

**AGGREGATED INFORMATION FOR CATEGORY A (METRO)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014**

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	164 909 781	42 314 074	25.7%	42 105 851	25.5%	84 419 925	51.2%	37 180 932	50.3%	13.2%
Property rates	31 074 019	7 499 361	24.1%	7 773 972	25.0%	15 273 333	49.2%	7 173 629	54.2%	8.4%
Property rates - penalties and collection charges	341 832	77 554	22.7%	71 611	20.9%	149 165	43.6%	93 867	45.5%	(23.7%)
Service charges - electricity revenue	62 650 644	16 600 175	26.5%	14 122 568	22.5%	30 722 743	49.0%	13 388 132	47.9%	5.5%
Service charges - water revenue	17 604 753	4 150 478	23.6%	4 717 117	26.8%	8 867 595	50.4%	4 072 441	47.8%	15.8%
Service charges - sanitation revenue	7 493 133	1 726 486	23.0%	2 051 002	27.4%	3 777 488	50.4%	1 688 181	49.1%	21.5%
Service charges - refuse revenue	5 399 347	1 355 152	25.1%	1 367 272	25.3%	2 722 423	50.4%	1 230 419	50.3%	11.1%
Service charges - other	964 672	260 366	27.0%	255 983	26.5%	516 349	53.5%	202 050	46.7%	26.7%
Rental of facilities and equipment	1 505 439	284 292	18.9%	334 046	22.2%	618 337	41.1%	328 797	43.1%	1.6%
Interest earned - external investments	1 813 802	551 682	30.4%	635 414	35.0%	1 187 096	65.4%	375 883	48.1%	69.0%
Interest earned - outstanding debtors	1 243 266	350 464	28.2%	364 295	29.3%	714 758	57.5%	373 340	65.6%	(2.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 142 977	154 181	13.5%	728 231	63.7%	882 412	77.2%	217 038	26.2%	235.5%
Licences and permits	202 998	46 216	22.8%	45 790	22.6%	92 005	45.3%	46 107	52.9%	(7.3%)
Agency services	1 011 714	239 962	23.7%	255 937	25.3%	495 899	49.0%	229 923	49.5%	11.3%
Transfers recognised - operational	20 414 664	5 544 920	27.2%	5 854 661	28.7%	11 399 581	55.8%	5 169 687	58.3%	13.2%
Other own revenue	11 865 742	3 469 815	29.2%	3 495 834	29.5%	6 965 649	58.7%	2 578 217	48.8%	35.6%
Gains on disposal of PPE	180 779	2 972	1.6%	32 120	17.8%	35 092	19.4%	13 221	13.0%	143.0%
Operating Expenditure	161 086 731	38 252 332	23.7%	39 653 710	24.6%	77 906 042	48.4%	36 614 041	47.6%	8.3%
Employee related costs	41 654 515	9 568 055	23.0%	11 122 932	26.7%	20 690 987	49.7%	10 218 505	49.2%	8.9%
Remuneration of councillors	736 830	170 262	23.1%	170 712	23.2%	340 974	46.3%	163 569	46.3%	4.4%
Debt impairment	5 641 469	1 558 753	27.6%	1 992 706	35.3%	3 351 459	63.0%	1 693 838	55.6%	17.6%
Depreciation and asset impairment	11 553 895	2 470 349	21.4%	2 761 589	23.9%	5 231 938	45.3%	2 261 145	45.3%	22.1%
Finance charges	5 994 473	942 767	15.7%	1 571 730	26.2%	2 514 497	41.9%	1 456 803	46.6%	7.9%
Bulk purchases	51 801 707	15 547 073	30.0%	11 230 871	21.7%	26 777 944	51.7%	10 831 991	50.1%	3.7%
Other Materials	4 226 884	567 234	13.4%	864 601	20.5%	1 431 835	33.9%	839 585	35.9%	3.0%
Contracted services	15 402 902	2 729 288	17.7%	4 024 916	26.1%	6 754 204	43.9%	3 223 854	42.6%	24.8%
Transfers and grants	2 682 333	460 881	17.2%	844 071	31.5%	1 304 952	48.6%	578 302	40.9%	46.0%
Other expenditure	21 366 458	4 236 860	19.8%	5 068 831	23.7%	9 305 691	43.6%	4 912 668	41.7%	3.2%
Loss on disposal of PPE	25 265	810	3.2%	751	3.0%	1 561	6.2%	433 781	1 714.0%	(99.8%)
Surplus/(Deficit)	3 823 050	4 061 742		2 452 140		6 513 883		566 891		
Transfers recognised - capital	15 701 857	2 017 083	12.8%	3 497 661	22.3%	5 514 744	35.1%	3 423 774	35.8%	2.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(113 000)	(28 250)	25.0%	(29 570)	26.3%	(58 000)	51.3%	(32 500)	74.0%	(8.5%)
Surplus/(Deficit) after capital transfers and contributions	19 411 907	6 050 575		5 920 052		11 970 627		3 958 165		
Taxation	528 805	8 308	1.6%	8 775	1.7%	17 083	3.2%	10 244	3.0%	(14.3%)
Surplus/(Deficit) after taxation	18 883 102	6 042 267		5 911 277		11 953 544		3 947 920		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 883 102	6 042 267		5 911 277		11 953 544		3 947 920		
Share of surplus/(deficit) of associate	-	(0)	-	(0)	-	(0)	-	(0)	(600.0%)	50.0%
Surplus/(Deficit) for the year	18 883 102	6 042 267		5 911 277		11 953 544		3 947 920		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	34 559 540	4 068 330	11.8%	5 858 029	17.0%	9 926 360	28.7%	5 930 340	30.9%	(1.2%)
National Government	14 482 958	2 487 266	17.2%	2 120 704	14.6%	4 607 970	31.8%	2 855 192	33.3%	(25.7%)
Provincial Government	1 185 598	385 029	32.5%	1 131 333	95.4%	1 516 363	127.9%	645 730	81.1%	75.2%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	26 800	1 358	5.1%	396	1.5%	1 754	6.5%	13 525	29.3%	(97.1%)
Transfers recognised - capital	15 695 356	2 873 652	18.3%	3 252 434	20.7%	6 126 086	39.0%	3 514 448	37.6%	(7.5%)
Borrowing	9 728 929	625 564	6.4%	1 108 016	11.4%	1 733 581	17.8%	1 089 904	21.6%	1.7%
Internally generated funds	8 446 805	541 900	6.4%	1 448 470	17.1%	1 990 370	23.6%	1 212 641	25.9%	19.4%
Public contributions and donations	688 451	27 214	4.0%	49 109	7.1%	76 323	11.1%	113 347	39.7%	(56.7%)
Capital Expenditure Standard Classification	34 559 540	4 068 330	11.8%	5 858 029	17.0%	9 926 360	28.7%	5 930 340	30.9%	(1.2%)
Governance and Administration	3 807 905	148 865	3.9%	412 249	10.8%	561 113	14.7%	302 458	16.1%	36.3%
Executive & Council	685 001	62 249	9.1%	117 333	17.1%	179 582	26.2%	47 673	19.1%	146.1%
Budget & Treasury Office	502 087	27 637	5.5%	66 814	13.3%	94 451	18.8%	61 486	19.2%	8.7%
Corporate Services	2 620 817	58 979	2.3%	228 102	8.7%	287 081	11.0%	193 299	14.8%	18.0%
Community and Public Safety	6 703 290	705 502	10.5%	1 648 519	24.6%	2 354 022	35.1%	1 381 448	44.0%	19.3%
Community & Social Services	677 930	30 096	4.4%	89 752	13.2%	119 827	17.7%	57 664	13.1%	55.6%
Sport And Recreation	534 065	34 003	6.4%	110 055	20.6%	144 058	27.0%	154 761	35.1%	(28.9%)
Public Safety	460 791	71 277	10.8%	84 333	12.8%	156 010	23.6%	71 974	18.8%	17.7%
Housing	4 564 877	524 754	11.5%	1 355 622	29.7%	1 880 376	41.2%	1 045 868	55.9%	29.6%
Health	265 627	45 373	17.1%	8 377	3.2%	53 751	20.2%	51 181	30.6%	(83.6%)
Economic and Environmental Services	10 935 488	2 421 450	22.1%	655 324	6.0%	3 076 774	28.1%	1 690 872	26.9%	(61.2%)
Planning and Development	1 670 335	329 241	19.7%	(108 083)	(6.5%)	221 158	13.2%	82 071	11.0%	(231.7%)
Road Transport	9 126 783	1 939 038	21.2%	888 948	9.7%	2 827 986	31.0%	1 603 270	30.0%	(44.6%)
Environmental Protection	138 370	153 170	110.7%	(125 541)	(90.7%)	27 630	20.0%	5 530	5.5%	(2 370.1%)
Trading Services	12 983 263	788 084	6.1%	3 121 441	24.0%	3 909 525	30.1%	2 534 157	31.5%	23.2%
Electricity	6 036 338	210 038	3.5%	1 420 587	23.5%	1 630 625	27.0%	995 073	28.5%	42.8%
Water	3 071 672	249 692	8.1%	797 528	26.0%	1 047 220	34.1%	717 225	37.9%	11.2%
Waste Water Management	2 937 627	288 443	9.8%	633 581	21.6%	922 024	31.4%	753 454	34.1%	(15.9%)
Waste Management	937 626	39 911	4.3%	269 744	28.8%	309 656	33.0%	68 405	16.2%	294.3%
Other	129 594	4 430	3.4%	20 496	15.8%	24 925	19.2%	21 405	28.3%	(4.2%)

