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

Part1: Operating Revenue and Expenditure

R thousands	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	
Operating Revenue and Expenditure															
Operating Revenue	152 203 193	152 410 604	39 450 314	25.9%	37 180 932	24.4%	36 444 177	23.9%	35 370 877	23.2%	148 446 300	97.4%	32 137 760	97.3%	10.1%
Property rates	27 227 085	27 801 540	7 577 569	27.8%	7 173 629	26.3%	7 110 790	25.6%	7 609 196	27.4%	29 471 185	106.0%	6 293 621	99.3%	20.9%
Property rates - penalties and collection charges	383 905	382 366	80 224	20.9%	93 867	24.5%	98 376	25.7%	144 323	37.7%	416 789	109.0%	62 877	82.1%	129.5%
Service charges - electricity revenue	60 111 000	58 721 383	15 404 531	25.6%	13 388 132	22.3%	12 833 290	21.9%	13 532 640	23.0%	55 158 592	93.9%	13 103 420	94.7%	3.3%
Service charges - water revenue	16 139 874	16 197 060	3 648 974	22.6%	4 072 441	25.2%	4 036 985	24.9%	3 975 647	24.5%	15 734 047	97.1%	4 041 653	110.5%	(1.6%)
Service charges - sanitation revenue	6 736 274	6 781 505	1 631 049	24.2%	1 688 181	25.1%	1 601 596	23.6%	1 660 292	24.5%	6 581 118	97.0%	913 924	60.8%	81.7%
Service charges - refuse revenue	4 821 338	4 852 773	1 195 211	24.8%	1 230 419	25.5%	1 224 555	25.2%	1 284 216	26.5%	4 934 401	101.7%	1 154 367	100.6%	11.2%
Service charges - other	854 769	829 112	186 985	21.9%	202 050	23.6%	262 108	31.6%	199 075	24.0%	850 218	102.5%	388 896	205.3%	(48.8%)
Rental of facilities and equipment	1 311 621	1 246 427	236 063	18.0%	328 797	25.1%	314 182	25.2%	314 367	25.2%	1 193 409	95.7%	330 739	91.6%	(5.0%)
Interest earned - external investments	1 500 443	1 520 260	345 297	23.0%	375 883	25.1%	480 360	31.6%	760 788	50.0%	1 962 329	129.1%	525 488	122.3%	44.8%
Interest earned - outstanding debtors	1 053 090	1 125 804	317 210	30.1%	373 340	35.5%	399 990	35.5%	370 896	32.9%	1 461 436	129.8%	297 577	92.7%	24.6%
Dividends received	-	-	14	-	-	-	-	-	-	-	14	-	-	-	-
Fines	1 191 450	921 988	95 306	8.0%	217 038	18.2%	145 346	15.8%	145 027	15.7%	602 716	65.4%	216 877	79.2%	(33.1%)
Licences and permits	182 562	186 876	50 494	27.7%	46 107	25.3%	46 552	24.9%	54 620	29.2%	197 773	105.8%	38 575	117.6%	41.6%
Agency services	887 200	930 475	209 020	23.6%	229 923	25.9%	202 962	21.8%	275 918	29.7%	917 823	98.6%	254 927	101.8%	8.2%
Transfers recognised - operational	18 339 262	19 272 782	5 512 171	30.1%	5 169 687	28.2%	3 815 112	19.8%	3 046 033	15.8%	17 543 003	91.0%	2 474 641	94.9%	23.1%
Other own revenue	11 354 190	11 531 122	2 959 225	26.1%	2 578 217	22.7%	3 855 486	33.4%	1 976 158	17.1%	11 369 085	98.6%	1 964 490	104.1%	.6%
Gains on disposal of PPE	109 131	109 131	971	.9%	13 221	12.1%	16 487	15.1%	21 682	19.9%	52 360	48.0%	75 688	125.6%	(71.4%)
Operating Expenditure	149 390 684	149 012 108	34 495 773	23.1%	36 614 041	24.5%	32 782 043	22.0%	38 673 779	26.0%	142 565 635	95.7%	37 290 570	93.5%	3.7%
Employee related costs	38 650 025	38 494 875	8 787 852	22.7%	10 218 505	26.4%	9 044 383	23.5%	9 268 270	24.1%	37 319 010	96.9%	8 522 547	95.5%	8.7%
Remuneration of councillors	708 833	696 527	164 698	23.2%	163 569	23.1%	183 949	26.4%	164 518	23.6%	676 734	97.2%	159 516	96.4%	3.1%
Debt impairment	5 709 824	5 863 565	1 480 127	25.9%	1 693 838	29.7%	1 929 213	32.9%	1 861 590	31.7%	6 964 767	118.8%	2 019 830	102.6%	(7.8%)
Depreciation and asset impairment	10 264 158	10 312 731	2 386 949	23.3%	2 261 145	22.0%	2 400 802	23.3%	2 235 393	21.7%	9 284 288	90.0%	1 965 532	91.8%	13.7%
Finance charges	5 435 086	5 291 259	1 074 627	19.8%	1 456 803	26.8%	1 064 354	20.1%	918 064	17.4%	4 513 847	85.3%	1 394 563	87.7%	(34.2%)
Bulk purchases	49 489 578	48 365 069	13 951 876	28.2%	10 831 991	21.9%	9 945 649	20.6%	12 381 586	25.6%	47 111 102	97.4%	11 823 838	96.5%	4.7%
Other Materials	3 958 811	3 751 609	582 846	14.7%	839 585	21.2%	831 133	22.2%	996 235	26.6%	3 249 799	86.6%	1 314 660	92.1%	(24.2%)
Contracted services	12 679 436	13 203 282	2 181 380	17.2%	3 223 854	25.4%	2 907 606	22.0%	4 108 939	31.1%	12 421 779	94.1%	4 469 011	91.6%	(8.1%)
Transfers and grants	2 374 147	2 720 116	392 126	16.5%	578 302	24.4%	515 283	18.9%	667 340	24.5%	2 153 051	79.2%	605 343	84.8%	10.2%
Other expenditure	20 094 313	20 286 633	3 473 323	17.3%	4 912 668	24.4%	3 983 540	19.6%	5 975 521	29.5%	18 345 052	90.4%	4 870 401	82.2%	22.7%
Loss on disposal of PPE	26 473	26 443	19 969	75.4%	433 781	1 638.6%	(23 870)	(90.3%)	96 324	364.3%	526 205	1 990.0%	145 329	619.0%	(33.7%)
Surplus/(Deficit)	2 812 510	3 398 496	4 954 542		566 891		3 662 134		(3 302 902)		5 880 665		(5 152 810)		
Transfers recognised - capital	14 133 360	15 618 932	1 635 134	11.6%	3 423 774	24.2%	1 868 618	12.0%	4 632 552	29.7%	11 560 079	74.0%	5 752 856	75.9%	(19.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(130 000)	(161 177)	(63 677)	49.0%	(32 500)	25.0%	(34 495)	21.4%	(32 500)	20.2%	(163 172)	101.2%	120 000	4 896.0%	(127.1%)
Surplus/(Deficit) after capital transfers and contributions	16 815 870	18 856 251	6 525 999		3 958 165		5 496 257		1 297 151		17 277 572		720 046		
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	16 264 999	18 356 752	6 519 499		3 947 920		5 488 029		1 290 930		17 246 377		328 475		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 264 999	18 356 752	6 519 499		3 947 920		5 488 029		1 290 930		17 246 377		328 475		
Share of surplus/ (deficit) of associate	0	0	(0)	(400.0%)	(0)	(200.0%)	(0)	(300.0%)	(0)	(300.0%)	(0)	(1 200.0%)	-	-	(100.0%)
Surplus/(Deficit) for the year	16 264 999	18 356 752	6 519 499		3 947 920		5 488 029		1 290 930		17 246 377		328 475		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure															
Source of Finance	28 633 130	30 249 048	2 917 524	10.2%	5 930 340	20.7%	4 849 118	16.0%	12 623 901	41.7%	26 320 882	87.0%	12 804 416	89.9%	(1.4%)
National Government	12 814 432	13 921 766	1 411 162	11.0%	2 855 192	22.3%	1 697 641	12.2%	5 670 977	40.7%	11 634 971	83.6%	6 554 579	86.7%	(13.5%)
Provincial Government	1 273 521	1 464 910	386 779	30.4%	645 730	50.7%	398 570	27.2%	752 551	51.4%	2 183 629	149.1%	476 423	218.6%	58.0%
District Municipality	-	500	-	-	-	-	-	-	467	93.3%	467	93.3%	-	-	(100.0%)
Other transfers and grants	55 208	71 549	2 665	4.8%	13 525	24.5%	5 632	7.9%	8 465	11.8%	30 288	42.3%	38 035	35.5%	(77.7%)
Transfers recognised - capital	14 143 160	15 458 725	1 800 605	12.7%	3 514 448	24.8%	2 101 842	13.6%	6 432 460	41.6%	13 849 355	89.6%	7 069 037	92.1%	(9.0%)
Borrowing	7 284 901	7 530 414	485 221	6.7%	1 089 904	15.0%	1 243 605	16.5%	3 752 410	49.8%	6 571 140	87.3%	3 106 499	78.0%	20.8%
Internally generated funds	6 561 059	6 579 619	489 325	7.5%	1 212 641	18.5%	1 186 698	18.0%	2 663 643	40.5%	5 552 307	84.4%	2 440 434	103.6%	9.1%
Public contributions and donations	644 009	680 292	142 373	22.1%	113 347	17.6%	316 973	46.6%	(224 612)	(33.0%)	348 081	51.2%	188 445	85.3%	(219.2%)
Capital Expenditure Standard Classification	28 633 130	30 249 048	2 917 524	10.2%	5 930 340	20.7%	4 849 118	16.0%	12 623 901	41.7%	26 320 882	87.0%	12 804 416	89.9%	(1.4%)
Governance and Administration	2 437 827	2 870 275	88 185	3.6%	302 458	12.4%	412 987	14.4%	1 134 884	39.5%	1 938 514	67.5%	1 111 929	84.9%	2.1%
Executive & Council	283 108	508 628	5 464	1.9%	47 673	16.8%	82 444	16.2%	191 599	37.7%	327 181	64.3%	203 883	84.1%	(6.0%)
Budget & Treasury Office	436 704	338 430	22 350	5.1%	61 486	14.1%	54 254	16.0%	113 651	33.6%	251 741	74.4%	230 897	87.9%	(50.8%)
Corporate Services	1 718 016	2 023 216	60 371	3.5%	193 299	11.3%	276 288	13.7%	829 634	41.0%	1 359 592	67.2%	677 150	84.0%	22.5%
Community and Public Safety	5 137 016	5 978 186	882 724	17.2%	1 381 448	26.9%	969 166	16.2%	2 675 322	44.8%	5 908 660	98.8%	2 201 784	106.4%	21.5%
Community & Social Services	571 852	619 812	15 575	2.7%	57 664	10.1%	72 406	11.7%	282 987	45.7%	428 632	69.2%	205 683	74.5%	37.6%
Sport And Recreation	634 504	689 700	76 498	12.1%	154 761	24.4%	67 467	9.8%	308 868	44.8%	607 593	88.1%	376 880	99.5%	(18.0%)
Public Safety	477 208	631 662	17 720	3.7%	71 974	15.1%	44 853	7.1%	262 659	41.6%	397 206	62.9%	244 120	89.5%	7.6%
Housing	3 211 751	3 792 968	750 083	23.4%	1 045 868	32.6%	761 036	20.1%	1 713 168	45.2%	4 270 154	112.6%	1 237 654	117.9%	38.4%
Health	241 701	244 044	22 848	9.5%	51 181	21.2%	23 403	9.6%	107 641	44.1%	205 073	84.0%	137 447	92.4%	(21.7%)
Economic and Environmental Services	9 405 403	9 322 211	842 934	9.0%	1 690 872	18.0%	1 074 150	11.5%	3 588 274	38.5%	7 196 230	77.2%	4 381 730	81.2%	(18.1%)
Planning and Development	1 387 398	1 219 425	71 457	5.2%	82 071	5.9%	117 867	9.7%	393 677	32.3%	665 073	54.5%	511 143	83.6%	(23.0%)
Road Transport	7 876 472	7 950 602	769 932	9.8%	1 603 270	20.4%	940 383	11.8%	3 127 215	39.3%	6 440 799	81.0%	3 842 497	81.1%	(18.6%)
Environmental Protection	141 533	152 184	1 544	1.1%	5 530	3.9%	15 901	10.4%	67 382	44.3%	90 358	59.4%	28 090	73.3%	139.9%
Trading Services	11 547 250	11 962 920	1 097 475	9.5%	2 534 157	21.9%	2 377 289	19.9%	5 186 437	43.4%	11 195 358	93.6%	5 062 381	91.6%	2.5%
Electricity	4 928 746	5 042 674	405 670	8.2%	995 073	20.2%	1 228 084	24.4%	2 225 845	44.1%	4 854 672	96.3%	2 570 384	102.3%	(13.4%)
Water	2 702 203	2 955 992	302 336	11.2%	717 225	26.5%	583 314	19.7%	1 446 483	48.9%	3 049 358	103.2%	1 035 052	96.0%	39.7%
Waste Water Management	3 222 376	3 329 314	345 190	10.7%	753 454	23.4%	479 895	14.4%	1 239 552	37.2%	2 818 090	84.6%	1 065 864	73.8%	16.3%
Waste Management	693 925	634 941	44 280	6.4%	68 405	9.9%	85 996	13.5%	274 557	43.2%	473 238	74.5%	391 082	80.4%	(29.8%)
Other	105 633	115 457	6 206	5.9%	21 405	20.3%	15 526	13.4%	38 983	33.8%	82 121	71.1%	46 592	94.1%	(16.3%)

