5%	2 058 738	96.0%	1 223 299	92.9%		(30.4%)	
Provincial Government	71 529	79 624	2 422	3.4%	906	1.3%	2 222	2.9%	11 437	15.1%	16 987	22.5%	16 968	81.1%		(32.6%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 097 039	2 219 779	312 495	14.9%	624 638	29.8%	345 259	15.6%	793 333	35.7%	2 075 725	93.5%	1 140 267	92.4%		(30.4%)	
Borrowing	1 600 000	1 600 000	148 756	9.3%	413 200	25.8%	216 935	13.6%	730 884	45.7%	1 509 775	94.4%	855 526	72.7%		(14.6%)	
Internally generated funds	552 317	591 912	40 167	7.3%	119 712	21.7%	97 834	16.5%	270 674	45.7%	528 386	89.3%	363 585	312.6%		(25.6%)	
Public contributions and donations	95 900	95 900	11 825	12.3%	22 015	23.0%	11 710	12.2%	48 258	50.3%	93 807	97.8%	49 990	87.1%		(1.7%)	
Capital Expenditure Standard Classification	4 345 256	4 507 590	513 242	11.8%	1 179 565	27.1%	671 737	14.9%	1 843 148	40.9%	4 207 693	93.3%	2 408 468	93.0%		(23.5%)	
Governance and Administration	416 950	542 198	7 368	1.8%	83 876	20.1%	78 554	14.5%	323 445	59.7%	493 243	91.0%	287 154	92.9%		12.6%	
Executive & Council	123 950	227 971	2 258	1.8%	35 678	28.8%	51 425	22.6%	130 919	57.4%	220 279	96.6%	173 030	94.2%		(24.3%)	
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	293 000	314 227	5 111	1.7%	48 198	14.4%	27 129	8.6%	192 526	61.3%	272 964	86.9%	114 124	91.3%		68.7%	
Community and Public Safety	953 853	982 185	108 472	11.4%	247 109	25.9%	97 124	9.9%	327 430	33.3%	780 135	79.4%	410 103	94.2%		(20.2%)	
Community & Social Services	44 900	50 863	20	-	4 421	9.8%	1 938	3.8%	19 810	38.9%	26 189	51.5%	22 207	84.9%		(10.8%)	
Sport And Recreation	222 350	242 350	40 162	18.1%	70 392	31.7%	22 031	9.1%	98 351	40.6%	230 936	95.3%	127 187	102.7%		(22.7%)	
Public Safety	74 800	74 876	1 720	2.3%	4 459	6.0%	7 310	9.8%	55 102	73.6%	68 591	91.6%	48 591	98.5%		13.4%	
Housing	570 303	572 597	64 276	11.3%	160 667	28.2%	64 154	11.2%	130 797	22.8%	420 056	73.4%	185 096	90.0%		(29.3%)	
Health	41 500	41 500	2 293	5.5%	6 970	16.8%	1 491	4.1%	23 370	56.3%	34 324	82.7%	27 022	99.4%		(13.5%)	
Economic and Environmental Services	1 525 400	1 535 821	229 762	15.1%	448 843	29.4%	258 170	16.8%	583 385	38.0%	1 520 161	99.0%	823 483	89.0%		(29.2%)	
Planning and Development	2 700	2 700	86	3.2%	337	12.5%	187	6.9%</									

Part 3: Cash Receipts and Payments

	2013/14											2012/13		O4 of 2012/13 to O4 of 2013/14			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
R thousands																	
Cash Flow from Operating Activities																	
Receipts	23 233 782	23 171 381	5 981 054	25.7%	6 035 230	26.0%	5 753 626	24.8%	5 212 266	22.5%	22 982 176	99.2%	6 335 776	102.9%	(17.7%)		
Ratpayers and other	18 036 837	17 810 847	4 601 445	25.5%	4 349 043	24.1%	4 445 426	25.0%	4 204 523	23.6%	17 600 437	98.8%	4 888 193	104.6%	(14.0%)		
Government - operating	2 927 897	2 968 648	973 619	33.3%	946 843	32.3%	864 609	29.1%	1 115 442	3.9%	2 900 513	97.7%	137 118	97.2%	(15.8%)		
Government - capital	2 097 039	2 219 779	323 650	15.4%	647 391	30.9%	345 120	15.5%	783 746	35.3%	2 099 906	94.6%	1 194 821	92.3%	(34.4%)		
Interest	172 008	172 108	82 340	47.9%	91 953	53.5%	98 472	57.2%	108 555	63.1%	381 320	221.6%	115 644	146.9%	(6.1%)		
Dividends																	
Payments	(19 968 457)	(19 764 386)	(7 359 294)	36.9%	(4 666 086)	23.4%	(3 713 521)	18.8%	(4 073 437)	20.6%	(19 812 338)	100.2%	(4 853 331)	103.9%	(16.1%)		
Suppliers and employees	(18 866 296)	(18 729 373)	(7 253 559)	38.4%	(4 263 372)	22.6%	(3 549 909)	19.0%	(3 813 444)	20.4%	(18 880 284)	100.8%	(4 588 642)	103.9%	(16.8%)		
Finance charges	(859 242)	(815 482)	(90 707)	10.6%	(321 351)	37.4%	(100 632)	12.3%	(192 321)	23.6%	(705 012)	86.5%	(262 672)	103.3%	(26.8%)		
Transfers and grants	(242 918)	(219 531)	(15 028)	6.2%	(81 364)	33.5%	(62 979)	28.7%	(67 671)	30.8%	(227 042)	103.4%	(6 018)	81.6%	1 024.5%		
Net Cash from/(used) Operating Activities	3 265 324	3 406 995	(1 378 240)	(42.2%)	1 369 144	41.9%	2 040 105	59.9%	1 138 829	33.4%	3 169 838	93.0%	1 482 445	96.7%	(23.2%)		
Cash Flow from Investing Activities																	
Receipts	52 587	(20 837)	240 791	457.9%	329 478	626.5%	(30 792)	147.8%	(985 998)	4 732.0%	(446 521)	2 142.9%	(999 771)	(214.5%)	(1.4%)		
Proceeds on disposal of PPE	-	-	29 352	-	5 492	-	93 105	-	57 044	-	184 994	-	40 578	-	40.6%		
Decrease in non-current debtors	146 664	-	(1 318 630)	(899.2%)	296 353	202.1%	21 540	-	(939 114)	-	(1 940 052)	-	(963 473)	(144.2%)	(4.5%)		
Decrease (increase) in other non-current receivables	-	-	1 528 665	-	6 512	-	(172 818)	-	(23 534)	-	1 328 975	-	(114 462)	(175.9%)	(0.7%)		
Decrease (increase) in non-current investments	(94 077)	(20 837)	3 604	(3.8%)	21 121	(22.5%)	27 241	(130.7%)	(70 404)	337.9%	(18 438)	88.5%	57 586	(46.5%)	(22.3%)		
Payments	(4 284 267)	(4 345 964)	(513 242)	12.0%	(1 179 545)	27.5%	(671 737)	15.5%	(1 843 148)	42.4%	(4 207 693)	96.8%	(2 408 468)	99.9%	(23.5%)		
Capital assets	(4 284 267)	(4 345 964)	(513 242)	12.0%	(1 179 545)	27.5%	(671 737)	15.5%	(1 843 148)	42.4%	(4 207 693)	96.8%	(2 408 468)	99.9%	(23.5%)		
Net Cash from/(used) Investing Activities	(4 231 679)	(4 366 801)	(272 451)	6.4%	(850 067)	20.1%	(702 529)	16.1%	(2 829 146)	64.8%	(4 654 214)	106.6%	(3 408 238)	106.5%	(17.0%)		
Cash Flow from Financing Activities																	
Receipts	1 644 626	1 642 233	641 113	39.0%	(370 644)	(22.5%)	(278 040)	(16.9%)	1 509 515	91.9%	1 501 924	91.5%	340 840	102.4%	342.9%		
Short term loans	-	-	-	-	275 000	-	(275 000)	-	(90 061)	-	(90 061)	-	-	-	(100.0%)		
Borrowing long term/financing	1 600 000	1 600 000	635 083	39.7%	(635 083)	(39.7%)	-	-	1 600 000	100.0%	1 600 000	100.0%	331 766	103.7%	382.3%		
Increase (decrease) in consumer deposits	44 626	42 233	6 030	13.5%	(103 981)	(23.7%)	(3 040)	(7.2%)	(624)	(0.0%)	(8 015)	(19.0%)	9 074	36.7%	(104.7%)		
Payments	(664 074)	(630 215)	(109 487)	16.5%	(219 471)	33.0%	(67 038)	10.6%	(257 912)	40.9%	(653 908)	103.8%	1 760 743	123.0%	(114.6%)		
Repayment of borrowing	(664 074)	(630 215)	(109 487)	16.5%	(219 471)	33.0%	(67 038)	10.6%	(257 912)	40.9%	(653 908)	103.8%	1 760 743	123.0%	(114.6%)		
Net Cash from/(used) Financing Activities	980 552	1 012 018	531 626	54.2%	(90 135)	(60.2%)	(345 078)	(34.1%)	1 251 603	123.7%	848 016	83.8%	2 101 603	98.4%	(40.4%)		
Net Increase/(Decrease) in cash held	14 197	52 212	(1 119 066)	(7 882.6%)	(71 078)	(500.7%)	992 498	1 900.9%	(438 714)	(840.3%)	(636 360)	(1 218.8%)	175 809	43.6%	(349.5%)		
Cash/cash equivalents at the year begin:	1 676 374	1 364 456	1 676 374	100.0%	857 309	51.2%	486 238	29.0%	1 478 729	108.4%	1 478 729	108.4%	1 022 854	91.7%	44.6%		
Cash/cash equivalents at the year end:	1 690 571	1 416 667	557 309	33.0%	486 238	28.8%	1 478 729	104.4%	1 040 014	73.4%	1 040 014	73.4%	1 198 665	71.1%	(13.2%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	333 880	29.1%	48 163	4.2%	48 158	4.2%	716 644	62.5%	1 146 845	17.3%	26 104	2.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	467 958	39.1%	32 230	2.7%	34 697	2.9%	660 953	55.3%	1 195 839	18.0%	11 945	1.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	420 479	22.9%	70 626	3.8%	52 612	2.9%	1 291 639	70.4%	1 835 357	27.7%	7 575	0.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	66 294	29.6%	8 336	3.7%	5 877	2.6%	143 511	64.1%	224 018	3.4%	6 113	2.7%	-	-
Receivables from Exchange Transactions - Waste Management	73 921	21.9%	12 268	3.6%	7 500	2.2%	243 414	72.2%	337 103	5.1%	9 717	2.9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8 614	4.9%	1 446	8%	1 420	8%	143 458	93.4%	174 938	2.6%	9	-	-	-
Interest on Arrear Debtor Accounts	67 164	8.1%	25 463	3.1%	26 722	3.2%	712 796	85.7%	832 136	12.6%	13 276	1.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	66 714	7.6%	22 312	2.5%	15 446	1.8%	776 903	88.1%	881 374	13.3%	31 647	3.6%	-	-
Total By Income Source	1 505 024	22.7%	220 844	3.3%	192 433	2.9%	4 709 308	71.1%	6 627 609	100.0%	106 385	1.6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	574 699	31.0%	62 145	3.3%	71 478	3.9%	1 148 022	61.8%	1 856 343	28.0%	6 900	0.4%	-	-
Households	752 727	19.7%	140 340	3.7%	109 244	2.9%	2 811 641	73.7%	3 813 951	57.5%	40 996	1.6%	-	-
Other	177 598	18.6%	18 359	1.9%	11 712	1.2%	749 645	78.3%	957 315	14.4%	38 488	4.0%	-	-
Total By Customer Group	1 505 024	22.7%	220 844	3.3%	192 433	2.9%	4 709 308	71.1%	6 627 609	100.0%	106 385	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	482 243	100.0%	-	-	-	-	-	-	482 243	10.0%
Bulk Water	142 276	100.0%	-	-	-	-	-	-	142 276	3.0%
PAYE deductions	70 880	100.0%	-	-	-	-	-	-	70 880	1.5%
VAT (output less input)	(28 033)	100.0%	-	-	-	-	-	-	(28 033)	(0.6%)
Pensions / Retirement	86 374	100.0%	-	-	-	-	-	-	86 374	1.8%
Loan repayments	257 895	100.0%	-	-	-	-	-	-	257 895	5.4%
Trade Creditors	2 277 437	100.0%	-	-	-	-	-	-	2 277 437	47.4%
Auditor-General	2 966	100.0%	-	-	-	-	-	-	2 966	0.1%
Other	1 515 844	100.0%	-	-	-	-	-	-	1 515 844	31.5%
Total	4 807 882	100.0%	-	-	-	-	-	-	4 807 882	100.0%

Contact Details

Municipal Manager	Mr Jason Ngobeni	012 358 4904/4901
Financial Manager	Mr Umar Banda (acting)	012 358 8100/1