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	171 572 601	43 876 219	25.6%	43 666 666	25.5%	87 542 885	51.0%	40 929 922	51.1%	6.7%	
Ratepayers and other	132 760 182	34 377 123	25.9%	33 664 529	25.4%	68 041 652	51.3%	29 637 497	49.6%	13.6%	
Government - operating	20 402 631	6 342 820	31.1%	5 814 872	28.5%	12 157 692	59.6%	6 407 535	65.5%	(9.2%)	
Government - capital	15 861 631	2 377 433	15.0%	3 586 543	22.6%	5 963 976	37.6%	4 000 104	43.0%	(10.3%)	
Interest	2 548 158	778 844	30.6%	600 721	23.6%	1 379 564	54.1%	884 785	64.2%	(32.1%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(140 619 298)	(41 049 308)	29.2%	(36 589 043)	26.0%	(77 638 351)	55.2%	(31 300 132)	54.7%	16.9%	
Suppliers and employees	(133 080 433)	(39 763 255)	29.9%	(34 465 848)	25.9%	(74 229 103)	55.8%	(29 387 682)	55.1%	17.3%	
Finance charges	(5 766 874)	(953 219)	16.5%	(1 399 446)	24.3%	(2 352 665)	40.8%	(1 403 927)	47.8%	(3%)	
Transfers and grants	(1 771 991)	(332 834)	18.8%	(723 749)	40.8%	(1 056 583)	59.6%	(508 522)	44.0%	42.3%	
Net Cash from(used) Operating Activities	30 953 303	2 826 911	9.1%	7 077 622	22.9%	9 904 534	32.0%	9 629 790	33.5%	(26.5%)	
Cash Flow from Investing Activities											
Receipts	(1 345 520)	(281 984)	21.0%	367 632	(27.3%)	85 648	(6.4%)	1 093 313	(244.8%)	(66.4%)	
Proceeds on disposal of PPE	114 712	23 118	20.2%	39 897	34.8%	63 016	54.9%	8 872	34.9%	349.7%	
Decrease in non-current debtors	-	262 668	-	591 656	-	854 324	-	296 367	(514.7%)	99.6%	
Decrease in other non-current receivables	18 560	39 779	214.3%	(52 239)	(281.5%)	(12 460)	(67.1%)	18 451	(7 245.6%)	(383.1%)	
Decrease (increase) in non-current investments	(1 478 792)	(607 550)	41.1%	(211 682)	14.3%	(819 232)	55.4%	769 624	(54.0%)	(127.5%)	
Payments	(33 554 432)	(5 669 015)	16.9%	(5 878 322)	17.5%	(11 547 337)	34.4%	(6 320 517)	38.3%	(7.0%)	
Capital assets	(33 554 432)	(5 669 015)	16.9%	(5 878 322)	17.5%	(11 547 337)	34.4%	(6 320 517)	38.3%	(7.0%)	
Net Cash from(used) Investing Activities	(34 899 952)	(5 950 999)	17.1%	(5 510 690)	15.8%	(11 461 689)	32.8%	(5 227 203)	34.5%	5.4%	
Cash Flow from Financing Activities											
Receipts	8 907 427	1 339 967	15.0%	1 711 081	1.9%	1 511 048	17.0%	(357 267)	17.9%	(147.9%)	
Short term loans	-	1 479 966	-	183 078	-	1 663 044	-	275 000	-	(33.4%)	
Borrowing long term/refinancing	8 744 518	-	-	-	-	-	-	(627 964)	12.9%	(100.0%)	
Increase (decrease) in consumer deposits	162 910	(139 998)	(85.9%)	(11 999)	(7.4%)	(151 996)	(93.3%)	(4 303)	(4.9%)	178.8%	
Payments	(3 418 496)	(1 048 585)	30.7%	(2 154 119)	63.0%	(3 202 704)	93.7%	(836 175)	61.0%	157.6%	
Repayment of borrowing	(3 418 496)	(1 048 585)	30.7%	(2 154 119)	63.0%	(3 202 704)	93.7%	(836 175)	61.0%	157.6%	
Net Cash from(used) Financing Activities	5 488 931	291 382	5.3%	(1 983 038)	(36.1%)	(1 691 656)	(30.8%)	(1 193 442)	(68.0%)	66.2%	
Net Increase/(Decrease) in cash held	1 542 283	(2 832 766)	(183.7%)	(416 106)	(27.0%)	(3 248 811)	(210.6%)	3 209 145	(148.7%)	(113.0%)	
Cash/cash equivalents at the year begin	26 394 179	28 408 822	107.6%	25 576 116	96.9%	28 408 822	107.6%	23 550 472	124.7%	8.6%	
Cash/cash equivalents at the year end	27 936 462	25 576 116	91.6%	25 160 011	90.1%	25 160 011	90.1%	26 759 616	112.3%	(6.0%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 838 787	12.8%	714 211	5.0%	517 448	3.6%	11 280 842	78.6%	14 351 288	25.9%	187 556	1.3%	1 855 956	12.9%
Trade and Other Receivables from Exchange Transactions - Electricity	3 116 422	29.8%	769 071	7.3%	493 401	4.7%	6 091 581	58.2%	10 470 476	18.9%	35 678	.3%	891 448	8.5%
Receivables from Non-exchange Transactions - Property Rates	2 714 070	19.9%	491 604	3.6%	325 775	2.4%	10 096 945	74.1%	13 628 394	24.6%	5 565	-	1 823 091	13.4%
Receivables from Exchange Transactions - Waste Water Management	920 891	14.6%	297 881	4.7%	211 537	3.4%	4 882 180	77.3%	6 312 488	11.4%	50 650	.8%	511 189	8.1%
Receivables from Exchange Transactions - Waste Water Management	384 738	10.6%	135 377	3.7%	108 866	3.0%	2 992 254	82.6%	3 621 235	6.5%	63 561	1.8%	224 416	6.2%
Receivables from Exchange Transactions - Property Rental Debtors	74 494	5.9%	22 286	1.8%	20 499	1.6%	1 152 160	90.8%	1 269 440	2.3%	997	.1%	113 871	9.0%
Interest on Arrear Debtor Accounts	33 393	.7%	156 593	3.4%	137 016	3.0%	4 237 086	92.8%	4 564 088	8.2%	83 039	1.8%	503 894	11.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(73 809)	(6.3%)	(21 670)	(1.8%)	(44 721)	(3.8%)	1 313 520	111.9%	1 173 320	2.1%	157 779	13.4%	52 757	4.5%
Total By Income Source	9 008 986	16.3%	2 565 353	4.6%	1 769 821	3.2%	42 046 568	75.9%	55 390 729	100.0%	584 824	1.1%	5 976 622	10.8%
Debtors Age Analysis By Customer Group														
Organs of State	230 970	14.0%	2 628	.2%	13 958	.8%	1 398 191	85.0%	1 645 746	3.0%	(2 581)	(.2%)	99 068	6.0%
Commercial	4 462 847	25.7%	1 009 806	5.8%	702 427	4.0%	11 184 400	64.4%	17 359 480	31.3%	148	-	1 150 398	6.6%
Households	4 317 394	12.4%	1 534 571	4.4%	1 046 588	3.0%	27 995 809	80.2%	34 894 362	63.0%	576 050	1.7%	4 660 948	13.4%
Other	(2 225)	(.1%)	18 348	1.2%	6 848	.5%	1 468 169	98.5%	1 491 140	2.7%	11 206	.8%	66 208	4.4%
Total By Customer Group	9 008 986	16.3%	2 565 353	4.6%	1 769 821	3.2%	42 046 568	75.9%	55 390 729	100.0%	584 824	1.1%	5 976 622	10.8%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 524 845	100.0%	-	-	-	-	-	-	2 524 845	22.6%
Bulk Water	777 658	100.0%	-	-	-	-	-	-	777 658	6.9%
PAYE deductions	202 849	100.0%	-	-	-	-	-	-	202 849	1.8%
VAT (output less input)	(101 385)	100.0%	-	-	-	-	-	-	(101 385)	(.9%)
Pensions / Retirement	197 882	100.0%	-	-	-	-	-	-	197 882	1.8%
Loan repayments	312 735	24.4%	39 606	3.1%	187 231	14.6%	740 795	57.9%	1 280 367	11.4%
Trade Creditors	1 948 244	88.7%	116 557	5.3%	65 112	3.0%	65 393	3.0%	2 195 306	19.6%
Auditor-General	6 774	63.8%	2 052	19.3%	1 785	16.8%	-	-	10 611	.1%
Other	4 022 108	97.9%	346	-	1 503	-	82 507	2.0%	4 106 464	36.7%
Total	9 891 711	88.4%	158 561	1.4%	255 631	2.3%	888 695	7.9%	11 194 598	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	5 210 642	1 512 055	29.0%	1 566 836	30.1%	3 078 891	59.1%	1 501 534	56.1%	4.3%	
Ratepayers and other	3 577 250	1 018 286	28.5%	1 003 013	28.0%	2 021 299	56.5%	909 722	57.2%	10.3%	
Government - operating	825 736	285 434	34.6%	269 081	32.6%	554 515	67.2%	227 867	56.5%	18.1%	
Government - capital	700 782	171 369	24.5%	258 797	36.9%	430 166	61.4%	337 318	52.8%	(23.3%)	
Interest	106 874	36 966	34.6%	35 946	33.6%	72 912	68.2%	26 628	44.6%	35.0%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(3 770 776)	(1 358 149)	36.0%	(1 038 132)	27.5%	(2 396 281)	63.5%	(904 880)	56.4%	14.7%	
Suppliers and employees	(3 507 515)	(1 311 816)	37.4%	(958 885)	27.3%	(2 270 702)	64.7%	(850 573)	58.8%	12.7%	
Finance charges	(59 248)	(14 444)	24.4%	(16 111)	27.2%	(30 555)	51.6%	(17 176)	51.2%	(6.2%)	
Transfers and grants	(204 013)	(31 888)	15.6%	(63 136)	30.9%	(95 024)	46.6%	(37 131)	23.4%	70.0%	
Net Cash from(used) Operating Activities	1 439 866	153 906	10.7%	528 704	36.7%	682 610	47.4%	596 654	55.5%	(11.4%)	
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	(942 007)	(105 049)	11.2%	(258 780)	27.5%	(363 829)	38.6%	(195 437)	34.8%	32.4%	
Capital assets	(942 007)	(105 049)	11.2%	(258 780)	27.5%	(363 829)	38.6%	(195 437)	34.8%	32.4%	
Net Cash from(used) Investing Activities	(942 007)	(105 049)	11.2%	(258 780)	27.5%	(363 829)	38.6%	(195 437)	34.8%	32.4%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(54 633)	(15 653)	28.7%	(10 897)	19.9%	(26 550)	48.6%	(9 883)	48.6%	10.3%	
Repayment of borrowing	(54 633)	(15 653)	28.7%	(10 897)	19.9%	(26 550)	48.6%	(9 883)	48.6%	10.3%	
Net Cash from(used) Financing Activities	(54 633)	(15 653)	28.7%	(10 897)	19.9%	(26 550)	48.6%	(9 883)	48.6%	10.3%	
Net Increase/(Decrease) in cash held	443 225	33 204	7.5%	259 027	58.4%	292 231	65.9%	391 334	95.9%	(33.8%)	
Cash/cash equivalents at the year begin:	870 044	2 164 433	248.8%	2 197 637	252.6%	2 164 433	248.8%	1 828 802	321.2%	20.2%	
Cash/cash equivalents at the year end:	1 313 269	2 197 637	167.3%	2 456 664	187.1%	2 456 664	187.1%	2 220 136	229.6%	10.7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	35 703	9.6%	46 556	12.5%	12 398	3.3%	277 211	74.5%	371 867	27.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	76 433	55.0%	18 961	13.6%	5 099	3.7%	38 568	27.7%	139 061	10.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	56 155	18.3%	21 971	7.1%	20 902	6.8%	208 255	67.8%	307 282	23.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	18 453	11.3%	7 692	4.7%	5 214	3.2%	131 760	80.8%	163 119	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 548	7.1%	7 186	3.5%	5 340	2.6%	176 605	86.7%	203 679	15.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	73	2.3%	67	2.1%	64	2.0%	2 944	93.5%	3 148	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 688	6.1%	6 661	4.7%	9 263	6.5%	117 711	82.7%	142 322	10.7%	-	-	-	-
Total By Income Source	210 053	15.8%	109 092	8.2%	58 279	4.4%	953 054	71.6%	1 330 478	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 299	23.5%	19 840	50.2%	4 538	11.5%	5 831	14.8%	39 508	3.0%	-	-	-	-
Commercial	109 767	41.4%	31 381	11.8%	19 698	7.4%	104 057	39.3%	264 902	19.9%	-	-	-	-
Households	82 900	9.5%	51 174	5.9%	28 387	3.3%	709 452	81.4%	871 914	65.5%	-	-	-	-
Other	8 086	5.2%	6 698	4.3%	5 657	3.7%	133 714	86.7%	154 154	11.6%	-	-	-	-
Total By Customer Group	210 053	15.8%	109 092	8.2%	58 279	4.4%	953 054	71.6%	1 330 478	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	77 486	100.0%	-	-	-	-	-	-	77 486	9.1%
Bulk Water	16 031	100.0%	-	-	-	-	-	-	16 031	1.9%
PAYE deductions	13 420	100.0%	-	-	-	-	-	-	13 420	1.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	15 545	100.0%	-	-	-	-	-	-	15 545	1.8%
Loan repayments	27 007	100.0%	-	-	-	-	-	-	27 007	3.2%
Trade Creditors	153 156	100.0%	-	-	-	-	-	-	153 156	17.9%
Auditor-General	2 871	100.0%	-	-	-	-	-	-	2 871	0.3%
Other	550 300	100.0%	-	-	-	-	-	-	550 300	64.3%
Total	855 818	100.0%	-	-	-	-	-	-	855 818	100.0%

Contact Details

Municipal Manager	M Andile Fani	043 705 1901
Financial Manager	M Vincent Pillay	043 705 1892

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	8 224 107	2 359 166	28.7%	2 565 019	31.2%	4 924 185	59.9%	2 400 049	63.3%	6.9%	
Ratepayers and other	5 851 575	1 762 757	30.1%	1 866 383	31.9%	3 629 140	62.0%	1 574 804	59.0%	18.5%	
Government - operating	1 336 616	400 080	29.9%	399 727	29.9%	799 807	59.8%	446 044	82.9%	(10.4%)	
Government - capital	970 324	166 746	17.2%	280 394	28.9%	447 140	46.1%	363 993	64.2%	(23.0%)	
Interest	65 592	29 583	45.1%	18 515	28.2%	48 098	73.3%	15 208	80.9%	21.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(6 717 552)	(2 220 431)	33.1%	(1 914 187)	28.5%	(4 134 617)	61.5%	(1 743 688)	63.2%	9.8%	
Suppliers and employees	(6 518 127)	(2 152 193)	33.0%	(1 877 318)	28.8%	(4 029 512)	61.8%	(1 706 656)	63.3%	10.0%	
Finance charges	(181 344)	(62 276)	34.3%	(28 887)	15.9%	(91 163)	50.3%	(29 041)	62.3%	(5%)	
Transfers and grants	(18 081)	(5 961)	33.0%	(7 982)	44.1%	(13 943)	77.1%	(7 991)	44.0%	(1%)	
Net Cash from(used) Operating Activities	1 506 555	138 736	9.2%	650 832	43.2%	789 568	52.4%	656 361	63.5%	(8%)	
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	(1 339 675)	(605 805)	45.2%	(353 207)	26.4%	(959 012)	71.6%	(259 788)	52.6%	36.0%	
Capital assets	(1 339 675)	(605 805)	45.2%	(353 207)	26.4%	(959 012)	71.6%	(259 788)	52.6%	36.0%	
Net Cash from(used) Investing Activities	(1 339 675)	(605 805)	45.2%	(353 207)	26.4%	(959 012)	71.6%	(259 788)	52.6%	36.0%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(112 968)	(35 672)	31.6%	(20 165)	17.8%	(55 836)	49.4%	(19 109)	48.8%	5.5%	
Repayment of borrowing	(112 968)	(35 672)	31.6%	(20 165)	17.8%	(55 836)	49.4%	(19 109)	48.8%	5.5%	
Net Cash from(used) Financing Activities	(112 968)	(35 672)	31.6%	(20 165)	17.8%	(55 836)	49.4%	(19 109)	48.8%	5.5%	
Net Increase/(Decrease) in cash held	53 912	(502 741)	(932.5%)	277 461	514.7%	(225 280)	(417.9%)	377 464	(844.7%)	(26.5%)	
Cash/cash equivalents at the year begin:	1 162 924	1 608 097	138.3%	1 105 356	95.0%	1 608 097	138.3%	1 286 411	150.5%	(14.1%)	
Cash/cash equivalents at the year end:	1 216 836	1 105 356	90.8%	1 382 817	113.6%	1 382 817	113.6%	1 663 875	166.7%	(16.9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	56 296	13.5%	36 138	8.7%	21 453	5.2%	301 873	72.6%	415 760	13.3%	51 676	12.4%	386 047	92.0%
Trade and Other Receivables from Exchange Transactions - Electricity	172 059	27.0%	64 772	10.2%	30 720	4.8%	369 512	58.0%	637 064	20.3%	6 977	1.1%	350 756	55.0%
Receivables from Non-exchange Transactions - Property Rates	776 065	68.3%	35 107	3.4%	6 391	0.6%	290 292	27.7%	1 047 855	33.5%	24 203	2.3%	504 960	48.0%
Receivables from Exchange Transactions - Waste Water Management	41 952	17.8%	26 034	11.1%	11 665	5.0%	155 691	66.2%	235 342	7.5%	23 095	9.8%	193 407	82.0%
Receivables from Exchange Transactions - Waste Management	18 989	11.8%	9 813	6.1%	3 660	2.3%	128 072	79.8%	160 535	5.1%	15 081	9.4%	154 746	96.0%
Receivables from Exchange Transactions - Property Rental Debtors	3 217	21.6%	658	4.4%	102	7%	10 921	73.3%	14 897	5%	98	7%	20 883	140.0%
Interest on Arrear Debtor Accounts	11 674	2.6%	13 171	3.0%	4 757	1.1%	412 136	93.3%	441 737	14.1%	25 761	5.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 550	6.5%	4 140	2.3%	6 470	3.6%	155 560	87.5%	177 720	5.7%	12 258	6.9%	-	-
Total By Income Source	1 031 803	33.0%	189 832	6.1%	85 219	2.7%	1 824 058	58.3%	3 130 912	100.0%	159 149	5.1%	1 610 798	51.0%
Debtors Age Analysis By Customer Group														
Organs of State	13 194	19.9%	9 265	14.0%	2 991	4.5%	40 958	61.7%	66 408	2.1%	-	-	-	-
Commercial	472 140	37.1%	96 131	7.6%	34 347	2.7%	668 716	52.6%	1 271 333	40.6%	-	-	-	-
Households	546 470	30.5%	84 436	4.7%	47 881	2.7%	1 114 384	62.1%	1 793 171	57.3%	159 149	8.9%	1 610 798	89.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 031 803	33.0%	189 832	6.1%	85 219	2.7%	1 824 058	58.3%	3 130 912	100.0%	159 149	5.1%	1 610 798	51.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	21 493	100.0%	-	-	-	-	-	-	21 493	20.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	56 211	69.1%	14 959	18.4%	1 113	1.4%	9 108	11.2%	81 390	76.3%
Auditor-General	-	-	2 052	53.5%	1 785	46.5%	-	-	3 837	3.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	77 704	72.8%	17 011	15.9%	2 899	2.7%	9 108	8.5%	106 721	100.0%