Part 3: Cash Receipts and Payments

R thousands	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	
Cash Flow from Operating Activities															
Receipts	159 123 858	159 929 264	40 345 665	25.4%	40 929 922	25.7%	40 701 603	25.4%	34 692 508	21.7%	156 669 699	98.0%	37 205 056	102.4%	(6.8%)
Ratepayers and other	124 249 663	123 446 333	32 039 104	25.8%	29 637 497	23.9%	30 930 255	25.1%	28 728 497	23.3%	121 335 352	98.3%	31 896 462	103.8%	(9.9%)
Government - operating	18 326 106	19 162 106	5 596 939	30.5%	6 407 535	35.0%	4 696 513	24.5%	1 982 627	10.3%	18 683 614	97.5%	1 809 293	94.2%	9.6%
Government - capital	14 280 984	15 082 664	2 139 388	15.0%	4 000 104	28.0%	4 660 340	30.9%	3 008 068	19.9%	13 807 901	91.5%	2 977 646	100.2%	1.0%
Interest	2 267 105	2 238 160	570 221	25.2%	884 785	39.0%	414 496	18.5%	973 316	43.5%	2 842 817	127.0%	521 654	104.6%	86.6%
Dividends	-	-	14	-	-	-	-	-	-	-	14	-	-	-	-
Payments	(132 106 553)	(132 197 446)	(40 913 856)	31.0%	(31 300 132)	23.7%	(25 893 476)	19.6%	(34 011 577)	25.7%	(132 119 040)	99.9%	(30 748 048)	102.7%	10.6%
Suppliers and employees	(124 941 645)	(125 232 664)	(39 468 719)	31.6%	(29 387 682)	23.5%	(24 380 133)	19.5%	(32 559 127)	26.0%	(125 795 660)	100.4%	(29 295 998)	103.6%	11.1%
Finance charges	(5 320 635)	(5 189 451)	(1 141 320)	21.5%	(1 403 927)	26.4%	(1 010 779)	19.5%	(902 333)	17.4%	(4 458 360)	85.9%	(1 088 761)	92.7%	(17.1%)
Transfers and grants	(1 844 273)	(1 775 332)	(303 817)	16.5%	(508 522)	27.6%	(502 564)	28.3%	(550 117)	31.0%	(1 865 020)	105.1%	(363 290)	68.8%	51.4%
Net Cash from/(used) Operating Activities	27 017 305	27 731 818	(568 190)	(2.1%)	9 629 790	35.6%	14 808 127	53.4%	680 932	2.5%	24 550 659	88.5%	6 457 008	101.0%	(89.5%)
Cash Flow from Investing Activities															
Receipts	(375 473)	(494 306)	(174 009)	46.3%	1 093 313	(291.2%)	(1 300 174)	263.0%	(617 930)	125.0%	(998 799)	202.1%	(1 532 317)	(428.9%)	(59.7%)
Proceeds on disposal of PPE	115 070	52 347	31 230	27.1%	8 872	7.7%	106 653	203.7%	67 837	129.6%	214 592	409.9%	46 350	79.1%	46.4%
Decrease in non-current debtors	195 824	49 160	(1 304 247)	(666.0%)	296 367	151.3%	21 540	43.8%	(939 114)	(1 910.3%)	(1 925 454)	(3 916.7%)	(983 467)	(164.5%)	(4.5%)
Decrease in other non-current receivables	(21 089)	(24 558)	1 509 540	(7 158.1%)	18 451	(87.5%)	(284 891)	1 160.1%	(28 237)	115.0%	1 214 863	(4 946.9%)	(115 690)	(184.8%)	(75.6%)
Decrease (increase) in non-current investments	(665 280)	(571 255)	(410 532)	61.7%	769 624	(115.7%)	(1 143 476)	200.2%	281 584	(49.3%)	(502 801)	88.0%	(479 510)	278.4%	(158.7%)
Payments	(27 244 460)	(28 851 618)	(4 119 557)	15.1%	(6 320 517)	23.2%	(5 417 736)	18.8%	(9 633 096)	33.4%	(25 490 905)	88.4%	(9 690 107)	81.2%	(.6%)
Capital assets	(27 244 460)	(28 851 618)	(4 119 557)	15.1%	(6 320 517)	23.2%	(5 417 736)	18.8%	(9 633 096)	33.4%	(25 490 905)	88.4%	(9 690 107)	81.2%	(.6%)
Net Cash from/(used) Investing Activities	(27 619 933)	(29 345 925)	(4 293 566)	15.5%	(5 227 203)	18.9%	(6 717 910)	22.9%	(10 251 025)	34.9%	(26 489 705)	90.3%	(11 222 424)	85.8%	(8.7%)
Cash Flow from Financing Activities															
Receipts	5 028 709	6 141 751	1 255 422	25.0%	(357 267)	(7.1%)	(83 144)	(1.4%)	5 158 568	84.0%	5 973 580	97.3%	1 920 323	83.6%	168.6%
Short term loans	-	-	-	-	275 000	-	(275 000)	-	(90 061)	-	(90 061)	-	-	-	(100.0%)
Borrowing long term/refinancing	4 884 025	5 996 525	1 258 221	25.8%	(627 964)	(12.9%)	195 287	3.3%	5 147 713	85.8%	5 973 257	99.6%	1 897 555	83.3%	171.3%
Increase (decrease) in consumer deposits	144 684	145 227	(2 798)	(1.9%)	(4 303)	(3.0%)	(3 431)	(2.4%)	100 917	69.5%	90 383	62.2%	22 768	106.3%	343.2%
Payments	(3 348 312)	(3 570 055)	(1 205 141)	36.0%	(836 175)	25.0%	(669 914)	18.8%	(1 266 576)	35.5%	(3 977 807)	111.4%	1 335 822	81.1%	(194.8%)
Repayment of borrowing	(3 348 312)	(3 570 055)	(1 205 141)	36.0%	(836 175)	25.0%	(669 914)	18.8%	(1 266 576)	35.5%	(3 977 807)	111.4%	1 335 822	81.1%	(194.8%)
Net Cash from/(used) Financing Activities	1 680 397	2 571 696	50 281	3.0%	(1 193 442)	(71.0%)	(753 059)	(29.3%)	3 891 993	151.3%	1 995 773	77.6%	3 256 145	85.4%	19.5%
Net Increase/(Decrease) in cash held	1 077 769	957 589	(4 811 475)	(446.4%)	3 209 145	297.8%	7 337 158	766.2%	(5 678 101)	(593.0%)	56 727	5.9%	(1 509 271)	170.1%	276.2%
Cash/cash equivalents at the year begin:	22 749 641	25 391 687	28 361 946	124.7%	23 550 472	103.5%	26 759 616	105.4%	34 096 774	134.3%	28 361 946	111.7%	28 539 157	113.5%	19.5%
Cash/cash equivalents at the year end:	23 827 409	26 349 276	23 550 472	98.8%	26 759 616	112.3%	34 096 774	129.4%	28 418 673	107.9%	28 418 673	107.9%	27 029 885	124.8%	5.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 819 972	14.1%	421 689	3.3%	443 023	3.4%	10 267 951	79.3%	12 952 634	24.5%	395 502	3.1%	1 748 369	13.5%
Trade and Other Receivables from Exchange Transactions - Electricity	3 380 253	31.5%	491 204	4.6%	353 385	3.3%	6 502 625	60.6%	10 727 466	20.3%	29 403	.3%	847 748	7.9%
Receivables from Non-exchange Transactions - Property Rates	2 528 914	20.1%	274 548	2.2%	456 943	3.6%	9 302 163	74.0%	12 562 568	23.8%	297 468	2.4%	1 571 177	12.5%
Receivables from Exchange Transactions - Waste Water Management	824 956	14.2%	157 947	2.7%	187 966	3.2%	4 627 781	79.8%	5 798 649	11.0%	34 757	.6%	497 927	8.6%
Receivables from Exchange Transactions - Waste Management	445 796	12.8%	102 693	3.0%	104 188	3.0%	2 822 417	81.2%	3 475 094	6.6%	23 758	.7%	174 851	5.0%
Receivables from Exchange Transactions - Property Rental Debtors	67 627	4.8%	21 538	1.5%	20 788	1.5%	1 303 539	92.2%	1 413 493	2.7%	39 556	2.8%	133 698	9.5%
Interest on Arrear Debtor Accounts	19 610	.4%	163 162	3.7%	151 664	3.4%	4 085 012	92.4%	4 419 449	8.4%	91 325	2.1%	393 581	8.9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	45 085	2.9%	14 133	.9%	23 701	1.5%	1 446 894	94.6%	1 529 813	2.9%	60 435	4.0%	70 471	4.6%
Total By Income Source	9 132 214	17.3%	1 646 913	3.1%	1 741 658	3.3%	40 358 381	76.3%	52 879 166	100.0%	972 205	1.8%	5 437 823	10.3%
Debtors Age Analysis By Customer Group														
Organs of State	269 579	18.2%	91 552	6.2%	82 741	5.6%	1 037 081	70.0%	1 480 953	2.8%	6 861	.5%	81 036	5.5%
Commercial	3 964 257	27.3%	576 738	4.0%	593 060	4.1%	9 404 546	64.7%	14 538 601	27.5%	87 815	.6%	1 073 688	7.4%
Households	3 857 751	13.0%	965 488	3.2%	893 866	3.0%	24 040 325	80.8%	29 757 430	56.3%	832 708	2.8%	4 218 513	14.2%
Other	1 040 627	14.7%	13 135	.2%	171 991	2.4%	5 876 430	82.7%	7 102 183	13.4%	44 821	.6%	64 587	.9%
Total By Customer Group	9 132 214	17.3%	1 646 913	3.1%	1 741 658	3.3%	40 358 381	76.3%	52 879 166	100.0%	972 205	1.8%	5 437 823	10.3%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 081 908	100.0%	-	-	-	-	-	-	3 081 908	21.6%
Bulk Water	812 467	100.0%	-	-	-	-	3	-	812 469	5.7%
PAYE deductions	187 560	100.0%	-	-	-	-	-	-	187 560	1.3%
VAT (output less input)	(27 176)	100.0%	-	-	-	-	-	-	(27 176)	(.2%)
Pensions / Retirement	165 256	100.0%	-	-	-	-	-	-	165 256	1.2%
Loan repayments	857 877	46.2%	37 704	2.0%	177 727	9.6%	781 625	42.1%	1 854 933	13.0%
Trade Creditors	5 835 645	95.4%	72 588	1.2%	95 841	1.6%	112 953	1.8%	6 117 027	42.9%
Auditor-General	4 958	100.0%	-	-	-	-	-	-	4 958	-
Other	2 056 324	99.8%	1 307	.1%	388	-	3 048	.1%	2 061 067	14.5%
Total	12 974 818	91.0%	111 599	.8%	273 956	1.9%	897 629	6.3%	14 258 002	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	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	
Operating Revenue and Expenditure															
Operating Revenue	4 445 168	4 416 652	1 230 389	27.7%	1 164 138	26.2%	964 810	21.8%	1 039 336	23.5%	4 398 673	99.6%	462 556	94.8%	124.7%
Property rates	647 203	675 014	189 296	29.2%	166 141	25.7%	146 971	21.8%	169 701	25.1%	672 110	99.6%	970	98.3%	17 390.7%
Property rates - penalties and collection charges	1 539	-	225	14.6%	222	14.4%	225	-	151	-	823	-	(2)	(.1%)	(9 095.8%)
Service charges - electricity revenue	1 411 111	1 395 005	366 002	25.9%	344 877	24.4%	343 004	24.6%	339 109	24.3%	1 392 992	99.9%	214 338	94.2%	58.2%
Service charges - water revenue	309 154	330 015	73 425	23.8%	95 038	30.7%	83 224	25.2%	80 686	24.4%	332 373	100.7%	43 592	97.8%	85.1%
Service charges - sanitation revenue	225 407	248 142	66 149	29.3%	62 189	27.6%	61 189	24.7%	59 887	24.1%	249 414	100.5%	4 515	110.0%	1 226.3%
Service charges - refuse revenue	223 880	223 737	56 539	25.3%	57 039	25.5%	57 313	25.6%	58 103	26.0%	228 994	102.3%	50 463	99.6%	15.1%
Service charges - other	33 489	3 933	543	1.6%	760	2.3%	1 330	33.8%	549	14.0%	3 181	80.9%	555	10.6%	(1.2%)
Rental of facilities and equipment	15 480	15 480	2 380	15.4%	2 628	17.0%	4 149	26.8%	3 587	23.2%	12 745	82.3%	7 114	109.6%	(49.6%)
Interest earned - external investments	77 940	77 940	14 680	18.8%	19 964	25.6%	30 978	39.7%	37 958	48.7%	103 580	132.9%	24 972	143.8%	52.0%
Interest earned - outstanding debtors	26 736	26 736	5 377	20.1%	6 664	24.9%	7 676	28.7%	7 460	27.9%	27 178	101.7%	5 792	91.3%	28.8%
Dividends received	-	-	14	-	-	-	-	-	-	-	14	-	-	-	-
Fines	12 930	8 553	1 635	12.6%	1 201	9.3%	1 536	18.0%	1 535	17.9%	5 908	69.1%	1 817	50.5%	(15.5%)
Licences and permits	18 674	18 674	3 386	18.1%	3 643	19.5%	3 081	16.5%	4 253	22.8%	14 363	76.9%	4 120	90.5%	3.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	917 094	868 246	290 069	31.6%	227 788	24.8%	59 009	6.8%	214 184	24.7%	791 050	91.1%	75 067	88.9%	185.3%
Other own revenue	524 530	525 176	160 669	30.6%	175 982	33.6%	163 949	31.2%	62 145	11.8%	562 745	107.2%	29 243	91.7%	112.5%
Gains on disposal of PPE	-	-	-	-	-	-	1 175	-	29	-	1 204	-	-	-	(100.0%)
Operating Expenditure	4 514 281	4 463 201	1 009 305	22.4%	1 038 025	23.0%	1 039 743	23.3%	1 131 654	25.4%	4 218 727	94.5%	960 377	83.0%	17.8%
Employee related costs	1 123 245	1 123 234	253 255	22.5%	260 907	23.2%	322 921	28.7%	265 321	23.6%	1 102 404	98.1%	233 798	87.7%	13.5%
Remuneration of councillors	48 847	48 847	10 841	22.2%	10 760	22.0%	12 296	25.2%	11 191	22.9%	45 088	92.3%	10 795	94.7%	3.7%
Debt impairment	184 345	184 345	46 086	25.0%	134 809	73.1%	(42 636)	(23.1%)	46 086	25.0%	184 345	100.0%	-	-	(100.0%)
Depreciation and asset impairment	539 235	539 235	150 849	28.0%	46 086	8.5%	207 491	38.5%	134 809	25.0%	539 235	100.0%	94 132	100.0%	43.2%
Finance charges	64 162	64 162	-	-	16 040	25.0%	31 843	49.6%	17 108	26.7%	64 991	101.3%	638	1.0%	2 581.8%
Bulk purchases	1 135 789	1 110 931	339 345	29.9%	243 672	21.5%	238 128	21.4%	289 622	26.1%	1 110 767	100.0%	151 575	88.4%	91.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	113 522	-	(100.0%)
Contracted services	10 009	10 009	4 185	41.8%	2 021	20.2%	2 064	20.6%	1 472	14.7%	9 741	97.3%	4 276	82.7%	(65.6%)
Transfers and grants	246 488	221 488	20 527	8.3%	37 131	15.1%	41 115	18.6%	40 572	18.3%	139 345	62.9%	3 882	20.8%	945.0%
Other expenditure	1 162 162	1 160 950	184 216	15.9%	286 599	24.7%	226 523	19.5%	325 474	28.0%	1 022 812	88.1%	347 758	79.9%	(6.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(69 113)	(46 549)	221 084		126 113		(74 933)		(92 318)		179 946		(497 821)		
Transfers recognised - capital	705 450	842 869	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	636 337	796 320	221 084		126 113		(74 933)		(92 318)		179 946		(497 821)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	636 337	796 320	221 084		126 113		(74 933)		(92 318)		179 946		(497 821)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	636 337	796 320	221 084		126 113		(74 933)		(92 318)		179 946		(497 821)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	636 337	796 320	221 084		126 113		(74 933)		(92 318)		179 946		(497 821)		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure															
Source of Finance	751 242	1 004 377	66 281	8.8%	195 437	26.0%	183 809	18.3%	393 851	39.2%	839 379	83.6%	267 636	51.1%	47.2%
National Government	676 426	796 566	63 637	9.4%	162 135	24.0%	142 717	17.9%	336 321	42.2%	704 810	88.5%	238 319	51.5%	41.1%
Provincial Government	29 025	44 111	48	.2%	112	.4%	8 380	19.0%	17 696	40.1%	26 237	59.5%	241	14.9%	7 236.2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	705 450	840 677	63 685	9.0%	162 248	23.0%	151 097	18.0%	354 017	42.1%	731 047	87.0%	238 561	50.5%	48.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	11 117	-	(100.0%)
Internally generated funds	45 792	163 241	2 596	5.7%	33 190	72.5%	32 712	20.0%	39 401	24.1%	107 899	66.1%	17 948	42.5%	119.5%
Public contributions and donations	-	459	-	-	-	-	-	-	433	94.3%	433	94.3%	11	.4%	3 905.2%
Capital Expenditure Standard Classification	751 242	1 004 377	66 281	8.8%	195 437	26.0%	183 809	18.3%	393 851	39.2%	839 379	83.6%	267 636	51.1%	47.2%
Governance and Administration	24 934	63 455	689	2.8%	10 682	42.8%	9 831	15.5%	12 360	19.5%	33 562	52.9%	5 615	22.6%	120.1%
Executive & Council	16 750	16 313	104	.6%	239	1.4%	533	3.3%	689	4.2%	1 565	9.6%	269	6.5%	156.2%
Budget & Treasury Office	400	5 636	3	.8%	18	4.6%	46	.8%	560	9.9%	628	11.1%	60	18.3%	831.0%
Corporate Services	7 784	41 506	582	7.5%	10 424	133.9%	9 252	22.3%	11 111	26.8%	31 369	75.6%	5 286	26.0%	110.2%
Community and Public Safety	127 276	206 504	3 493	2.7%	18 921	14.9%	26 441	12.8%	100 237	48.5%	149 091	72.2%	16 820	39.1%	495.9%
Community & Social Services	39 000	103 063	1 295	3.3%	10 610	27.2%	15 064	14.6%	49 607	48.1%	76 576	74.3%	5 367	59.5%	824.2%
Sport And Recreation	-	232	17	-	3 422	-	-	-	2 718	1 171.0%	6 157	2 652.4%	623	4.5%	336.2%
Public Safety	2 750	8 941	487	17.7%	293	10.7%	1 531	17.1%	5 694	63.7%	8 006	89.5%	1 699	36.6%	235.1%
Housing	85 526	93 316	1 694	2.0%	4 432	5.2%	9 308	10.0%	42 217	45.2%	57 651	61.8%	9 130	45.0%	362.4%
Health	-	951	-	-	163	-	538	56.5%	-	-	701	73.7%	-	-	-
Economic and Environmental Services	315 641	362 659	31 045	9.8%	65 639	20.8%	65 006	17.9%	152 965	42.2%	314 656	86.8%	117 672	51.8%	30.0%
Planning and Development	130 600	34 780	68	.1%	3 093	2.4%	5 925	17.0%	18 944	54.5%	28 031	80.6%	56 900	43.5%	(66.7%)
Road Transport	173 000	283 233	30 976	17.9%	62 546	36.2%	59 081	20.9%	134 020	47.3%	286 625	101.2%	60 772	57.6%	120.5%
Environmental Protection	12 041	44 646	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	275 183	363 401	31 055	11.3%	100 196	36.4%	82 498	22.7%	128 085	35.2%	341 833	94.1%	127 469	56.5%	.5%
Electricity	61 329	110 343	6 355	10.4%	17 346	28.3%	25 090	22.7%	55 584	50.4%	104 375	94.6%	33 716	90.5%	64.9%
Water	55 000	75 063	5 317	9.7%	23 746	43.2%	11 764	15.7%	26 662	35.5%	67 488	89.9%	42 536	112.0%	(37.3%)
Waste Water Management	158 854	177 995	19 382	12.2%	59 104	37.2%	45 645	25.6%	45 839	25.8%	169 970	95.5%	51 189	40.0%	(10.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	27	23.3%	(100.0%)
Other	8 208	8 358	-	-	-	-	33	.4%	205	2.4%	237	2.8%	59	-	244.6%