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2013/14											2012/13		O4 of 2012/13 to O4 of 2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	4 030 710	4 031 410	1 156 109	28.7%	1 107 957	27.5%	861 695	21.4%	764 346	19.0%	3 890 107	96.5%	678 974	98.5%	12.6%
Ratpayers and other	3 128 881	3 133 080	829 998	26.5%	850 780	27.2%	652 411	20.8%	756 408	24.1%	3 089 596	98.6%	678 974	102.7%	11.4%
Government - operating	685 819	685 819	241 764	35.3%	198 997	29.0%	149 714	21.8%	-	-	590 475	86.1%	-	88.4%	-
Government - capital	181 733	181 833	84 347	46.4%	58 180	32.0%	52 477	28.9%	-	-	195 004	107.2%	-	90.8%	-
Interest	34 277	30 678	-	-	-	-	7 093	23.1%	7 938	25.9%	15 032	49.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 529 037)	(3 572 137)	(1 248 002)	35.4%	(1 025 477)	29.1%	(804 375)	22.5%	(796 086)	22.3%	(3 873 940)	108.4%	(779 656)	118.2%	2.1%
Suppliers and employees	(3 517 495)	(3 560 795)	(1 248 002)	35.5%	(1 025 477)	29.2%	(804 375)	22.6%	(796 086)	22.4%	(3 873 940)	108.8%	(779 656)	117.2%	2.1%
Finance charges	(11 343)	(11 343)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	501 673	459 273	(91 894)	(18.3%)	82 480	16.4%	57 321	12.5%	(31 740)	(6.9%)	16 167	3.5%	(100 682)	(12.4%)	(68.5%)
Cash Flow from Investing Activities															
Receipts	1 324	221 324	58 590	4 425.8%	55 498	4 192.2%	39 239	17.7%	132 686	60.0%	286 013	129.2%	159 760	-	(16.9%)
Proceeds on disposal of PPE	1 324	1 324	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	220 000	58 590	-	-	-	-	-	-	-	58 590	26.6%	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	55 498	-	39 239	-	132 686	-	227 423	-	159 760	-	(16.9%)
Payments	(326 104)	(335 204)	(93 684)	28.7%	(53 240)	16.3%	(27 221)	8.1%	(26 529)	7.9%	(200 694)	59.9%	(74 204)	68.1%	(64.2%)
Capital assets	(326 104)	(335 204)	(93 684)	28.7%	(53 240)	16.3%	(27 221)	8.1%	(26 529)	7.9%	(200 694)	59.9%	(74 204)	68.1%	(64.2%)
Net Cash from/(used) Investing Activities	(324 780)	(113 880)	(35 094)	10.8%	2 239	(7%)	12 018	(10.6%)	106 157	(93.2%)	85 319	(74.9%)	85 556	(36.0%)	24.1%
Cash Flow from Financing Activities															
Receipts	150 000	150 000	90 000	60.0%	28 900	19.3%	45 000	30.0%	7 000	4.7%	170 900	113.9%	38 000	-	(81.6%)
Short term loans	150 000	150 000	90 000	60.0%	28 900	19.3%	45 000	30.0%	7 000	4.7%	170 900	113.9%	38 000	-	(81.6%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150 000)	(150 000)	(16 302)	10.9%	(67 445)	45.1%	(48 899)	32.6%	(105 918)	70.6%	(238 783)	159.2%	(107 110)	-	(1.1%)
Repayment of borrowing	(150 000)	(150 000)	(16 302)	10.9%	(67 445)	45.1%	(48 899)	32.6%	(105 918)	70.6%	(238 783)	159.2%	(107 110)	-	(1.1%)
Net Cash from/(used) Financing Activities	-	-	73 698	-	(38 745)	-	(3 899)	-	(98 918)	-	(67 883)	-	(69 110)	-	43.1%
Net Increase/(Decrease) in cash held	176 893	345 393	(53 290)	(30.1%)	45 954	26.0%	65 440	18.9%	(24 501)	(7.1%)	33 604	9.7%	(84 236)	(1.4%)	(70.9%)
Cash/cash equivalents at the year begin:	11 600	11 600	11 600	-	(41 689)	-	4 264	-	49 705	-	11 600	-	95 836	-	(27.3%)
Cash/cash equivalents at the year end:	176 893	345 393	(41 689)	(23.6%)	4 264	2.4%	49 705	20.2%	45 204	13.1%	45 204	13.1%	11 600	3.1%	289.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	72 079	4.4%	55 046	3.3%	50 244	3.0%	1 475 286	89.3%	1 652 655	43.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	68 164	20.8%	20 790	6.3%	14 326	4.4%	225 161	68.6%	328 442	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	36 346	7.8%	14 413	3.1%	12 366	2.7%	401 294	86.4%	464 418	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	17 480	3.0%	11 952	2.0%	11 151	1.9%	546 916	93.1%	587 499	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 424	2.9%	7 377	2.0%	6 943	1.9%	336 316	93.1%	361 061	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 194	1.4%	4 126	1.0%	1 711	4%	421 027	97.2%	433 058	11.3%	-	-	-	-
Total By Income Source	210 686	5.5%	113 705	3.0%	96 742	2.5%	3 406 001	89.0%	3 827 134	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 206	6.0%	9 899	4.2%	8 339	3.5%	203 507	86.2%	235 950	6.2%	-	-	-	-
Commercial	75 794	24.3%	18 776	6.0%	15 276	4.9%	202 351	64.8%	312 197	8.2%	-	-	-	-
Households	118 784	3.7%	83 737	2.6%	72 274	2.3%	2 924 522	91.4%	3 199 317	83.6%	-	-	-	-
Other	1 902	2.4%	1 293	1.6%	853	1.1%	75 622	94.9%	79 670	2.1%	-	-	-	-
Total By Customer Group	210 686	5.5%	113 705	3.0%	96 742	2.5%	3 406 001	89.0%	3 827 134	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	161 848	100.0%	-	-	-	-	-	-	161 848	45.7%
Bulk Water	39 311	100.0%	-	-	-	-	-	-	39 311	11.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	153 208	100.0%	3	-	1	-	18	-	153 230	43.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	354 367	100.0%	3	-	1	-	18	-	354 389	100.0%

Contact Details

Municipal Manager	Mr S S Shabalala	016 950 5102
Financial Manager	Mr Ponsho Malafa (acting)	016 950 5429

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2013/14												2012/13		Q4 of 2012/13 to Q4 of 2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	659 674	644 326	180 900	27.4%	158 133	24.0%	155 392	24.1%	143 975	22.3%	638 401	99.1%	147 079	97.3%			(2.1%)
Property rates	118 112	108 978	25 473	21.6%	27 538	23.3%	27 400	25.1%	25 886	23.8%	106 297	97.5%	38 429	144.0%			(2.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Service charges - electricity revenue	245 366	242 148	64 112	26.1%	56 298	22.9%	54 574	22.5%	57 141	23.6%	232 126	95.9%	39 100	94.8%			46.1%
Service charges - water revenue	126 099	123 329	33 792	28.8%	33 461	28.5%	30 546	23.8%	31 466	24.5%	129 266	100.7%	30 755	106.4%			2.3%
Service charges - sanitation revenue	26 309	26 277	6 856	26.1%	6 990	26.2%	6 483	24.7%	7 022	26.7%	27 252	103.7%	6 323	100.5%			11.1%
Service charges - refuse revenue	26 680	25 568	6 450	24.2%	6 650	24.9%	6 122	23.9%	6 200	24.2%	25 422	99.4%	5 612	97.3%			10.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Rental of facilities and equipment	1 020	1 270	357	35.0%	257	25.2%	264	20.8%	308	24.2%	1 186	93.4%	436	104.1%			(29.4%)
Interest earned - external investments	1 800	2 800	6 075	337.5%	(4 746)	(263.7%)	1 633	58.3%	1 656	59.1%	4 618	164.9%	846	176.7%			95.8%
Interest earned - outstanding debtors	7 200	5 200	169	2.3%	1 724	24.0%	1 818	35.0%	2 340	45.0%	6 051	116.4%	1 468	101.0%			59.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Fines	9 000	14 000	3 693	41.0%	3 497	38.9%	3 040	21.7%	3 133	22.4%	13 363	95.4%	3 292	127.1%			(4.8%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Transfers recognised - operational	72 133	71 287	28 175	39.1%	21 284	29.5%	16 066	22.5%	1 406	2.0%	66 930	93.9%	2 405	86.7%			(41.5%)
Other own revenue	26 017	18 470	5 748	22.1%	5 279	20.3%	7 448	40.3%	6 961	37.7%	25 435	137.7%	18 414	56.3%			(62.2%)
Gain on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-			(100.0%)
Operating Expenditure	743 564	736 073	175 566	23.6%	177 169	23.8%	164 643	22.4%	171 884	23.4%	689 263	93.6%	279 172	86.5%			(38.4%)
Employee related costs	165 305	184 904	39 266	23.8%	38 036	23.0%	38 914	23.0%	9 782	5.9%	125 997	76.4%	35 640	90.1%			(72.6%)
Remuneration of councillors	9 708	9 377	1 974	20.3%	2 005	20.6%	2 527	25.9%	2 235	23.8%	8 741	92.2%	2 054	88.8%			8.8%
Debt impairment	27 060	25 060	6 765	25.0%	6 765	25.0%	4 510	18.0%	13 189	52.6%	31 229	124.6%	-	-			(100.0%)
Depreciation and asset impairment	117 353	117 353	29 338	25.0%	29 338	25.0%	29 338	25.0%	29 338	25.0%	117 353	100.0%	104 804	98.2%			(72.0%)
Finance charges	22 116	22 116	220	1.0%	8 244	37.3%	214	1.0%	7 526	34.0%	16 204	73.3%	12 165	168.5%			(38.1%)
Bulk purchases	249 800	252 800	72 248	28.9%	60 483	24.2%	51 255	20.3%	63 237	25.0%	247 224	97.8%	49 501	83.0%			27.7%
Other Materials	34 073	34 073	2 780	8.2%	5 073	14.9%	11 715	34.4%	11 648	34.2%	31 215	91.6%	4 183	270.1%			178.5%
Contracted services	60 120	57 668	9 231	15.4%	12 721	21.2%	12 483	21.6%	20 175	35.0%	59 611	94.7%	16 551	85.4%			21.9%
Transfers and grants	-	2 033	6	0.3%	3	0.1%	3	0.1%	4	0.2%	15	0.7%	-	-			(100.0%)
Other expenditure	92 102	50 689	13 739	14.9%	14 501	15.7%	13 683	27.0%	14 750	29.1%	56 673	111.8%	54 274	84.9%			(72.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Surplus/(Deficit)	(83 890)	(91 747)	5 334		(19 036)		(9 251)		(27 909)		(50 861)		(132 092)				
Transfers recognised - capital	84 316	37 314	5 836	6.9%	15 203	18.0%	17 710	47.5%	636	1.7%	39 386	105.6%	34 409	96.3%			(98.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Surplus/(Deficit) after capital transfers and contributions	426	(54 433)	11 171		(3 833)		8 460		(27 273)		(11 475)		(97 683)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Surplus/(Deficit) after taxation	426	(54 433)	11 171		(3 833)		8 460		(27 273)		(11 475)		(97 683)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	426	(54 433)	11 171		(3 833)		8 460		(27 273)		(11 475)		(97 683)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Surplus/(Deficit) for the year	426	(54 433)	11 171		(3 833)		8 460		(27 273)		(11 475)		(97 683)				

Part 2: Capital Revenue and Expenditure

	2013/14												2012/13		Q4 of 2012/13 to Q4 of 2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	152 468	96 907	9 179	6.0%	11 837	7.8%	15 816	16.3%	48 248	49.8%	85 080	87.8%	77 435	80.9%			(37.7%)
National Government	84 317	36 214	7 109	8.4%	6 448	7.6%	5 610	15.5%	20 583	56.8%	39 750	109.8%	12 944	71.5%			59.0%
Provincial Government	-	700	-	-	181	-	-	-	87	87.5%	268	268.3%	618	96.2%			(87.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Other transfers and grants	-	-	-	-	-	-	143	-	-	-	143	-	-	-			-
Transfers recognised - capital	84 317	36 314	7 109	8.4%	6 629	7.9%	5 753	15.8%	20 671	56.9%	40 162	110.6%	13 622	72.2%			51.7%
Borrowing	45 440	43 046	1 964	4.3%	4 215	9.3%	7 641	17.8%	19 050	44.3%	32 870	76.4%	1 367	13.0%			1 293.9%
Internally generated funds	12 711	16 048	106	0.8%	992	7.8%	2 134	13.3%	7 891	49.2%	11 123	69.3%	6 566	75.8%			20.2%
Public contributions and donations	10 000	1 500	-	-	-	-	289	19.2%	637	42.4%	925	61.7%	55 880	100.3%			(98.9%)
Capital Expenditure Standard Classification	152 468	96 907	9 179	6.0%	11 837	7.8%	15 816	16.3%	48 248	49.8%	85 080	87.8%	77 435	80.9%			(37.7%)
Governance and Administration	1 425	3 068	19	1.4%	2 501	175.6%	278	9.1%	4 207	137.1%	7 006	228.3%	1 792	86.6%			134.7%
Executive & Council	626	660	-	-	290	33.9%	-	-	80	12.2%	360	54.6%	18	1.4%			343.9%
Budget & Treasury Office	119	216	11	9.4%	56	46.9%	112	52.1%	21	9.8%	200	92.9%	31	2.1%			(21.9%)
Corporate Services	480	2 192	8	1.7%	2 166	451.2%	166	7.6%	4 106	187.3%	6 445	294.0%	1 743	4763.5%			135.5%
Community and Public Safety	12 746	12 368	421	3.3%	1 321	10.4%	2 231	18.0%	6 829	55.2%	10 801	87.3%	3 480	62.6%			96.2%
Community & Social Services	6 600	6 383	421	6.4%	1 089	16.5%	1 095	17.2%	3 147	49.3%	5 752	90.1%	1 431	47.7%			119.9%
Sport And Recreation	4 159	4 634	-	-	59	1.4%	795	17.1%	3 139	67.7%	3 993	86.1%	1 305	140.5%			(27.0%)
Public Safety	1 987	1 351	-	-	173	8.7%	341	25.2%	543	40.2%	1 057	78.3%	744	38.2%			(72.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Economic and Environmental Services	35 563	22 374	1 895	5.3%	1 278	3.6%	8 022	35.9%	8 096	36.2%	19 291	86.2%	12 186	76.4%			(33.6%)
Planning and Development	38	36	-	-	36	96.6%	-	-	-	-	36	100.0%	-	-			-
Road Transport	35 526	22 338	1 895	5.3%	1 242	3.5%	8 022	35.9%	8 096	36.2%	19 255	86.2%	12 186	76.4%			(33.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Trading Services	102 734	59 097	6 843	6.7%	6 737	6.6%	5 285	8.9%	29 116	49.3%	47 981	81.2%	59 976	93.1%			(51.5%)
Electricity	29 084	33 890	3 593	12.4%	3 669	13.3%	1 167	3.4%	17 345	51.2%	25 974	76.6%	19 887	91.8%			(12.8%)
Water	7 800	7 437	204	2.6%	256	3.3%	2 583	34.7%	4 389	59.0%	7 432	99.9%	9 920	95.3%			(55.8%)
Waste Water Management	64 040	14 519	3 047	4.8%	2 544	4.0%	1 525	10.5%	6 107	42.1%	13 223	91.1%	29 338	80.6%			(79.2%)