Contact Details

Municipal Manager	M Mpio Sakile Mbambisa	041 506 3209
Financial Manager	M 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 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation				
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	6 312 594	1 582 484	25.1%	1 437 208	22.8%	3 019 692	47.8%	1 431 780	54.0%		.4%		
Property rates	1 084 200	218 698	20.2%	226 391	20.9%	445 090	41.1%	244 542	88.0%		(7.4%)		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-		-		
Service charges - electricity revenue	2 396 402	633 086	26.4%	413 475	17.3%	1 047 361	43.7%	423 136	47.3%		(2.3%)		
Service charges - water revenue	677 958	149 803	22.1%	220 492	32.5%	370 295	54.6%	162 945	49.9%		35.3%		
Service charges - sanitation revenue	240 416	52 690	21.9%	51 975	21.6%	104 665	43.5%	51 978	71.8%		-		
Service charges - refuse revenue	154 967	19 605	12.7%	20 737	13.4%	40 341	26.0%	28 212	58.4%		(26.5%)		
Service charges - other	-	-	-	-	-	-	-	-	-		-		
Rental of facilities and equipment	27 727	5 228	18.9%	4 731	17.1%	9 959	35.9%	3 813	25.7%		24.1%		
Interest earned - external investments	196 589	46 550	23.7%	43 350	22.1%	89 900	45.7%	36 980	41.8%		17.2%		
Interest earned - outstanding debtors	153 008	26 792	17.5%	44 424	29.2%	71 416	46.7%	36 825	48.7%		21.2%		
Dividends received	-	-	-	-	-	-	-	-	-		-		
Fines	12 665	2 100	16.6%	1 211	9.6%	3 311	26.1%	2 991	30.9%		(59.5%)		
Licences and permits	928	61	6.6%	45	4.9%	107	11.5%	116	28.9%		(60.8%)		
Agency services	3 722	-	-	5 016	134.8%	5 016	134.8%	-	-		(100.0%)		
Transfers recognised - operational	617 571	240 917	39.0%	205 459	33.3%	446 376	72.3%	220 060	72.4%		(6.6%)		
Other own revenue	745 251	186 153	25.0%	199 701	26.8%	385 854	51.8%	220 182	40.5%		(9.3%)		
Gains on disposal of PPE	990	-	-	-	-	-	-	-	-		-		
Operating Expenditure	5 924 047	1 170 896	19.8%	1 428 356	24.1%	2 599 252	43.9%	1 214 122	45.5%		17.6%		
Employee related costs	1 356 537	298 448	22.0%	304 630	22.5%	603 078	44.5%	275 812	45.0%		10.4%		
Remuneration of councillors	51 692	12 025	23.3%	12 038	23.3%	24 063	46.6%	11 670	46.3%		3.1%		
Debt impairment	214 628	53 657	25.0%	53 657	25.0%	107 314	50.0%	65 209	50.0%		(17.7%)		
Depreciation and asset impairment	492 853	37 002	7.5%	209 424	42.5%	246 426	50.0%	112 396	50.0%		86.3%		
Finance charges	244 132	43 355	17.8%	43 797	17.9%	87 152	35.7%	39 351	38.5%		11.3%		
Bulk purchases	1 744 580	491 333	28.2%	329 451	18.9%	620 784	47.0%	317 876	52.1%		3.6%		
Other Materials	419 268	33 141	7.9%	105 644	25.2%	138 785	33.1%	71 282	32.9%		48.2%		
Contracted services	334 380	45 890	13.7%	117 521	35.1%	163 411	48.9%	81 515	43.5%		44.2%		
Transfers and grants	161 255	6 375	4.0%	49 519	30.7%	55 894	34.7%	51 170	42.2%		(3.2%)		
Other expenditure	904 720	149 670	16.5%	202 674	22.4%	352 344	38.9%	187 841	37.9%		7.9%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit)	388 547	411 588		8 852		420 440		217 658					
Transfers recognised - capital	756 633	2 500	.3%	2 500	.3%	5 000	.7%	-	-		(100.0%)		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-		-		
Contributed assets	-	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit) after capital transfers and contributions	1 145 180	414 088		11 352		425 440		217 658					
Taxation	-	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit) after taxation	1 145 180	414 088		11 352		425 440		217 658					
Attributable to minorities	-	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit) attributable to municipality	1 145 180	414 088		11 352		425 440		217 658					
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-		
Surplus/(Deficit) for the year	1 145 180	414 088		11 352		425 440		217 658					

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation				
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 469 463	98 992	6.7%	298 784	20.3%	397 776	27.1%	186 990	33.5%		59.8%		
National Government	752 924	57 775	7.7%	131 257	17.4%	189 032	25.1%	153 185	37.4%		(14.3%)		
Provincial Government	-	14 662	-	6 372	-	21 034	-	1 384	3.2%		360.3%		
District Municipality	-	-	-	-	-	-	-	-	-		-		
Other transfers and grants	-	-	-	-	-	-	-	-	-		-		
Transfers recognised - capital	752 924	72 437	9.6%	137 629	18.3%	210 066	27.9%	154 569	35.2%		(11.0%)		
Borrowing	368 518	14 212	3.9%	51 870	14.1%	66 082	17.9%	3 418	9.3%		1 417.4%		
Internally generated funds	328 754	10 205	3.1%	106 621	32.4%	116 626	35.5%	25 038	26.9%		325.8%		
Public contributions and donations	19 267	2 138	11.1%	2 664	13.8%	4 801	24.9%	3 964	84.0%		(32.8%)		
Capital Expenditure Standard Classification	1 469 463	98 992	6.7%	298 784	20.3%	397 776	27.1%	186 990	33.5%		59.8%		
Governance and Administration	69 113	7 086	10.3%	18 336	26.5%	25 422	36.8%	7 967	12.8%		130.2%		
Executive & Council	5 400	-	-	-	-	-	-	-	-		-		
Budget & Treasury Office	5 075	0	-	339	6.7%	340	6.7%	1 017	62.4%		(66.6%)		
Corporate Services	58 638	7 085	12.1%	17 997	30.7%	25 082	42.8%	6 950	11.2%		159.0%		
Community and Public Safety	109 112	2 594	2.4%	17 485	16.0%	20 079	18.4%	3 595	15.6%		386.3%		
Community & Social Services	65 481	1 930	2.9%	14 588	22.3%	16 518	25.2%	2 110	9.4%		591.3%		
Sport And Recreation	15 209	665	4.4%	877	5.8%	1 541	10.1%	38	25.3%		2 237.4%		
Public Safety	8 778	-	-	2 020	23.0%	2 020	23.0%	-	-		(100.0%)		
Housing	19 264	-	-	-	-	-	-	1 448	289.5%		(100.0%)		
Health	380	-	-	-	-	-	-	-	-		-		
Economic and Environmental Services	452 702	18 823	4.2%	33 884	7.5%	52 708	11.6%	55 881	44.3%		(39.4%)		
Planning and Development	251 416	2 337	.9%	7 793	3.1%	10 130	4.0%	8 121	34.2%		(4.0%)		
Road Transport	196 287	16 486	8.4%	26 092	13.3%	42 578	21.7%	47 759	50.0%		(45.4%)		
Environmental Protection	5 000	-	-	-	-	-	-	-	-		-		
Trading Services	837 835	70 489	8.4%	228 289	27.2%	298 777	35.7%	119 547	33.8%		91.0%		
Electricity	298 963	11 397	3.8%	75 385	25.2%	86 783	29.0%	26 003	23.5%		189.9%		
Water	278 720	26 853	9.6%	73 730	26.5%	100 583	36.1%	43 305	43.3%		70.3%		
Waste Water Management	239 002	28 698	12.0%	75 187	31.5%	103 884	43.5%	47 766	34.1%		57.4%		
Waste Management	21 150	3 540	16.7%	3 967	18.9%	7 527	35.6%	2 473	23.2%		61.2%		
Other	700	-	-	789	112.8%	789	112.8%	-	-		(100.0%)		

