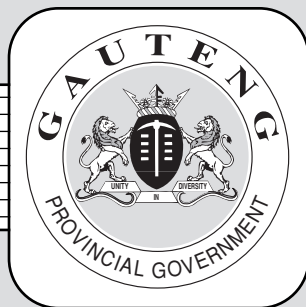


**THE PROVINCE OF
GAUTENG**



**DIE PROVINSIE
GAUTENG**

Provincial Gazette Extraordinary Buitengewone Provinsiale Koerant

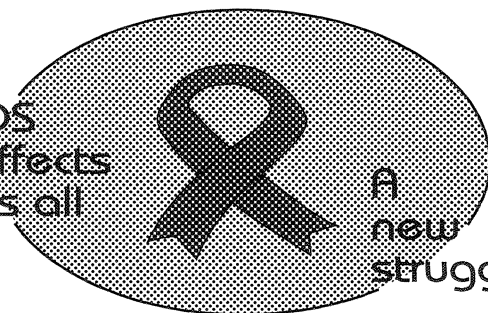
Vol. 20

**PRETORIA, 12 FEBRUARY 2014
FEBRUARIE**

No. 35

We all have the power to prevent AIDS

**AIDS
affects
us all**



**A
new
struggle**

Prevention is the cure

**AIDS
HELPLINE**

0800 012 322

DEPARTMENT OF HEALTH

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GENERAL NOTICE

NOTICE 377 OF 2014

PUBLICATION OF GAUTENG MUNICIPAL CONSOLIDATED STATEMENT: 2nd QUARTER ENDED 31 DECEMBER 2013.

1. The Municipal Finance Management Act.2003 (Act 56 of 2003) ("MFMA") in terms of section 71 and Government Gazette Notice 26510 and 26511 refers.
2. The MFMA in terms of Section 71(1) requires Accounting Officers of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10th working day of the month, a consolidated statement on the state of municipal budgets.
3. The MFMA in terms of section 71(6) in addition to the aforementioned requires the Provincial Treasury to submit by no later than the 22nd working day of the month, to National Treasury , a consolidated statement on the state of the municipal budgets in the Province.
4. The Provincial Treasury, within 30 days after the quarter has ended, has to publish a Consolidated Statement on the municipal budgets per municipality in the Province.
5. Herewith we formally publish the consolidated statement as at 31 December 2013.



Nomfundo Tshabalala
Head of the Department
Gauteng Provincial Treasury
 Date: 05/02/2014



GAUTENG PROVINCIAL TREASURY

GAUTENG MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE QUARTER ENDED 31 DECEMBER 2013