Part 3: Cash Receipts and Payments

	2013/14											2012/13		O4 of 2012/13 to O4 of 2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	715 625	683 337	191 864	26.8%	185 163	25.9%	178 277	26.1%	153 262	22.4%	708 565	103.7%	137 633	97.0%	11.4%
Ratpayers and other	550 177	592 697	156 609	28.5%	150 578	27.4%	143 045	24.1%	147 860	24.9%	598 092	100.9%	133 990	97.9%	10.4%
Government - operating	72 132	50 576	28 119	39.0%	29 107	40.4%	16 458	32.5%	1 406	2.8%	75 090	148.5%	1 285	91.6%	9.4%
Government - capital	84 316	31 542	5 892	7.0%	3 000	3.6%	15 323	48.6%	-	-	24 214	76.8%	-	89.4%	-
Interest	9 000	8 522	1 244	13.8%	2 478	27.5%	3 451	40.5%	3 996	46.9%	11 169	131.1%	2 358	112.1%	69.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(588 822)	(597 208)	(166 779)	28.3%	(155 795)	26.5%	(146 455)	24.5%	(145 072)	27.6%	(634 101)	106.2%	(143 720)	107.0%	14.9%
Suppliers and employees	(566 706)	(579 301)	(166 554)	29.4%	(147 547)	26.0%	(146 195)	25.2%	(157 542)	27.2%	(617 838)	106.7%	(136 911)	107.1%	15.1%
Finance charges	(22 116)	(17 889)	(220)	1.0%	(8 244)	37.3%	(255)	1.4%	(7 526)	42.1%	(16 244)	90.8%	(6 808)	100.2%	10.5%
Transfers and grants	-	(19)	(6)	-	(4)	-	(5)	-	(4)	-	(19)	99.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	126 803	86 128	25 084	19.8%	29 368	23.2%	31 822	36.9%	(11 811)	(13.7%)	74 464	86.5%	(6 086)	54.5%	94.1%
Cash Flow from Investing Activities															
Receipts	(6 149)	(63 300)	(26 300)	427.7%	(37 000)	601.7%	(6 419)	10.1%	86 956	(137.4%)	17 237	(27.2%)	27 640	-	214.6%
Proceeds on disposal of PPE	-	-	-	-	-	-	1 281	-	456	-	1 737	-	-	-	(100.0%)
Decrease in non-current debtors	(6 149)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(63 300)	(26 300)	-	(37 000)	-	(7 700)	12.2%	86 500	(136.7%)	15 500	(24.5%)	27 640	-	213.0%
Payments	(155 267)	(51 053)	(9 179)	5.9%	(11 874)	7.6%	(15 806)	31.0%	(48 248)	94.5%	(85 107)	166.7%	(25 841)	69.7%	86.7%
Capital assets	(155 267)	(51 053)	(9 179)	5.9%	(11 874)	7.6%	(15 806)	31.0%	(48 248)	94.5%	(85 107)	166.7%	(25 841)	69.7%	86.7%
Net Cash from/(used) Investing Activities	(161 416)	(114 353)	(35 479)	22.0%	(48 874)	30.3%	(22 225)	19.4%	38 708	(33.8%)	(67 870)	59.4%	1 799	104.8%	2 051.5%
Cash Flow from Financing Activities															
Receipts	1 157	34 230	91	7.9%	34 139	2 950.6%	54	2%	26 061	76.1%	60 345	176.3%	20 209	2 065.7%	29.0%
Short term loans	631	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	34 000	-	-	34 000	-	-	-	26 000	76.5%	60 000	176.5%	20 000	-	30.0%
Increase (decrease) in consumer deposits	526	230	91	17.4%	139	26.4%	54	23.3%	61	26.6%	345	149.9%	209	65.7%	(70.7%)
Payments	35 701	-	-	-	-	-	-	-	-	-	-	-	(3 744)	96.8%	(100.0%)
Repayment of borrowing	35 701	-	-	-	-	-	-	-	-	-	-	-	(3 744)	96.8%	(100.0%)
Net Cash from/(used) Financing Activities	36 858	34 230	91	2%	34 139	92.6%	54	2%	26 061	76.1%	60 345	176.3%	16 465	(193.1%)	58.3%
Net Increase/(Decrease) in cash held	2 245	6 005	(10 303)	(458.9%)	14 633	651.8%	9 651	160.7%	52 958	881.8%	66 939	1 114.6%	12 178	34.5%	334.9%
Cash/cash equivalents at the year begin	23 494	23 494	23 494	115.4%	13 191	64.8%	27 824	118.4%	37 474	159.5%	23 494	100.0%	14 317	50.0%	161.8%
Cash/cash equivalents at the year end	22 599	29 500	13 191	58.4%	27 824	123.1%	37 474	127.0%	90 433	306.6%	90 433	306.6%	26 494	36.6%	241.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 857	27.4%	2 182	5.0%	1 841	4.3%	27 396	63.3%	43 276	30.5%	-	-	15 525	35.0%	
Trade and Other Receivables from Exchange Transactions - Electricity	9 556	56.6%	765	4.5%	330	2.0%	6 224	36.9%	16 874	11.9%	-	-	3 954	23.0%	
Receivables from Non-exchange Transactions - Property Rates	8 918	26.2%	1 530	4.5%	1 244	3.7%	22 359	65.7%	34 050	24.0%	-	-	10 102	29.0%	
Receivables from Exchange Transactions - Waste Water Management	3 009	19.4%	558	3.6%	532	3.4%	11 446	73.6%	15 544	11.0%	-	-	6 445	41.0%	
Receivables from Exchange Transactions - Waste Management	2 702	21.9%	613	5.0%	427	3.5%	8 609	69.7%	12 350	8.7%	-	-	4 488	36.0%	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 334	7.0%	591	3.1%	549	2.9%	16 683	87.1%	19 158	13.5%	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(16 725)	(3 218.2%)	471	90.5%	438	84.4%	16 336	3 143.3%	520	4%	-	-	22 694	4 366.0%	
Total By Income Source	20 649	14.6%	6 709	4.7%	5 362	3.8%	109 053	76.9%	141 772	100.0%	-	-	63 209	44.0%	
Debtors Age Analysis By Customer Group															
Organs of State	276	15.0%	71	3.9%	63	3.4%	1 425	77.7%	1 835	1.3%	-	-	2 335	127.0%	
Commercial	11 172	16.5%	3 666	5.4%	2 622	3.9%	50 226	74.2%	67 686	47.7%	-	-	11 744	17.0%	
Households	9 201	12.7%	2 971	4.1%	2 677	3.7%	57 402	79.4%	72 251	51.0%	-	-	49 129	68.0%	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 649	14.6%	6 709	4.7%	5 362	3.8%	109 053	76.9%	141 772	100.0%	-	-	63 209	44.0%	

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	13 133	100.0%	-	-	-	-	-	-	13 133	36.5%
Bulk Water	7 730	100.0%	-	-	-	-	-	-	7 730	21.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	15 109	100.0%	-	-	-	-	-	-	15 109	42.0%
Total	35 972	100.0%	-	-	-	-	-	-	35 972	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2013/14											2012/13		Q4 of 2012/13 to Q4 of 2013/14			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	507 321	513 028	119 749	23.6%	108 342	21.4%	119 323	23.3%	115 807	22.6%	463 221	90.3%	108 321	84.2%		6.9%	
Property rates	64 801	62 303	15 532	24.0%	15 644	24.1%	15 615	25.1%	15 486	24.9%	62 278	100.0%	14 614	99.9%		6.0%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Service charges - electricity revenue	228 730	236 535	53 408	23.3%	47 863	20.9%	49 042	20.7%	49 156	20.8%	199 469	84.3%	48 011	80.9%		2.4%	
Service charges - water revenue	66 521	71 562	16 896	25.4%	17 655	26.8%	15 359	21.5%	14 392	20.1%	64 562	90.1%	14 641	71.6%		(1.7%)	
Service charges - sanitation revenue	19 808	19 413	4 601	23.2%	4 640	24.5%	4 524	23.3%	4 611	23.8%	18 556	95.7%	4 001	49.1%		(12.7%)	
Service charges - refuse revenue	23 123	22 706	5 985	26.1%	6 028	26.1%	5 988	26.2%	5 113	22.5%	23 085	101.7%	5 623	85.1%		(9.1%)	
Service charges - other	295	6 069	907	307.8%	441	149.7%	736	12.1%	31	5%	2 115	34.9%	373	20.8%		(91.6%)	
Rental of facilities and equipment	9 642	5 633	452	4.7%	461	4.8%	1 067	18.9%	1 704	30.2%	3 683	65.4%	574	49.3%		197.0%	
Interest earned - external investments	1 569	1 272	16	1.0%	142	9.1%	206	16.2%	549	43.2%	914	71.8%	145	112.4%		277.9%	
Interest earned - outstanding debtors	3 068	2 488	1 573	51.3%	1 853	60.4%	2 001	80.4%	2 047	82.3%	7 474	300.4%	1 372	116.9%		49.2%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Fines	500	500	59	11.8%	49	9.7%	52	10.4%	24	4.8%	184	36.8%	50	1.0%		(51.7%)	
Licences and permits	63	91	5	8.5%	14	22.7%	24	26.7%	14	15.6%	58	63.9%	-	-		(100.0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfers recognised - operational	81 805	84 298	20 430	25.0%	12 935	15.8%	23 729	28.1%	20 321	24.1%	77 415	91.8%	17 791	96.8%		14.2%	
Other own revenue	7 396	159	(116)	(1.6%)	207	2.8%	1 009	63.4%	2 359	1 482.5%	3 459	2 174.0%	1 037	51.2%		127.5%	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Operating Expenditure	489 035	500 720	108 114	22.1%	91 842	18.8%	93 094	18.6%	88 660	17.7%	381 711	76.2%	98 193	90.3%		(9.7%)	
Employee related costs	114 179	109 145	24 364	21.3%	24 212	21.2%	24 335	22.3%	26 531	24.3%	99 342	91.0%	23 515	91.0%		12.8%	
Remuneration of councillors	8 140	8 032	1 771	21.8%	1 853	22.8%	2 238	27.8%	1 980	24.7%	7 840	97.6%	1 853	97.5%		4.8%	
Debt impairment	52 787	61 492	-	-	-	-	-	-	-	-	-	-	7 521	122.4%		(100.0%)	
Depreciation and asset impairment	35 499	35 982	-	-	-	-	17 242	47.9%	-	-	17 242	47.9%	10 142	126.8%		(100.0%)	
Finance charges	6 373	6 373	1 620	25.4%	1 984	31.1%	1 691	26.5%	1 888	29.2%	7 152	112.2%	1 131	100.2%		64.3%	
Bulk purchases	187 445	199 273	66 545	35.5%	45 792	24.4%	26 470	13.3%	32 772	16.4%	171 578	86.1%	34 066	85.6%		(3.8%)	
Other Materials	37 035	15 732	-	-	1 172	3.2%	3 811	24.2%	4 480	28.2%	9 413	59.8%	-	-		(100.0%)	
Contracted services	684	579	-	-	131	19.2%	96	16.6%	151	26.0%	488	84.3%	353	65.2%		(57.3%)	
Transfers and grants	-	-	110	16.1%	-	-	-	-	-	-	-	-	-	-		-	
Other expenditure	46 894	64 112	13 804	29.4%	16 697	35.6%	17 215	26.9%	20 939	32.7%	68 656	107.1%	19 612	79.1%		6.8%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit)	18 286	12 307	11 635		16 500		26 228		27 146		81 510		10 128				
Transfers recognised - capital	43 993	44 052	862	2.0%	902	2.1%	5 298	12.0%	19 750	44.8%	26 812	60.9%	14 411	62.9%		37.0%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) after capital transfers and contributions	62 279	56 360	12 497		17 402		31 526		46 896		108 322		24 539				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) after taxation	62 279	56 360	12 497		17 402		31 526		46 896		108 322		24 539				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) attributable to municipality	62 279	56 360	12 497		17 402		31 526		46 896		108 322		24 539				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) for the year	62 279	56 360	12 497		17 402		31 526		46 896		108 322		24 539				

Part 2: Capital Revenue and Expenditure

	2013/14											2012/13		Q4 of 2012/13 to Q4 of 2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
R thousands																
Capital Revenue and Expenditure																
Source of Finance	62 493	56 429	876	1.4%	4 167	6.7%	7 467	13.2%	22 271	39.5%	34 781	61.6%	23 136	65.7%		(3.7%)
National Government	42 799	42 524	862	2.0%	3 577	8.4%	5 320	12.5%	18 172	42.7%	27 931	65.7%	12 302	61.8%		47.7%
Provincial Government	1 194	1 203	14	1.2%	27	2.2%	-	-	399	33.1%	439	36.5%	689	-		(42.2%)
District Municipality	-	-	-	-	-	-	-	-	39	-	39	-	-	-		(100.0%)
Other transfers and grants	-	325	-	-	-	-	-	-	184	56.5%	184	56.5%	-	-		(100.0%)
Transfers recognised - capital	43 993	44 052	876	2.0%	3 604	8.2%	5 320	12.1%	18 793	42.7%	28 592	64.9%	12 992	66.0%		44.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Internally generated funds	18 500	12 376	-	-	563	3.0%	2 147	17.4%	3 478	28.1%	6 189	50.0%	10 144	65.4%		(65.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Capital Expenditure Standard Classification	62 493	56 429	876	1.4%	4 167	6.7%	7 467	13.2%	22 271	39.5%	34 781	61.6%	23 136	65.7%		(3.7%)
Governance and Administration	1 800	5 270	-	-	-	-	524	9.9%	1 461	27.7%	1 985	37.7%	-	100.0%		(100.0%)
Executive & Council	1 800	890	-	-	-	-	-	-	-	-	-	-	-	100.0%		-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Corporate Services	-	4 380	-	-	-	-	524	12.0%	1 461	33.4%	1 985	45.3%	-	-		(100.0%)
Community and Public Safety	5 874	2 691	14	-2%	27	5%	465	17.3%	1 695	63.0%	2 201	81.8%	689	70.4%		145.9%
Community & Social Services	1 494	2 416	14	-9%	27	1.8%	465	19.3%	1 484	61.4%	1 990	82.4%	689	63.2%		115.4%
Sport And Recreation	-	275	-	-	-	-	-	-	184	66.8%	184	66.8%	-	-		(100.0%)
Public Safety	-	-	-	-	-	-	-	-	27	-	27	-	-	-		(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Health	4 380	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Economic and Environmental Services	41 169	37 088	862	2.1%	4 140	10.1%	6 478	17.5%	13 854	37.4%	25 334	68.3%	13 924	63.3%		(5%)
Planning and Development	-	643	-	-	563	-	-	-	38	5.8%	601	93.5%	766	(26.6%)		(95.1%)
Road Transport	41 169	36 445	862	2.1%	3 577	8.7%	6 478	17.8%	13 817	37.9%	24 733	67.9%	13 185	70.2%		4.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	(26)	-		(100.0%)
Trading Services	13 650	11 380	-	-	-	-	-	-	5 260	46.2%	5 260	46.2%	8 522	71.3%		(30.3%)
Electricity	6 150	4 280	-	-	-	-	-	-	5 260	83.8%	5 260	83.8%	8 224	78.3%		(36.0%)
Water	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Waste Water Management	-	5 100	-	-	-	-	-	-	-	-	-	-	298	43.8%		(100.0%)
Waste Management	4 000	-														