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	6 425 311	1 571 328	24.5%	1 602 676	24.9%	3 174 004	49.4%	1 732 248	52.1%	(7.5%)	
Ratepayers and other	4 749 272	1 102 176	23.2%	1 016 346	21.4%	2 118 522	44.6%	1 086 194	50.5%	(6.4%)	
Government - operating	617 571	243 417	39.4%	297 425	48.2%	540 842	87.6%	216 483	73.0%	37.4%	
Government - capital	727 633	213 176	29.3%	279 038	38.3%	492 214	67.6%	424 036	64.5%	(34.2%)	
Interest	330 836	12 560	3.8%	9 866	3.0%	22 426	6.8%	5 535	3.5%	78.3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(5 013 602)	(1 284 584)	25.6%	(1 145 734)	22.9%	(2 430 318)	48.5%	(970 908)	43.1%	18.0%	
Suppliers and employees	(4 850 258)	(1 275 253)	26.3%	(1 130 164)	23.3%	(2 405 417)	49.6%	(930 077)	45.1%	21.5%	
Finance charges	(104 406)	(5 316)	5.1%	(5 694)	5.5%	(11 010)	10.5%	(6 752)	6.0%	(15.7%)	
Transfers and grants	(58 938)	(4 015)	6.8%	(9 876)	16.8%	(13 891)	23.6%	(34 078)	28.2%	(71.0%)	
Net Cash from(used) Operating Activities	1 411 710	286 744	20.3%	456 942	32.4%	743 687	52.7%	761 340	105.5%	(40.0%)	
Cash Flow from Investing Activities											
Receipts	20 257	-	-	-	-	-	-	(180 557)	(269.9%)	(100.0%)	
Proceeds on disposal of PPE	20 257	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(180 557)	-	(100.0%)	
Payments	(1 293 888)	(179 215)	13.9%	(313 067)	24.2%	(492 282)	38.0%	(210 315)	52.5%	48.9%	
Capital assets	(1 293 888)	(179 215)	13.9%	(313 067)	24.2%	(492 282)	38.0%	(210 315)	52.5%	48.9%	
Net Cash from(used) Investing Activities	(1 273 631)	(179 215)	14.1%	(313 067)	24.6%	(492 282)	38.7%	(390 872)	86.9%	(19.9%)	
Cash Flow from Financing Activities											
Receipts	371 018	460	.1%	543	.1%	1 003	.3%	7 713	50.4%	(93.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	368 518	-	-	-	-	-	-	7 120	55.1%	(100.0%)	
Increase (decrease) in consumer deposits	2 500	460	18.4%	543	21.7%	1 003	40.1%	593	18.7%	(8.4%)	
Payments	(64 936)	(1 715)	2.6%	(3 025)	4.7%	(4 740)	7.3%	(2 749)	13.0%	10.1%	
Repayment of borrowing	(64 936)	(1 715)	2.6%	(3 025)	4.7%	(4 740)	7.3%	(2 749)	13.0%	10.1%	
Net Cash from(used) Financing Activities	306 082	(1 255)	(.4%)	(2 482)	(.8%)	(3 737)	(1.2%)	4 964	165.1%	(150.0%)	
Net Increase/(Decrease) in cash held	444 161	106 274	23.9%	141 393	31.8%	247 667	55.8%	375 433	159.1%	(62.3%)	
Cash/cash equivalents at the year begin:	738 348	633 255	85.8%	739 529	100.2%	633 255	85.8%	561 831	135.2%	31.6%	
Cash/cash equivalents at the year end:	1 182 509	739 529	62.5%	880 922	74.5%	880 922	74.5%	937 264	143.6%	(6.0%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	80 156	7.3%	83 623	7.6%	56 400	5.1%	884 199	80.1%	1 104 378	32.5%	-	-	828 788	75.0%
Trade and Other Receivables from Exchange Transactions - Electricity	110 179	15.2%	61 490	8.5%	35 916	5.0%	517 083	71.4%	724 667	21.3%	-	-	226 639	31.0%
Receivables from Non-exchange Transactions - Property Rates	92 721	11.4%	46 689	5.7%	43 809	5.4%	629 419	77.5%	812 638	23.9%	-	-	331 208	40.0%
Receivables from Exchange Transactions - Waste Water Management	22 208	8.7%	12 267	4.8%	11 029	4.3%	210 942	82.3%	256 447	7.6%	-	-	167 646	65.0%
Receivables from Exchange Transactions - Waste Management	6 035	5.5%	3 892	3.5%	3 328	3.0%	96 813	88.0%	110 069	3.2%	-	-	67 666	61.0%
Receivables from Exchange Transactions - Property Rental Debtors	219	.4%	535	1.1%	370	.7%	48 744	97.7%	49 868	1.5%	-	-	47 723	95.0%
Interest on Arrear Debtor Accounts	14 138	4.9%	13 406	4.7%	12 672	4.4%	247 212	86.0%	287 427	8.5%	-	-	81 322	28.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 485	4.9%	1 653	3.3%	1 822	3.6%	44 742	88.2%	50 702	1.5%	-	-	12 072	23.0%
Total By Income Source	328 141	9.7%	223 556	6.6%	165 345	4.9%	2 679 154	78.9%	3 396 196	100.0%	-	-	1 763 066	51.0%
Debtors Age Analysis By Customer Group														
Organs of State	36 749	7.1%	35 662	6.9%	30 863	6.0%	411 168	79.9%	514 442	15.1%	-	-	-	-
Commercial	161 569	18.4%	76 092	8.7%	51 986	5.9%	586 952	67.0%	876 598	25.8%	-	-	-	-
Households	129 824	6.5%	111 801	5.6%	82 496	4.1%	1 681 034	83.8%	2 005 155	59.0%	-	-	1 763 066	87.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	328 141	9.7%	223 556	6.6%	165 345	4.9%	2 679 154	78.9%	3 396 196	100.0%	-	-	1 763 066	51.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	85 389	100.0%	-	-	-	-	-	-	85 389	60.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 515	41.9%	12 314	21.9%	8 133	14.5%	12 183	21.7%	56 146	39.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	108 904	76.9%	12 314	8.7%	8 133	5.7%	12 183	8.6%	141 534	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	26 310 701	7 477 418	28.4%	6 770 675	25.7%	14 248 093	54.2%	6 218 773	54.2%	8.9%
Property rates	4 025 721	1 004 651	25.0%	978 844	24.3%	1 983 495	49.3%	951 567	53.6%	2.9%
Property rates - penalties and collection charges	108 989	22 100	20.3%	20 476	18.8%	42 576	39.1%	30 002	95.9%	(31.8%)
Service charges - electricity revenue	11 717 499	3 492 599	29.8%	2 697 907	23.0%	6 190 506	52.8%	2 471 682	51.0%	9.2%
Service charges - water revenue	2 867 861	707 782	24.7%	767 080	26.7%	1 474 862	51.4%	679 645	51.3%	12.9%
Service charges - sanitation revenue	995 311	244 927	24.6%	275 517	27.7%	520 443	52.3%	241 974	53.8%	13.9%
Service charges - refuse revenue	1 231 349	303 420	24.6%	305 028	24.8%	608 449	49.4%	290 211	49.4%	5.1%
Service charges - other	78 333	17 407	22.2%	18 731	23.9%	36 138	46.1%	17 391	46.4%	7.7%
Rental of facilities and equipment	65 945	13 943	21.1%	13 509	20.5%	27 452	41.6%	14 497	45.2%	(6.8%)
Interest earned - external investments	220 043	93 395	42.4%	88 825	40.4%	182 220	82.8%	51 876	56.5%	71.2%
Interest earned - outstanding debtors	219 921	73 112	33.2%	69 007	31.4%	142 119	64.6%	98 034	92.1%	(29.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	253 116	28 271	11.2%	47 891	18.9%	76 162	30.1%	45 158	49.1%	6.1%
Licences and permits	45 417	12 180	26.8%	10 606	23.4%	22 786	50.2%	7 873	45.3%	34.7%
Agency services	258 557	65 288	25.3%	63 679	24.6%	128 967	49.9%	56 768	47.3%	12.2%
Transfers recognised - operational	2 683 115	885 632	33.0%	910 256	33.9%	1 795 888	66.9%	782 468	64.7%	16.3%
Other own revenue	1 534 524	512 712	33.4%	503 318	32.8%	1 016 030	66.2%	479 627	67.1%	4.9%
Gains on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	26 194 817	5 988 076	22.9%	5 686 018	21.7%	11 674 094	44.6%	5 451 642	45.8%	4.3%
Employee related costs	5 446 788	1 239 570	22.8%	1 259 317	23.1%	2 498 886	45.9%	1 143 029	44.1%	10.2%
Remuneration of councillors	101 919	23 607	23.2%	23 570	23.1%	47 177	46.3%	22 192	45.6%	6.2%
Debt impairment	1 230 204	307 551	25.0%	307 551	25.0%	615 102	50.0%	501 296	91.5%	(38.6%)
Depreciation and asset impairment	1 431 820	357 955	25.0%	357 955	25.0%	715 910	50.0%	328 224	50.0%	9.1%
Finance charges	706 964	116 523	16.5%	161 723	22.9%	278 246	39.4%	119 181	34.8%	35.7%
Bulk purchases	10 290 877	3 091 789	30.0%	2 247 745	21.8%	5 339 534	51.9%	2 075 578	51.5%	8.3%
Other Materials	2 355 214	324 445	13.8%	480 369	20.4%	804 814	34.2%	498 414	39.5%	(3.6%)
Contracted services	902 139	81 821	9.1%	187 640	20.8%	269 461	29.9%	187 814	30.3%	(1.1%)
Transfers and grants	1 048 821	189 919	18.1%	222 400	21.2%	412 319	39.3%	195 513	38.2%	13.8%
Other expenditure	2 655 071	254 897	9.6%	437 747	16.5%	692 644	26.1%	380 400	21.9%	15.1%
Loss on disposal of PPE	25 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	115 883	1 489 342		1 084 657		2 573 999		767 131		
Transfers recognised - capital	2 003 181	181 391	9.1%	279 204	13.9%	460 595	23.0%	434 321	38.2%	(35.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(113 000)	(28 250)	25.0%	(28 250)	25.0%	(56 500)	50.0%	(32 500)	50.0%	(13.1%)
Surplus/(Deficit) after capital transfers and contributions	2 006 064	1 642 483		1 335 611		2 978 094		1 168 952		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 006 064	1 642 483		1 335 611		2 978 094		1 168 952		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 006 064	1 642 483		1 335 611		2 978 094		1 168 952		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 006 064	1 642 483		1 335 611		2 978 094		1 168 952		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15							2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	3 790 366	282 848	7.5%	382 429	10.1%	665 276	17.6%	728 777	34.1%	(47.5%)
National Government	1 920 981	112 113	5.8%	211 926	11.0%	324 039	16.9%	436 696	39.2%	(51.5%)
Provincial Government	76 700	69 275	90.3%	1 334	1.7%	70 609	92.1%	1 861	13.4%	(28.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	5 500	1 317	23.9%	-	-	1 317	23.9%	13 041	52.3%	(100.0%)
Transfers recognised - capital	2 003 181	182 705	9.1%	213 260	10.6%	395 965	19.8%	451 599	39.1%	(52.8%)
Borrowing	1 234 110	41 287	3.3%	109 594	8.9%	150 881	12.2%	195 147	25.4%	(43.8%)
Internally generated funds	553 075	58 855	10.6%	59 575	10.8%	118 430	21.4%	82 031	36.5%	(27.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 790 366	282 848	7.5%	382 429	10.1%	665 276	17.6%	728 777	34.1%	(47.5%)
Governance and Administration	475 026	14 597	3.1%	44 266	9.3%	58 863	12.4%	53 722	16.6%	(17.6%)
Executive & Council	27 143	219	.8%	3 680	13.6%	3 899	14.4%	9 932	51.9%	(62.9%)
Budget & Treasury Office	265 162	11 134	4.2%	28 875	10.9%	40 009	15.1%	39 632	20.4%	(27.1%)
Corporate Services	182 721	3 245	1.8%	11 711	6.4%	14 956	8.2%	4 158	4.7%	181.6%
Community and Public Safety	859 617	123 327	14.3%	171 789	8.4%	195 116	22.7%	130 207	33.0%	(44.9%)
Community & Social Services	151 475	10 671	7.0%	12 578	8.3%	23 249	15.3%	21 373	16.4%	(41.1%)
Sport And Recreation	46 600	7 339	15.7%	4 697	10.1%	12 036	25.8%	36 110	51.5%	(87.0%)
Public Safety	234 950	20 832	8.9%	29 834	12.7%	50 666	21.6%	29 641	25.5%	7%
Housing	329 992	73 438	22.3%	12 300	3.7%	85 738	26.0%	9 900	25.1%	24.2%
Health	96 600	11 047	11.4%	12 381	12.8%	23 428	24.3%	33 183	54.4%	(62.7%)
Economic and Environmental Services	1 274 388	61 554	4.8%	123 514	9.7%	185 068	14.5%	321 632	42.2%	(61.6%)
Planning and Development	47 700	467	1.0%	7 332	15.4%	7 799	16.3%	10 034	31.2%	(26.9%)
Road Transport	1 215 193	61 039	5.0%	112 074	9.2%	173 113	14.2%	310 340	43.2%	(63.9%)
Environmental Protection	11 495	48	.4%	4 109	35.7%	4 156	36.2%	1 258	11.3%	226.5%
Trading Services	1 165 584	82 858	7.1%	141 456	12.1%	224 314	19.2%	217 966	33.8%	(35.1%)
Electricity	578 150	37 110	6.4%	61 151	10.6%	98 261	17.0%	118 112	40.8%	(48.2%)
Water	333 300	36 599	11.0%	52 887	15.9%	89 485	26.8%	63 020	41.7%	(16.1%)
Waste Water Management	127 217	8 859	7.0%	17 246	13.6%	26 105	20.5%	26 661	24.9%	(35.3%)
Waste Management	126 917	291	.2%	10 172	8.0%	10 463	8.2%	10 172	10.8%	-
Other	15 750	511	3.2%	1 404	8.9%	1 915	12.2%	5 250	35.5%	(73.3%)