Part 3: Cash Receipts and Payments

R thousands	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	
Cash Flow from Operating Activities															
Receipts	4 928 097	5 039 186	1 265 589	25.7%	1 501 534	30.5%	1 254 146	24.9%	1 017 448	20.2%	5 038 718	100.0%	661 933	87.1%	53.7%
Ratepayers and other	3 200 877	3 225 854	920 250	28.7%	909 722	28.4%	865 995	26.8%	779 705	24.2%	3 475 672	107.7%	545 830	92.0%	42.8%
Government - operating	917 094	867 979	290 069	31.6%	227 867	24.8%	58 931	6.8%	214 184	24.7%	791 050	91.1%	85 339	78.9%	151.0%
Government - capital	705 450	840 677	35 200	5.0%	337 318	47.8%	290 566	34.6%	(21 859)	(2.6%)	641 225	76.3%	-	74.4%	(100.0%)
Interest	104 676	104 676	20 056	19.2%	26 628	25.4%	38 654	36.9%	45 419	43.4%	130 757	124.9%	30 763	95.4%	47.6%
Dividends	-	-	14	-	-	-	-	-	-	-	14	-	-	-	-
Payments	(3 733 938)	(3 688 940)	(1 199 430)	32.1%	(904 880)	24.2%	(917 388)	24.9%	(812 159)	22.0%	(3 833 856)	103.9%	(956 573)	88.0%	(15.1%)
Suppliers and employees	(3 423 288)	(3 419 052)	(1 163 196)	34.0%	(850 573)	24.8%	(861 272)	25.2%	(755 220)	22.1%	(3 630 261)	106.2%	(933 536)	93.3%	(19.1%)
Finance charges	(64 162)	(64 300)	(15 706)	24.5%	(17 176)	26.8%	(15 001)	23.3%	(16 367)	25.5%	(64 250)	99.9%	(23 045)	135.6%	(29.0%)
Transfers and grants	(246 488)	(205 588)	(20 527)	8.3%	(37 131)	15.1%	(41 115)	20.0%	(40 572)	19.7%	(139 345)	67.8%	9	1.1%	(477 419.6%)
Net Cash from/(used) Operating Activities	1 194 159	1 350 246	66 159	5.5%	596 654	50.0%	336 759	24.9%	205 289	15.2%	1 204 862	89.2%	(294 640)	84.2%	(169.7%)
Cash Flow from Investing Activities															
Receipts	-	459	-	-	-	-	1 175	256.1%	29	6.3%	1 204	262.4%	-	-	(100.0%)
Proceeds on disposal of PPE	-	459	-	-	-	-	1 175	256.1%	29	6.3%	1 204	262.4%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(751 242)	(1 004 377)	(66 281)	8.8%	(195 437)	26.0%	(183 809)	18.3%	(393 851)	39.2%	(839 379)	83.6%	(368 948)	70.2%	6.7%
Capital assets	(751 242)	(1 004 377)	(66 281)	8.8%	(195 437)	26.0%	(183 809)	18.3%	(393 851)	39.2%	(839 379)	83.6%	(368 948)	70.2%	6.7%
Net Cash from/(used) Investing Activities	(751 242)	(1 003 918)	(66 281)	8.8%	(195 437)	26.0%	(182 634)	18.2%	(393 823)	39.2%	(838 175)	83.5%	(368 948)	70.3%	6.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 970)	(49 970)	(14 391)	28.8%	(9 883)	19.8%	(15 096)	30.2%	(10 600)	21.2%	(49 970)	100.0%	(9 601)	88.0%	10.4%
Repayment of borrowing	(49 970)	(49 970)	(14 391)	28.8%	(9 883)	19.8%	(15 096)	30.2%	(10 600)	21.2%	(49 970)	100.0%	(9 601)	88.0%	10.4%
Net Cash from/(used) Financing Activities	(49 970)	(49 970)	(14 391)	28.8%	(9 883)	19.8%	(15 096)	30.2%	(10 600)	21.2%	(49 970)	100.0%	(9 601)	88.0%	10.4%
Net Increase/(Decrease) in cash held	392 947	296 357	(14 513)	(3.7%)	391 334	99.6%	139 029	46.9%	(199 133)	(67.2%)	316 716	106.9%	(673 190)	126.5%	(70.4%)
Cash/cash equivalents at the year begin:	573 832	573 832	1 843 316	321.2%	1 828 802	318.7%	2 220 136	386.9%	2 359 165	411.1%	1 843 316	321.2%	2 546 108	265.1%	(7.3%)
Cash/cash equivalents at the year end:	966 779	870 189	1 828 802	189.2%	2 220 136	229.6%	2 359 165	271.1%	2 160 032	248.2%	2 160 032	248.2%	1 872 919	219.9%	15.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 421	11.4%	14 010	4.8%	13 679	4.7%	231 537	79.1%	292 647	26.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	75 191	63.1%	5 931	5.0%	2 558	2.1%	35 561	29.8%	119 241	10.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 329	18.8%	11 730	5.0%	6 840	2.9%	172 754	73.3%	235 652	21.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16 959	11.5%	7 214	4.9%	4 451	3.0%	119 177	80.6%	147 801	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 547	7.8%	8 115	4.4%	5 458	2.9%	157 888	84.9%	186 009	16.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	2.3%	60	2.1%	59	2.1%	2 647	93.5%	2 831	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 890	8.1%	4 263	3.5%	3 251	2.6%	105 366	85.8%	122 769	11.1%	-	-	-	-
Total By Income Source	194 402	17.6%	51 323	4.6%	36 295	3.3%	824 930	74.5%	1 106 950	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 629	53.2%	1 036	6.4%	404	2.5%	6 147	37.9%	16 216	1.5%	-	-	-	-
Commercial	95 440	49.2%	11 251	5.8%	5 344	2.8%	81 864	42.2%	193 899	17.5%	-	-	-	-
Households	81 235	10.7%	36 022	4.7%	27 682	3.6%	615 726	80.9%	760 665	68.7%	-	-	-	-
Other	9 098	6.7%	3 014	2.2%	2 866	2.1%	121 192	89.0%	136 170	12.3%	-	-	-	-
Total By Customer Group	194 402	17.6%	51 323	4.6%	36 295	3.3%	824 930	74.5%	1 106 950	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	112 306	100.0%	-	-	-	-	-	-	112 306	18.3%
Bulk Water	14 396	100.0%	-	-	-	-	-	-	14 396	2.4%
PAYE deductions	10 439	100.0%	-	-	-	-	-	-	10 439	1.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	14 046	100.0%	-	-	-	-	-	-	14 046	2.3%
Loan repayments	26 966	100.0%	-	-	-	-	-	-	26 966	4.4%
Trade Creditors	402 156	100.0%	-	-	-	-	-	-	402 156	65.7%
Auditor-General	478	100.0%	-	-	-	-	-	-	478	.1%
Other	31 689	100.0%	-	-	-	-	-	-	31 689	5.2%
Total	612 476	100.0%	-	-	-	-	-	-	612 476	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	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	
Operating Revenue and Expenditure															
Operating Revenue	7 399 879	7 726 136	1 872 346	25.3%	1 851 904	25.0%	1 671 647	21.6%	1 889 839	24.5%	7 285 736	94.3%	1 372 405	95.1%	37.7%
Property rates	1 214 337	1 254 365	302 143	24.9%	303 443	25.0%	337 312	26.9%	329 888	26.3%	1 272 785	101.5%	308 253	102.7%	7.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	3 070 366	2 963 173	710 684	23.1%	652 395	21.2%	639 443	21.6%	671 101	22.6%	2 673 623	90.2%	621 224	96.5%	8.0%
Service charges - water revenue	498 414	498 414	101 508	20.4%	140 731	28.2%	161 283	32.4%	147 002	29.5%	550 524	110.5%	113 536	105.8%	29.5%
Service charges - sanitation revenue	343 381	343 381	81 821	23.8%	77 574	22.6%	103 783	30.2%	74 859	21.8%	338 036	98.4%	82 787	106.6%	(9.6%)
Service charges - refuse revenue	177 067	177 067	45 437	25.7%	60 907	34.4%	28 956	16.4%	44 810	25.3%	180 110	101.7%	40 462	101.0%	10.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	21 461	21 322	4 766	22.2%	4 422	20.6%	3 972	18.6%	3 989	18.7%	17 149	80.4%	3 033	76.8%	31.5%
Interest earned - external investments	45 740	62 860	11 744	25.7%	14 549	31.8%	21 087	33.5%	21 901	34.8%	69 282	110.2%	17 517	137.4%	25.0%
Interest earned - outstanding debtors	171 724	171 799	50 520	29.4%	54 639	31.8%	58 329	34.0%	53 950	31.4%	217 438	126.6%	47 426	120.4%	13.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	34 809	34 504	4 681	13.4%	(1 445)	(4.2%)	2 140	6.2%	977	2.8%	6 354	18.4%	5 585	68.2%	(82.5%)
Licences and permits	10 394	10 630	1 779	17.1%	2 667	25.7%	2 645	24.9%	2 237	21.0%	9 328	87.8%	2 574	104.7%	(13.1%)
Agency services	1 484	1 483	502	33.8%	520	35.1%	531	35.8%	541	36.5%	2 095	141.3%	493	136.3%	9.8%
Transfers recognised - operational	1 119 572	1 438 836	385 985	34.5%	480 732	42.9%	(28 143)	(2.0%)	408 542	28.4%	1 247 117	86.7%	64 373	77.3%	534.6%
Other own revenue	691 130	748 303	170 764	24.7%	60 771	8.8%	340 308	45.5%	130 037	17.4%	701 880	93.8%	65 140	95.0%	99.6%
Gains on disposal of PPE	-	-	11	-	-	-	-	-	5	-	16	-	1	-	466.6%
Operating Expenditure	7 620 913	7 857 418	1 646 943	21.6%	1 753 806	23.0%	1 598 595	20.3%	1 928 802	24.5%	6 928 146	88.2%	2 656 945	98.3%	(27.4%)
Employee related costs	1 972 548	1 988 633	433 845	22.0%	490 212	24.9%	484 768	24.4%	526 510	26.5%	1 935 335	97.3%	512 973	98.7%	2.6%
Remuneration of councillors	57 199	56 722	13 136	23.0%	12 921	22.6%	15 609	27.5%	13 906	24.5%	55 572	98.0%	13 449	99.9%	3.4%
Debt impairment	318 214	314 194	13 356	4.2%	41 206	12.9%	33 739	10.7%	212 609	67.7%	300 909	95.8%	458 143	221.0%	(53.6%)
Depreciation and asset impairment	885 807	816 913	221 493	25.0%	221 489	25.0%	180 425	22.1%	193 439	23.7%	816 847	100.0%	223 508	88.2%	(13.5%)
Finance charges	190 534	189 567	16 280	8.5%	32 010	16.8%	64 877	34.2%	30 381	16.0%	143 548	75.7%	18 593	74.6%	63.4%
Bulk purchases	2 292 123	2 249 904	543 826	23.7%	477 352	20.8%	461 545	20.5%	492 626	21.9%	1 975 348	87.8%	711 778	97.4%	(30.8%)
Other Materials	537 635	615 574	59 083	11.0%	109 007	20.3%	123 871	20.1%	148 533	24.1%	440 493	71.6%	149 688	93.5%	(.8%)
Contracted services	326 625	303 767	88 619	27.1%	66 062	20.2%	(3 036)	(1.0%)	60 599	19.9%	212 243	69.9%	126 993	78.7%	(52.3%)
Transfers and grants	340 520	335 512	74 678	21.9%	83 284	24.5%	84 896	25.3%	57 280	17.1%	300 138	89.5%	100 393	97.0%	(42.9%)
Other expenditure	699 707	986 632	182 626	26.1%	220 265	31.5%	151 901	15.4%	192 892	19.6%	747 685	75.8%	253 536	82.1%	(23.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	28	-	28	-	87 891	-	(100.0%)
Surplus/(Deficit)	(221 034)	(131 281)	225 403		98 097		73 052		(38 963)		357 589		(1 284 540)		
Transfers recognised - capital	709 812	1 194 108	86 424	12.2%	253 906	35.8%	232 431	19.5%	314 002	26.3%	886 763	74.3%	448 988	87.5%	(30.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	488 779	1 062 827	311 827		352 004		305 483		275 039		1 244 353		(835 553)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	488 779	1 062 827	311 827		352 004		305 483		275 039		1 244 353		(835 553)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	488 779	1 062 827	311 827		352 004		305 483		275 039		1 244 353		(835 553)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	488 779	1 062 827	311 827		352 004		305 483		275 039		1 244 353		(835 553)		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure															
Source of Finance	1 177 277	1 676 127	106 047	9.0%	287 814	24.4%	270 283	16.1%	611 882	36.5%	1 276 025	76.1%	621 849	85.2%	(1.6%)
National Government	709 812	1 028 517	75 811	10.7%	222 724	31.4%	175 644	17.1%	411 033	40.0%	885 212	86.1%	448 988	87.5%	(8.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	7 700	21 700	-	-	-	-	74	.3%	1 477	6.8%	1 552	7.2%	-	-	(100.0%)
Transfers recognised - capital	717 512	1 050 217	75 811	10.6%	222 724	31.0%	175 718	16.7%	412 510	39.3%	886 763	84.4%	448 988	86.2%	(8.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	418 564	576 841	27 321	6.5%	61 759	14.8%	84 726	14.7%	191 326	33.2%	365 132	63.3%	156 670	81.7%	22.1%
Public contributions and donations	41 201	49 069	2 915	7.1%	3 330	8.1%	9 839	20.1%	8 046	16.4%	24 129	49.2%	16 191	94.3%	(50.3%)
Capital Expenditure Standard Classification	1 177 277	1 676 127	106 047	9.0%	287 814	24.4%	270 283	16.1%	611 882	36.5%	1 276 025	76.1%	621 849	85.2%	(1.6%)
Governance and Administration	54 300	154 262	596	1.1%	21 684	39.9%	44 939	29.1%	18 724	12.1%	85 944	55.7%	9 567	90.4%	95.7%
Executive & Council	5 000	80 000	112	2.2%	203	4.1%	19 569	24.5%	6 589	8.2%	26 473	33.1%	4 617	97.9%	42.7%
Budget & Treasury Office	10 300	31 440	62	.6%	13 583	131.9%	6 107	19.4%	3 098	9.9%	22 850	72.7%	718	48.2%	331.2%
Corporate Services	39 000	42 822	422	1.1%	7 898	20.3%	19 263	45.0%	9 037	21.1%	36 620	85.5%	4 231	94.3%	113.6%
Community and Public Safety	194 034	198 971	31 932	16.5%	36 087	18.6%	25 754	12.9%	63 235	31.8%	157 008	78.9%	49 620	107.8%	27.4%
Community & Social Services	8 000	7 700	0	-	-	-	391	5.1%	703	9.1%	1 093	14.2%	104	2.0%	572.7%
Sport And Recreation	6 000	11 335	1 430	23.8%	3 144	52.4%	2 378	21.0%	3 416	30.1%	10 368	91.5%	3 541	193.8%	(3.5%)
Public Safety	13 000	13 000	309	2.4%	218	1.7%	1 196	9.2%	2 957	22.7%	4 680	36.0%	1 841	93.7%	60.6%
Housing	165 934	165 766	29 547	17.8%	33 334	20.1%	21 696	13.1%	56 239	33.9%	140 816	84.9%	45 413	111.2%	23.8%
Health	1 100	1 170	646	58.7%	(609)	(55.4%)	94	8.1%	(80)	(6.8%)	51	4.3%	(1 281)	(152.1%)	(93.8%)
Economic and Environmental Services	262 636	635 479	17 200	6.5%	103 487	39.4%	94 801	14.9%	275 535	43.4%	491 022	77.3%	322 701	70.8%	(14.6%)
Planning and Development	86 628	110 685	15 413	17.8%	7 112	8.2%	9 106	8.2%	13 509	12.2%	45 140	40.8%	26 543	67.7%	(49.1%)
Road Transport	150 698	496 984	861	.6%	93 563	62.1%	78 245	15.7%	248 130	49.9%	420 799	84.7%	288 428	71.5%	(14.0%)
Environmental Protection	25 310	27 810	926	3.7%	2 812	11.1%	7 449	26.8%	13 897	50.0%	25 083	90.2%	7 729	75.8%	79.8%
Trading Services	666 307	687 415	56 319	8.5%	126 556	19.0%	104 789	15.2%	254 387	37.0%	542 051	78.9%	239 961	96.3%	6.0%
Electricity	216 957	232 049	15 118	7.0%	25 021	11.5%	34 617	14.9%	115 160	49.6%	189 916	81.8%	69 557	98.8%	65.6%
Water	184 650	185 186	21 726	11.8%	50 387	27.3%	22 409	12.1%	49 924	27.0%	144 446	78.0%	83 923	103.4%	(40.5%)
Waste Water Management	251 000	247 058	19 474	7.8%	50 671	20.2%	42 691	17.3%	80 192	32.5%	193 027	78.1%	82 040	90.2%	(2.3%)
Waste Management	13 700	23 122	2	-	477	3.5%	5 071	21.9%	9 111	39.4%	14 661	63.4%	4 442	32.5%	105.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	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	
Cash Flow from Operating Activities															
Receipts	7 457 324	7 852 462	2 316 725	31.1%	2 400 049	32.2%	2 366 430	30.1%	1 336 059	17.0%	8 419 263	107.2%	1 343 341	108.0%	(.5%)
Ratepayers and other	5 496 481	5 515 418	1 667 935	30.3%	1 574 804	28.7%	1 543 892	28.0%	1 226 676	22.2%	6 013 308	109.0%	1 280 764	113.2%	(4.2%)
Government - operating	1 106 417	1 374 048	471 568	42.6%	446 044	40.3%	400 304	29.1%	86 164	6.3%	1 404 080	102.2%	44 204	92.2%	94.9%
Government - capital	809 186	900 386	155 847	19.3%	363 993	45.0%	400 257	44.5%	-	-	920 097	102.2%	-	100.3%	-
Interest	45 240	62 610	21 375	47.2%	15 208	33.6%	21 977	35.1%	23 219	37.1%	81 779	130.6%	18 374	150.4%	26.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 150 155)	(6 475 240)	(2 143 623)	34.9%	(1 743 688)	28.4%	(1 507 112)	23.3%	(1 595 377)	24.6%	(6 989 801)	107.9%	(1 535 032)	110.3%	3.9%
Suppliers and employees	(5 934 035)	(6 257 635)	(2 050 692)	34.6%	(1 706 656)	28.8%	(1 437 505)	23.0%	(1 548 611)	24.7%	(6 743 464)	107.8%	(1 479 920)	111.0%	4.6%
Finance charges	(190 534)	(191 198)	(89 652)	47.1%	(29 041)	15.2%	(64 536)	33.8%	(37 885)	19.8%	(221 115)	115.6%	(51 161)	95.3%	(25.9%)
Transfers and grants	(25 587)	(26 407)	(3 279)	12.8%	(7 991)	31.2%	(5 071)	19.2%	(8 882)	33.6%	(25 222)	95.5%	(3 951)	66.8%	124.8%
Net Cash from/(used) Operating Activities	1 307 169	1 377 222	173 102	13.2%	656 361	50.2%	859 318	62.4%	(259 318)	(18.8%)	1 429 462	103.8%	(191 691)	97.9%	35.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 218 292)	(1 692 956)	(380 876)	31.3%	(259 788)	21.3%	(211 155)	12.5%	(417 552)	24.7%	(1 269 371)	75.0%	(208 480)	63.2%	100.3%
Capital assets	(1 218 292)	(1 692 956)	(380 876)	31.3%	(259 788)	21.3%	(211 155)	12.5%	(417 552)	24.7%	(1 269 371)	75.0%	(208 480)	63.2%	100.3%
Net Cash from/(used) Investing Activities	(1 218 292)	(1 692 956)	(380 876)	31.3%	(259 788)	21.3%	(211 155)	12.5%	(417 552)	24.7%	(1 269 371)	75.0%	(208 480)	63.8%	100.3%
Cash Flow from Financing Activities															
Receipts	-	2 935	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2 935	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(105 159)	(105 159)	(32 159)	30.6%	(19 109)	18.2%	(33 411)	31.8%	(11 965)	11.4%	(96 644)	91.9%	(22 181)	86.4%	(46.1%)
Repayment of borrowing	(105 159)	(105 159)	(32 159)	30.6%	(19 109)	18.2%	(33 411)	31.8%	(11 965)	11.4%	(96 644)	91.9%	(22 181)	86.4%	(46.1%)
Net Cash from/(used) Financing Activities	(105 159)	(102 224)	(32 159)	30.6%	(19 109)	18.2%	(33 411)	32.7%	(11 965)	11.7%	(96 644)	94.5%	(22 181)	83.8%	(46.1%)
Net Increase/(Decrease) in cash held	(16 282)	(417 958)	(239 933)	1 473.6%	377 464	(2 318.2%)	614 752	(147.1%)	(688 835)	164.8%	63 447	(15.2%)	(422 353)	(228.2%)	63.1%
Cash/cash equivalents at the year begin:	1 014 504	1 580 882	1 526 344	150.5%	1 286 411	126.8%	1 663 875	105.2%	2 278 627	144.1%	1 526 344	96.6%	1 948 697	100.0%	16.9%
Cash/cash equivalents at the year end:	998 222	1 162 924	1 286 411	128.9%	1 663 875	166.7%	2 278 627	195.9%	1 589 791	136.7%	1 589 791	136.7%	1 526 344	150.5%	4.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	65 555	15.8%	37 745	9.1%	20 644	5.0%	290 991	70.1%	414 936	17.5%	58 899	14.2%	406 494	98.0%
Trade and Other Receivables from Exchange Transactions - Electricity	190 399	31.7%	43 451	7.2%	26 874	4.5%	340 644	56.6%	601 369	25.3%	9 632	1.6%	329 458	54.0%
Receivables from Non-exchange Transactions - Property Rates	79 671	20.9%	19 834	5.2%	7 345	1.9%	274 259	72.0%	381 110	16.0%	68 283	17.9%	508 868	133.0%
Receivables from Exchange Transactions - Waste Water Management	36 146	16.6%	20 391	9.3%	11 776	5.4%	150 025	68.7%	218 338	9.2%	24 126	11.0%	183 747	84.0%
Receivables from Exchange Transactions - Waste Management	17 693	11.8%	8 812	5.9%	4 613	3.1%	119 429	79.3%	150 547	6.3%	13 889	9.2%	150 244	99.0%
Receivables from Exchange Transactions - Property Rental Debtors	674	4.0%	688	4.1%	368	2.2%	15 161	89.8%	16 892	.7%	237	1.4%	19 229	113.0%
Interest on Arrear Debtor Accounts	19 133	4.4%	21 771	5.0%	14 370	3.3%	378 064	87.2%	433 338	18.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 082	1.3%	1 831	1.1%	5 852	3.7%	150 246	93.9%	160 012	6.7%	58	-	-	-
Total By Income Source	411 353	17.3%	154 524	6.5%	91 843	3.9%	1 718 821	72.3%	2 376 541	100.0%	175 124	7.4%	1 598 040	67.0%
Debtors Age Analysis By Customer Group														
Organs of State	26 790	39.5%	15 036	22.2%	3 151	4.7%	22 771	33.6%	67 747	2.9%	-	-	-	-
Commercial	216 669	23.2%	63 330	6.8%	37 168	4.0%	617 257	66.1%	934 425	39.3%	-	-	-	-
Households	167 894	12.2%	76 158	5.5%	51 524	3.7%	1 078 793	78.5%	1 374 369	57.8%	175 124	12.7%	1 598 040	116.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	411 353	17.3%	154 524	6.5%	91 843	3.9%	1 718 821	72.3%	2 376 541	100.0%	175 124	7.4%	1 598 040	67.0%