Part 3: Cash Receipts and Payments

	2013/14											2012/13		O4 of 2012/13 to O4 of 2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	458 116	485 784	136 640	29.8%	125 340	27.4%	116 463	24.0%	86 741	17.9%	465 184	95.8%	89 241	85.7%	(2.8%)
Ratepayers and other	338 295	366 226	90 868	26.9%	92 066	27.2%	83 841	22.9%	84 640	23.1%	351 415	96.0%	87 478	81.9%	(3.2%)
Government - operating	81 805	81 805	36 281	44.4%	28 626	35.0%	20 472	25.0%	1 397	1.7%	86 776	106.1%	1 508	107.7%	(7.4%)
Government - capital	33 993	33 993	9 003	26.5%	4 400	12.9%	11 200	32.9%	-	-	24 603	72.4%	-	97.1%	-
Interest	4 024	3 760	489	12.1%	249	6.2%	950	25.3%	704	18.7%	2 391	63.6%	255	23.1%	176.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(380 783)	(436 543)	(147 126)	38.6%	(105 917)	27.8%	(95 989)	22.0%	(90 183)	20.7%	(439 214)	100.6%	(86 813)	87.4%	3.9%
Suppliers and employees	(374 409)	(430 170)	(147 126)	39.3%	(102 691)	27.4%	(95 989)	22.3%	(87 126)	20.3%	(432 932)	100.6%	(83 611)	86.9%	4.2%
Finance charges	(6 373)	(6 373)	-	-	(3 226)	50.6%	-	-	-	-	(6 282)	98.6%	(3 202)	142.8%	(4.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	77 334	49 241	(10 486)	(13.6%)	19 424	25.1%	20 474	41.6%	(3 442)	(7.0%)	25 970	52.7%	2 428	73.0%	(241.8%)
Cash Flow from Investing Activities															
Receipts	-	91	13	-	78	-	26	28.6%	1 873	2 064.1%	1 990	2 192.7%	18 000	145.3%	(89.6%)
Proceeds on disposal of PPE	-	91	13	-	78	-	26	28.6%	1 873	2 064.1%	1 990	2 192.7%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	18 000	-	(100.0%)
Payments	(62 493)	(58 995)	(876)	1.4%	(4 140)	6.6%	(6 137)	10.4%	(21 408)	36.3%	(32 562)	55.2%	(19 688)	62.2%	8.7%
Capital assets	(62 493)	(58 995)	(876)	1.4%	(4 140)	6.6%	(6 137)	10.4%	(21 408)	36.3%	(32 562)	55.2%	(19 688)	62.2%	8.7%
Net Cash from/(used) Investing Activities	(62 493)	(58 904)	(863)	1.4%	(4 063)	6.5%	(6 112)	10.4%	(19 535)	33.2%	(30 572)	51.9%	(1 688)	73.3%	1 057.0%
Cash Flow from Financing Activities															
Receipts	-	253	74	-	179	-	(35)	(13.9%)	(52)	(20.8%)	165	65.4%	(114)	-	(54.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	253	74	-	179	-	(35)	(13.9%)	(52)	(20.8%)	165	65.4%	(114)	-	(54.0%)
Increase (decrease) in consumer deposits	(2 498)	(2 498)	-	-	(1 238)	45.9%	-	-	(1 408)	52.2%	(2 646)	98.1%	(1 262)	100.0%	11.6%
Repayment of borrowing	(2 498)	(2 698)	-	-	(1 238)	45.9%	-	-	(1 408)	52.2%	(2 646)	98.1%	(1 262)	100.0%	11.6%
Net Cash from/(used) Financing Activities	(2 498)	(2 446)	74	(2.7%)	(1 059)	39.3%	(35)	1.4%	(1 460)	59.7%	(2 481)	101.4%	(1 376)	105.7%	6.1%
Net Increase/(Decrease) in cash held	12 142	(12 109)	(11 275)	(92.9%)	14 302	117.8%	14 327	(118.3%)	(24 437)	201.8%	(7 082)	58.5%	(637)	122.0%	3 737.5%
Cash/cash equivalents at the year begin:	3 287	14 432	14 432	49.1%	3 157	96.0%	17 459	121.0%	31 787	220.3%	14 432	100.0%	1 487	100.0%	2 037.4%
Cash/cash equivalents at the year end:	15 429	2 323	3 157	20.5%	17 459	113.2%	31 787	1 368.3%	7 349	316.4%	7 349	316.4%	850	45.1%	764.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 507	5.5%	3 742	3.7%	2 843	2.8%	88 433	88.0%	100 525	29.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 362	16.8%	3 703	4.1%	3 005	3.3%	69 243	75.8%	91 334	26.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 260	11.6%	1 586	4.3%	1 096	3.0%	29 624	81.0%	36 565	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 635	5.4%	975	3.2%	876	2.9%	26 997	88.6%	30 483	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 115	4.1%	1 475	2.8%	1 344	2.6%	46 900	90.5%	51 833	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 926	6.2%	585	1.9%	421	1.4%	27 896	90.5%	30 828	9.0%	-	-	-	-
Total By Income Source	30 804	9.0%	12 066	3.5%	9 585	2.8%	289 113	84.6%	341 568	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 795	18.4%	614	6.3%	347	3.6%	7 018	71.8%	9 774	2.9%	-	-	-	-
Commercial	10 747	62.2%	796	6.1%	395	2.9%	1 142	8.7%	13 069	3.8%	-	-	-	-
Households	17 455	55.5%	10 469	3.3%	8 712	2.8%	280 093	82.4%	316 729	92.7%	-	-	-	-
Other	808	40.5%	187	9.4%	141	7.1%	860	43.1%	1 996	6%	-	-	-	-
Total By Customer Group	30 804	9.0%	12 066	3.5%	9 585	2.8%	289 113	84.6%	341 568	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	30 492	100.0%	-	-	-	-	-	-	30 492	67.9%
Bulk Water	3 212	100.0%	-	-	-	-	-	-	3 212	7.1%
PAYE deductions	966	100.0%	-	-	-	-	-	-	966	2.1%
VAT (output less input)	362	100.0%	-	-	-	-	-	-	362	0.8%
Pensions / Retirement	2 297	100.0%	-	-	-	-	-	-	2 297	5.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 669	100.0%	-	-	-	-	-	-	7 669	17.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	45 198	100.0%	-	-	-	-	-	-	45 198	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2013/14												2012/13		O4 of 2012/13 to O4 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	350 467	368 091	112 629	32.1%	94 718	27.0%	66 200	18.0%	33 677	9.1%	307 224	83.5%	20 435	91.8%	64.8%
Ratepayers and other	87 855	105 439	14 744	16.8%	18 485	21.0%	7 819	7.4%	31 026	29.4%	72 073	68.4%	19 848	99.5%	56.3%
Government - operating	260 552	260 552	97 177	37.3%	75 870	29.1%	58 141	22.3%	2 356	9%	233 544	89.6%	185	89.6%	1 177.0%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 660	2 100	708	34.3%	364	17.7%	240	11.4%	295	14.1%	1 607	76.5%	403	102.7%	(26.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(310 848)	(338 504)	(72 177)	23.2%	(81 352)	26.2%	(53 141)	15.7%	(73 307)	21.7%	(279 978)	82.7%	(78 042)	88.8%	(6.1%)
Suppliers and employees	(294 835)	(322 491)	(72 177)	24.5%	(81 352)	27.6%	(53 141)	16.5%	(73 307)	22.7%	(279 978)	86.8%	(78 042)	91.8%	(6.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 013)	(16 013)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39 619	29 587	40 452	102.1%	13 366	33.7%	13 059	44.1%	(39 630)	(133.9%)	27 246	92.1%	(57 607)	(155.6%)	(31.2%)
Cash Flow from Investing Activities															
Receipts	50	70	5	10.7%	(52)	(103.3%)	(1)	(9%)	(188)	(268.0%)	(235)	(335.2%)	-	-	(100.0%)
Proceeds on disposal of PPE	50	70	5	10.7%	(52)	(103.3%)	(1)	(9%)	(188)	(268.0%)	(235)	(335.2%)	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(17 702)	(22 602)	(7 397)	41.8%	(4 918)	27.8%	(4 662)	20.6%	(2 573)	11.4%	(19 550)	86.5%	(1 472)	67.4%	74.8%
Capital assets	(17 702)	(22 602)	(7 397)	41.8%	(4 918)	27.8%	(4 662)	20.6%	(2 573)	11.4%	(19 550)	86.5%	(1 472)	67.4%	74.8%
Net Cash from/(used) Investing Activities	(17 652)	(22 532)	(7 392)	41.9%	(4 970)	28.2%	(4 662)	20.7%	(2 761)	12.3%	(19 785)	87.8%	(1 472)	67.5%	87.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	21 967	7 055	33 060	150.5%	8 396	38.2%	8 396	119.0%	(42 391)	(600.9%)	7 461	105.8%	(59 079)	26.2%	(28.2%)
Cash/cash equivalents at the year begin	11 158	6 916	6 905	61.9%	39 965	358.2%	48 361	499.3%	56 757	620.7%	6 905	99.8%	65 394	100.0%	(13.2%)
Cash/cash equivalents at the year end	33 125	13 971	39 965	120.6%	48 361	146.0%	56 757	406.3%	14 366	102.8%	14 366	102.8%	6 315	(56.8%)	127.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	595	23.7%	483	19.2%	457	18.2%	978	38.9%	2 514	100.0%	-	-	-	-
Total By Income Source	595	23.7%	483	19.2%	457	18.2%	978	38.9%	2 514	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	595	23.7%	483	19.2%	457	18.2%	978	38.9%	2 514	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	595	23.7%	483	19.2%	457	18.2%	978	38.9%	2 514	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(1 066)	100.0%	-	-	-	-	-	-	(1 066)	(2.1%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 176	100.0%	-	-	-	-	-	-	28 176	55.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	23 468	100.0%	-	-	-	-	-	-	23 468	46.4%
Total	50 578	100.0%	-	-	-	-	-	-	50 578	100.0%

Contact Details

Municipal Manager	Mr Y Chanda	014 450 3249
Financial Manager	Mr B Scholtz	014 450 3074