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	26 398 353	6 519 290	24.7%	7 106 509	26.9%	13 625 799	51.6%	6 180 228	52.9%	15.0%	
Ratepayers and other	21 272 093	4 795 869	22.5%	5 269 326	24.8%	10 065 195	47.3%	4 573 386	50.7%	15.2%	
Government - operating	2 683 115	1 375 524	51.3%	1 400 147	52.2%	2 775 671	103.4%	1 251 999	83.0%	11.8%	
Government - capital	2 003 181	181 391	9.1%	279 204	13.9%	460 595	23.0%	204 933	28.6%	36.2%	
Interest	439 964	166 507	37.8%	157 832	35.9%	324 339	73.7%	149 910	74.6%	5.3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(22 782 366)	(6 072 504)	26.7%	(5 289 281)	23.2%	(11 361 786)	49.9%	(4 168 905)	53.1%	26.9%	
Suppliers and employees	(21 026 330)	(5 764 955)	27.4%	(4 855 012)	23.1%	(10 619 966)	50.5%	(3 750 521)	53.9%	29.4%	
Finance charges	(706 964)	(116 523)	16.5%	(161 723)	22.9%	(278 246)	39.4%	(119 181)	34.8%	35.7%	
Transfers and grants	(1 049 071)	(191 027)	18.2%	(272 546)	26.0%	(463 574)	44.2%	(299 203)	49.5%	(8.9%)	
Net Cash from(used) Operating Activities	3 615 987	446 786	12.4%	1 817 228	50.3%	2 264 014	62.6%	2 011 323	51.8%	(9.7%)	
Cash Flow from Investing Activities											
Receipts	(158 811)	(24 589)	15.5%	(67 189)	42.3%	(91 778)	57.8%	(105 427)	(116.9%)	(36.3%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	3 380	-	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	14	-	(100.0%)	
Decrease in other non-current receivables	-	(129)	-	150	-	21	-	11 399	-	(98.7%)	
Decrease (increase) in non-current investments	(158 811)	(24 460)	15.4%	(67 339)	42.4%	(91 799)	57.8%	(120 760)	(131.8%)	(44.2%)	
Payments	(3 790 366)	(282 848)	7.5%	(505 395)	13.3%	(788 243)	20.8%	(732 157)	34.3%	(31.0%)	
Capital assets	(3 790 366)	(282 848)	7.5%	(505 395)	13.3%	(788 243)	20.8%	(732 157)	34.3%	(31.0%)	
Net Cash from(used) Investing Activities	(3 949 177)	(307 437)	7.8%	(572 584)	14.5%	(880 021)	22.3%	(837 584)	40.2%	(31.6%)	
Cash Flow from Financing Activities											
Receipts	1 140 784	9 927	.9%	19 991	1.8%	29 918	2.6%	5 685	2.5%	251.7%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	1 100 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	40 784	9 927	24.3%	19 991	49.0%	29 918	73.4%	5 685	54.4%	251.7%	
Payments	(222 087)	(12 361)	5.6%	(143 985)	64.8%	(156 346)	70.4%	(111 203)	21.2%	29.5%	
Repayment of borrowing	(222 087)	(12 361)	5.6%	(143 985)	64.8%	(156 346)	70.4%	(111 203)	21.2%	29.5%	
Net Cash from(used) Financing Activities	918 697	(2 434)	(.3%)	(123 993)	(13.5%)	(126 428)	(13.8%)	(105 518)	(41.0%)	17.5%	
Net Increase/(Decrease) in cash held	585 507	136 915	23.4%	1 120 650	191.4%	1 257 565	214.8%	1 068 220	67.2%	4.9%	
Cash/cash equivalents at the year begin:	3 755 814	5 894 540	156.9%	6 031 456	160.6%	5 894 540	156.9%	3 746 410	146.7%	61.0%	
Cash/cash equivalents at the year end:	4 341 321	6 031 456	138.9%	7 152 105	164.7%	7 152 105	164.7%	4 814 630	132.4%	48.5%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	216 170	7.7%	127 228	4.5%	104 089	3.7%	2 349 538	84.0%	2 797 024	26.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	651 803	33.4%	208 226	10.7%	95 490	4.9%	995 475	51.0%	1 950 994	18.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	245 555	11.8%	89 971	4.3%	68 351	3.3%	1 684 534	80.7%	2 088 411	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	71 970	8.5%	40 356	4.8%	31 658	3.7%	702 056	83.0%	846 040	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	57 909	6.5%	30 896	3.5%	26 238	3.0%	769 880	87.0%	884 923	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 061	1.5%	1 551	2.2%	1 474	2.1%	66 925	94.2%	71 011	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	32 546	2.5%	30 862	2.4%	29 534	2.3%	1 209 433	92.9%	1 302 375	12.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26 972	4.7%	14 450	2.5%	10 551	1.8%	521 519	90.9%	573 492	5.5%	-	-	-	-
Total By Income Source	1 303 985	12.4%	543 540	5.2%	367 385	3.5%	8 299 360	78.9%	10 514 270	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	32 139	13.1%	19 354	7.9%	15 983	6.5%	176 977	72.4%	244 453	2.3%	-	-	-	-
Commercial	758 791	28.8%	245 468	9.3%	109 843	4.2%	1 516 494	57.6%	2 630 596	25.0%	-	-	-	-
Households	505 722	6.9%	273 946	3.7%	237 465	3.2%	6 291 843	86.1%	7 308 975	69.5%	-	-	-	-
Other	7 334	2.2%	4 771	1.4%	4 094	1.2%	314 047	95.1%	330 246	3.1%	-	-	-	-
Total By Customer Group	1 303 985	12.4%	543 540	5.2%	367 385	3.5%	8 299 360	78.9%	10 514 270	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	603 874	100.0%	-	-	-	-	-	-	603 874	34.1%
Bulk Water	203 300	100.0%	-	-	-	-	-	-	203 300	11.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	124 005	100.0%	-	-	-	-	-	-	124 005	7.0%
Trade Creditors	840 028	100.0%	-	-	-	-	-	-	840 028	47.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 771 206	100.0%	-	-	-	-	-	-	1 771 206	100.0%

Contact Details

Municipal Manager	Mf Khaya Ngema	011 999 0481
Financial Manager	Ms Ramasela Ganda	011 999 6514

Source Local Government Database

1. All figures in this report are unaudited.

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	39 572 706	8 437 764	21.3%	8 887 870	22.5%	17 325 634	43.8%	8 643 470	43.7%	2.8%	
Ratepayers and other	30 699 269	7 193 265	23.4%	7 225 754	23.5%	14 419 019	47.0%	6 823 418	44.9%	5.9%	
Government - operating	5 690 916	1 327 744	23.3%	1 324 549	23.3%	2 652 293	46.6%	1 298 944	47.2%	2.0%	
Government - capital	2 654 718	(242 888)	(9.1%)	327 580	12.3%	84 692	3.2%	433 489	22.7%	(24.4%)	
Interest	527 803	159 643	30.2%	9 987	1.9%	169 630	32.1%	87 619	44.4%	(88.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(31 942 115)	(8 159 622)	25.5%	(7 201 812)	22.5%	(15 361 434)	48.1%	(6 677 755)	48.5%	7.8%	
Suppliers and employees	(30 132 471)	(7 753 849)	25.7%	(6 773 972)	22.5%	(14 527 821)	48.2%	(6 238 467)	48.2%	8.6%	
Finance charges	(1 809 644)	(362 763)	20.0%	(255 946)	14.1%	(618 709)	34.2%	(390 533)	50.2%	(34.5%)	
Transfers and grants	-	(43 010)	-	(171 894)	-	(214 904)	-	(48 755)	-	252.6%	
Net Cash from(used) Operating Activities	7 630 590	278 142	3.6%	1 686 058	22.1%	1 964 200	25.7%	1 965 715	24.4%	(14.2%)	
Cash Flow from Investing Activities											
Receipts	(845 147)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	20 000	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	(25 164)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(839 983)	-	-	-	-	-	-	-	-	-	
Payments	(10 331 390)	(1 756 448)	17.0%	(1 244 225)	12.0%	(3 000 673)	29.0%	(1 103 923)	30.7%	12.7%	
Capital assets	(10 331 390)	(1 756 448)	17.0%	(1 244 225)	12.0%	(3 000 673)	29.0%	(1 103 923)	30.7%	12.7%	
Net Cash from(used) Investing Activities	(11 176 537)	(1 756 448)	15.7%	(1 244 225)	11.1%	(3 000 673)	26.8%	(1 103 923)	28.1%	12.7%	
Cash Flow from Financing Activities											
Receipts	3 276 000	-	-	-	-	-	-	-	41.7%	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	3 276 000	-	-	-	-	-	-	-	41.7%	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(981 893)	(550 581)	56.1%	(1 087 504)	110.8%	(1 638 085)	166.8%	(191 127)	195.4%	469.0%	
Repayment of borrowing	(981 893)	(550 581)	56.1%	(1 087 504)	110.8%	(1 638 085)	166.8%	(191 127)	195.4%	469.0%	
Net Cash from(used) Financing Activities	2 294 107	(550 581)	(24.0%)	(1 087 504)	(47.4%)	(1 638 085)	(71.4%)	(191 127)	(19.5%)	469.0%	
Net Increase/(Decrease) in cash held	(1 251 839)	(2 028 887)	162.1%	(645 671)	51.6%	(2 674 558)	213.7%	670 665	(113.7%)	(196.3%)	
Cash/cash equivalents at the year begin:	6 324 252	4 966 394	78.5%	2 937 507	46.4%	4 966 394	78.5%	3 685 759	132.6%	(20.3%)	
Cash/cash equivalents at the year end:	5 072 413	2 937 507	57.9%	2 291 836	45.2%	2 291 836	45.2%	4 356 424	101.4%	(47.4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	703 407	14.7%	219 159	4.6%	161 945	3.4%	3 709 756	77.4%	4 794 267	26.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	852 597	19.0%	265 515	5.9%	262 322	5.8%	3 106 985	69.2%	4 487 419	24.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	487 471	12.3%	89 271	2.3%	64 133	1.6%	3 307 139	83.8%	3 948 015	21.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	468 938	14.7%	146 106	4.6%	107 963	3.4%	2 473 171	77.4%	3 196 178	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	128 742	8.5%	54 981	3.6%	47 406	3.1%	1 286 478	84.8%	1 517 607	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5 688	2.1%	5 167	1.9%	5 090	1.8%	259 445	94.2%	275 388	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 646 842	14.5%	780 199	4.3%	648 859	3.6%	14 142 973	77.6%	18 218 873	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	74 403	12.6%	(10 827)	(1.8%)	31 375	5.3%	493 352	83.9%	588 304	3.2%	-	-	-	-
Commercial	1 425 819	22.2%	216 628	3.4%	295 431	4.6%	4 484 252	69.8%	6 422 131	35.2%	-	-	-	-
Households	1 140 932	10.4%	569 231	5.2%	316 963	2.9%	8 905 924	81.5%	10 933 051	60.0%	-	-	-	-
Other	5 688	2.1%	5 167	1.9%	5 090	1.8%	259 445	94.2%	275 388	1.5%	-	-	-	-
Total By Customer Group	2 646 842	14.5%	780 199	4.3%	648 859	3.6%	14 142 973	77.6%	18 218 873	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	832 059	100.0%	-	-	-	-	-	-	832 059	30.8%
Bulk Water	279 313	100.0%	-	-	-	-	-	-	279 313	10.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	312 358	73.6%	70 058	16.5%	2 000	5%	40 083	9.4%	424 498	15.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 084 779	92.8%	346	-	1 503	.1%	82 507	7.1%	1 169 135	43.2%
Total	2 508 509	92.7%	70 404	2.6%	3 503	.1%	122 590	4.5%	2 705 005	100.0%

Contact Details

Municipal Manager	M Trevor Fowler	011 407 7309
Financial Manager	M 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 2ND QUARTER ENDED 31 DECEMBER 2014

Part 1: Operating Revenue and Expenditure

	2014/15							2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	24 939 484	6 445 122	25.8%	5 985 774	24.0%	12 430 896	49.8%	5 387 839	49.8%	11.1%
Property rates	4 888 154	1 181 188	24.2%	1 224 260	25.0%	2 405 448	49.2%	1 051 361	47.0%	16.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 714 755	2 714 663	27.9%	2 039 747	21.0%	4 754 410	48.9%	2 008 622	48.0%	1.5%
Service charges - water revenue	3 071 955	750 011	24.4%	820 316	26.7%	1 570 327	51.1%	709 439	49.4%	15.6%
Service charges - sanitation revenue	737 535	177 296	24.0%	190 539	25.8%	367 835	49.9%	159 225	47.9%	19.7%
Service charges - refuse revenue	996 597	250 426	25.1%	253 900	25.5%	504 326	50.6%	171 879	49.4%	47.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	268 884	18 553	6.9%	35 460	13.2%	54 014	20.1%	20 429	35.2%	73.6%
Interest earned - external investments	66 622	12 370	18.6%	6 550	9.8%	18 920	28.4%	12 774	54.9%	(48.7%)
Interest earned - outstanding debtors	227 379	86 156	37.9%	89 915	39.5%	176 071	77.4%	79 179	63.7%	13.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	75 022	1 315	1.8%	537	0.7%	1 852	2.5%	924	3.0%	(41.9%)
Licences and permits	58 578	9 376	16.0%	14 042	24.0%	23 418	40.0%	14 467	47.2%	(2.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	3 174 408	1 050 384	33.1%	1 065 550	33.6%	2 115 934	66.7%	946 843	65.6%	12.5%
Other own revenue	1 659 596	193 384	11.7%	244 224	14.7%	437 608	26.4%	212 697	37.7%	14.8%
Gains on disposal of PPE	-	-	-	734	-	734	-	-	-	(100.0%)
Operating Expenditure	23 839 956	6 093 362	25.6%	6 844 862	28.7%	12 938 224	54.3%	5 980 344	47.5%	14.5%
Employee related costs	6 599 935	1 550 097	23.5%	1 805 713	27.4%	3 355 810	50.8%	1 662 811	49.8%	8.6%
Remuneration of councillors	109 043	25 370	23.3%	25 253	23.2%	50 623	46.4%	24 137	47.1%	4.6%
Debt impairment	650 518	97 199	14.9%	528 066	81.2%	625 265	96.1%	97 565	24.6%	441.2%
Depreciation and asset impairment	1 116 341	242 298	21.7%	311 784	27.9%	554 081	49.6%	224 982	47.1%	38.6%
Finance charges	898 191	90 634	10.1%	365 338	40.7%	455 973	50.8%	321 351	48.0%	13.7%
Bulk purchases	8 129 270	2 646 666	32.6%	1 729 336	21.3%	4 376 003	53.8%	2 160 725	53.0%	(20.0%)
Other Materials	410 262	35 230	8.6%	86 216	21.0%	121 447	29.6%	66 778	23.1%	29.1%
Contracted services	2 002 023	518 318	25.9%	814 093	40.7%	1 332 411	66.6%	404 996	48.5%	101.0%
Transfers and grants	262 327	25 593	9.8%	146 469	55.8%	172 062	65.6%	81 364	39.7%	80.0%
Other expenditure	3 662 046	861 435	23.5%	1 032 593	28.2%	1 894 028	51.7%	903 732	40.7%	14.3%
Loss on disposal of PPE	-	522	-	-	-	522	-	31 905	-	(100.0%)
Surplus/(Deficit)	1 099 528	351 760		(859 088)		(507 328)		(592 505)		
Transfers recognised - capital	2 544 400	578 198	22.7%	569 885	22.4%	1 148 083	45.1%	647 391	44.7%	(12.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 643 928	929 957		(289 203)		640 755		54 886		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 643 928	929 957		(289 203)		640 755		54 886		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 643 928	929 957		(289 203)		640 755		54 886		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 643 928	929 957		(289 203)		640 755		54 886		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	4 167 987	788 529	18.9%	978 758	23.5%	1 767 286	42.4%	1 179 565	39.0%	(17.0%)
National Government	2 529 271	592 202	23.4%	662 968	26.2%	1 255 170	49.6%	623 732	46.1%	6.3%
Provincial Government	15 129	-	-	(1 481)	(9.8%)	(1 481)	(9.8%)	906	4.7%	(263.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 544 400	592 202	23.3%	661 487	26.0%	1 253 688	49.3%	624 638	44.7%	5.9%
Borrowing	1 500 000	185 408	12.4%	294 265	19.6%	479 672	32.0%	413 200	35.1%	(28.8%)
Internally generated funds	43 487	3 397	7.8%	8 388	19.3%	11 785	27.1%	119 712	28.9%	(93.0%)
Public contributions and donations	80 100	7 522	9.4%	14 618	18.2%	22 140	27.6%	22 015	35.3%	(33.6%)
Capital Expenditure Standard Classification	4 167 987	788 529	18.9%	978 758	23.5%	1 767 286	42.4%	1 179 565	39.0%	(17.0%)
Governance and Administration	336 029	78 818	23.5%	131 211	39.0%	210 029	62.5%	83 876	21.9%	56.4%
Executive & Council	187 229	61 445	32.8%	101 997	54.5%	163 442	87.3%	35 678	30.6%	185.9%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	148 800	17 373	11.7%	29 214	19.6%	46 588	31.3%	48 198	18.2%	(39.4%)
Community and Public Safety	1 096 442	67 442	6.2%	112 047	10.2%	179 488	16.4%	247 109	37.3%	(54.7%)
Community & Social Services	17 600	2 000	11.4%	5 358	30.4%	7 388	41.8%	4 421	9.9%	21.2%
Sport And Recreation	112 000	4 299	3.8%	18 071	16.1%	22 369	20.0%	70 392	49.7%	(74.3%)
Public Safety	32 037	8 913	27.8%	5 358	16.7%	14 711	44.5%	4 459	8.3%	20.2%
Housing	901 305	50 274	5.6%	76 381	8.5%	126 655	14.1%	160 867	39.5%	(52.5%)
Health	33 500	1 956	5.8%	6 879	20.5%	8 835	26.4%	6 970	22.3%	(1.3%)
Economic and Environmental Services	1 565 770	432 424	27.6%	459 420	29.3%	891 844	57.0%	448 843	44.5%	2.4%
Planning and Development	2 800	83	3.0%	282	10.1%	365	13.0%	337	15.6%	(16.3%)
Road Transport	1 561 470	432 267	27.7%	458 084	29.3%	890 351	57.0%	448 507	44.8%	2.1%
Environmental Protection	1 500	74	4.9%	1 054	70.3%	1 128	75.2%	-	(6%)	(100.0%)
Trading Services	1 156 246	208 694	18.0%	272 922	23.6%	481 616	41.7%	383 907	38.7%	(28.9%)
Electricity	642 500	104 934	16.3%	152 559	23.7%	257 493	40.1%	94 491	33.1%	61.5%
Water	149 600	22 896	15.3%	19 602	13.1%	42 499	28.4%	64 977	45.6%	(69.8%)
Waste Water Management	349 146	80 418	23.0%	98 753	28.3%	179 171	51.3%	223 569	40.9%	(55.8%)
Waste Management	15 000	446	3.0%	2 008	13.4%	2 454	16.4%	870	5.0%	130.8%
Other	13 500	1 150	8.5%	3 158	23.4%	4 308	31.9%	15 830	56.6%	(80.1%)