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	20 400	100.0%	-	-	-	-	-	-	20 400	12.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	92	100.0%	-	-	-	-	-	-	92	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	107 861	77.8%	19 820	14.3%	870	.6%	10 031	7.2%	138 581	87.1%
Auditor-General	116	100.0%	-	-	-	-	-	-	116	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	128 469	80.7%	19 820	12.5%	870	.5%	10 031	6.3%	159 190	100.0%

Contact Details

Municipal Manager	Mr Mpilo Sakile Mbambisa	041 506 3209
Financial Manager	Mr Trevor Harper	041 506 1208

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	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	
Operating Revenue and Expenditure															
Operating Revenue	5 507 375	5 798 734	1 544 502	28.0%	1 431 780	26.0%	1 291 408	22.3%	1 149 815	19.8%	5 417 505	93.4%	998 998	91.6%	15.1%
Property rates	568 524	750 767	255 970	45.0%	244 542	43.0%	246 657	32.9%	228 660	30.5%	975 828	130.0%	128 631	104.1%	77.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 102 657	2 102 657	570 637	27.1%	423 136	20.1%	364 500	17.3%	449 783	21.4%	1 808 055	86.0%	410 283	92.5%	9.6%
Service charges - water revenue	589 873	622 487	131 165	22.2%	162 945	27.6%	159 878	25.7%	152 003	24.4%	605 991	97.4%	112 940	94.9%	34.6%
Service charges - sanitation revenue	143 043	145 540	50 737	35.5%	51 978	36.3%	52 461	36.0%	46 783	32.1%	201 959	138.8%	37 412	108.7%	25.0%
Service charges - refuse revenue	97 396	113 844	28 701	29.5%	28 212	29.0%	27 630	24.3%	27 734	24.4%	112 278	98.6%	16 850	176.9%	64.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	25 908	26 025	2 842	11.0%	3 813	14.7%	5 117	19.7%	4 716	18.1%	16 488	63.4%	5 128	69.7%	(8.0%)
Interest earned - external investments	177 902	180 902	37 369	21.0%	36 980	20.8%	45 336	25.1%	44 000	24.3%	163 685	90.5%	11 134	91.9%	295.2%
Interest earned - outstanding debtors	146 843	146 843	34 737	23.7%	36 825	25.1%	39 750	27.1%	40 807	27.8%	152 119	103.6%	33 829	54.8%	20.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13 208	13 408	1 094	8.3%	2 991	22.6%	2 244	16.7%	2 519	18.8%	8 847	66.0%	1 258	89.8%	100.3%
Licences and permits	843	843	128	15.1%	116	13.7%	82	9.8%	108	12.8%	433	51.4%	105	54.1%	2.1%
Agency services	3 631	3 631	-	-	-	-	-	-	4 725	130.1%	4 725	130.1%	8 603	243.9%	(45.1%)
Transfers recognised - operational	654 372	707 395	253 613	38.8%	220 060	33.6%	167 276	23.6%	-	-	640 949	90.6%	-	93.8%	-
Other own revenue	982 276	983 493	177 509	18.1%	220 182	22.4%	180 477	18.4%	147 977	15.0%	726 146	73.8%	232 827	82.7%	(36.4%)
Gains on disposal of PPE	900	900	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 368 473	5 419 122	1 229 789	22.9%	1 214 122	22.6%	974 434	18.0%	1 202 159	22.2%	4 620 504	85.3%	1 111 552	77.2%	8.2%
Employee related costs	1 191 122	1 170 377	260 626	21.9%	275 812	23.2%	280 276	23.9%	277 952	23.7%	1 094 666	93.5%	242 986	101.4%	14.4%
Remuneration of councillors	49 886	49 886	11 407	22.9%	11 670	23.4%	13 305	26.7%	11 971	24.0%	48 354	96.9%	10 993	94.5%	8.9%
Debt impairment	260 837	175 837	65 209	25.0%	65 209	25.0%	1 459	.8%	43 959	25.0%	175 837	100.0%	26 050	72.9%	68.7%
Depreciation and asset impairment	449 583	430 583	112 396	25.0%	112 396	25.0%	73 554	17.1%	33 869	7.9%	332 214	77.2%	75 305	87.4%	(55.0%)
Finance charges	200 445	198 745	37 800	18.9%	39 351	19.6%	34 712	17.5%	37 000	18.6%	148 863	74.9%	108 554	69.9%	(65.9%)
Bulk purchases	1 602 367	1 602 367	516 437	32.2%	317 876	19.8%	326 613	20.4%	274 948	17.2%	1 435 874	89.6%	309 659	86.4%	(11.2%)
Other Materials	309 900	354 186	30 826	9.9%	71 282	23.0%	48 625	13.7%	95 177	26.9%	245 909	69.4%	92 276	65.2%	3.1%
Contracted services	288 081	333 435	43 827	15.2%	81 515	28.3%	47 602	14.3%	97 946	29.4%	270 890	81.2%	75 983	62.4%	28.9%
Transfers and grants	121 889	129 889	257	.2%	51 170	42.0%	5 863	4.5%	26 802	20.6%	84 093	64.7%	61 319	100.7%	(56.3%)
Other expenditure	894 363	973 817	151 004	16.9%	187 841	21.0%	142 426	14.6%	302 534	31.1%	783 805	80.5%	108 427	36.9%	179.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	138 902	379 611	314 713		217 658		316 974		(52 344)		797 001		(112 554)		
Transfers recognised - capital	686 388	862 422	-	-	-	-	8 000	.9%	-	-	8 000	.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	825 290	1 242 033	314 713		217 658		324 974		(52 344)		805 001		(112 554)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	825 290	1 242 033	314 713		217 658		324 974		(52 344)		805 001		(112 554)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	825 290	1 242 033	314 713		217 658		324 974		(52 344)		805 001		(112 554)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	825 290	1 242 033	314 713		217 658		324 974		(52 344)		805 001		(112 554)		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure															
Source of Finance	865 989	1 291 818	103 122	11.9%	186 990	21.6%	241 049	18.7%	532 141	41.2%	1 063 302	82.3%	340 796	75.8%	56.1%
National Government	642 615	772 227	86 939	13.5%	153 185	23.8%	114 990	14.9%	323 586	41.9%	678 700	87.9%	210 121	77.0%	54.0%
Provincial Government	43 773	83 469	-	-	1 384	3.2%	13 412	16.1%	21 424	25.7%	36 221	43.4%	-	-	(100.0%)
District Municipality	-	500	-	-	-	-	-	-	467	93.3%	467	93.3%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	686 388	856 197	86 939	12.7%	154 569	22.5%	128 401	15.0%	345 478	40.4%	715 387	83.6%	210 121	76.7%	64.4%
Borrowing	36 684	39 406	-	-	3 418	9.3%	12 923	32.8%	12 430	31.5%	28 772	73.0%	58 904	82.3%	(78.9%)
Internally generated funds	131 028	378 454	10 164	7.8%	25 038	19.1%	94 400	24.9%	164 274	43.4%	293 877	77.7%	66 030	69.0%	148.8%
Public contributions and donations	11 888	17 761	6 019	50.6%	3 964	33.3%	5 324	30.0%	9 960	56.1%	25 267	142.3%	5 741	68.7%	73.5%
Capital Expenditure Standard Classification	865 989	1 291 818	103 122	11.9%	186 990	21.6%	241 049	18.7%	532 141	41.2%	1 063 302	82.3%	340 796	75.8%	56.1%
Governance and Administration	64 393	89 511	246	.4%	7 967	12.4%	21 791	24.3%	37 452	41.8%	67 456	75.4%	28 193	51.5%	32.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 000	4 000	230	11.5%	1 017	50.9%	106	2.7%	1 843	46.1%	3 197	79.9%	769	77.7%	139.6%
Corporate Services	62 393	85 511	16	-	6 950	11.1%	21 685	25.4%	35 609	41.6%	64 260	75.1%	27 424	50.3%	29.8%
Community and Public Safety	42 384	73 721	3 026	7.1%	3 595	8.5%	12 942	17.6%	39 067	53.0%	58 631	79.5%	21 178	61.1%	84.5%
Community & Social Services	22 484	31 329	-	-	2 110	9.4%	6 101	19.5%	18 706	59.7%	26 918	85.9%	-	-	(100.0%)
Sport And Recreation	12 100	18 534	3 026	25.0%	38	.3%	875	4.7%	10 781	58.2%	14 719	79.4%	17 481	60.0%	(38.3%)
Public Safety	7 300	16 743	-	-	-	-	4 991	29.8%	6 469	38.6%	11 461	68.5%	3 500	92.6%	84.8%
Housing	500	7 116	-	-	1 448	289.5%	975	13.7%	3 111	43.7%	5 533	77.8%	196	42.7%	1 484.0%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	181 837	227 297	24 746	13.6%	55 881	30.7%	51 376	22.6%	90 185	39.7%	222 188	97.8%	101 015	81.0%	(10.7%)
Planning and Development	65 245	74 657	14 203	21.8%	8 121	12.4%	24 868	33.3%	23 412	31.4%	70 605	94.6%	28 302	81.9%	(17.3%)
Road Transport	116 592	152 140	10 543	9.0%	47 759	41.0%	26 508	17.4%	66 307	43.6%	151 116	99.3%	72 713	82.8%	(8.8%)
Environmental Protection	-	500	-	-	-	-	-	-	467	93.3%	467	93.3%	-	-	(100.0%)
Trading Services	575 674	896 646	75 105	13.0%	119 547	20.8%	154 776	17.3%	363 987	40.6%	713 414	79.6%	189 713	78.3%	91.9%
Electricity	156 588	262 587	10 838	6.9%	26 003	16.6%	72 422	27.6%	112 747	42.9%	222 010	84.5%	51 673	84.8%	118.2%
Water	178 388	289 833	33 931	19.0%	43 305	24.3%	46 600	16.1%	122 369	42.2%	246 205	84.9%	54 144	87.9%	126.0%
Waste Water Management	227 147	321 716	29 663	13.1%	47 766	21.0%	34 473	10.7%	122 538	38.1%	234 441	72.9%	76 626	67.7%	59.9%
Waste Management	13 550	22 509	672	5.0%	2 473	18.3%	1 282	5.7%	6 332	28.1%	10 759	47.8%	7 270	41.4%	(12.9%)
Other	1 700	4 643	-	-	-	-	163	3.5%	1 451	31.2%	1 613	34.7%	697	84.2%	108.0%