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2013/14											2012/13		Q4 of 2012/13 to Q4 of 2013/14			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	1 858 064	1 845 095	493 181	26.5%	468 151	25.2%	475 175	25.8%	379 372	20.6%	1 815 879	98.4%	365 291	99.6%	3.9%		
Property rates	286 716	289 908	73 061	25.5%	71 893	25.1%	78 036	26.9%	77 311	26.7%	300 301	103.6%	66 525	98.8%	16.2%		
Property rates - penalties and collection charges	18 393	30 261	-	-	-	-	41 226	47.0%	27 311	90.3%	41 537	137.3%	-	-	(100.0%)		
Service charges - electricity revenue	805 124	761 255	198 122	24.6%	182 506	22.7%	171 226	22.5%	184 347	24.2%	736 201	96.7%	170 261	94.7%	8.3%		
Service charges - water revenue	210 711	208 805	45 080	21.4%	59 222	28.2%	68 753	32.9%	45 063	21.6%	219 218	104.5%	48 175	98.9%	(6.5%)		
Service charges - sanitation revenue	110 452	101 101	25 181	22.8%	25 569	23.0%	25 683	25.4%	25 640	25.4%	101 874	100.8%	20 476	93.1%	25.2%		
Service charges - refuse revenue	100 711	97 033	23 970	23.8%	24 546	24.4%	24 857	25.6%	24 254	25.0%	97 628	100.6%	22 263	100.6%	8.9%		
Service charges - other	-	-	8 739	-	6 315	-	(4 930)	-	(20 248)	-	(10 124)	-	9 399	122.6%	(315.4%)		
Rental of facilities and equipment	3 233	3 278	846	26.2%	793	24.5%	665	20.0%	685	20.9%	2 979	90.9%	617	94.3%	11.0%		
Interest earned - external investments	1 000	2 438	535	53.5%	984	98.4%	6 492	221.0%	279	9.5%	8 291	282.2%	613	1 104.0%	(54.5%)		
Interest earned - outstanding debtors	9 232	12 834	3 781	41.0%	2 656	28.5%	3 775	29.4%	4 320	33.7%	14 512	113.1%	3 227	120.7%	33.9%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	19 583	22 191	4 206	21.5%	6 898	35.2%	5 368	24.2%	4 307	19.4%	20 779	93.6%	4 355	139.8%	(1.1%)		
Licences and permits	17	22	5	28.7%	6	34.4%	8	35.2%	9	41.1%	28	126.3%	6	103.5%	54.5%		
Agency services	19 075	24 950	9 040	47.4%	(458)	(2.4%)	6 965	27.9%	(51)	(2%)	15 495	62.1%	9 416	119.4%	(100.5%)		
Transfers recognised - operational	234 461	239 210	94 308	40.2%	78 209	33.4%	60 030	25.1%	1 949	0.8%	234 496	98.0%	3 782	99.0%	(48.5%)		
Other own revenue	39 355	50 870	6 305	16.0%	8 493	22.1%	11 342	22.3%	2 598	5.1%	28 938	56.9%	6 255	172.2%	(58.5%)		
Gains on disposal of PPE	-	439	-	-	439	-	2 490	413.3%	1 598	364.4%	4 727	1 077.7%	-	(79)	(190.2%)		(123.9%)
Operating Expenditure	2 101 634	2 186 056	552 099	26.3%	410 178	19.5%	450 877	20.6%	519 108	23.7%	1 932 262	88.4%	495 961	89.9%	4.7%		
Employer related costs	512 968	498 404	118 554	23.1%	127 520	24.9%	121 044	24.3%	125 955	25.2%	492 424	98.8%	113 950	95.3%	10.1%		
Remuneration of councillors	22 056	25 806	4 793	21.7%	4 792	21.7%	8 455	32.8%	4 026	23.3%	21 066	93.2%	4 819	86.7%	25.0%		
Debt impairment	57 700	65 862	15 557	27.0%	15 557	27.0%	18 283	27.8%	57 211	86.9%	106 608	161.9%	17 516	88.8%	226.6%		
Depreciation and asset impairment	251 615	281 809	112 285	44.6%	1 466	0.5%	61 548	21.8%	57 044	20.2%	232 343	82.4%	68 715	88.6%	(17.0%)		
Finance charges	39 488	40 252	13 835	35.0%	6 726	17.0%	17 023	42.3%	6 052	15.0%	43 635	108.4%	14 009	67.1%	(56.8%)		
Bulk purchases	683 805	691 148	204 582	29.9%	147 125	21.5%	139 013	20.1%	135 684	19.6%	626 403	90.6%	153 321	96.4%	(11.5%)		
Other Materials	213 971	228 049	31 216	14.6%	51 049	23.9%	32 848	14.4%	59 963	23.3%	168 097	72.8%	45 425	68.4%	12.2%		
Contracted services	37 053	38 294	7 074	19.1%	6 525	17.6%	3 986	10.4%	7 502	19.6%	25 087	65.5%	9 322	102.2%	(19.5%)		
Transfers and grants	282 978	316 430	44 203	15.6%	49 619	17.5%	48 656	15.4%	73 121	23.1%	215 600	68.1%	68 884	88.3%	6.2%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(243 570)	(340 962)	(58 918)		57 973		24 298		(139 737)		(116 383)		(130 671)				
Transfers recognised - capital	106 718	110 104	9 355	8.8%	36 241	34.0%	14 121	12.8%	10 564	9.6%	70 280	63.8%	20 586	69.5%	(48.7%)		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(136 852)	(230 857)	(49 564)		94 214		38 419		(129 173)		(46 103)		(110 085)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(136 852)	(230 857)	(49 564)		94 214		38 419		(129 173)		(46 103)		(110 085)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(136 852)	(230 857)	(49 564)		94 214		38 419		(129 173)		(46 103)		(110 085)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(136 852)	(230 857)	(49 564)		94 214		38 419		(129 173)		(46 103)		(110 085)				

Part 2: Capital Revenue and Expenditure

	2013/14											2012/13		Q4 of 2012/13 to Q4 of 2013/14			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	220 582	253 812	24 307	11.0%	67 119	30.4%	52 624	20.7%	78 749	31.0%	222 799	87.8%	166 534	86.4%	(52.7%)		
National Government	101 394	104 477	13 507	13.3%	31 823	31.4%	13 450	12.9%	39 891	38.2%	99 670	94.4%	39 256	85.5%	1.6%		
Provincial Government	3 139	3 442	139	4.4%	1 411	4.5%	1 125	3.6%	2 975	86.4%	3 380	98.2%	4 475	133.6%	(64.9%)		
District Municipality	2 185	2 185	-	-	-	-	-	-	2 044	93.5%	2 044	93.5%	900	29.2%	122.1%		
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	1 076	-	(100.0%)		
Transfers recognised - capital	106 718	110 104	13 646	12.8%	31 964	30.0%	13 575	12.3%	44 909	40.8%	104 094	94.5%	49 707	92.1%	(9.7%)		
Borrowing	14 732	23 221	-	-	709	4.8%	148	6%	2 278	9.8%	3 134	13.5%	96 485	90.2%	(97.6%)		
Internally generated funds	99 132	120 487	10 661	10.8%	34 446	34.7%	38 902	32.3%	31 563	26.2%	115 571	95.9%	20 342	60.3%	55.2%		
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Expenditure Standard Classification	220 582	253 812	24 307	11.0%	67 119	30.4%	52 624	20.7%	78 749	31.0%	222 799	87.8%	166 534	86.4%	(52.7%)		
Governance and Administration	3 200	8 411	58	1.8%	408	12.8%	737	8.8%	1 063	12.6%	2 267	26.9%	8 745	100.8%	(87.8%)		
Executive & Council	1 100	711	-	-	5	0.5%	573	80.6%	156	22.0%	735	103.3%	61	1.2%	154.3%		
Budget & Treasury Office	1 000	1 529	-	-	102	10.2%	163	10.7%	873	57.1%	1 138	74.4%	486	32.7%	79.7%		
Corporate Services	1 100	6 172	58	5.3%	301	27.4%	-	-	34	6%	394	6.4%	8 198	413.7%	(99.6%)		
Community and Public Safety	43 285	45 009	139	3%	9 034	20.9%	8 048	17.9%	16 521	36.7%	33 742	75.0%	17 537	110.8%	(5.8%)		
Community & Social Services	3 139	5 411	139	4.4%	2 169	69.1%	95	1.8%	2 831	52.3%	5 234	96.7%	-	-	(100.0%)		
Sport And Recreation	40 144	39 566	-	-	6 865	17.1%	7 953	20.1%	13 665	34.5%	28 483	72.0%	14 038	350.4%	(2.7%)		
Public Safety	32	32	-	-	-	-	-	-	25	78.3%	25	78.3%	3 499	68.2%	(9.3%)		
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Economic and Environmental Services	88 090	79 712	12 182	13.8%	20 767	23.6%	8 252	10.4%	29 135	36.6%	70 337	88.2%	33 256	71.7%	(12.4%)		
Planning and Development	12 000	12 000	-	-	19 963	166.3%	10 011	83.4%	10 011	83.4%	6 238	84.5%	60 536	60.5%	(54.4%)		
Road Transport	63 525	55 536	12 182	19.2%	19 963	31.4%	8 415	13.4%	12 328	22.2%	51 889	93.4%	27 018	95.3%	(100.0%)		
Environmental Protection	12 565	12 175	-	-	304	6.4%	837	6.9%	6 796	55.8%	11 692	98.7%	106 996	92.3%	(71.8%)		
Trading Services	75 939	115 151	11 872	15.6%	36 397	47.9%	35 204	30.6%	30 219	26.2%	115 692	98.7%	106 996	92.3%	(71.8%)		
Electricity	5 500	59 127	9	0.2%	18 447	33.4%	21 985	37.2%	12 636	21.7%	53 277	90.1%	63 25				