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	26 355 426	6 848 256	26.0%	6 554 924	24.9%	13 403 180	50.9%	6 035 230	51.7%	8.6%	
Ratepayers and other	20 449 216	5 121 148	25.0%	4 823 025	23.6%	9 944 173	48.6%	4 349 043	49.6%	10.9%	
Government - operating	3 166 498	1 050 384	33.2%	1 065 550	33.7%	2 115 934	66.8%	946 843	65.6%	12.5%	
Government - capital	2 544 400	578 198	22.7%	569 885	22.4%	1 148 083	45.1%	647 391	46.3%	(12.0%)	
Interest	195 312	98 525	50.4%	96 465	49.4%	194 990	99.8%	91 953	101.3%	4.9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(21 903 700)	(7 879 039)	36.0%	(6 133 703)	28.0%	(14 012 742)	64.0%	(4 666 086)	60.2%	31.5%	
Suppliers and employees	(20 768 836)	(7 762 812)	37.4%	(5 621 896)	27.1%	(13 384 708)	64.4%	(4 263 372)	61.0%	31.9%	
Finance charges	(898 191)	(90 634)	10.1%	(365 338)	40.7%	(455 973)	50.8%	(321 351)	48.0%	13.7%	
Transfers and grants	(236 673)	(25 593)	10.8%	(146 469)	61.9%	(172 062)	72.7%	(81 364)	39.7%	80.0%	
Net Cash from(used) Operating Activities	4 451 726	(1 030 784)	(23.2%)	421 221	9.5%	(609 562)	(13.7%)	1 369 144	(.3%)	(69.2%)	
Cash Flow from Investing Activities											
Receipts	(51 447)	378 561	(735.8%)	679 697	(1 321.2%)	1 058 258	(2 057.0%)	329 478	1 084.4%	106.3%	
Proceeds on disposal of PPE	-	22 059	-	35 340	-	57 399	-	5 492	-	543.5%	
Decrease in non-current debtors	-	264 302	-	595 243	-	859 545	-	296 353	(697.2%)	100.9%	
Decrease in other non-current receivables	48 553	108 416	223.3%	(35 887)	(73.9%)	72 529	149.4%	6 512	-	(651.1%)	
Decrease (increase) in non-current investments	(100 000)	(16 216)	16.2%	85 000	(85.0%)	68 784	(68.8%)	21 121	(26.3%)	302.4%	
Payments	(4 012 608)	(788 529)	19.7%	(978 758)	24.4%	(1 767 286)	44.0%	(1 179 565)	39.5%	(17.0%)	
Capital assets	(4 012 608)	(788 529)	19.7%	(978 758)	24.4%	(1 767 286)	44.0%	(1 179 565)	39.5%	(17.0%)	
Net Cash from(used) Investing Activities	(4 064 055)	(409 968)	10.1%	(299 061)	7.4%	(709 029)	17.4%	(850 087)	26.5%	(64.8%)	
Cash Flow from Financing Activities											
Receipts	1 523 200	1 459 742	95.8%	152 777	10.0%	1 612 518	105.9%	(370 664)	16.4%	(141.2%)	
Short term loans	-	1 479 966	-	183 078	-	1 663 044	-	275 000	-	(33.4%)	
Borrowing long term/refinancing	1 500 000	-	-	-	-	-	-	(635 083)	-	(100.0%)	
Increase (decrease) in consumer deposits	23 200	(20 224)	(87.2%)	(30 301)	(130.6%)	(50 526)	(217.8%)	(10 581)	(10.2%)	186.4%	
Payments	(634 301)	(71 922)	11.3%	(614 801)	96.9%	(686 722)	108.3%	(219 471)	49.5%	180.1%	
Repayment of borrowing	(634 301)	(71 922)	11.3%	(614 801)	96.9%	(686 722)	108.3%	(219 471)	49.5%	180.1%	
Net Cash from(used) Financing Activities	888 898	1 387 820	156.1%	(462 024)	(52.0%)	925 796	104.2%	(590 135)	(6.0%)	(21.7%)	
Net Increase/(Decrease) in cash held	1 276 569	(52 931)	(4.1%)	(339 863)	(26.6%)	(392 795)	(30.8%)	(71 078)	(8 383.3%)	378.2%	
Cash/cash equivalents at the year begin	1 416 667	847 816	59.8%	794 885	56.1%	847 816	59.8%	557 309	100.0%	42.6%	
Cash/cash equivalents at the year end	2 693 236	794 885	29.5%	455 021	16.9%	455 021	16.9%	486 230	28.8%	(6.4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	309 433	25.9%	57 195	4.8%	59 396	5.0%	768 281	64.3%	1 194 306	18.7%	135 715	11.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	294 111	28.6%	30 200	2.9%	10 469	1.0%	692 732	67.4%	1 027 511	16.1%	28 635	2.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	440 539	23.2%	72 516	3.8%	59 550	3.1%	1 328 439	69.9%	1 901 043	29.7%	50 389	2.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	66 533	29.4%	8 274	3.7%	7 644	3.4%	143 913	63.6%	226 364	3.5%	27 529	12.2%	-	-
Receivables from Exchange Transactions - Waste Management	87 540	25.5%	12 504	3.6%	10 638	3.1%	233 049	67.8%	343 731	5.4%	48 474	14.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8 915	4.8%	1 683	.9%	1 242	.7%	172 451	93.6%	184 291	2.9%	635	.3%	-	-
Interest on Arrear Debtor Accounts	71 730	8.2%	26 725	3.0%	25 302	2.9%	754 835	85.9%	878 592	13.7%	57 279	6.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(33 554)	(5.2%)	8 188	1.3%	18 136	2.8%	650 158	101.1%	642 928	10.0%	144 648	22.5%	-	-
Total By Income Source	1 245 247	19.5%	217 284	3.4%	192 376	3.0%	4 743 859	74.1%	6 398 766	100.0%	493 302	7.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	460 487	24.4%	77 874	4.1%	62 073	3.3%	1 287 869	68.2%	1 888 303	29.5%	30 080	1.6%	-	-
Households	681 100	18.7%	120 219	3.3%	118 328	3.3%	2 719 768	74.7%	3 639 415	56.9%	450 298	12.4%	-	-
Other	103 661	11.9%	19 191	2.2%	11 976	1.4%	736 221	84.5%	871 049	13.6%	12 924	1.5%	-	-
Total By Customer Group	1 245 247	19.5%	217 284	3.4%	192 376	3.0%	4 743 859	74.1%	6 398 766	100.0%	493 302	7.7%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	459 792	100.0%	-	-	-	-	-	-	459 792	13.2%
Bulk Water	138 900	100.0%	-	-	-	-	-	-	138 900	4.0%
PAYE deductions	71 638	100.0%	-	-	-	-	-	-	71 638	2.1%
VAT (output less input)	(104 813)	100.0%	-	-	-	-	-	-	(104 813)	(3.0%)
Pensions / Retirement	87 373	100.0%	-	-	-	-	-	-	87 373	2.5%
Loan repayments	161 722	100.0%	-	-	-	-	-	-	161 722	4.7%
Trade Creditors	286 109	100.0%	-	-	-	-	-	-	286 109	8.2%
Auditor-General	3 903	100.0%	-	-	-	-	-	-	3 903	.1%
Other	2 366 156	100.0%	-	-	-	-	-	-	2 366 156	68.2%
Total	3 470 780	100.0%	-	-	-	-	-	-	3 470 780	100.0%