Part 3: Cash Receipts and Payments

R thousands	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	
Cash Flow from Operating Activities															
Receipts	5 853 000	6 007 782	1 315 666	22.5%	1 732 248	29.6%	1 479 919	24.6%	944 690	15.7%	5 472 522	91.1%	1 054 561	108.9%	(10.4%)
Ratepayers and other	4 194 837	4 227 987	1 030 590	24.6%	1 086 194	25.9%	988 425	23.4%	933 916	22.1%	4 039 125	95.5%	1 050 926	116.8%	(11.1%)
Government - operating	654 372	727 947	260 913	39.9%	216 483	33.1%	164 737	22.6%	-	-	642 133	88.2%	-	106.5%	-
Government - capital	686 388	731 446	18 558	2.7%	424 036	61.8%	316 852	43.3%	-	-	759 446	103.8%	-	82.3%	-
Interest	317 403	320 403	5 605	1.8%	5 535	1.7%	9 905	3.1%	10 774	3.4%	31 819	9.9%	3 635	(10.0%)	196.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 009 260)	(4 913 971)	(1 187 280)	23.7%	(970 908)	19.4%	(975 744)	19.9%	(1 095 771)	22.3%	(4 229 702)	86.1%	(1 039 535)	105.3%	5.4%
Suppliers and employees	(4 686 926)	(4 585 337)	(1 181 823)	25.2%	(930 077)	19.8%	(964 322)	21.0%	(1 056 667)	23.0%	(4 132 889)	90.1%	(1 035 760)	109.7%	2.0%
Finance charges	(200 445)	(198 745)	(5 201)	2.6%	(6 752)	3.4%	(5 863)	3.0%	(5 640)	2.8%	(23 457)	11.8%	(3 698)	53.8%	52.5%
Transfers and grants	(121 889)	(129 889)	(255)	.2%	(34 078)	28.0%	(5 558)	4.3%	(33 464)	25.8%	(73 355)	56.5%	(77)	39.9%	43 294.4%
Net Cash from/(used) Operating Activities	843 739	1 093 812	128 386	15.2%	761 340	90.2%	504 175	46.1%	(151 081)	(13.8%)	1 242 821	113.6%	15 026	128.9%	(1 105.5%)
Cash Flow from Investing Activities															
Receipts	66 889	72 677	-	-	(180 557)	(269.9%)	(1 719)	(2.4%)	7 148	9.8%	(175 127)	(241.0%)	-	.1%	(100.0%)
Proceeds on disposal of PPE	11 889	17 677	-	-	-	-	-	-	7 148	40.4%	7 148	40.4%	-	.1%	(100.0%)
Decrease in non-current debtors	55 000	55 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(180 557)	-	(1 719)	-	-	-	(182 276)	-	-	-	-
Payments	(692 791)	(1 047 037)	(153 059)	22.1%	(210 315)	30.4%	(191 737)	18.3%	(504 819)	48.2%	(1 059 930)	101.2%	(313 729)	111.7%	60.9%
Capital assets	(692 791)	(1 047 037)	(153 059)	22.1%	(210 315)	30.4%	(191 737)	18.3%	(504 819)	48.2%	(1 059 930)	101.2%	(313 729)	111.7%	60.9%
Net Cash from/(used) Investing Activities	(625 902)	(974 359)	(153 059)	24.5%	(390 872)	62.4%	(193 456)	19.9%	(497 670)	51.1%	(1 235 057)	126.8%	(313 729)	115.5%	58.6%
Cash Flow from Financing Activities															
Receipts	46 394	50 894	15 667	33.8%	7 713	16.6%	565	1.1%	449	.9%	24 393	47.9%	65 544	155.8%	(99.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 394	44 894	15 137	37.5%	7 120	17.6%	-	-	-	-	22 257	49.6%	62 789	155.3%	(100.0%)
Increase (decrease) in consumer deposits	6 000	6 000	530	8.8%	593	9.9%	565	9.4%	449	7.5%	2 136	35.6%	2 756	164.5%	(83.7%)
Payments	(35 000)	(35 000)	(1 815)	5.2%	(2 749)	7.9%	(1 738)	5.0%	(2 933)	8.4%	(9 235)	26.4%	(2 666)	48.1%	10.0%
Repayment of borrowing	(35 000)	(35 000)	(1 815)	5.2%	(2 749)	7.9%	(1 738)	5.0%	(2 933)	8.4%	(9 235)	26.4%	(2 666)	48.1%	10.0%
Net Cash from/(used) Financing Activities	11 394	15 894	13 852	121.6%	4 964	43.6%	(1 174)	(7.4%)	(2 484)	(15.6%)	15 158	95.4%	62 878	176.3%	(104.0%)
Net Increase/(Decrease) in cash held	229 231	135 346	(10 821)	(4.7%)	375 433	163.8%	309 545	228.7%	(651 236)	(481.2%)	22 922	16.9%	(235 824)	288.4%	176.2%
Cash/cash equivalents at the year begin:	423 517	603 003	572 652	135.2%	561 831	132.7%	937 264	155.4%	1 246 809	206.8%	572 652	95.0%	813 355	100.0%	53.3%
Cash/cash equivalents at the year end:	652 748	738 348	561 831	86.1%	937 264	143.6%	1 246 809	168.9%	595 574	80.7%	595 574	80.7%	577 531	136.4%	3.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	61 187	6.4%	40 954	4.3%	40 201	4.2%	813 827	85.1%	956 169	33.1%	-	-	749 120	78.0%
Trade and Other Receivables from Exchange Transactions - Electricity	127 023	20.0%	35 822	5.7%	27 206	4.3%	443 561	70.0%	633 612	21.9%	-	-	209 139	33.0%
Receivables from Non-exchange Transactions - Property Rates	74 072	11.6%	46 828	7.3%	43 423	6.8%	476 094	74.3%	640 418	22.1%	175 915	27.5%	125 272	19.0%
Receivables from Exchange Transactions - Waste Water Management	17 689	8.1%	10 737	4.9%	9 563	4.4%	180 629	82.6%	218 618	7.6%	-	-	177 374	81.0%
Receivables from Exchange Transactions - Waste Management	9 849	10.1%	7 381	7.6%	6 978	7.2%	73 159	75.1%	97 367	3.4%	-	-	22 296	22.0%
Receivables from Exchange Transactions - Property Rental Debtors	286	.4%	399	.6%	381	.5%	69 776	98.5%	70 842	2.4%	-	-	56 272	79.0%
Interest on Arrear Debtor Accounts	11 847	5.2%	10 976	4.8%	10 495	4.6%	195 829	85.5%	229 148	7.9%	-	-	23 387	10.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 223	7.0%	1 555	3.4%	776	1.7%	40 683	88.0%	46 237	1.6%	-	-	40 872	88.0%
Total By Income Source	305 177	10.6%	154 652	5.3%	139 024	4.8%	2 293 559	79.3%	2 892 411	100.0%	175 915	6.1%	1 403 732	48.0%
Debtors Age Analysis By Customer Group														
Organs of State	51 082	11.7%	30 902	7.1%	30 452	7.0%	324 085	74.2%	436 522	15.1%	-	-	-	-
Commercial	137 564	20.0%	51 213	7.4%	40 199	5.8%	459 528	66.7%	688 504	23.8%	-	-	-	-
Households	116 530	6.6%	72 536	4.1%	68 373	3.9%	1 509 945	85.4%	1 767 384	61.1%	175 915	10.0%	1 403 732	79.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	305 177	10.6%	154 652	5.3%	139 024	4.8%	2 293 559	79.3%	2 892 411	100.0%	175 915	6.1%	1 403 732	48.0%

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	162 009	100.0%	-	-	-	-	-	-	162 009	59.1%
Bulk Water	50 973	100.0%	-	-	-	-	3	-	50 976	18.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49 915	81.3%	2 943	4.8%	674	1.1%	7 832	12.8%	61 364	22.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	262 897	95.8%	2 943	1.1%	674	.2%	7 835	2.9%	274 348	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	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	
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%	2 414 027	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%	656 929	25.3%	2 670 755	102.9%	547 485	93.5%	20.0%
Service charges - sanitation revenue	862 863	882 863	222 054	25.7%	241 974	28.0%	235 563	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%	98 034	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%	235 641	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%	(40.2%)
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%	966 767	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	98.4%	.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	23.2%	136 776	16.2%	253 485	30.0%	636 174	75.2%	249 315	81.0%	1.7%
Transfers and grants	1 003 679	999 199	187 898	18.7%	195 513	19.5%	208 058	20.8%	206 517	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)	133 706	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	212 029	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

R thousands	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	
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	150 168	17 391	6.2%	39 632	14.2%	8 671	5.8%	47 375	31.5%	113 069	75.3%	82 618	92.4%	(42.7%)
Corporate Services	158 663	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	7.4%	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	.8%	29 641	24.7%	8 532	6.0%	76 786	54.0%	115 967	81.6%	110 697	97.9%	(30.6%)
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	8.8%	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	94.5%	(13.5%)
Environmental Protection	12 248	12 328	131	1.1%	1 258	10.3%	2 012	16.3%	6 171	50.1%	9 572	77.6%	4 137	78.5%	49.1%
Trading Services	892 483	916 920	83 823	9.4%	217 966	24.4%	156 609	17.1%	361 588	39.4%	819 985	89.4%	525 234	86.1%	(31.2%)
Electricity	353 751	385 338	26 142	7.4%	118 112	33.4%	64 449	16.7%	151 066	39.2%	359 769	93.4%	243 169	96.6%	(37.9%)
Water	239 700	247 905	37 031	15.4%	63 020	26.3%	57 530	23.2%	100 792	40.7%	258 374	104.2%	118 074	77.8%	(14.6%)
Waste Water Management	179 000	168 545	17 883	10.0%	26 661	14.9%	24 522	14.5%	35 096	20.8%	104 162	61.8%	56 172	65.9%	(37.5%)
Waste Management	120 032	115 132	2 767	2.3%	10 172	8.5%	10 107	8.8%	74 633	64.8%	97 679	84.8%	107 819	93.3%	(30.8%)
Other	17 125	21 308	837	4.9%	5 250	30.7%	3 296	15.5%	7 210	33.8%	16 593	77.9%	11 875	92.7%	(39.3%)

Part 3: Cash Receipts and Payments

R thousands	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	
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%
Ratepayers and other	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 - operating	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%)
Government - capital	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%)
Interest	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%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 784 243)	(21 784 243)	(7 398 851)	34.0%	(4 168 905)	19.1%	(3 779 542)	17.3%	(5 165 295)	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%	(3 425 789)	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%)
Decrease in non-current debtors	-	-	26	-	14	-	-	-	-	-	40	-	6	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	11 939	-	(4 030)	-	3 976	-	11 885	-	21	-	18 702.4%
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%	(956)	(.1%)	788 403	95.8%	808 183	98.2%	814 564	106.2%	(3.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	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	15 051	39.5%	5 685	14.9%	(956)	(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)	(1.1%)	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 ito 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%	59 090	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%	983 774	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%	1 302 613	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%	95 160	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%	6 795 885	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	26.4%
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

R thousands	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	
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%	(4.8%)
Service charges - water revenue	4 241 132	4 241 816	1 024 267	24.2%	1 132 915	26.7%	858 768	20.2%	959 768	22.6%	3 975 719	93.7%	1 382 627	163.2%	(30.6%)
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%	51 868	16.9%	93 187	30.5%	228 550	74.8%	435 975	142.8%	77 753	91.6%	193.9%
Interest earned - outstanding debtors	42 878	112 838	4 802	11.2%	35 751	83.4%	36 451	32.3%	16 978	15.0%	93 982	83.3%	2 194	99.6%	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%
Other own revenue	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%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	1 944 820	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%	120 639	97.2%	27 647	95.1%	6.3%
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%	1 723 035	73.5%	343 530	87.9%	28.5%
Finance charges	1 403 071	1 316 433	313 900	22.4%	390 664	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	3 763 770	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	3 386 891	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%	74 264	16.3%	187 290	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%	958 644	18.9%	1 489 242	29.4%	4 712 336	93.0%	1 448 257	95.2%	2.8%
Loss on disposal of PPE	50	20	19 524	39 047.2%	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