Part 3: Cash Receipts and Payments

	2013/14											2012/13		O4 of 2012/13 to O4 of 2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	2 162 759	2 199 236	555 000	25.7%	572 384	26.5%	569 455	25.9%	408 717	18.6%	2 105 557	95.7%	377 324	92.6%	8.3%
Ratepayers and other	1 811 348	1 833 484	436 567	24.1%	450 822	24.9%	449 504	24.5%	404 118	22.0%	1 741 013	95.0%	369 999	91.0%	9.2%
Government - operating	234 461	239 876	99 501	42.4%	76 865	32.8%	56 141	23.4%	-	-	232 507	96.9%	1 851	97.5%	(100.0%)
Government - capital	106 718	110 104	14 615	13.7%	41 077	38.5%	53 543	48.6%	-	-	109 235	99.2%	-	95.1%	-
Interest	10 232	15 772	4 317	42.2%	3 620	35.4%	10 267	65.1%	4 599	29.2%	22 802	144.6%	5 475	1 368.9%	(16.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 962 782)	(1 963 789)	(471 793)	24.0%	(507 811)	25.9%	(429 869)	21.9%	(391 941)	20.0%	(1 801 414)	91.7%	(374 313)	93.3%	4.7%
Suppliers and employees	(1 886 242)	(1 885 243)	(450 826)	23.9%	(494 622)	26.2%	(413 208)	21.9%	(378 125)	20.1%	(1 736 781)	92.1%	(358 689)	94.4%	5.4%
Finance charges	(39 488)	(40 252)	(13 893)	35.2%	(6 644)	16.9%	(12 675)	31.5%	(6 314)	15.7%	(39 546)	98.2%	(12 910)	95.6%	(51.1%)
Transfers and grants	(37 053)	(38 294)	(7 074)	19.1%	(6 525)	17.6%	(3 986)	10.4%	(7 502)	19.6%	(25 087)	65.5%	(2 714)	31.6%	176.4%
Net Cash from/(used) Operating Activities	199 977	235 447	83 207	41.6%	64 574	32.3%	139 587	59.3%	16 776	7.1%	304 143	129.2%	3 011	85.5%	457.2%
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)	(253 812)	(64 376)	29.2%	(62 315)	28.3%	(55 301)	21.8%	(71 137)	28.0%	(253 128)	99.7%	(127 956)	79.5%	(44.4%)
Capital assets	(220 581)	(253 812)	(64 376)	29.2%	(62 315)	28.3%	(55 301)	21.8%	(71 137)	28.0%	(253 128)	99.7%	(127 956)	79.5%	(44.4%)
Net Cash from/(used) Investing Activities	(220 581)	(253 812)	(64 376)	29.2%	(62 315)	28.3%	(55 301)	21.8%	(71 137)	28.0%	(253 128)	99.7%	(127 956)	79.6%	(44.4%)
Cash Flow from Financing Activities															
Receipts	(1 382)	0	0	-	-	-	-	-	-	0	100.0%	41 590	100.0%	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(1 382)	0	0	-	-	-	-	-	-	0	100.0%	41 590	100.0%	(100.0%)	
Payments	(21 945)	(21 945)	(5 548)	25.3%	(5 311)	24.2%	(5 348)	24.5%	(5 640)	25.8%	(21 887)	99.7%	(6 783)	105.8%	(16.6%)
Repayment of borrowing	(21 945)	(21 945)	(5 548)	25.3%	(5 311)	24.2%	(5 348)	24.5%	(5 640)	25.8%	(21 887)	99.7%	(6 783)	105.8%	(16.6%)
Net Cash from/(used) Financing Activities	(23 327)	(21 945)	(5 548)	23.8%	(5 311)	22.8%	(5 348)	24.5%	(5 640)	25.8%	(21 887)	99.7%	34 806	99.3%	(116.3%)
Net Increase/(Decrease) in cash held	(43 931)	(40 310)	13 284	(30.2%)	(3 052)	6.9%	78 918	(195.8%)	(60 021)	148.9%	29 128	(72.3%)	(90 139)	9 030.8%	(33.4%)
Cash/cash equivalents at the year begin:	64 654	67 577	67 577	101.4%	80 861	121.3%	77 809	115.1%	156 727	231.9%	67 577	100.0%	157 688	100.0%	(6%)
Cash/cash equivalents at the year end:	22 723	27 267	80 861	355.8%	77 809	342.4%	156 727	574.8%	96 705	354.7%	96 705	354.7%	67 549	299.2%	43.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 827	14.6%	3 668	2.1%	2 180	1.2%	144 900	82.1%	176 576	19.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	91 488	40.5%	2 351	1.0%	862	4%	131 364	58.1%	226 065	24.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	63 997	34.0%	1 218	.6%	1 702	.9%	121 159	64.4%	188 075	20.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	19 216	36.2%	3 505	6.6%	2 206	4.2%	28 151	53.0%	53 079	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 546	27.3%	3 480	5.4%	2 644	4.1%	40 689	63.2%	64 339	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	330	19.7%	83	5.0%	44	2.6%	1 213	72.6%	1 670	2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 499	18.2%	1 252	6.5%	1 118	5.8%	13 351	69.5%	19 220	2.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32 053	15.8%	4 054	2.0%	4 211	2.1%	162 353	80.1%	202 670	21.8%	-	-	-	-
Total By Income Source	253 955	27.3%	19 591	2.1%	14 968	1.6%	643 181	69.0%	931 694	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 744	40.1%	2 278	11.8%	904	4.7%	8 399	43.5%	19 324	2.1%	-	-	-	-
Commercial	81 381	46.2%	2 232	1.3%	1 783	1.0%	90 910	51.6%	176 306	18.9%	-	-	-	-
Households	160 580	33.7%	14 538	3.0%	11 614	2.4%	290 195	60.8%	416 918	51.2%	-	-	-	-
Other	4 250	1.6%	553	.2%	667	.3%	253 676	97.9%	259 146	27.8%	-	-	-	-
Total By Customer Group	253 955	27.3%	19 591	2.1%	14 968	1.6%	643 181	69.0%	931 694	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	32 868	36.9%	56 195	63.1%	-	-	-	-	89 063	45.9%
Bulk Water	15 912	100.0%	-	-	-	-	-	-	15 912	8.2%
PAYE deductions	5 406	100.0%	-	-	-	-	-	-	5 406	2.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 895	100.0%	-	-	-	-	-	-	1 895	1.0%
Loan repayments	3 046	100.0%	-	-	-	-	-	-	3 046	1.6%
Trade Creditors	74 051	94.3%	4 387	5.6%	128	2%	2	-	78 567	40.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	146	100.0%	-	-	-	-	-	-	146	.1%
Total	133 324	68.7%	60 582	31.2%	128	1%	2	-	194 035	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2013/14											2012/13		O4 of 2012/13 to O4 of 2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	691 002	691 002	218 305	31.6%	192 871	27.9%	172 642	25.0%	156 521	22.7%	740 339	107.1%	44 913	79.0%	248.5%
Ratepayers and other	494 364	494 364	179 170	36.2%	156 528	31.7%	124 144	25.1%	151 628	30.7%	611 469	123.7%	34 869	73.3%	334.8%
Government - operating	124 697	124 697	30 368	24.4%	29 813	23.9%	23 970	19.2%	-	-	84 151	67.5%	8 824	103.6%	(100.0%)
Government - capital	62 501	62 501	5 550	8.9%	1 800	2.9%	23 132	37.0%	3 000	4.8%	33 482	53.6%	-	109.8%	(100.0%)
Interest	9 440	9 440	3 218	34.1%	4 730	50.1%	1 395	14.8%	1 893	20.1%	11 236	119.0%	1 220	79.7%	55.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(626 684)	(626 684)	(183 854)	29.3%	(168 093)	26.8%	(159 300)	25.4%	(153 389)	24.5%	(664 636)	106.1%	(70 625)	89.6%	117.2%
Suppliers and employees	(617 607)	(617 607)	(178 537)	28.9%	(162 401)	26.3%	(151 985)	24.6%	(145 725)	23.6%	(638 648)	103.4%	(69 783)	86.7%	108.8%
Finance charges	(8 657)	(8 657)	(4 378)	50.6%	(3 307)	38.2%	(6 279)	72.5%	(5 844)	67.5%	(19 808)	228.8%	(808)	363.7%	623.6%
Transfers and grants	(420)	(420)	(939)	223.5%	(2 385)	567.9%	(1 036)	246.7%	(1 820)	433.2%	(6 179)	1 471.3%	(35)	1 189.1%	5 098.7%
Net Cash from/(used) Operating Activities	64 318	64 318	34 451	53.6%	24 778	38.5%	13 342	20.7%	3 132	4.9%	75 703	117.7%	(25 713)	17.5%	(112.2%)
Cash Flow from Investing Activities															
Receipts	2 986	2 986	(6 748)	(226.0%)	(6 137)	(205.5%)	(6 425)	(215.2%)	18 867	631.9%	(444)	(14.9%)	9 355	-	101.7%
Proceeds on disposal of PPE	5 574	5 574	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(3 816)	(3 816)	(6 120)	160.4%	(6 137)	160.8%	(6 425)	168.4%	18 867	(494.4%)	185	(4.8%)	9 355	-	101.7%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 228	1 228	(628)	(51.1%)	-	-	-	-	-	-	(628)	(51.1%)	-	-	-
Payments	(62 501)	(62 501)	(5 276)	8.4%	(8 208)	13.1%	(12 064)	19.3%	(40 609)	65.0%	(66 157)	105.8%	(1 801)	22.8%	2 154.6%
Capital assets	(62 501)	(62 501)	(5 276)	8.4%	(8 208)	13.1%	(12 064)	19.3%	(40 609)	65.0%	(66 157)	105.8%	(1 801)	22.8%	2 154.6%
Net Cash from/(used) Investing Activities	(59 515)	(59 515)	(12 024)	20.2%	(14 345)	24.1%	(18 490)	31.1%	(21 742)	36.5%	(66 600)	111.9%	7 554	13.4%	(387.8%)
Cash Flow from Financing Activities															
Receipts	1 348	1 348	639	47.4%	863	64.0%	859	63.7%	405	30.1%	2 766	205.3%	1 294	42.4%	(68.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 348	1 348	639	47.4%	863	64.0%	859	63.7%	405	30.1%	2 766	205.3%	1 294	42.4%	(68.7%)
Payments	(3 400)	(3 400)	(6 757)	19.9%	-	-	(733)	21.6%	-	-	(7 408)	41.4%	-	100.0%	-
Repayment of borrowing	(3 400)	(3 400)	(6 757)	19.9%	-	-	(733)	21.6%	-	-	(7 408)	41.4%	-	100.0%	-
Net Cash from/(used) Financing Activities	(2 052)	(2 052)	(36)	1.7%	863	(42.0%)	126	(6.1%)	405	(19.7%)	1 358	(66.1%)	1 294	28.3%	(68.7%)
Net Increase/(Decrease) in cash held	2 751	2 751	22 392	814.0%	11 295	410.6%	(5 022)	(182.6%)	(18 204)	(661.8%)	10 460	380.2%	(16 865)	34.7%	7.9%
Cash/cash equivalents at the year begin	250	250	48 003	19 201.4%	30 395	28 158.0%	81 690	32 676.1%	76 668	30 667.1%	48 003	19 201.4%	24 862	96.5%	288.4%
Cash/cash equivalents at the year end	3 001	3 001	70 395	2 345.8%	81 690	2 722.2%	76 668	2 554.8%	58 464	1 948.2%	58 464	1 948.2%	7 998	31.0%	631.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 900	12.6%	2 290	4.2%	1 680	3.1%	43 752	80.1%	54 623	20.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 214	25.0%	1 458	5.1%	1 330	4.6%	18 840	65.3%	28 842	11.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 545	2.3%	2 404	3.6%	3 285	4.9%	60 133	89.3%	67 367	25.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 556	12.6%	379	3.1%	334	2.7%	10 042	81.6%	12 310	4.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 994	14.3%	465	3.3%	404	2.9%	11 087	79.5%	13 951	5.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	67.0%	-	-	-	-	3	33.0%	9	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 114	2.5%	2 397	2.8%	2 102	2.4%	79 643	92.3%	86 256	32.8%	-	-	-	-
Total By Income Source	21 329	8.1%	9 393	3.6%	9 135	3.5%	223 501	84.9%	263 358	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 702	75.0%	90	1.8%	68	1.4%	1 073	21.8%	4 933	1.9%	-	-	-	-
Commercial	20 081	54.9%	1 985	5.4%	801	2.2%	13 716	37.5%	36 562	13.9%	-	-	-	-
Households	(2 509)	(1.1%)	7 279	3.3%	8 259	3.7%	208 676	94.1%	221 705	84.2%	-	-	-	-
Other	56	40.5%	39	28.3%	7	5.3%	36	25.8%	138	1.9%	-	-	-	-
Total By Customer Group	21 329	8.1%	9 393	3.6%	9 135	3.5%	223 501	84.9%	263 358	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	58 829	46.7%	21 650	17.2%	20 239	16.1%	25 214	20.0%	125 932	99.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	107	97.1%	-	-	-	-	3	2.9%	110	1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	58 936	46.8%	21 650	17.2%	20 239	16.1%	25 217	20.0%	126 042	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WESTONARIA (GT483)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2013/14											2012/13		Q4 of 2012/13 to Q4 of 2013/14			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	458 389	418 430	116 756	25.5%	98 767	21.5%	143 795	34.4%	99 428	23.8%	458 746	109.6%	76 038	79.2%		30.8%	
Property rates	36 195	34 147	7 278	20.1%	7 682	21.2%	4 718	13.8%	(2 366)	(6.9%)	17 312	50.7%	8 403	95.9%		(128.2%)	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Service charges - electricity revenue	102 599	95 004	20 047	19.5%	17 842	17.4%	18 917	19.9%	(8 672)	(7.2%)	49 934	52.6%	23 512	78.4%		(129.2%)	
Service charges - water revenue	130 085	118 249	25 728	19.8%	25 647	19.7%	21 800	18.4%	(9 800)	(8.4%)	63 254	53.5%	29 704	42.7%		(133.4%)	
Service charges - sanitation revenue	16 893	15 853	2 789	16.5%	1 544	9.2%	(6 851)	(43.2%)	(1 322)	(8.3%)	(3 840)	(24.2%)	6 335	85.9%		(120.9%)	
Service charges - refuse revenue	6 053	5 627	1 996	32.8%	1 868	30.7%	2 229	39.6%	(1 033)	(18.4%)	5 061	89.9%	897	129.3%		(215.1%)	
Service charges - other	-	-	113	-	36	-	19	-	-	-	168	-	36	-		(100.0%)	
Rental of facilities and equipment	153	389	113	73.5%	96	62.8%	93	23.8%	(22)	(5.7%)	279	71.8%	120	99.5%		(118.3%)	
Interest earned - external investments	578	545	-	-	1 941	335.9%	1 373	252.0%	(1 375)	(252.3%)	1 940	355.9%	784	2 117.4%		(275.3%)	
Interest earned - outstanding debtors	17 523	18 030	4 191	23.9%	3 945	22.5%	2 965	16.4%	-	-	11 100	61.8%	-	7.0%		-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Fines	5 201	4 236	92	1.8%	1 569	30.2%	31	7%	-	-	1 692	39.9%	1 557	34.5%		(100.0%)	
Licences and permits	19 908	14 300	3 418	17.2%	626	3.1%	1 309	9.2%	(202)	(1.4%)	5 151	36.0%	1 707	11.9%		(111.8%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfers recognised - operational	115 514	108 261	49 410	42.8%	35 786	31.0%	94 204	87.0%	126 350	116.7%	305 750	282.4%	2 545	123.1%		4 884.8%	
Other own revenue	7 686	2 889	1 582	20.6%	184	2.4%	2 962	102.5%	(3 809)	(131.8%)	918	31.8%	439	103.1%		(967.6%)	
Gains on disposal of PPE	-	900	-	-	-	-	-	29%	-	-	29	2.9%	-	-		-	
Operating Expenditure	447 934	470 509	95 908	21.4%	89 616	20.0%	120 439	25.6%	79 770	17.0%	385 734	82.0%	103 932	83.5%		(23.2%)	
Employer related costs	126 584	110 413	29 690	23.5%	29 736	23.5%	20 843	16.9%	19 869	16.1%	100 238	90.8%	28 582	97.7%		(29.9%)	
Remuneration of councillors	10 865	9 145	1 464	13.5%	1 431	13.2%	1 683	18.4%	584	6.2%	5 140	56.2%	1 478	70.6%		(61.8%)	
Debt impairment	20 497	24 402	-	-	-	-	-	-	-	-	-	-	2 033	55.7%		(100.0%)	
Depreciation and asset impairment	8 529	65 031	-	-	-	-	38 500	59.2%	-	-	38 500	59.2%	7 201	11.1%		(100.0%)	
Finance charges	9 301	10 866	812	8.7%	788	8.5%	372	3.4%	3 090	28.4%	5 061	46.6%	1 495	72.2%		106.6%	
Bulk purchases	183 470	169 879	46 879	25.6%	42 957	23.4%	40 178	23.7%	39 794	23.4%	169 809	100.0%	40 789	106.4%		(2.4%)	
Other Materials	11 558	13 091	1 179	10.2%	964	8.3%	921	7.0%	-	-	3 064	23.4%	2 550	91.5%		(100.0%)	
Contracted services	13 017	8 470	2 299	18.4%	3 990	30.7%	4 250	50.2%	2 981	35.2%	13 620	160.8%	3 456	155.6%		(13.8%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Other expenditure	64 113	59 212	13 487	21.0%	9 749	15.2%	13 692	23.1%	13 372	22.6%	50 300	84.9%	16 427	74.2%		(18.6%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit)	10 455	(52 079)	20 848		9 151		23 356		19 657		73 012		(27 895)				
Transfers recognised - capital	72 482	63 756	10 407	14.4%	35 291	48.7%	-	-	-	-	45 698	71.7%	-	23.9%		-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) after capital transfers and contributions	82 937	11 677	31 255		44 442		23 356		19 657		118 710		(27 895)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) after taxation	82 937	11 677	31 255		44 442		23 356		19 657		118 710		(27 895)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) attributable to municipality	82 937	11 677	31 255		44 442		23 356		19 657		118 710		(27 895)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) for the year	82 937	11 677	31 255		44 442		23 356		19 657		118 710		(27 895)				

Part 2: Capital Revenue and Expenditure

	2013/14											2012/13		Q4 of 2012/13 to Q4 of 2013/14			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	84 901	84 901	14 914	17.6%	27 542	32.4%	6 606	7.8%	20 720	24.4%	69 782	82.2%	46 319	96.6%		(55.3%)	
National Government	59 282	59 282	14 914	25.2%	27 542	46.5%	6 606	11.1%	20 720	35.0%	69 782	117.7%	33 597	100.0%		(38.3%)	
Provincial Government	200	200	-	-	-	-	-	-	-	-	-	-	-	-		-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Other transfers and grants	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfers recognised - capital	72 482	72 482	14 914	20.6%	27 542	38.0%	6 606	9.1%	20 720	28.6%	69 782	96.3%	33 597	100.0%		(38.3%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	11 547	81.7%		(100.0%)	
Internally generated funds	12 419	12 419	-	-	-	-	-	-	-	-	-	-	1 175	89.8%		(100.0%)	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Capital Expenditure Standard Classification	84 901	84 901	14 914	17.6%	27 542	32.4%	6 606	7.8%	20 720	24.4%	69 782	82.2%	46 319	96.6%		(55.3%)	
Governance and Administration	8 300	8 300	509	6.1%	761	9.2%	322	3.9%	-	-	1 593	19.2%	5 458	42.4%		(100.0%)	
Executive & Council	4 845	4 845	-	-	-	-	-	-	-	-	-	-	300	179.0%		(100.0%)	
Budget & Treasury Office	3 455	3 455	509	14.7%	761	22.0%	322	9.3%	-	-	1 593	46.1%	5 158	44.6%		(100.0%)	
Corporate Services	23 130	23 130	3 115	13.5%	5 972	25.8%	4 469	19.3%	10 349	44.7%	23 905	103.4%	6 394	177.5%		61.8%	
Community and Public Safety	2 260	2 260	3 115	137.8%	-	-	2 806	124.1%	3 950	174.8%	9 871	436.8%	4 545	135.7%		(32.1%)	
Community & Social Services	16 174	16 174	-	-	4 983	30.8%	533	3.3%	6 398	39.6%	11 914	73.7%	1 414	22.5%		75.0%	
Sport And Recreation	245	245	-	-	-	-	-	-	-	-	-	-	225	-		(100.0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Housing	4 451	4 451	-	-	989	22.2%	1 131	25.4%	-	-	2 120	47.6%	211	-		(100.0%)	
Health	5 975	5 975	4 457	74.6%	1 104	18.5%	1 221	20.4%	2 411	40.3%	9 193	153.9%	18 028	64.1%		(86.6%)	
Economic and Environmental Services	975	975	627	64.3%	627	64.3%	1 221	20.4%	2 411	40.3%	6 277	64.3%	18 028	64.1%		(100.0%)	
Planning and Development	5 000	5 000	4 457	89.1%	477	9.5%	1 221	24.4%	2 411	48.2%	8 565	171.3%	-	-		(100.0%)	
Road Transport	39 534	39 534	6 833	17.3%	19 704	49.8%	454	1.1%	7 961	20.1%	34 952	88.4%	16 438	95.0%		(51.6%)	
Trading Services	13 000	13 000	1 575	12.1%	13 000	100.0%	1 923	14.8%	16 408	126.9%	5 929	45.6%	5 929	45.6%		(67.6%)	
Electricity	23 003	23 003	5 258	22.9%	3 651	15.9%	-	-	3 639	15.8%	12 548	54.5%	1 986	-		83.3%	
Water	2 271	2 271	-	-	195	8.6%	454	20.0%	413	18.2%	1 061	46.7%	7 176	414.3%		(94.2%)	
Waste Water Management	1 260	1 260	-	-	2 859	226.9%	-	-	1 985	157.5%	4 844	384.5%	1 347	-		47.4%	
Waste Management	7 962	7 962	-	-	-	-	140	1.8%	-	-	140	1.8%	-	-		-	