Contact Details

Municipal Manager	M Jason Ngobeni	012 358 4904/4901
Financial Manager	M 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 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	26 725 375	7 136 854	26.7%	7 003 006	26.2%	14 139 860	52.9%	6 235 001	51.2%	12.3%
Property rates	5 352 283	1 419 326	26.5%	1 512 537	28.3%	2 931 863	54.8%	1 073 405	53.7%	40.9%
Property rates - penalties and collection charges	129 085	33 323	25.8%	32 843	25.4%	66 166	51.3%	22 183	24.3%	48.1%
Service charges - electricity revenue	10 477 612	2 719 259	26.0%	2 533 646	24.2%	5 252 905	50.1%	2 359 421	48.9%	7.4%
Service charges - water revenue	2 879 423	734 292	25.5%	735 248	25.6%	1 470 540	51.1%	638 778	43.3%	15.3%
Service charges - sanitation revenue	776 192	195 353	25.2%	202 389	26.1%	397 742	51.2%	175 833	47.7%	15.1%
Service charges - refuse revenue	513 927	128 064	24.9%	130 132	25.3%	258 195	50.2%	119 643	50.2%	8.8%
Service charges - other	143 495	48 624	33.9%	46 069	32.1%	94 693	66.0%	33 534	50.7%	37.4%
Rental of facilities and equipment	451 237	103 421	22.9%	123 430	27.4%	226 851	50.3%	140 176	52.6%	(11.9%)
Interest earned - external investments	491 385	104 337	21.2%	88 126	17.9%	192 462	39.2%	77 217	40.1%	14.1%
Interest earned - outstanding debtors	114 629	41 093	35.8%	44 054	38.4%	85 147	74.3%	34 754	65.2%	26.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	113 756	16 454	14.5%	15 984	14.1%	32 438	28.5%	80 634	30.9%	(80.2%)
Licences and permits	25 094	7 331	29.2%	4 600	18.3%	11 931	47.5%	7 247	77.5%	(36.5%)
Agency services	12 744	2 529	19.8%	1 480	11.6%	4 009	31.5%	-	-	(100.0%)
Transfers recognised - operational	2 584 010	764 681	29.6%	722 207	27.9%	1 486 888	57.5%	628 773	59.9%	14.9%
Other own revenue	2 626 212	817 713	31.1%	804 404	30.6%	1 622 118	61.8%	829 600	60.8%	(3.0%)
Gains on disposal of PPE	34 289	1 055	3.1%	4 857	14.2%	5 912	17.2%	13 801	40.5%	64.8%
Operating Expenditure	26 853 285	6 157 152	22.9%	6 740 471	25.1%	12 897 623	48.0%	5 889 723	47.3%	14.4%
Employee related costs	7 353 431	1 653 945	22.5%	2 078 770	28.3%	3 732 715	50.8%	1 877 174	50.0%	10.7%
Remuneration of councillors	93 026	24 148	26.0%	24 136	25.9%	48 284	51.9%	25 044	48.0%	(3.6%)
Debt impairment	569 329	32 642	5.7%	32 776	5.8%	65 418	11.5%	31 924	12.1%	2.7%
Depreciation and asset impairment	1 990 225	476 532	23.9%	494 286	24.8%	970 818	48.8%	448 324	49.3%	10.3%
Finance charges	1 177 331	113 213	9.6%	393 978	33.5%	507 191	43.1%	345 660	55.6%	14.0%
Bulk purchases	8 520 259	2 398 109	28.1%	1 872 306	22.0%	4 270 415	50.1%	1 627 011	49.3%	15.1%
Other Materials	2 604	10 843	416.3%	(10 132)	(389.0%)	710	27.3%	10 689	400.4%	(194.8%)
Contracted services	3 713 755	793 970	21.4%	1 053 128	28.4%	1 847 098	49.7%	798 610	44.8%	31.9%
Transfers and grants	205 214	31 340	15.3%	51 846	25.3%	83 186	40.5%	57 437	51.2%	(9.7%)
Other expenditure	3 227 845	622 417	19.3%	749 076	23.2%	1 371 493	42.5%	667 945	39.9%	12.1%
Loss on disposal of PPE	265	(5)	(2.0%)	301	113.6%	295	111.6%	(97)	(23.8%)	(411.4%)
Surplus/(Deficit)	(127 910)	979 702		262 535		1 242 237		345 278		
Transfers recognised - capital	3 377 740	788 060	23.3%	1 223 984	36.2%	2 012 044	59.6%	1 031 159	50.6%	18.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 249 830	1 767 762		1 486 519		3 254 281		1 376 438		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 249 830	1 767 762		1 486 519		3 254 281		1 376 438		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 249 830	1 767 762		1 486 519		3 254 281		1 376 438		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit) for the year	3 249 830	1 767 762		1 486 519		3 254 281		1 376 438		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	5 711 022	1 167 040	20.4%	1 618 568	28.3%	2 785 608	48.8%	1 293 829	38.6%	25.1%
National Government	2 590 694	369 649	14.3%	749 672	28.9%	1 119 321	43.2%	573 879	34.7%	30.6%
Provincial Government	772 847	418 370	54.1%	474 069	61.3%	892 439	115.5%	448 975	101.9%	5.6%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	14 200	41	.3%	243	1.7%	284	2.0%	484	9.0%	(49.8%)
Transfers recognised - capital	3 377 741	788 060	23.3%	1 223 984	36.2%	2 012 044	59.6%	1 023 338	50.6%	19.6%
Borrowing	1 000 000	-	-	-	-	-	-	-	-	-
Internally generated funds	1 333 281	378 980	28.4%	394 584	29.6%	773 564	58.0%	270 491	38.7%	45.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 711 022	1 167 040	20.4%	1 618 568	28.3%	2 785 608	48.8%	1 293 829	38.6%	25.1%
Governance and Administration	492 059	41 752	8.5%	37 418	7.6%	79 170	16.1%	16 366	22.2%	128.6%
Executive & Council	295 691	705	.2%	2 468	.8%	3 173	1.1%	221	5.4%	1 016.7%
Budget & Treasury Office	180 668	22 506	12.5%	21 734	12.0%	44 240	24.5%	4 706	8.2%	361.8%
Corporate Services	15 700	18 541	118.1%	13 216	84.2%	31 757	202.3%	11 439	197.2%	15.5%
Community and Public Safety	1 000 346	497 491	49.7%	576 125	57.6%	1 073 616	107.3%	505 215	90.0%	14.0%
Community & Social Services	154 387	6 075	3.9%	10 869	7.0%	16 944	11.0%	4 822	17.0%	125.4%
Sport And Recreation	22 994	3 235	14.1%	4 076	17.7%	7 311	31.8%	446	10.4%	813.9%
Public Safety	88 898	15 152	17.0%	11 692	13.2%	26 844	30.2%	9 577	25.6%	22.1%
Housing	707 587	469 804	66.4%	543 082	76.8%	1 012 896	143.1%	487 180	106.6%	11.5%
Health	26 480	3 225	12.2%	6 406	24.2%	9 631	36.4%	3 190	17.6%	100.8%
Economic and Environmental Services	1 796 930	221 409	12.3%	442 026	24.6%	663 435	36.9%	149 297	11.7%	196.1%
Planning and Development	169 397	30 185	17.8%	61 818	36.5%	92 003	54.3%	32 677	18.3%	89.2%
Road Transport	1 627 533	191 224	11.7%	380 208	23.4%	571 432	35.1%	116 620	10.8%	226.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 323 743	403 620	17.4%	547 977	23.6%	951 597	41.0%	622 777	43.9%	(12.0%)
Electricity	678 858	109 389	16.1%	103 191	15.2%	212 580	31.3%	137 724	40.4%	(25.1%)
Water	842 200	156 986	18.6%	239 455	28.4%	396 441	47.1%	174 892	34.4%	36.9%
Waste Water Management	700 750	120 865	17.2%	191 433	27.3%	312 298	44.6%	275 036	52.9%	(30.4%)
Waste Management	101 935	16 380	16.1%	13 898	13.6%	30 278	29.7%	35 125	68.8%	(60.4%)
Other	97 944	2 768	2.8%	15 022	15.3%	17 790	18.2%	174	.6%	8 533.3%

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	29 422 338	8 108 288	27.6%	7 183 644	24.4%	15 291 932	52.0%	6 442 627	48.1%	11.5%	
Ratepayers and other	22 854 574	6 759 006	29.6%	5 938 272	26.0%	12 697 278	55.6%	4 103 496	44.5%	44.7%	
Government - operating	2 584 010	819 139	31.7%	359 407	13.9%	1 178 546	45.6%	1 223 646	87.3%	(70.6%)	
Government - capital	3 377 740	384 714	11.4%	753 786	22.3%	1 138 500	33.7%	711 450	34.5%	6.0%	
Interest	606 014	145 429	24.0%	132 179	21.8%	277 609	45.8%	404 036	107.2%	(67.3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(24 144 459)	(6 034 640)	25.0%	(7 384 040)	30.6%	(13 418 680)	55.6%	(6 812 676)	58.6%	8.4%	
Suppliers and employees	(22 761 914)	(5 890 087)	25.9%	(6 938 217)	30.5%	(12 828 303)	56.4%	(6 471 827)	59.2%	7.2%	
Finance charges	(1 177 331)	(113 213)	9.6%	(393 978)	33.5%	(507 191)	43.1%	(340 849)	54.8%	15.6%	
Transfers and grants	(205 214)	(31 340)	15.3%	(51 846)	25.3%	(83 186)	40.5%	-	23.0%	(100.0%)	
Net Cash from(used) Operating Activities	5 277 879	2 073 649	39.3%	(200 397)	(3.8%)	1 873 252	35.5%	(370 049)	6.0%	(45.8%)	
Cash Flow from Investing Activities											
Receipts	34 289	(635 956)	(1 854.7%)	(14 878)	(43.4%)	(650 834)	(1 898.1%)	1 049 820	(30 023.4%)	(101.4%)	
Proceeds on disposal of PPE	34 289	1 060	3.1%	4 557	13.3%	5 617	16.4%	-	9%	(100.0%)	
Decrease in non-current debtors	-	(1 634)	-	(3 587)	-	(5 221)	-	-	(249.3%)	(100.0%)	
Decrease in other non-current receivables	-	(68 508)	-	(16 502)	-	(85 010)	-	-	-	(100.0%)	
Decrease (increase) in non-current investments	-	(566 874)	-	654	-	(566 220)	-	1 049 820	(2 172.1%)	(99.9%)	
Payments	(5 711 021)	(1 167 040)	20.4%	(1 095 012)	19.2%	(2 262 052)	39.6%	(539 442)	27.5%	103.0%	
Capital assets	(5 711 021)	(1 167 040)	20.4%	(1 095 012)	19.2%	(2 262 052)	39.6%	(539 442)	27.5%	103.0%	
Net Cash from(used) Investing Activities	(5 676 732)	(1 802 996)	31.8%	(1 109 890)	19.6%	(2 912 886)	51.3%	510 377	14.0%	(317.5%)	
Cash Flow from Financing Activities											
Receipts	1 062 522	(130 161)	(12.3%)	(2 231)	(.2%)	(132 392)	(12.5%)	-	(2.3%)	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	1 000 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	62 522	(130 161)	(208.2%)	(2 231)	(3.6%)	(132 392)	(211.8%)	-	(43.3%)	(100.0%)	
Payments	(1 037 825)	(272 626)	26.3%	(208 595)	20.1%	(481 221)	46.4%	(218 231)	44.5%	(4.4%)	
Repayment of borrowing	(1 037 825)	(272 626)	26.3%	(208 595)	20.1%	(481 221)	46.4%	(218 231)	44.5%	(4.4%)	
Net Cash from(used) Financing Activities	24 697	(402 787)	(1 630.9%)	(210 826)	(85.3.7%)	(613 613)	(2 484.6%)	(218 231)	529.6%	(3.4%)	
Net Increase/(Decrease) in cash held	(374 156)	(132 134)	35.3%	(1 521 113)	406.5%	(1 653 247)	441.9%	(77 902)	(173.3%)	1 852.6%	
Cash/cash equivalents at the year begin	5 522 459	6 084 664	110.2%	5 952 530	107.8%	6 084 664	110.2%	4 473 758	110.6%	33.1%	
Cash/cash equivalents at the year end	5 148 302	5 952 530	115.6%	4 431 418	86.1%	4 431 418	86.1%	4 395 856	82.9%	8%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	146 045	10.5%	75 575	5.4%	49 121	3.5%	1 122 394	80.6%	1 393 135	24.6%	165	-	641 121	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	375 885	55.1%	74 585	10.9%	25 339	3.7%	206 619	30.3%	682 427	12.1%	66	-	314 053	46.0%
Receivables from Non-exchange Transactions - Property Rates	236 954	11.0%	99 649	4.6%	35 176	1.6%	1 772 773	82.7%	2 144 527	37.9%	(69 027)	(3.2%)	986 923	46.0%
Receivables from Exchange Transactions - Waste Water Management	76 043	23.3%	21 178	6.5%	11 299	3.5%	217 720	66.7%	326 240	5.8%	26	-	150 136	46.0%
Receivables from Exchange Transactions - Waste Management	2 729	62.7%	486	11.2%	78	1.8%	1 061	24.4%	4 354	1%	6	0.1%	2 004	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	2 508	2.5%	2 061	2.1%	1 931	2.0%	91 857	93.4%	98 257	1.7%	264	0.3%	45 264	46.0%
Interest on Arrear Debtor Accounts	(136 984)	(14.9%)	54 860	6.0%	45 841	5.0%	954 520	104.0%	918 237	16.2%	-	-	422 573	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 370	8.3%	2 243	2.5%	2 056	2.3%	76 738	86.8%	88 406	1.6%	873	1.0%	40 685	46.0%
Total By Income Source	710 550	12.6%	330 636	5.8%	170 841	3.0%	4 443 682	78.6%	5 655 709	100.0%	(67 627)	(1.2%)	2 602 757	46.0%
Debtors Age Analysis By Customer Group														
Organs of State	21 103	9.8%	8 104	3.8%	5 248	2.4%	180 816	84.0%	215 271	3.8%	(2 581)	(1.2%)	99 068	46.0%
Commercial	234 409	9.4%	178 720	7.1%	90 154	3.6%	1 996 495	79.9%	2 499 778	44.2%	(29 931)	(1.2%)	1 150 398	46.0%
Households	442 721	15.8%	139 877	5.0%	74 407	2.7%	2 139 787	76.5%	2 796 791	49.5%	(33 397)	(1.2%)	1 287 083	46.0%
Other	12 318	8.6%	3 935	2.7%	1 033	0.7%	126 584	88.0%	143 869	2.5%	(1 718)	(1.2%)	66 208	46.0%
Total By Customer Group	710 550	12.6%	330 636	5.8%	170 841	3.0%	4 443 682	78.6%	5 655 709	100.0%	(67 627)	(1.2%)	2 602 757	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	466 245	100.0%	-	-	-	-	-	-	466 245	23.7%
Bulk Water	140 114	100.0%	-	-	-	-	-	-	140 114	7.1%
PAYE deductions	96 298	100.0%	-	-	-	-	-	-	96 298	4.9%
VAT (output less input)	3 428	100.0%	-	-	-	-	-	-	3 428	0.2%
Pensions / Retirement	94 964	100.0%	-	-	-	-	-	-	94 964	4.8%
Loan repayments	-	-	39 606	4.1%	187 231	19.3%	740 795	76.6%	967 632	49.1%
Trade Creditors	101 719	56.6%	18 150	10.1%	56 534	31.5%	3 239	1.8%	179 642	9.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	20 872	100.0%	-	-	-	-	-	-	20 872	1.1%
Total	923 639	46.9%	57 757	2.9%	243 765	12.4%	744 034	37.8%	1 969 195	100.0%