R thousands	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	
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	-	-	104 634	-	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%	68 918	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	23.8%	9 874	54.0%	74.0%
Budget & Treasury Office	28 000	10 059	-	-	1 485	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%	106 055	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%	30 982	18.8%	36 708	22.2%	9 456	70.7%	227.6%
Housing	902 757	1 011 191	207 501	23.0%	165 454	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%	20.3%
Road Transport	1 692 862	1 719 016	116 262	6.9%	147 668	8.7%	196 785	11.4%	900 220	52.4%	1 360 935	79.2%	576 081	59.3%	56.3%
Environmental Protection	25 750	25 760	250	1.0%	643	2.5%	(751)	(2.9%)	25 071	97.3%	25 213	97.9%	5 788	87.4%	333.2%
Trading Services	2 928 746	2 928 746	184 707	6.3%	550 990	18.8%	788 223	26.9%	1 542 543	52.7%	3 066 463	104.7%	1 311 962	107.8%	17.6%
Electricity	1 727 058	1 727 058	91 886	5.3%	350 834	20.3%	595 692	34.5%	951 345	55.1%	1 989 757	115.2%	903 433	116.8%	5.3%
Water	612 170	612 170	59 273	9.7%	200 156	32.7%	179 789	29.4%	546 978	89.4%	986 196	161.1%	377 033	161.9%	45.1%
Waste Water Management	408 113	408 113	29 102	7.1%	-	-	-	-	-	-	29 102	7.1%	-	-	-
Waste Management	181 405	181 405	4 446	2.5%	-	-	12 742	7.0%	44 220	24.4%	61 408	33.9%	31 496	76.7%	40.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	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	
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%)
Ratepayers and other	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 - operating	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%
Government - capital	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%)
Interest	348 933	418 191	67 173	19.3%	87 619	25.1%	125 066	29.9%	357 552	85.5%	637 410	152.4%	79 947	93.0%	347.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 933 772)	(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	(1 403 071)	(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/refinancing	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(415 151)	(670 755)	(620 229)	149.4%	(191 127)	46.0%	(255 661)	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%	(255 661)	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%)	(255 661)	(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%)	(7 863)	(.9%)	(230 082)	193.8%	287.2%
Cash/cash 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/cash 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 ito 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%	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%	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	4 876	1.2%	4 721	1.1%	4 582	1.1%	408 145	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 Boqo	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

R thousands	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	
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%	2 034 140	23.1%	8 616 579	97.8%	2 110 045	91.2%	(3.6%)
Service charges - water revenue	2 739 884	2 733 911	643 458	23.5%	709 439	25.9%	682 088	24.9%	741 995	27.1%	2 776 980	101.6%	734 345	88.9%	1.0%
Service charges - sanitation revenue	660 035	660 035	156 889	23.8%	159 225	24.1%	165 327	25.0%	179 766	27.2%	661 207	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%	906 114	88.0%	361 811	93.7%	(27.6%)
Gains on disposal of PPE	-	-	-	-	-	-	1 632	-	60	-	1 693	-	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%
Employee related costs	6 138 038	6 123 254	1 391 141	22.7%	1 662 811	27.1%	1 428 000	23.3%	1 471 400	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%	1 500 648	20.3%	1 689 815	22.8%	7 196 280	97.2%	1 510 442	95.4%	11.9%
Other Materials	584 704	308 904	68 422	11.7%	66 778	11.4%	105 161	34.0%	66 126	21.4%	306 488	99.2%	128 989	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%	67 671	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%	345 120	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

R thousands	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	
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%	1 123 299	92.9%	(30.4%)
Provincial Government	71 529	75 624	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%	49 090	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	16.4%	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%	160 867	28.2%	64 154	11.2%	130 797	22.8%	420 095	73.4%	185 096	90.0%	(29.3%)
Health	41 500	41 500	2 293	5.5%	6 970	16.8%	1 691	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%	2 074	76.8%	2 683	99.4%	14 433	92.4%	(85.6%)
Road Transport	1 513 100	1 525 922	229 729	15.2%	448 507	29.6%	252 858	16.6%	579 892	38.0%	1 510 985	99.0%	805 343	88.9%	(28.0%)
Environmental Protection	9 600	7 199	(53)	(.6%)	-	-	5 126	71.2%	1 419	19.7%	6 493	90.2%	3 708	88.2%	(61.7%)
Trading Services	1 412 153	1 410 485	162 569	11.5%	383 907	27.2%	232 533	16.5%	598 684	42.4%	1 377 694	97.7%	864 262	95.8%	(30.7%)
Electricity	440 157	441 489	51 067	11.6%	94 491	21.5%	100 595	22.8%	177 368	40.2%	423 522	95.9%	364 765	110.2%	(51.4%)
Water	209 200	209 200	30 485	14.6%	64 977	31.1%	23 437	11.2%	102 679	49.1%	221 578	105.9%	122 104	83.7%	(15.9%)
Waste Water Management	745 296	745 296	81 017	10.9%	223 569	30.0%	107 846	14.5%	305 926	41.0%	718 358	96.4%	348 514	88.4%	(12.2%)
Waste Management	17 500	14 500	-	-	870	5.0%	655	4.5%	12 712	87.7%	14 237	98.2%	28 879	84.5%	(56.0%)
Other	36 900	36 900	5 071	13.7%	15 830	42.9%	5 355	14.5%	10 204	27.7%	36 460	98.8%	23 466	98.4%	(56.5%)

Part 3: Cash Receipts and Payments

R thousands	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	
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%)
Ratepayers 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%	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	(18 866 298)	(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%	(4 584 642)	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	-	(1 318 830)	(899.2%)	296 353	202.1%	21 540	-	(939 114)	-	(1 940 052)	-	(983 473)	(144.2%)	(4.5%)
Decrease in other non-current receivables	-	-	1 526 665	-	6 512	-	(172 678)	-	(33 524)	-	1 326 975	-	(114 462)	(175.8%)	(70.7%)
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%)	(222.3%)
Payments	(4 284 267)	(4 345 964)	(513 242)	12.0%	(1 179 565)	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%	(1 179 565)	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%	(850 087)	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%	(370 664)	(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/refinancing	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%	(10 581)	(23.7%)	(3 040)	(7.2%)	(424)	(1.0%)	(8 015)	(19.0%)	9 074	34.7%	(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%	1 760 763	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%	1 760 763	123.0%	(114.6%)
Net Cash from/(used) Financing Activities	980 552	1 012 018	531 626	54.2%	(590 135)	(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%	557 309	33.2%	486 230	35.6%	1 478 729	108.4%	1 676 374	122.9%	1 022 856	91.7%	44.6%
Cash/cash equivalents at the year end:	1 690 571	1 416 667	557 309	33.0%	486 230	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 ito 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	.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%	163 458	93.4%	174 938	2.6%	9	-	-	-
Interest on Arrear Debtor Accounts	67 164	8.1%	25 463	3.1%	26 722	3.2%	712 786	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	.4%	-	-
Households	752 727	19.7%	140 340	3.7%	109 244	2.9%	2 811 641	73.7%	3 813 951	57.5%	60 996	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)	(.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	.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.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	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	
Operating Revenue and Expenditure															
Operating Revenue	25 197 750	25 108 255	6 670 240	26.5%	6 235 001	24.7%	6 114 705	24.4%	5 842 941	23.3%	24 862 887	99.0%	5 143 505	98.7%	13.6%
Property rates	5 007 906	5 007 906	1 617 548	32.3%	1 073 405	21.4%	1 142 052	22.8%	1 467 209	29.3%	5 300 215	105.8%	1 179 619	104.5%	24.4%
Property rates - penalties and collection charges	129 085	129 085	9 145	7.1%	22 183	17.2%	21 446	16.6%	91 406	70.8%	144 180	111.7%	4 525	52.2%	1 920.2%
Service charges - electricity revenue	10 065 627	10 065 627	2 567 322	25.5%	2 359 421	23.4%	2 320 066	23.0%	2 465 912	24.5%	9 712 721	96.5%	2 317 773	97.3%	6.4%
Service charges - water revenue	2 824 683	2 824 683	585 207	20.7%	638 778	22.6%	720 947	25.5%	678 319	24.0%	2 623 250	92.9%	573 807	90.2%	18.2%
Service charges - sanitation revenue	731 192	731 192	172 959	23.7%	175 833	24.0%	185 320	25.3%	192 734	26.4%	726 845	99.4%	162 211	99.4%	18.8%
Service charges - refuse revenue	461 541	461 541	112 178	24.3%	119 643	25.9%	120 979	26.2%	119 787	26.0%	472 587	102.4%	110 310	103.1%	8.6%
Service charges - other	132 957	132 957	33 820	25.4%	33 534	25.2%	62 649	47.1%	40 090	30.2%	170 093	127.9%	31 438	105.7%	27.5%
Rental of facilities and equipment	393 693	393 693	66 956	17.0%	140 176	35.6%	99 233	25.2%	137 419	34.9%	443 785	112.7%	98 493	93.0%	39.5%
Interest earned - external investments	374 237	376 909	72 873	19.5%	77 217	20.6%	84 630	22.5%	98 710	26.2%	333 430	88.5%	84 711	122.0%	16.5%
Interest earned - outstanding debtors	103 859	103 859	32 970	31.7%	34 754	33.5%	40 877	39.4%	40 445	38.9%	149 046	143.5%	35 489	125.2%	14.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	108 163	108 163	(47 241)	(43.7%)	80 634	74.5%	17 932	16.6%	17 866	16.5%	69 191	64.0%	54 023	106.2%	(66.9%)
Licences and permits	24 406	24 406	11 679	47.9%	7 247	29.7%	4 499	18.4%	7 014	28.7%	30 439	124.7%	(1 335)	142.0%	(625.5%)
Agency services	12 058	12 058	-	-	-	-	8 271	68.6%	2 457	20.4%	10 728	89.0%	12 495	149.0%	(80.3%)
Transfers recognised - operational	2 359 637	2 261 982	785 361	33.3%	628 773	26.6%	499 645	22.1%	262 292	11.6%	2 176 070	96.2%	285 715	100.3%	(8.2%)
Other own revenue	2 434 475	2 439 964	649 409	26.7%	829 600	34.1%	786 089	32.2%	216 743	8.9%	2 481 841	101.7%	191 502	98.6%	13.2%
Gains on disposal of PPE	34 231	34 231	55	.2%	13 801	40.3%	71	.2%	4 539	13.3%	18 467	53.9%	2 731	105.3%	66.2%
Operating Expenditure	24 976 074	24 927 055	5 928 522	23.7%	5 889 723	23.6%	5 481 818	22.0%	6 592 467	26.4%	23 892 530	95.8%	5 821 352	91.7%	13.2%
Employee related costs	6 681 852	6 690 735	1 460 801	21.9%	1 877 174	28.1%	1 614 772	24.1%	1 661 090	24.8%	6 613 837	98.9%	1 453 073	95.9%	14.3%
Remuneration of councillors	104 516	100 959	25 088	24.0%	25 044	24.0%	20 911	20.7%	19 853	19.7%	90 896	90.0%	23 292	100.3%	(14.8%)
Debt impairment	536 625	536 625	32 798	6.1%	31 924	5.9%	113 515	21.2%	278 285	51.9%	456 521	85.1%	352 105	99.4%	(21.0%)
Depreciation and asset impairment	1 842 045	1 843 797	460 662	25.0%	448 324	24.3%	359 896	19.5%	381 292	20.7%	1 650 174	89.5%	129 144	76.1%	195.2%
Finance charges	1 168 516	1 168 916	304 257	26.0%	345 660	29.6%	124 840	10.7%	132 553	11.3%	907 311	77.6%	240 486	84.0%	(44.9%)
Bulk purchases	8 045 483	8 045 483	2 336 461	29.0%	1 627 011	20.2%	1 766 670	22.0%	2 133 010	26.5%	7 863 153	97.7%	1 898 615	96.4%	12.3%
Other Materials	6 480	6 480	15 254	235.4%	10 689	165.0%	10 367	160.0%	18 739	289.2%	55 050	849.6%	23 736	302.9%	(21.1%)
Contracted services	3 409 928	3 372 673	728 763	21.4%	798 610	23.4%	767 327	22.8%	1 062 904	31.5%	3 357 604	99.6%	865 906	86.9%	22.8%
Transfers and grants	203 713	217 188	46 813	23.0%	57 437	28.2%	15 522	7.1%	50 664	23.3%	170 436	78.5%	152 436	92.6%	(66.8%)
Other expenditure	2 975 494	2 942 776	517 866	17.4%	667 945	22.4%	686 402	23.3%	852 438	29.0%	2 724 651	92.6%	679 490	85.1%	25.5%
Loss on disposal of PPE	1 423	1 423	(242)	(17.0%)	(97)	(6.8%)	1 596	112.2%	1 638	115.2%	2 896	203.6%	3 069	419.7%	(46.6%)
Surplus/(Deficit)	221 676	181 201	741 718		345 278		632 887		(749 527)		970 357		(677 847)		
Transfers recognised - capital	3 183 432	3 180 236	580 138	18.2%	1 031 159	32.4%	641 946	20.2%	963 539	30.3%	3 216 783	101.1%	1 329 142	143.7%	(27.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 405 108	3 361 437	1 321 856		1 376 438		1 274 834		214 012		4 187 140		651 295		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 405 108	3 361 437	1 321 856		1 376 438		1 274 834		214 012		4 187 140		651 295		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 405 108	3 361 437	1 321 856		1 376 438		1 274 834		214 012		4 187 140		651 295		
Share of surplus/ (deficit) of associate	-	-	(0)	-	0	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 405 108	3 361 437	1 321 856		1 376 438		1 274 834		214 012		4 187 140		651 295		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure															
Source of Finance	5 466 767	5 469 812	814 253	14.9%	1 293 829	23.7%	1 087 326	19.9%	2 568 235	47.0%	5 763 643	105.4%	1 922 465	94.7%	33.6%
National Government	2 404 086	2 394 861	259 343	10.8%	573 879	23.9%	319 577	13.3%	680 243	28.4%	1 833 042	76.5%	963 720	92.6%	(29.4%)
Provincial Government	761 883	767 663	327 533	43.0%	448 975	58.9%	319 804	41.7%	693 019	90.3%	1 789 331	233.1%	278 971	1 405.1%	148.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	17 463	17 713	1 084	6.2%	484	2.8%	841	4.7%	1 478	8.3%	3 887	21.9%	37 052	48.3%	(96.0%)
Transfers recognised - capital	3 183 432	3 180 237	587 960	18.5%	1 023 338	32.1%	640 222	20.1%	1 374 740	43.2%	3 626 260	114.0%	1 279 743	139.7%	7.4%
Borrowing	1 000 000	1 500 000	-	-	-	-	195 289	13.0%	1 175 818	78.4%	1 371 107	91.4%	(259 666)	-	(552.8%)
Internally generated funds	1 283 335	789 575	226 293	17.6%	270 491	21.1%	251 815	31.9%	17 677	2.2%	766 276	97.0%	900 372	95.8%	(98.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	2 016	6.1%	(100.0%)
Capital Expenditure Standard Classification	5 466 767	5 469 812	814 253	14.9%	1 293 829	23.7%	1 087 326	19.9%	2 568 235	47.0%	5 763 643	105.4%	1 922 465	94.7%	33.6%
Governance and Administration	134 250	343 527	13 466	10.0%	16 366	12.2%	42 138	12.3%	140 724	41.0%	212 694	61.9%	181 014	85.6%	(22.3%)
Executive & Council	13 500	19 899	510	3.8%	221	1.6%	926	4.7%	5 522	27.8%	7 179	36.1%	2 816	55.8%	96.1%
Budget & Treasury Office	110 580	129 875	4 343	3.9%	4 706	4.3%	37 374	28.8%	55 220	42.5%	101 643	78.3%	140 440	88.5%	(60.7%)
Corporate Services	10 170	193 753	8 613	84.7%	11 439	112.5%	3 838	2.0%	79 982	41.3%	103 872	53.6%	37 758	84.7%	111.8%
Community and Public Safety	972 038	1 241 363	369 642	38.0%	505 215	52.0%	376 941	30.4%	838 966	67.6%	2 090 764	168.4%	395 298	197.8%	112.2%
Community & Social Services	80 537	94 336	8 900	11.1%	4 822	6.0%	4 836	5.1%	15 641	16.6%	34 199	36.3%	32 418	59.3%	(51.8%)
Sport And Recreation	24 612	20 301	2 122	8.6%	446	1.8%	1 501	7.4%	6 747	33.2%	10 816	53.3%	15 765	197.4%	(57.2%)
Public Safety	47 321	95 230	2 544	5.4%	9 577	20.2%	4 721	5.0%	37 152	39.0%	53 994	56.7%	24 011	77.2%	54.7%
Housing	789 306	1 000 765	353 938	44.8%	487 180	61.7%	361 062	36.1%	777 018	77.6%	1 979 198	197.8%	314 731	254.0%	146.9%
Health	30 262	30 732	2 138	7.1%	3 190	10.5%	4 821	15.7%	2 408	7.8%	12 557	40.9%	8 373	78.8%	(71.2%)
Economic and Environmental Services	2 155 200	1 479 672	103 395	4.8%	149 297	6.9%	239 098	16.2%	587 063	39.7%	1 078 853	72.9%	567 056	72.9%	3.5%
Planning and Development	323 127	295 602	26 542	8.2%	32 677	10.1%	24 557	8.3%	102 472	34.7%	186 248	63.0%	165 730	112.6%	(38.2%)
Road Transport	1 797 873	1 184 070	76 853	4.3%	116 620	6.5%	214 541	18.1%	484 591	40.9%	892 605	75.4%	401 326	65.1%	20.7%
Environmental Protection	34 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 166 428	2 362 654	327 695	15.1%	622 777	28.7%	422 537	17.9%	982 491	41.6%	2 355 500	99.7%	771 361	83.2%	27.4%
Electricity	568 798	570 498	92 003	16.2%	137 724	24.2%	92 626	16.2%	149 361	26.2%	471 714	82.7%	288 372	92.2%	(48.2%)
Water	744 430	854 784	81 302	10.9%	174 892	23.5%	131 480	15.4%	333 287	39.0%	720 961	84.3%	111 535	56.5%	198.8%
Waste Water Management	770 400	798 604	132 551	17.2%	275 036	35.7%	164 862	20.6%	451 617	56.6%	1 024 066	128.2%	295 170	96.2%	53.0%
Waste Management	82 800	138 768	21 839	26.4%	35 125	42.4%	33 569	24.2%	48 226	34.8%	138 759	100.0%	76 284	82.1%	(36.8%)
Other	38 851	42 596	55	.1%	174	.4%	6 612	15.5%	18 991	44.6%	25 832	60.6%	7 736	83.7%	145.5%