Part 3: Cash Receipts and Payments

	2013/14											2012/13		O4 of 2012/13 to O4 of 2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	518 921	455 318	127 800	24.6%	131 146	25.3%	129 402	28.4%	88 150	19.4%	476 499	104.7%	106 123	95.5%	(16.9%)
Ratpayers and other	353 351	266 972	63 043	17.8%	55 954	15.8%	74 073	27.7%	83 908	31.4%	276 978	103.7%	57 372	75.4%	46.3%
Government - operating	106 089	115 514	48 522	45.7%	35 786	33.7%	29 339	25.4%	1 469	1.3%	115 116	99.7%	1 734	123.2%	(15.3%)
Government - capital	59 481	72 482	12 045	20.3%	36 237	60.9%	25 836	35.6%	-	-	74 118	102.3%	41 318	115.4%	(100.0%)
Interest	-	350	4 191	-	3 169	-	154	44.0%	2 774	792.6%	10 288	2 939.5%	5 699	-	(51.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(436 949)	(337 508)	(101 433)	23.2%	(98 748)	22.6%	(62 618)	18.6%	(98 255)	29.1%	(361 053)	107.0%	(64 123)	95.5%	53.2%
Suppliers and employees	(427 668)	(322 438)	(100 621)	23.5%	(97 960)	22.9%	(62 502)	19.4%	(95 587)	29.6%	(356 670)	110.6%	(63 004)	97.1%	51.7%
Finance charges	(9 301)	(15 070)	(812)	8.7%	(788)	8.5%	(116)	8%	(2 667)	17.7%	(4 383)	29.1%	(1 119)	41.6%	138.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	81 952	117 811	26 368	32.2%	32 399	39.5%	66 784	56.7%	(10 104)	(8.6%)	115 447	98.0%	41 999	95.3%	(124.1%)
Cash Flow from Investing Activities															
Receipts	(1 592)	732	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	(251)	251	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(271)	481	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(1 070)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(59 482)	(77 793)	(25 526)	42.9%	(14 741)	24.8%	(3 128)	4.0%	(39 802)	51.2%	(83 196)	106.9%	(41 318)	111.6%	(3.7%)
Capital assets	(59 482)	(77 793)	(25 526)	42.9%	(14 741)	24.8%	(3 128)	4.0%	(39 802)	51.2%	(83 196)	106.9%	(41 318)	111.6%	(3.7%)
Net Cash from/(used) Investing Activities	(61 074)	(77 061)	(25 526)	41.8%	(14 741)	24.1%	(3 128)	4.1%	(39 802)	51.6%	(83 196)	108.0%	(41 318)	109.0%	(3.7%)
Cash Flow from Financing Activities															
Receipts	-	324	-	-	-	-	-	-	557	171.9%	557	171.9%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	324	-	-	-	-	-	-	-	557	171.9%	557	171.9%	-	-	(100.0%)
Payments	(6 507)	(5 694)	(2 745)	42.5%	(2 538)	39.0%	(785)	13.8%	(767)	13.5%	(6 855)	120.4%	(671)	98.8%	14.4%
Repayment of borrowing	(6 507)	(5 694)	(2 745)	42.5%	(2 538)	39.0%	(785)	13.8%	(767)	13.5%	(6 855)	120.4%	(671)	98.8%	14.4%
Net Cash from/(used) Financing Activities	(6 507)	(5 370)	(2 745)	42.5%	(2 538)	39.0%	(785)	14.6%	(210)	3.9%	(6 298)	117.3%	(671)	(75.8%)	(68.7%)
Net Increase/(Decrease) in cash held	14 371	35 380	(1 923)	(13.4%)	15 120	105.2%	62 872	177.7%	(50 116)	(141.7%)	25 952	73.4%	10	2%	(486 287.9%)
Cash/cash equivalents at the year begin:	32 065	5 328	5 328	16.6%	3 405	10.6%	18 525	347.7%	81 397	1527.6%	5 328	100.0%	5 318	63.7%	1 430.6%
Cash/cash equivalents at the year end:	46 436	40 708	3 405	7.3%	18 525	39.9%	81 397	200.0%	31 280	76.8%	31 280	76.8%	5 328	16.6%	487.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 143	16.1%	807	1.6%	244	5%	41 397	81.8%	50 591	27.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 600	40.1%	1 229	10.7%	438	3.8%	5 203	45.4%	11 470	6.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 406	7.4%	1 267	3.9%	910	2.8%	28 110	86.0%	32 694	17.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	559	9.4%	301	5.0%	276	4.6%	4 835	81.0%	5 970	3.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	801	8.2%	503	5.1%	472	4.8%	7 967	81.8%	9 764	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	1.5%	21	1.2%	21	1.1%	1 755	96.2%	1 823	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	3	-	1 306	2.3%	1 568	2.8%	52 976	94.8%	55 853	30.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	(2 324)	(13.0%)	1 127	6.3%	63	4%	19 079	106.3%	17 945	9.6%	-	-	-	-
Total By Income Source	14 215	7.6%	6 560	3.5%	3 992	2.1%	161 343	86.7%	186 110	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	497	10.4%	418	8.8%	444	9.3%	3 422	71.6%	4 781	2.6%	-	-	-	-
Commercial	2 324	23.2%	522	5.2%	222	2.2%	6 943	69.4%	10 011	5.4%	-	-	-	-
Households	3 043	2.3%	2 749	2.1%	2 503	1.9%	121 370	93.6%	129 665	69.7%	-	-	-	-
Other	8 352	20.1%	2 870	6.9%	823	2.0%	29 608	71.1%	41 653	22.4%	-	-	-	-
Total By Customer Group	14 215	7.6%	6 560	3.5%	3 992	2.1%	161 343	86.7%	186 110	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	-	-	-	-	-	-	62 293	100.0%	62 293	66.4%
Bulk Water	12 487	100.0%	-	-	-	-	-	-	12 487	13.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 037	99.7%	2	-	52	3%	-	-	19 091	20.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	31 525	33.6%	2	-	52	1%	62 293	66.4%	93 872	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2013/14										2012/13		Q4 of 2012/13 to Q4 of 2013/14					
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																		
Operating Revenue and Expenditure																		
Operating Revenue	1 245 937	1 462 447	272 755	21.9%	194 600	15.6%	313 114	21.4%	215 926	14.8%	996 395	68.1%	186 588	85.4%				
Property rates	287 289	275 451	68 623	23.9%	69 104	24.1%	67 926	24.7%	67 381	24.5%	273 035	99.1%	62 912	100.8%				
Property rates - penalties and collection charges	2 072	3 004	524	25.3%	558	26.9%	469	16.6%	117	3.9%	1 668	55.5%	833	91.1%				
Service charges - electricity revenue	234 643	225 114	59 367	25.3%	51 225	21.8%	50 330	22.4%	50 519	22.4%	211 441	93.9%	50 025	94.2%				
Service charges - water revenue	225 276	213 203	32 173	14.3%	37 417	16.6%	57 258	26.9%	34 244	16.1%	161 093	75.6%	38 593	66.7%				
Service charges - sanitation revenue	31 384	33 289	7 899	25.2%	8 751	27.9%	7 838	23.5%	7 716	23.2%	32 026	96.7%	7 280	95.2%				
Service charges - refuse revenue	37 077	38 465	9 550	25.8%	9 682	26.1%	9 633	25.0%	9 662	25.1%	38 528	100.2%	8 749	99.4%				
Service charges - other	661	602	152	23.0%	151	22.9%	151	25.0%	152	25.2%	605	100.5%	156	93.0%				
Rental of facilities and equipment	909	1 265	265	29.1%	231	25.4%	257	20.3%	257	20.4%	1 010	79.8%	290	191.4%				
Interest earned - external investments	16 942	19 707	573	3.4%	366	2.2%	366	1.9%	1 627	8.3%	2 932	14.9%	1 158	56.2%				
Interest earned - outstanding debtors	20 519	25 502	6 628	32.3%	6 118	29.8%	8 293	32.5%	8 680	34.0%	29 719	116.5%	7 109	125.3%				
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Fines	6 023	3 412	812	13.5%	809	13.4%	968	28.4%	859	25.2%	3 448	101.0%	1 065	74.4%				
Licences and permits	35 836	34 027	8 985	25.1%	7 741	21.6%	7 921	23.3%	8 079	23.7%	32 726	96.2%	8 866	103.0%				
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Transfers recognised - operational	335 036	423 606	75 448	22.5%	-	-	100 493	23.7%	14 992	3.5%	190 933	45.1%	-	60.5%				
Other own revenue	9 268	165 419	1 569	16.9%	2 443	26.4%	1 211	7.5%	11 484	4.9%	16 717	10.1%	1 417	524.5%				
Gains on disposal of PPE	3 000	381	186	6.2%	4	1%	-	-	144	37.8%	334	87.8%	115	25.5%				
Operating Expenditure	1 489 629	1 569 657	237 830	16.0%	226 607	15.2%	209 558	13.4%	233 610	14.9%	907 605	57.8%	236 529	82.3%				
Employers related costs	333 979	306 181	69 537	20.8%	64 344	19.3%	68 007	22.2%	71 311	23.3%	273 198	89.2%	64 122	85.1%				
Remuneration of councillors	17 269	17 429	4 097	23.7%	4 182	24.2%	5 027	28.8%	4 447	25.5%	17 753	101.9%	4 168	108.6%				
Debt impairment	95 399	76 022	-	-	-	-	-	-	-	-	-	-	-	49.8%				
Depreciation and asset impairment	30 780	107 100	-	-	-	-	-	-	-	-	-	-	-	-				
Finance charges	15 797	8 658	1 380	8.7%	4 409	3.0%	1 250	14.4%	435	5.0%	3 534	40.8%	611	31.0%				
Bulk purchases	329 535	324 268	87 203	26.5%	73 902	22.4%	70 048	21.6%	71 511	22.1%	302 664	93.3%	94 289	108.2%				
Other Materials	67 393	16 991	13 601	19.9%	13 601	19.9%	6 313	9.4%	17 078	25.3%	54 182	88.4%	11 203	52.4%				
Contracted services	72 402	101 291	24 588	33.7%	33 397	46.1%	32 788	32.4%	30 138	29.8%	120 710	119.2%	29 239	31%				
Transfers and grants	-	255 567	2 490	4.322	-	-	2 312	9%	4 042	1.6%	13 165	5.2%	2 296	62.8%				
Other expenditure	594 568	305 727	31 744	5.3%	32 190	5.4%	23 813	7.8%	34 651	11.3%	122 398	40.0%	30 602	76.9%				
Loss on disposal of PPE	-	43	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit)	(243 692)	(107 210)	34 925		(32 007)		103 557		(17 684)		88 790		(49 941)					
Transfers recognised - capital	243 692	1 520	-	-	-	-	-	-	-	-	-	-	-	17.0%				
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) after capital transfers and contributions	(0)	(105 690)	34 925		(32 007)		103 557		(17 684)		88 790		(49 941)					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) after taxation	(0)	(105 690)	34 925		(32 007)		103 557		(17 684)		88 790		(49 941)					
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) attributable to municipality	(0)	(105 690)	34 925		(32 007)		103 557		(17 684)		88 790		(49 941)					
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit) for the year	(0)	(105 690)	34 925		(32 007)		103 557		(17 684)		88 790		(49 941)					