Contact Details

Municipal Manager	M Sibusiso Sithole	031 311 2130
Financial Manager	M 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 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15								2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	28 436 210	7 118 876	25.0%	7 270 631	25.6%	14 389 507	50.6%	5 872 375	47.6%		23.8%
Property rates	5 942 513	1 503 493	25.3%	1 497 758	25.2%	3 001 251	50.5%	1 370 981	51.2%		9.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	17 158	38.4%		(100.0%)
Service charges - electricity revenue	10 076 891	2 670 219	26.5%	2 424 753	24.1%	5 094 972	50.6%	2 300 921	49.2%		5.4%
Service charges - water revenue	2 540 130	473 046	18.5%	628 873	24.6%	1 101 919	43.0%	512 949	40.7%		22.6%
Service charges - sanitation revenue	1 374 589	269 783	19.6%	340 311	24.8%	610 094	44.4%	286 793	42.3%		18.7%
Service charges - refuse revenue	989 811	241 568	24.4%	241 201	24.4%	482 769	48.8%	228 437	48.4%		5.6%
Service charges - other	260 843	70 702	27.1%	87 791	33.7%	158 492	60.8%	48 813	51.6%		79.9%
Rental of facilities and equipment	358 711	89 753	25.0%	89 335	24.9%	179 088	49.9%	87 889	43.8%		1.6%
Interest earned - external investments	275 762	119 246	43.2%	135 630	49.2%	254 876	92.4%	110 655	66.8%		22.6%
Interest earned - outstanding debtors	208 262	47 943	23.0%	50 499	24.2%	98 442	47.3%	27 494	45.8%		83.7%
Dividends received	-	-	-	-	-	-	-	-	-		-
Fines	175 648	50 126	28.5%	59 060	33.6%	109 186	62.2%	38 287	36.4%		54.3%
Licences and permits	40 388	10 946	27.1%	10 620	26.3%	21 565	53.4%	9 743	63.7%		9.0%
Agency services	150 439	37 222	24.7%	46 023	30.6%	83 246	55.3%	40 749	60.0%		12.9%
Transfers recognised - operational	3 498 169	769 161	22.0%	849 499	24.3%	1 618 661	46.3%	696 932	52.6%		22.0%
Other own revenue	2 403 556	763 756	31.8%	782 751	32.6%	1 546 506	64.3%	95 696	36.4%		718.0%
Gains on disposal of PPE	120 500	1 913	1.6%	26 528	22.0%	28 440	23.6%	(581)	-.5%		(4 668.7%)
Operating Expenditure	28 438 211	6 262 828	22.0%	6 638 334	23.3%	12 901 162	45.4%	6 540 735	47.5%		1.5%
Employee related costs	8 723 325	2 028 623	23.3%	2 349 692	26.9%	4 378 316	50.2%	2 266 736	50.7%		3.7%
Remuneration of councillors	133 619	30 166	22.6%	30 652	22.9%	60 819	45.5%	28 609	46.0%		7.1%
Debt impairment	950 533	237 688	25.0%	237 688	25.0%	475 376	50.0%	216 548	50.0%		9.8%
Depreciation and asset impairment	2 154 335	475 636	22.1%	470 659	21.8%	946 295	43.9%	464 545	48.8%		1.3%
Finance charges	919 232	186 601	20.3%	188 218	20.5%	374 819	40.8%	192 546	44.6%		(2.2%)
Bulk purchases	7 050 011	1 771 979	25.1%	1 525 007	21.6%	3 296 986	46.8%	1 433 158	45.3%		6.4%
Other Materials	387 117	83 358	21.5%	81 384	21.0%	164 741	42.6%	83 415	42.9%		(2.4%)
Contracted services	4 205 198	544 608	13.0%	866 538	20.6%	1 411 146	33.6%	846 577	40.5%		2.4%
Transfers and grants	125 354	53 809	42.9%	31 588	25.2%	85 397	68.1%	23 649	142.5%		33.6%
Other expenditure	3 789 486	850 360	22.4%	856 907	22.6%	1 707 267	45.1%	984 953	49.3%		(13.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit)	(2 001)	856 048		632 297		1 488 345		(668 360)			
Transfers recognised - capital	2 817 627	310 759	11.0%	707 005	25.1%	1 017 765	36.1%	587 451	35.0%		20.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	(1 500)	-	(1 500)	-	-	-		(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 815 627	1 166 807		1 337 802		2 504 610		(80 909)			
Taxation	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	2 815 627	1 166 807		1 337 802		2 504 610		(80 909)			
Attributable to minorities	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	2 815 627	1 166 807		1 337 802		2 504 610		(80 909)			
Share of surplus/ (deficit) of associate	-	(8)	-	(8)	-	(8)	-	(8)	(600.0%)		-
Surplus/(Deficit) for the year	2 815 627	1 166 807		1 337 802		2 504 610		(80 909)			

Part 2: Capital Revenue and Expenditure

	2014/15								2013/14		O2 of 2013/14 to O2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	6 211 315	568 959	9.2%	1 218 598	19.6%	1 787 557	28.8%	1 117 122	29.8%		9.1%
National Government	2 515 669	264 848	10.5%	583 638	23.2%	848 486	33.7%	499 601	33.9%		16.8%
Provincial Government	292 065	45 911	15.7%	123 245	42.2%	169 156	57.9%	87 857	41.7%		40.3%
District Municipality	-	-	-	-	-	-	-	-	-		-
Other transfers and grants	2 100	-	-	153	7.3%	153	7.3%	-	-		(100.0%)
Transfers recognised - capital	2 809 834	310 759	11.1%	707 037	25.2%	1 017 796	36.2%	587 457	34.9%		20.4%
Borrowing	2 350 301	210 166	8.9%	394 310	16.8%	604 476	25.7%	398 694	25.8%		(1.1%)
Internally generated funds	978 161	37 936	3.9%	103 656	10.6%	141 591	14.5%	115 851	22.2%		(10.5%)
Public contributions and donations	73 019	10 098	13.8%	13 596	18.6%	23 694	32.4%	15 120	51.4%		(10.1%)
Capital Expenditure Standard Classification	6 211 315	568 959	9.2%	1 218 598	19.6%	1 787 557	28.8%	1 117 122	29.8%		9.1%
Governance and Administration	490 232	40 139	8.2%	63 587	13.0%	103 726	21.2%	64 548	32.6%		(1.5%)
Executive & Council	11 608	370	3.2%	2 044	17.6%	2 414	20.8%	843	5.8%		142.3%
Budget & Treasury Office	5 183	1 237	23.9%	2 476	47.8%	3 713	71.6%	1 044	22.9%		137.2%
Corporate Services	473 441	38 532	8.1%	59 067	12.5%	97 598	20.6%	62 660	35.0%		(5.7%)
Community and Public Safety	1 249 549	135 915	10.9%	325 554	26.1%	461 469	36.9%	249 422	35.5%		30.5%
Community & Social Services	124 951	11 379	9.1%	19 057	15.3%	30 437	24.4%	9 537	14.0%		99.8%
Sport And Recreation	131 822	21 903	16.6%	39 751	30.2%	61 654	46.8%	28 289	24.8%		40.5%
Public Safety	110 015	15 671	14.2%	18 250	16.6%	33 921	30.8%	23 517	28.6%		(22.4%)
Housing	860 786	85 786	10.0%	244 157	28.4%	329 943	38.3%	183 254	42.8%		33.2%
Health	21 966	1 177	5.4%	4 338	19.7%	5 514	25.1%	4 825	25.9%		(10.1%)
Economic and Environmental Services	1 728 806	161 221	9.3%	377 854	21.9%	539 076	31.2%	390 782	38.4%		(3.3%)
Planning and Development	106 600	3 861	3.6%	7 221	6.8%	11 082	10.4%	13 698	37.4%		(47.3%)
Road Transport	1 603 241	156 587	9.8%	366 923	22.9%	523 510	32.7%	376 268	39.0%		(2.5%)
Environmental Protection	18 965	773	4.1%	3 710	19.6%	4 483	23.6%	816	4.9%		354.4%
Trading Services	2 741 528	231 683	8.5%	451 481	16.5%	683 164	24.9%	412 219	22.4%		9.5%
Electricity	1 255 722	105 228	8.4%	188 189	15.0%	293 417	23.4%	225 541	24.1%		(16.6%)
Water	513 312	58 581	11.4%	107 184	20.9%	165 765	32.3%	96 742	27.2%		10.8%
Waste Water Management	556 619	40 566	7.3%	105 442	18.9%	146 008	26.2%	70 648	18.0%		49.2%
Waste Management	415 875	27 308	6.6%	50 666	12.2%	77 974	18.7%	19 288	12.8%		162.7%
Other	1 200	-	-	123	10.2%	123	10.2%	151	13.8%		(18.7%)

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	29 963 719	8 520 071	28.4%	8 199 187	27.4%	16 719 258	55.8%	7 994 534	57.4%	2.6%	
Ratepayers and other	23 306 935	6 624 615	28.4%	6 522 412	28.0%	13 147 027	56.4%	6 217 434	56.5%	4.9%	
Government - operating	3 498 169	841 098	24.0%	698 987	20.0%	1 540 085	44.0%	795 711	58.1%	(12.2%)	
Government - capital	2 882 853	924 727	32.1%	837 860	29.1%	1 762 587	61.1%	877 494	65.0%	(4.5%)	
Interest	275 762	129 631	47.0%	139 929	50.7%	269 560	97.8%	103 896	55.2%	34.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(24 344 728)	(8 040 340)	33.0%	(6 482 154)	26.6%	(14 522 493)	59.7%	(5 355 233)	55.5%	21.0%	
Suppliers and employees	(23 514 982)	(7 852 290)	33.4%	(6 310 385)	26.8%	(14 162 674)	60.2%	(5 176 189)	55.6%	21.9%	
Finance charges	(829 746)	(188 050)	22.7%	(171 769)	20.7%	(359 819)	43.4%	(179 044)	51.6%	(4.1%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from(used) Operating Activities	5 618 991	479 732	8.5%	1 717 034	30.6%	2 196 765	39.1%	2 639 301	68.2%	(34.9%)	
Cash Flow from Investing Activities											
Receipts	(344 661)	-	-	(229 998)	66.7%	(229 998)	66.7%	-	-	(100.0%)	
Proceeds on disposal of PPE	40 167	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	(4 829)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(379 999)	-	-	(229 998)	60.5%	(229 998)	60.5%	-	-	(100.0%)	
Payments	(6 133 477)	(784 081)	12.8%	(1 129 877)	18.4%	(1 913 958)	31.2%	(2 099 889)	55.8%	(46.2%)	
Capital assets	(6 133 477)	(784 081)	12.8%	(1 129 877)	18.4%	(1 913 958)	31.2%	(2 099 889)	55.8%	(46.2%)	
Net Cash from(used) Investing Activities	(6 478 138)	(784 081)	12.1%	(1 359 875)	21.0%	(2 143 956)	33.1%	(2 099 889)	56.6%	(35.2%)	
Cash Flow from Financing Activities											
Receipts	1 533 904	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	1 500 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	33 904	-	-	-	-	-	-	-	-	-	
Payments	(309 853)	(88 055)	28.4%	(65 148)	21.0%	(153 203)	49.4%	(64 403)	53.3%	1.2%	
Repayment of borrowing	(309 853)	(88 055)	28.4%	(65 148)	21.0%	(153 203)	49.4%	(64 403)	53.3%	1.2%	
Net Cash from(used) Financing Activities	1 224 051	(88 055)	(7.2%)	(65 148)	(5.3%)	(153 203)	(12.5%)	(64 403)	53.3%	1.2%	
Net Increase/(Decrease) in cash held	364 904	(392 405)	(107.5%)	292 011	80.0%	(100 394)	(27.5%)	475 009	17.0%	(38.5%)	
Cash/cash equivalents at the year begin:	6 603 670	6 209 623	94.0%	5 817 218	88.1%	6 209 623	94.0%	7 410 191	107.4%	(21.5%)	
Cash/cash equivalents at the year end:	6 968 574	5 817 218	83.5%	6 109 229	87.7%	6 109 229	87.7%	7 885 200	125.6%	(22.5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	291 577	12.8%	68 737	3.0%	52 646	2.3%	1 867 590	81.9%	2 280 549	33.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	583 356	71.0%	45 323	5.5%	28 047	3.4%	164 607	20.0%	821 333	12.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	438 608	31.8%	36 430	2.6%	27 464	2.0%	876 094	63.5%	1 378 596	20.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	154 793	14.6%	35 975	3.4%	25 064	2.4%	846 926	79.7%	1 062 759	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	68 245	17.2%	15 618	3.9%	12 178	3.1%	300 297	75.8%	396 338	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	52 814	9.2%	10 565	1.8%	10 226	1.8%	498 874	87.1%	572 479	8.5%	-	-	-	-
Interest on Arrear Debtor Accounts	40 290	5.5%	17 570	2.4%	18 911	2.6%	658 949	89.6%	735 720	10.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(97 319)	19.4%	(59 005)	11.7%	(93 018)	18.5%	(252 908)	50.4%	(502 251)	(7.4%)	-	-	-	-
Total By Income Source	1 532 364	22.7%	171 213	2.5%	81 518	1.2%	4 960 429	73.5%	6 745 525	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	44 083	(194.7%)	(78 772)	347.9%	(77 039)	340.3%	89 089	(393.5%)	(22 640)	(.3%)	-	-	-	-
Commercial	839 866	55.8%	87 512	5.8%	38 896	2.6%	539 566	35.8%	1 505 840	22.3%	-	-	-	-
Households	787 726	14.2%	183 886	3.3%	140 662	2.5%	4 433 616	79.9%	5 545 891	82.2%	-	-	-	-
Other	(139 312)	49.1%	(21 413)	7.6%	(21 001)	7.4%	(101 841)	35.9%	(283 567)	(4.2%)	-	-	-	-
Total By Customer Group	1 532 364	22.7%	171 213	2.5%	81 518	1.2%	4 960 429	73.5%	6 745 525	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	175 150	100.5%	1 076	.6%	(2 668)	(1.5%)	780	.4%	174 337	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	175 150	100.5%	1 076	.6%	(2 668)	(1.5%)	780	.4%	174 337	100.0%

Contact Details

Municipal Manager	Ms Nawaal Adams	021 400 1330
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.