Part 3: Cash Receipts and Payments

R thousands	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	
Cash Flow from Operating Activities															
Receipts	27 724 055	27 626 320	6 887 935	24.8%	6 442 627	23.2%	7 491 462	27.1%	7 066 220	25.6%	27 888 244	100.9%	9 336 296	103.6%	(24.3%)
Ratepayers and other	21 702 891	21 703 334	5 555 398	25.6%	4 103 496	18.9%	6 624 621	30.5%	5 729 400	26.4%	22 012 915	101.4%	7 235 305	98.6%	(20.8%)
Government - operating	2 359 637	2 261 982	837 313	35.5%	1 223 648	51.9%	(15 793)	(.7%)	130 904	5.8%	2 176 070	96.2%	286 242	100.3%	(54.3%)
Government - capital	3 183 432	3 180 236	386 532	12.1%	711 450	22.3%	1 052 041	33.1%	1 066 760	33.5%	3 216 783	101.1%	1 786 595	166.3%	(40.3%)
Interest	478 096	480 768	108 692	22.7%	404 036	84.5%	(169 407)	(35.2%)	139 155	28.9%	482 476	100.4%	28 154	123.2%	394.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 177 549)	(22 285 217)	(6 186 396)	27.9%	(6 812 676)	30.7%	(3 514 287)	15.8%	(5 057 519)	22.7%	(21 570 878)	96.8%	(4 966 281)	100.3%	1.8%
Suppliers and employees	(20 805 320)	(20 926 464)	(5 840 146)	28.1%	(6 471 827)	31.1%	(3 321 379)	15.9%	(4 859 775)	23.2%	(20 493 126)	97.9%	(4 733 579)	100.5%	2.7%
Finance charges	(1 168 516)	(1 168 515)	(299 437)	25.6%	(340 849)	29.2%	(119 949)	10.3%	(147 080)	12.6%	(907 315)	77.6%	(50 511)	97.5%	191.2%
Transfers and grants	(203 713)	(190 238)	(46 813)	23.0%	-	-	(72 959)	38.4%	(50 664)	26.6%	(170 436)	89.6%	(182 190)	91.9%	(72.2%)
Net Cash from/(used) Operating Activities	5 546 506	5 341 103	701 539	12.6%	(370 049)	(6.7%)	3 977 176	74.5%	2 008 701	37.6%	6 317 367	118.3%	4 370 015	120.4%	(54.0%)
Cash Flow from Investing Activities															
Receipts	(2 206)	(2 206)	(387 504)	17 565.9%	1 049 820	(47 589.3%)	(1 189 909)	53 939.7%	2 952	(133.8%)	(524 641)	23 782.5%	(418 109)	(11 094.5%)	(100.7%)
Proceeds on disposal of PPE	34 231	34 231	297	.9%	-	-	12 372	36.1%	3 616	10.6%	16 285	47.6%	(3 635)	33.3%	(199.5%)
Decrease in non-current debtors	(5 840)	(5 840)	14 557	(249.3%)	-	-	-	-	-	-	14 557	(249.3%)	-	(18.7%)	-
Decrease in other non-current receivables	-	-	(17 125)	-	-	-	(108 183)	-	1 311	-	(123 997)	-	(1 250)	(163.4%)	(204.9%)
Decrease (increase) in non-current investments	(30 597)	(30 597)	(385 233)	1 259.1%	1 049 820	(3 431.1%)	(1 094 098)	3 575.8%	(1 975)	6.5%	(431 486)	1 410.2%	(413 224)	1 169.1%	(99.5%)
Payments	(4 923 552)	(4 928 367)	(814 253)	16.5%	(539 442)	11.0%	(1 841 713)	37.4%	(2 544 353)	51.6%	(5 739 761)	116.5%	(1 763 485)	96.2%	44.3%
Capital assets	(4 923 552)	(4 928 367)	(814 253)	16.5%	(539 442)	11.0%	(1 841 713)	37.4%	(2 544 353)	51.6%	(5 739 761)	116.5%	(1 763 485)	96.2%	44.3%
Net Cash from/(used) Investing Activities	(4 925 758)	(4 930 573)	(1 201 757)	24.4%	510 377	(10.4%)	(3 031 622)	61.5%	(2 541 401)	51.5%	(6 264 402)	127.1%	(2 181 594)	106.8%	16.5%
Cash Flow from Financing Activities															
Receipts	1 055 907	1 555 907	(24 409)	(2.3%)	-	-	195 287	12.6%	1 402 202	90.1%	1 573 080	101.1%	(3 625)	.7%	(38 781.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	1 500 000	-	-	-	-	195 287	13.0%	1 304 713	87.0%	1 500 000	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	55 907	55 907	(24 409)	(43.7%)	-	-	-	-	97 489	174.4%	73 080	130.7%	(3 625)	16.7%	(2 789.4%)
Payments	(1 157 779)	(1 157 777)	(296 875)	25.6%	(218 231)	18.8%	(207 134)	17.9%	(234 999)	20.3%	(957 239)	82.7%	(159 485)	93.6%	47.3%
Repayment of borrowing	(1 157 779)	(1 157 777)	(296 875)	25.6%	(218 231)	18.8%	(207 134)	17.9%	(234 999)	20.3%	(957 239)	82.7%	(159 485)	93.6%	47.3%
Net Cash from/(used) Financing Activities	(101 872)	398 130	(321 284)	315.4%	(218 231)	214.2%	(11 847)	(3.0%)	1 167 203	293.2%	615 841	154.7%	(163 110)	1 686.7%	(815.6%)
Net Increase/(Decrease) in cash held	518 876	808 660	(821 502)	(158.3%)	(77 902)	(15.0%)	933 707	115.5%	634 503	78.5%	668 806	82.7%	2 025 311	158.6%	(68.7%)
Cash/cash equivalents at the year begin:	4 786 847	4 786 847	5 295 260	110.6%	4 473 758	93.5%	4 395 856	91.8%	5 329 563	111.3%	5 295 260	110.6%	2 249 323	128.5%	136.9%
Cash/cash equivalents at the year end:	5 305 724	5 595 508	4 473 758	84.3%	4 395 856	82.9%	5 329 563	95.2%	5 964 066	106.6%	5 964 066	106.6%	4 274 634	125.7%	39.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	160 100	12.4%	75 723	5.9%	42 904	3.3%	1 009 310	78.4%	1 288 037	24.3%	310 499	24.1%	592 755	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	381 383	56.8%	70 746	10.5%	23 141	3.4%	196 505	29.3%	671 776	12.7%	7 826	1.2%	309 151	46.0%
Receivables from Non-exchange Transactions - Property Rates	244 899	12.0%	67 032	3.3%	81 045	4.0%	1 643 176	80.7%	2 036 152	38.5%	45 695	2.2%	937 037	46.0%
Receivables from Exchange Transactions - Waste Water Management	74 735	25.1%	20 223	6.8%	12 417	4.2%	189 902	63.9%	297 276	5.6%	4 518	1.5%	136 807	46.0%
Receivables from Exchange Transactions - Waste Management	2 527	50.3%	1 540	30.7%	53	1.1%	903	18.0%	5 023	.1%	152	3.0%	2 312	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	7 207	5.7%	3 623	2.9%	3 208	2.5%	112 422	88.9%	126 460	2.4%	39 311	31.1%	58 197	46.0%
Interest on Arrear Debtor Accounts	(158 790)	(19.7%)	51 464	6.4%	43 610	5.4%	868 136	107.9%	804 420	15.2%	78 050	9.7%	370 194	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 003	12.4%	4 581	7.1%	128	.2%	51 607	80.2%	64 319	1.2%	28 730	44.7%	29 599	46.0%
Total By Income Source	720 064	13.6%	294 932	5.6%	206 506	3.9%	4 071 961	76.9%	5 293 463	100.0%	514 782	9.7%	2 436 052	46.0%
Debtors Age Analysis By Customer Group														
Organs of State	19 575	11.1%	11 634	6.6%	6 072	3.4%	138 806	78.8%	176 088	3.3%	6 861	3.9%	81 036	46.0%
Commercial	212 496	9.1%	151 845	6.5%	125 927	5.4%	1 842 821	79.0%	2 333 089	44.1%	80 914	3.5%	1 073 688	46.0%
Households	477 112	18.0%	128 798	4.9%	72 579	2.7%	1 965 452	74.3%	2 643 941	49.9%	420 673	15.9%	1 216 741	46.0%
Other	10 880	7.8%	2 655	1.9%	1 928	1.4%	124 881	89.0%	140 345	2.7%	6 333	4.5%	64 587	46.0%
Total By Customer Group	720 064	13.6%	294 932	5.6%	206 506	3.9%	4 071 961	76.9%	5 293 463	100.0%	514 782	9.7%	2 436 052	46.0%

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	457 105	100.0%	-	-	-	-	-	-	457 105	23.4%
Bulk Water	129 091	100.0%	-	-	-	-	-	-	129 091	6.6%
PAYE deductions	85 840	100.0%	-	-	-	-	-	-	85 840	4.4%
VAT (output less input)	(707)	100.0%	-	-	-	-	-	-	(707)	-
Pensions / Retirement	64 744	100.0%	-	-	-	-	-	-	64 744	3.3%
Loan repayments	-	-	37 704	3.8%	177 727	17.8%	781 625	78.4%	997 056	51.0%
Trade Creditors	131 788	63.9%	25 365	12.3%	44 787	21.7%	4 317	2.1%	206 257	10.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 977	100.0%	-	-	-	-	-	-	13 977	.7%
Total	881 838	45.1%	63 069	3.2%	222 513	11.4%	785 942	40.2%	1 953 363	100.0%

Contact Details

Municipal Manager	Mr Sibusiso Sithole	031 311 2130
Financial Manager	Mr Krish Kumar	313 111 131