Part 2: Capital Revenue and Expenditure

	2013/14										2012/13		Q4 of 2012/13 to Q4 of 2013/14					
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																		
Capital Revenue and Expenditure																		
Source of Finance	354 953	295 456	26 011	7.3%	44 520	12.5%	16 529	5.6%	73 234	24.8%	160 294	54.3%	79 772	85.9%				
National Government	243 692	70 616	7 898	3.2%	16 961	7.0%	4 236	6.0%	14 596	20.7%	43 691	61.9%	31 344	147.5%				
Provincial Government	-	154 572	14 715	-	21 754	-	9 504	6.1%	30 599	19.8%	76 571	49.5%	41 767	86.6%				
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Transfers recognised - capital	243 692	225 188	22 613	9.3%	38 714	15.9%	13 740	6.1%	45 195	20.1%	120 261	53.4%	73 111	104.7%				
Borrowing	62 906	36 650	542	9%	4 305	6.8%	453	1.2%	13 095	35.7%	18 395	50.2%	-	100.0%				
Internally generated funds	48 355	32 514	2 856	5.9%	1 501	3.1%	2 336	7.2%	4 584	14.1%	11 277	34.7%	4 003	23.8%				
Public contributions and donations	-	1 105	-	-	-	-	-	-	10 361	937.6%	10 361	937.6%	2 658	59.6%				
Capital Expenditure Standard Classification	354 953	295 456	26 011	7.3%	44 520	12.5%	16 529	5.6%	73 234	24.8%	160 294	54.3%	79 772	85.9%				
Governance and Administration	5 175	1 175	-	-	-	-	1 728	147.1%	-	-	1 728	147.1%	-	15.1%				
Executive & Council	575	-	-	-	-	-	-	-	-	-	-	-	-	-				
Budget & Treasury Office	4 600	-	-	-	-	-	1 728	-	-	-	1 728	-	-	25.4%				
Corporate Services	-	1 175	-	-	-	-	-	-	-	-	-	-	-	-				
Community and Public Safety	9 280	13 138	2 280	24.6%	1 860	20.0%	198	1.5%	2 957	22.5%	7 295	55.5%	12 661	366.7%				
Community & Social Services	1 000	2 984	303	30.3%	-	-	198	6.6%	1 171	39.2%	1 672	56.0%	1 033	1251.3%				
Sport And Recreation	4 400	6 810	1 977	44.9%	1 860	42.3%	-	-	1 331	19.5%	5 168	75.9%	539	22.1%				
Public Safety	3 880	3 344	-	-	-	-	-	-	456	13.6%	456	13.6%	339	34.6%				
Housing	-	-	-	-	-	-	-	-	-	-	-	-	10 750	134 088.1%				
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Economic and Environmental Services	249 429	202 558	13 685	5.5%	22 715	9.1%	11 654	5.8%	52 829	26.1%	100 884	49.8%	51 466	73.9%				
Planning and Development	20 106	26 005	3 049	15.2%	5 039	25.1%	453	1.7%	1 153	4.4%	9 695	37.3%	3 959	30.3%				
Road Transport	229 323	176 553	10 636	4.6%	17 676	7.7%	11 201	6.3%	51 676	29.3%	91 189	51.6%	47 506	77.7%				
Environmental Protection	91 049	78 586	10 046	11.0%	19 945	21.9%	2 949	3.8%	17 448	22.2%	59 387	64.1%	15 645	54.4%				
Trading Services	57 985	32 735	762	1.3%	16 124	27.8%	608	1.9%	4 143	12.7%	21 637	66.1%	1 577	41.2%				
Electricity	3 142	7 110	3 661	116.5%	-	-	-	-	3 207	45.1%	6 868	96.6%	6 851	47.3%				
Water	16 885	28 880	3 406	20.2%	2 576	15.3%	439	1.5%	8 764	30.3%	15 184	52.6%	1 218	72.3%				
Waste Water Management	13 057	9 861	2 217	17.0%	1 245	9.5%	1 902	19.3%	1 334	13.5%	6 699	67.9%	-	10				

Part 3: Cash Receipts and Payments

	2013/14											2012/13		O4 of 2012/13 to O4 of 2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															
Receipts	1 394 230	1 296 394	213 127	15.3%	238 898	17.1%	307 150	23.7%	210 526	16.2%	969 700	74.8%	355 333	100.3%	(40.8%)
Ratpayers and other	798 560	837 375	124 295	15.6%	173 688	21.8%	211 356	25.2%	198 971	23.8%	708 310	84.6%	162 678	81.8%	22.3%
Government - operating	335 036	172 341	81 631	24.4%	55 225	16.5%	46 930	27.2%	2 466	1.4%	186 252	108.1%	-	56.2%	(100.0%)
Government - capital	243 692	243 692	-	-	3 500	1.4%	40 204	16.5%	-	-	43 704	17.9%	184 387	-	(100.0%)
Interest	16 942	42 986	7 201	42.5%	6 484	38.3%	8 659	20.1%	9 089	21.1%	31 433	73.1%	8 268	75.6%	9.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(793 696)	(990 200)	(226 818)	28.6%	(225 648)	28.4%	(209 558)	21.2%	(233 878)	23.6%	(895 902)	90.5%	(236 530)	80.2%	(1.1%)
Suppliers and employees	(788 551)	(962 508)	(222 948)	28.3%	(221 688)	28.1%	(205 995)	21.4%	(229 401)	23.8%	(880 032)	91.4%	(233 622)	94.1%	(1.8%)
Finance charges	(5 144)	(8 658)	(1 380)	26.8%	(468)	9.1%	(1 250)	14.4%	(435)	5.0%	(3 534)	40.8%	(611)	24.2%	(28.8%)
Transfers and grants	-	(19 035)	(2 490)	-	(3 492)	-	(2 312)	12.1%	(4 042)	21.2%	(12 336)	64.8%	(2 296)	6.7%	76.0%
Net Cash from/(used) Operating Activities	600 533	306 193	(13 691)	(2.3%)	13 249	2.2%	97 592	31.9%	(23 352)	(7.6%)	73 798	24.1%	118 803	230.2%	(119.7%)
Cash Flow from Investing Activities															
Receipts	3 471	-	19 912	573.6%	38 921	1 121.2%	-	-	-	-	58 833	-	-	16.4%	-
Proceeds on disposal of PPE	3 000	-	19 912	663.7%	38 921	1 297.4%	-	-	-	-	58 833	-	-	16.4%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	471	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(354 953)	(243 692)	(60 563)	17.1%	(91 018)	25.6%	(41 454)	17.0%	(74 814)	30.7%	(267 849)	109.9%	(100 224)	116.2%	(25.4%)
Capital assets	(354 953)	(243 692)	(60 563)	17.1%	(91 018)	25.6%	(41 454)	17.0%	(74 814)	30.7%	(267 849)	109.9%	(100 224)	116.2%	(25.4%)
Net Cash from/(used) Investing Activities	(351 482)	(243 692)	(40 651)	11.6%	(52 097)	14.8%	(41 454)	17.0%	(74 814)	30.7%	(209 016)	85.8%	(100 224)	-	(25.4%)
Cash Flow from Financing Activities															
Receipts	62 906	-	81	.1%	63	.1%	57	-	52	-	253	-	46	-	14.0%
Short term loans	-	-	81	.1%	63	.1%	57	-	52	-	253	-	46	-	14.0%
Borrowing long term/financing	62 906	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	63	15.1%	57	25.2%	(3 018)	47.7%	(7 706)	121.7%	-	-	(100.0%)
Payments	(10 651)	(6 331)	(1 489)	14.0%	(1 603)	15.1%	(1 597)	25.2%	(3 018)	47.7%	(7 706)	121.7%	-	-	(100.0%)
Repayment of borrowing	(10 651)	(6 331)	(1 489)	14.0%	(1 603)	15.1%	(1 597)	25.2%	(3 018)	47.7%	(7 706)	121.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	52 255	(6 331)	(1 408)	(2.7%)	(1 540)	(2.9%)	(1 540)	24.3%	(2 965)	46.8%	(7 453)	117.7%	46	-	(6 550.2%)
Net Increase/(Decrease) in cash held	301 306	56 171	(55 750)	(18.5%)	(40 388)	(13.4%)	54 598	97.2%	(101 132)	(180.0%)	(142 671)	(254.0%)	18 625	68.0%	(643.0%)
Cash/bank equivalents at the year begin:	133 054	-	434 438	326.5%	376 469	284.6%	338 301	252.9%	392 899	291.7%	291 767	519.4%	101 325	64.4%	188.0%
Cash/bank equivalents at the year end:	434 361	56 171	378 689	87.2%	338 301	77.9%	392 899	699.5%	291 767	519.4%	291 767	519.4%	101 325	64.4%	188.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 427	7.7%	6 237	5.7%	3 741	3.4%	90 886	83.2%	109 292	16.4%	-	-	74 359	68.0%
Trade and Other Receivables from Exchange Transactions - Electricity	14 169	31.5%	7 898	17.6%	2 104	4.7%	20 760	46.2%	44 931	6.7%	-	-	21 080	46.0%
Receivables from Non-exchange Transactions - Property Rates	23 405	20.2%	16 928	14.6%	4 805	4.1%	70 807	61.1%	115 945	17.4%	-	-	71 743	61.0%
Receivables from Exchange Transactions - Waste Water Management	2 590	6.2%	2 318	5.5%	1 680	4.0%	35 305	84.3%	41 893	6.3%	-	-	31 161	74.0%
Receivables from Exchange Transactions - Waste Management	2 902	5.1%	2 111	3.7%	1 720	3.0%	50 719	88.3%	57 480	8.6%	-	-	99 672	173.0%
Receivables from Exchange Transactions - Property Rental Debtors	46	9.5%	29	6.1%	12	2.4%	395	82.0%	482	1%	-	-	169	35.0%
Interest on Arrear Debtor Accounts	0	.1%	-	-	-	-	351	99.9%	351	1%	-	-	199	56.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	26 464	8.9%	9 775	3.3%	8 340	2.8%	252 370	85.0%	296 949	44.5%	-	-	225 096	75.0%
Total By Income Source	78 003	11.7%	45 296	6.8%	22 402	3.4%	521 592	78.2%	667 293	100.0%	-	-	523 477	78.0%
Debtors Age Analysis By Customer Group														
Organs of State	3 015	14.8%	2 025	9.9%	1 211	5.9%	14 136	69.3%	20 387	3.1%	-	-	15 347	75.0%
Commercial	28 599	11.6%	20 627	8.3%	8 013	3.2%	189 889	76.8%	247 128	37.0%	-	-	197 902	80.0%
Households	27 704	9.1%	19 793	6.5%	11 212	3.7%	246 734	80.8%	305 443	45.9%	-	-	257 946	84.0%
Other	18 686	19.8%	2 851	3.0%	1 966	2.1%	70 833	75.1%	94 335	14.1%	-	-	52 282	55.0%
Total By Customer Group	78 003	11.7%	45 296	6.8%	22 402	3.4%	521 592	78.2%	667 293	100.0%	-	-	523 477	78.0%

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	356	88.5%	-	-	18	4.4%	28	7.1%	403	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	356	88.5%	-	-	18	4.4%	28	7.1%	403	100.0%

Contact Details

Municipal Manager	Mr M G Sothiso (Acting)	018 788 9506
Financial Manager	Ms A R Ngwenya	018 788 9551

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

	2013/14											2012/13		O4 of 2012/13 to O4 of 2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
R thousands																
Cash Flow from Operating Activities																
Receipts	258 989	276 407	101 731	39.3%	70 430	27.2%	62 343	22.6%	8 666	3.1%	243 170	88.0%	1 613	120.6%	437.4%	
Ratepayers and other	35 056	85 957	22 549	64.3%	8 108	23.1%	17 456	20.3%	7 712	9.0%	55 825	64.9%	1 156	63.3%	567.3%	
Government - operating	220 433	185 205	78 094	35.4%	61 038	27.7%	43 447	23.5%	-	-	182 579	98.6%	(140)	139.6%	(100.0%)	
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	3 500	5 244	1 087	31.1%	1 285	36.7%	1 440	27.5%	954	18.2%	4 766	90.9%	597	118.8%	59.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(253 629)	(244 897)	(27 516)	10.8%	(61 804)	24.4%	(69 627)	28.4%	(69 982)	28.6%	(228 928)	93.5%	12 133	66.8%	(676.8%)	
Suppliers and employees	(245 538)	(239 431)	(26 062)	10.6%	(60 807)	24.8%	(69 455)	29.0%	(67 406)	28.2%	(223 730)	93.4%	12 460	66.9%	(641.0%)	
Finance charges	(3 694)	(1 072)	(254)	6.9%	-	-	(171)	16.0%	(379)	35.4%	(804)	75.0%	(327)	98.5%	16.0%	
Transfers and grants	(4 394)	(4 394)	(1 200)	27.3%	(97)	22.7%	-	-	(2 197)	50.0%	(4 394)	100.0%	-	-	(100.0%)	
Net Cash from/(used) Operating Activities	5 361	31 509	74 215	1 384.5%	8 626	160.9%	(7 284)	(23.1%)	(61 316)	(194.6%)	14 242	45.2%	13 746	(1 337.4%)	(546.1%)	
Cash Flow from Investing Activities																
Receipts	(14 273)	-	(79)	.6%	(7)	.1%	-	-	0	-	(86)	-	7 992	59.1%	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	727	-	(79)	(10.9%)	(7)	(1.0%)	-	-	0	-	(86)	-	(8)	-	(104.3%)	
Decrease (increase) in non-current investments	(15 000)	-	-	-	-	-	-	-	-	-	-	-	8 000	59.1%	(100.0%)	
Payments	(5 360)	(2 976)	(1 886)	35.2%	(1 014)	18.9%	(116)	3.9%	(98)	3.3%	(3 113)	104.6%	3 408	(47.6%)	(102.9%)	
Capital assets	(5 360)	(2 976)	(1 886)	35.2%	(1 014)	18.9%	(116)	3.9%	(98)	3.3%	(3 113)	104.6%	3 408	(47.6%)	(102.9%)	
Net Cash from/(used) Investing Activities	(19 633)	(2 976)	(1 965)	10.0%	(1 021)	5.2%	(116)	3.9%	(97)	3.3%	(3 199)	107.5%	11 400	55.6%	(100.9%)	
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 696)	(3 696)	-	-	-	-	(1 676)	45.4%	-	-	(1 676)	45.4%	-	80.3%	-	
Repayment of borrowing	(3 696)	(3 696)	-	-	-	-	(1 676)	45.4%	-	-	(1 676)	45.4%	-	80.3%	-	
Net Cash from/(used) Financing Activities	(3 696)	(3 696)	-	-	-	-	(1 676)	45.4%	-	-	(1 676)	45.4%	-	80.3%	-	
Net Increase/(Decrease) in cash held	(17 969)	24 838	72 250	(402.1%)	7 605	(42.3%)	(9 076)	(36.5%)	(61 413)	(247.3%)	9 366	37.7%	25 145	(36.7%)	(344.2%)	
Cash/cash equivalents at the year begin	(42 499)	57 815	33 020	(71.7%)	105 270	(247.7%)	112 875	195.2%	103 800	179.5%	33 020	57.1%	46 148	36.5%	124.9%	
Cash/cash equivalents at the year end	(60 468)	82 653	105 270	(174.1%)	112 875	(186.7%)	103 800	125.6%	42 386	51.3%	42 386	51.3%	71 294	(90.3%)	(60.5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	470	6.2%	78	1.0%	34	4%	6 949	92.3%	7 532	100.0%	-	-	6 931	92.0%
Total By Income Source	470	6.2%	78	1.0%	34	4%	6 949	92.3%	7 532	100.0%	-	-	6 931	92.0%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	470	6.2%	78	1.0%	34	4%	6 949	92.3%	7 532	100.0%	-	-	6 931	92.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	470	6.2%	78	1.0%	34	4%	6 949	92.3%	7 532	100.0%	-	-	6 931	92.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	310	39.4%	1	.1%	-	-	477	60.5%	788	100.0%
Total	310	39.4%	1	.1%	-	-	477	60.5%	788	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.