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	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	
Operating Revenue and Expenditure															
Operating Revenue	25 943 339	25 774 438	6 488 229	25.0%	5 872 375	22.6%	6 895 167	26.8%	5 938 110	23.0%	25 193 881	97.7%	6 151 720	99.7%	(3.5%)
Property rates	5 389 155	5 427 388	1 387 581	25.7%	1 370 981	25.4%	1 398 726	25.8%	1 356 259	25.0%	5 513 547	101.6%	1 253 173	100.2%	8.2%
Property rates - penalties and collection charges	99 720	99 720	21 138	21.2%	17 158	17.2%	18 907	19.0%	4 850	4.9%	62 053	62.2%	19 356	90.9%	(74.9%)
Service charges - electricity revenue	9 673 063	9 488 130	2 459 948	25.4%	2 300 921	23.8%	2 219 246	23.4%	2 388 680	25.2%	9 368 795	98.7%	2 242 258	97.3%	6.5%
Service charges - water revenue	2 362 264	2 351 264	449 242	19.0%	512 949	21.7%	677 318	28.8%	558 946	23.8%	2 198 454	93.5%	533 321	97.5%	4.8%
Service charges - sanitation revenue	1 279 528	1 279 528	254 982	19.9%	286 793	22.4%	350 476	27.4%	319 991	25.0%	1 212 241	94.7%	283 927	96.5%	12.7%
Service charges - refuse revenue	947 388	951 068	230 256	24.3%	228 437	24.1%	231 540	24.3%	229 728	24.2%	919 962	96.7%	211 241	95.9%	8.8%
Service charges - other	180 149	184 557	44 118	24.5%	48 813	27.1%	85 722	46.4%	37 921	20.5%	216 574	117.3%	51 749	105.4%	(26.7%)
Rental of facilities and equipment	374 704	336 823	76 195	20.3%	87 889	23.5%	76 991	22.9%	70 760	21.0%	311 835	92.6%	79 752	100.2%	(11.3%)
Interest earned - external investments	284 618	282 078	79 388	27.9%	110 655	38.9%	110 270	39.1%	133 796	47.4%	434 110	153.9%	161 918	140.1%	(17.4%)
Interest earned - outstanding debtors	118 805	121 617	26 965	22.7%	27 494	23.1%	33 490	27.5%	42 310	34.8%	130 260	107.1%	28 089	76.9%	50.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	183 257	168 710	28 464	15.5%	38 287	20.9%	36 487	21.6%	43 830	26.0%	147 068	87.2%	23 804	58.2%	84.1%
Licences and permits	35 601	39 281	12 934	36.3%	9 743	27.4%	11 039	28.1%	10 683	27.2%	44 399	113.0%	10 409	126.3%	2.6%
Agency services	121 993	134 993	32 477	26.6%	40 749	33.4%	35 809	26.5%	40 194	29.8%	149 229	110.5%	37 161	114.2%	8.2%
Transfers recognised - operational	2 595 904	2 609 147	668 791	25.8%	696 392	26.8%	273 801	10.5%	542 426	20.8%	2 181 410	83.6%	628 765	91.5%	(13.7%)
Other own revenue	2 228 192	2 231 134	714 846	32.1%	95 696	4.3%	1 321 737	59.2%	140 687	6.3%	2 272 966	101.9%	521 424	123.3%	(73.0%)
Gains on disposal of PPE	69 000	69 000	905	1.3%	(581)	(.8%)	13 608	19.7%	17 048	24.7%	30 980	44.9%	65 373	125.7%	(73.9%)
Operating Expenditure	26 144 082	25 786 892	5 877 420	22.5%	6 540 735	25.0%	5 767 695	22.4%	7 086 124	27.5%	25 271 974	98.0%	7 380 409	97.8%	(4.0%)
Employee related costs	8 253 458	8 033 842	1 921 677	23.3%	2 266 736	27.5%	1 920 311	23.9%	1 855 395	23.1%	7 964 118	99.1%	1 988 215	96.9%	(6.7%)
Remuneration of councillors	123 721	123 721	28 331	22.9%	28 609	23.1%	33 099	26.8%	29 687	24.0%	119 726	96.8%	28 277	98.9%	5.0%
Debt impairment	866 192	881 192	216 548	25.0%	216 548	25.0%	230 349	26.1%	219 682	24.9%	883 127	100.2%	177 542	92.8%	23.7%
Depreciation and asset impairment	1 934 741	1 957 724	480 320	24.8%	464 545	24.0%	457 635	23.4%	462 492	23.6%	1 864 991	95.3%	466 774	102.8%	(.9%)
Finance charges	863 894	863 894	192 544	22.3%	192 546	22.3%	192 551	22.3%	192 684	22.3%	770 325	89.2%	231 855	96.2%	(16.9%)
Bulk purchases	6 898 881	6 607 911	1 690 883	24.5%	1 433 158	20.8%	1 309 056	19.8%	2 134 357	32.3%	6 567 454	99.4%	2 047 482	98.2%	4.2%
Other Materials	358 681	332 948	70 286	19.6%	83 415	23.3%	68 417	20.5%	82 028	24.6%	304 146	91.3%	81 148	82.2%	1.1%
Contracted services	3 192 182	3 355 799	446 340	14.0%	846 577	26.5%	795 271	23.7%	955 456	28.5%	3 043 644	90.7%	1 164 759	99.7%	(18.0%)
Transfers and grants	39 544	117 815	32 706	82.7%	23 649	59.8%	22 587	19.2%	30 544	25.9%	109 487	92.9%	36 073	112.1%	(15.3%)
Other expenditure	3 612 788	3 512 045	797 784	22.1%	984 953	27.3%	737 664	21.0%	1 123 206	32.0%	3 643 607	103.7%	1 157 117	98.3%	(2.9%)
Loss on disposal of PPE	-	-	-	-	-	-	755	-	593	-	1 348	-	1 166	-	(49.2%)
Surplus/(Deficit)	(200 743)	(12 453)	610 809		(668 360)		1 127 472		(1 148 014)		(78 093)		(1 228 689)		
Transfers recognised - capital	2 535 058	2 873 671	299 095	11.8%	587 451	23.2%	213 426	7.4%	341 175	11.9%	1 441 147	50.2%	1 800 307	93.7%	(81.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(31 177)	(31 177)	-	-	-	(1 995)	6.4%	-	-	(33 172)	106.4%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 334 315	2 830 041	878 727		(80 909)		1 338 903		(806 839)		1 329 882		571 619		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 334 315	2 830 041	878 727		(80 909)		1 338 903		(806 839)		1 329 882		571 619		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 334 315	2 830 041	878 727		(80 909)		1 338 903		(806 839)		1 329 882		571 619		
Share of surplus/ (deficit) of associate	0	0	(0)	(300.0%)	(0)	(300.0%)	(0)	(300.0%)	(0)	(300.0%)	(0)	(1 200.0%)	-	-	(100.0%)
Surplus/(Deficit) for the year	2 334 315	2 830 041	878 727		(80 909)		1 338 903		(806 839)		1 329 882		571 619		

Part 2: Capital Revenue and Expenditure

R thousands	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	
Capital Revenue and Expenditure															
Source of Finance	5 450 592	5 611 642	506 160	9.3%	1 117 122	20.5%	726 770	13.0%	1 857 614	33.1%	4 207 666	75.0%	2 984 982	92.9%	(37.8%)
National Government	2 191 297	2 506 510	243 620	11.1%	499 601	22.8%	181 266	7.2%	733 328	29.3%	1 657 814	66.1%	1 637 522	94.1%	(55.2%)
Provincial Government	343 761	358 162	55 475	16.1%	87 857	25.6%	32 282	9.0%	91 244	25.5%	266 857	74.5%	153 901	90.9%	(40.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 100	1 100	-	-	-	-	-	-	474	43.1%	474	43.1%	1 600	96.7%	(70.4%)
Transfers recognised - capital	2 537 158	2 865 771	299 095	11.8%	587 457	23.2%	213 547	7.5%	825 045	28.8%	1 925 144	67.2%	1 793 023	93.8%	(54.0%)
Borrowing	2 149 497	2 036 433	154 940	7.2%	398 694	18.5%	387 286	19.0%	784 035	38.5%	1 724 955	84.7%	810 475	93.3%	(3.3%)
Internally generated funds	717 788	657 413	43 547	6.1%	115 851	16.1%	119 834	18.2%	234 421	35.7%	513 653	78.1%	373 509	88.4%	(37.2%)
Public contributions and donations	46 150	52 025	8 579	18.6%	15 120	32.8%	6 103	11.7%	14 112	27.1%	43 914	84.4%	7 975	82.0%	76.9%
Capital Expenditure Standard Classification	5 450 592	5 611 642	506 160	9.3%	1 117 122	20.5%	726 770	13.0%	1 857 614	33.1%	4 207 666	75.0%	2 984 982	92.9%	(37.8%)
Governance and Administration	308 002	356 978	35 981	11.7%	64 548	21.0%	64 759	18.1%	138 401	38.8%	303 689	85.1%	164 542	86.8%	(15.9%)
Executive & Council	22 150	2 334	436	2.0%	843	3.8%	265	11.4%	886	38.0%	2 430	104.1%	2 360	55.4%	(62.5%)
Budget & Treasury Office	5 949	7 252	320	5.4%	1 044	17.6%	2 054	28.3%	2 726	37.6%	6 145	84.7%	4 390	92.9%	(37.9%)
Corporate Services	279 903	347 392	35 225	12.6%	62 660	22.4%	62 440	18.0%	134 788	38.8%	295 113	85.0%	157 792	87.4%	(14.6%)
Community and Public Safety	1 023 912	1 157 241	113 928	11.1%	249 422	24.4%	169 454	14.6%	283 504	24.5%	816 308	70.5%	435 606	88.4%	(34.9%)
Community & Social Services	79 595	65 969	1 587	2.0%	9 537	12.0%	6 519	9.9%	25 010	37.9%	42 652	64.7%	19 417	54.3%	28.8%
Sport And Recreation	171 272	174 037	14 221	8.3%	28 289	16.5%	25 986	14.9%	53 937	31.0%	122 434	70.3%	106 946	102.3%	(49.6%)
Public Safety	122 934	115 599	11 585	9.4%	23 517	19.1%	15 182	13.1%	47 517	41.1%	97 799	84.6%	44 325	88.1%	7.2%
Housing	626 894	772 040	85 344	13.6%	183 254	29.2%	116 386	15.1%	144 556	18.7%	529 540	68.6%	253 310	88.1%	(42.9%)
Health	23 216	29 596	1 192	5.1%	4 825	20.8%	5 381	18.2%	12 485	42.2%	23 883	80.7%	11 607	71.1%	7.6%
Economic and Environmental Services	1 485 554	1 699 118	179 806	12.1%	390 782	26.3%	57 165	3.4%	480 113	28.3%	1 107 867	65.2%	1 349 657	94.9%	(64.4%)
Planning and Development	52 552	58 834	5 962	11.3%	13 698	26.1%	8 112	13.8%	17 502	29.7%	45 274	77.0%	19 331	93.0%	(9.5%)
Road Transport	1 410 618	1 606 344	173 553	12.3%	376 268	26.7%	46 989	2.9%	442 253	27.5%	1 039 063	64.7%	1 323 599	95.1%	(66.6%)
Environmental Protection	22 384	33 940	291	1.3%	816	3.6%	2 065	6.1%	20 358	60.0%	23 530	69.3%	6 727	77.6%	202.6%
Trading Services	2 630 275	2 396 653	176 202	6.7%	412 219	15.7%	435 323	18.2%	954 673	39.8%	1 978 418	82.5%	1 032 419	93.6%	(7.5%)
Electricity	1 404 107	1 313 311	112 260	8.0%	225 541	16.1%	242 594	18.5%	513 214	39.1%	1 093 609	83.3%	615 699	96.8%	(16.6%)
Water	478 665	481 851	33 271	7.0%	96 742	20.2%	110 304	22.9%	163 792	34.0%	404 110	83.9%	125 703	88.5%	30.3%
Waste Water Management	482 565	461 986	16 117	3.3%	70 648	14.6%	59 855	13.0%	198 344	42.9%	344 964	74.7%	156 153	85.5%	27.0%
Waste Management	264 938	139 505	14 554	5.5%	19 288	7.3%	22 570	16.2%	79 323	56.9%	135 734	97.3%	134 864	97.2%	(41.2%)
Other	2 849	1 652	244	8.5%	151	5.3%	68	4.1%	923	55.9%	1 385	83.9%	2 758	65.9%	(66.6%)

Part 3: Cash Receipts and Payments

R thousands	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	
Cash Flow from Operating Activities															
Receipts	27 543 205	27 542 157	7 821 945	28.4%	7 994 534	29.0%	7 709 458	28.0%	5 775 698	21.0%	29 301 635	106.4%	5 243 964	103.5%	10.1%
Ratepayers and other	21 960 571	21 767 279	6 191 267	28.2%	6 217 434	28.3%	5 975 295	27.5%	5 540 320	25.5%	23 924 316	109.9%	5 027 198	111.8%	10.2%
Government - operating	2 595 904	2 603 047	711 306	27.4%	795 711	30.7%	776 115	29.8%	83 297	3.2%	2 366 428	90.9%	40 907	65.9%	103.6%
Government - capital	2 583 308	2 889 752	800 762	31.0%	877 494	34.0%	848 037	29.3%	36 948	1.3%	2 563 240	88.7%	59 084	84.4%	(37.5%)
Interest	403 422	282 078	118 609	29.4%	103 896	25.8%	110 012	39.0%	115 133	40.8%	447 650	158.7%	116 775	75.0%	(1.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 349 179)	(23 156 050)	(7 600 415)	32.6%	(5 355 233)	22.9%	(5 566 130)	24.0%	(7 735 354)	33.4%	(26 257 132)	113.4%	(5 590 706)	111.7%	38.4%
Suppliers and employees	(22 599 729)	(22 406 488)	(7 386 996)	32.7%	(5 176 189)	22.9%	(5 376 363)	24.0%	(7 560 664)	33.7%	(25 500 212)	113.8%	(5 421 790)	112.4%	39.4%
Finance charges	(749 449)	(749 563)	(207 557)	27.7%	(179 044)	23.9%	(189 767)	25.3%	(174 689)	23.3%	(751 057)	100.2%	(168 452)	97.7%	3.7%
Transfers and grants	-	-	(5 862)	-	-	-	-	-	-	-	(5 862)	-	(465)	33.6%	(100.0%)
Net Cash from/(used) Operating Activities	4 194 026	4 386 106	221 529	5.3%	2 639 301	62.9%	2 143 329	48.9%	(1 959 656)	(44.7%)	3 044 503	69.4%	(346 743)	68.0%	465.2%
Cash Flow from Investing Activities															
Receipts	69 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	69 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 178 063)	(5 536 736)	(791 276)	15.3%	(2 099 889)	40.6%	(637 473)	11.5%	(1 068 768)	19.3%	(4 597 407)	83.0%	(1 380 993)	61.3%	(22.6%)
Capital assets	(5 178 063)	(5 536 736)	(791 276)	15.3%	(2 099 889)	40.6%	(637 473)	11.5%	(1 068 768)	19.3%	(4 597 407)	83.0%	(1 380 993)	61.3%	(22.6%)
Net Cash from/(used) Investing Activities	(5 109 063)	(5 536 736)	(791 276)	15.5%	(2 099 889)	41.1%	(637 473)	11.5%	(1 068 768)	19.3%	(4 597 407)	83.0%	(1 380 993)	62.5%	(22.6%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	99.4%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	99.4%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(345 066)	(345 066)	(119 428)	34.6%	(64 403)	18.7%	(88 055)	25.5%	(64 955)	18.8%	(336 841)	97.6%	(43 009)	108.5%	51.0%
Repayment of borrowing	(345 066)	(345 066)	(119 428)	34.6%	(64 403)	18.7%	(88 055)	25.5%	(64 955)	18.8%	(336 841)	97.6%	(43 009)	108.5%	51.0%
Net Cash from/(used) Financing Activities	(345 066)	(345 066)	(119 428)	34.6%	(64 403)	18.7%	(88 055)	25.5%	(64 955)	18.8%	(336 841)	97.6%	(43 009)	98.7%	51.0%
Net Increase/(Decrease) in cash held	(1 260 103)	(1 495 695)	(689 175)	54.7%	475 009	(37.7%)	1 417 801	(94.8%)	(3 093 379)	206.8%	(1 889 744)	126.3%	(1 770 745)	140.7%	74.7%
Cash/cash equivalents at the year begin:	7 539 463	8 099 366	8 099 366	107.4%	7 410 191	98.3%	7 885 200	97.4%	9 303 001	114.9%	8 099 366	100.0%	9 870 111	100.0%	(5.7%)
Cash/cash equivalents at the year end:	6 279 360	6 603 671	7 410 191	118.0%	7 885 200	125.6%	9 303 001	140.9%	6 209 622	94.0%	6 209 622	94.0%	8 099 366	107.4%	(23.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	236 928	11.6%	62 960	3.1%	60 782	3.0%	1 677 788	82.3%	2 038 457	31.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	575 710	77.1%	23 889	3.2%	13 967	1.9%	133 130	17.8%	746 696	11.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	424 978	30.8%	59 090	4.3%	40 846	3.0%	856 660	62.0%	1 381 574	21.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	132 978	13.3%	33 629	3.4%	29 580	3.0%	806 310	80.4%	1 002 498	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	66 400	17.4%	14 481	3.8%	12 799	3.3%	288 453	75.5%	382 132	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45 005	8.4%	9 184	1.7%	9 423	1.8%	471 762	88.1%	535 374	8.3%	-	-	-	-
Interest on Arrear Debtor Accounts	45 473	6.4%	16 163	2.3%	19 666	2.8%	627 583	88.5%	708 885	11.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(70 183)	20.9%	(32 749)	9.7%	(14 903)	4.4%	(218 675)	65.0%	(336 510)	(5.2%)	-	-	-	-
Total By Income Source	1 457 290	22.6%	186 646	2.9%	172 159	2.7%	4 643 011	71.9%	6 459 106	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	62 549	44.2%	16 055	11.4%	9 647	6.8%	53 158	37.6%	141 409	2.2%	-	-	-	-
Commercial	724 711	39.7%	56 045	3.1%	42 511	2.3%	1 001 332	54.9%	1 824 600	28.2%	-	-	-	-
Households	710 774	15.3%	146 565	3.1%	137 304	2.9%	3 664 371	78.7%	4 659 013	72.1%	-	-	-	-
Other	(40 744)	24.6%	(32 018)	19.3%	(17 302)	10.4%	(75 851)	45.7%	(165 916)	(2.6%)	-	-	-	-
Total By Customer Group	1 457 290	22.6%	186 646	2.9%	172 159	2.7%	4 643 011	71.9%	6 459 106	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	431 972	99.8%	325	.1%	186	-	318	.1%	432 801	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	431 972	99.8%	325	.1%	186	-	318	.1%	432 801	100.0%

Contact Details

Municipal Manager	Mr Achmat Ebrahim	021 400 1330
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.