IN TERMS OF SECTION 71 OF THE MFMA

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

Part 1: Operating Revenue and Expenditure

| Part: Operating Revenue and Expenditure | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|---------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 94,241,121 | 24,520,837 | 26.0% | 23,087,681 | 24.5% | 47,608,518 | 50.5% | 21,524,930 | 52.2% | 7.3% |
| Property rates | 15,768,979 | 4,153,481 | 26.3% | 4,344,830 | 27.6% | 8,498,311 | 53.9% | 3,260,322 | 47.2% | 33.3% |
| Property rates - penalties and collection charges | 174,026 | 50,240 | 28.9% | 54,863 | 31.5% | 105,103 | 60.4% | 41,905 | 53.6% | 30.9% |
| Service charges - electricity revenue | 37,662,087 | 9,787,194 | 26.0% | 8,145,687 | 21.6% | 17,932,881 | 47.6% | 7,824,759 | 49.7% | 4.1% |
| Service charges - water revenue | 11,185,823 | 2,724,384 | 24.4% | 2,941,827 | 26.3% | 5,665,211 | 50.7% | 3,151,093 | 49.4% | (6.6%) |
| Service charges - sanitation revenue | 4,478,046 | 1,122,813 | 25.1% | 1,160,191 | 25.9% | 2,283,004 | 51.0% | 350,168 | 44.7% | 231.3% |
| Service charges - refuse revenue | 3,299,889 | 820,903 | 24.9% | 837,053 | 25.4% | 1,657,956 | 50.2% | 696,170 | 64.8% | 20.2% |
| Service charges - other | 570,070 | 119,584 | 21.0% | 127,816 | 22.4% | 247,400 | 43.4% | 288,124 | 42.2% | (55.6%) |
| Rental of facilities and equipment | 520,635 | 91,081 | 17.5% | 97,432 | 18.7% | 188,513 | 36.2% | 93,989 | 41.8% | 3.7% |
| Interest earned - external investments | 577,466 | 143,520 | 24.9% | 122,360 | 21.2% | 265,880 | 46.0% | 879,452 | 182.0% | (86.1%) |
| Interest earned - outstanding debtors | 575,372 | 189,832 | 32.9% | 236,790 | 41.1% | 426,622 | 74.0% | 173,690 | 50.3% | 36.3% |
| Dividends received | - | - | - | 3 | - | 3 | - | - | - | (100.0%) |
| Fines | 916,442 | 123,007 | 13.4% | 114,044 | 12.4% | 237,050 | 25.9% | 157,914 | 47.2% | (27.8%) |
| Licences and permits | 228,344 | 42,919 | 18.8% | 44,761 | 19.6% | 87,680 | 38.4% | 37,202 | 38.2% | 20.3% |
| Agency services | 779,416 | 205,811 | 26.4% | 192,251 | 24.7% | 398,061 | 51.1% | 173,050 | 47.9% | 11.1% |
| Transfers recognised - operational | 12,823,132 | 3,844,418 | 30.0% | 3,448,316 | 26.9% | 7,292,735 | 56.9% | 3,286,526 | 64.8% | 4.9% |
| Other own revenue | 4,670,969 | 1,101,357 | 23.6% | 1,218,472 | 26.1% | 2,319,828 | 49.7% | 1,107,435 | 52.9% | 10.0% |
| Gains on disposal of PPE | 9,424 | 293 | 3.1% | 987 | 10.5% | 1,280 | 13.6% | 3,131 | 24.8% | (68.5%) |
| Operating Expenditure | 91,750,624 | 21,127,384 | 23.0% | 22,331,698 | 24.3% | 43,459,082 | 47.4% | 20,060,292 | 46.6% | 11.3% |
| Employee related costs | 22,079,451 | 5,087,087 | 23.0% | 5,684,877 | 25.7% | 10,771,964 | 48.8% | 5,113,041 | 47.8% | 11.2% |
| Remuneration of councillors | 469,681 | 104,657 | 22.3% | 103,512 | 22.1% | 208,269 | 44.3% | 96,241 | 40.9% | 7.7% |
| Debt impairment | 4,318,733 | 1,128,451 | 26.1% | 1,226,464 | 28.4% | 2,354,915 | 54.5% | 1,257,458 | 44.8% | (2.5%) |
| Depreciation and asset impairment | 5,416,190 | 1,107,444 | 20.4% | 1,027,472 | 19.0% | 2,134,916 | 39.4% | 1,040,364 | 40.7% | (1.2%) |
| Finance charges | 3,064,305 | 545,100 | 17.8% | 853,818 | 27.9% | 1,399,917 | 45.7% | 899,409 | 41.5% | (5.1%) |
| Bulk purchases | 33,348,246 | 9,536,971 | 28.6% | 7,589,498 | 22.8% | 17,126,469 | 51.4% | 7,163,964 | 53.0% | 5.9% |
| Other Materials | 2,797,992 | 435,457 | 15.6% | 596,864 | 21.3% | 1,032,320 | 36.9% | 560,969 | 38.0% | 6.4% |
| Contracted services | 5,979,517 | 969,229 | 16.2% | 1,550,087 | 25.9% | 2,519,316 | 42.1% | 1,901,049 | 40.5% | (18.5%) |
| Transfers and grants | 1,479,873 | 227,913 | 15.4% | 337,582 | 22.8% | 565,495 | 38.2% | 278,973 | 31.6% | 21.0% |
| Other expenditure | 12,771,587 | 1,963,864 | 15.4% | 2,927,546 | 22.9% | 4,891,410 | 38.3% | 1,748,234 | 37.1% | 67.5% |
| Loss on disposal of PPE | 25,050 | 20,211 | 80.7% | 433,878 | 1,732.0% | 454,089 | 1,812.7% | 589 | 7.3% | 73,572.9% |
| Surplus/(Deficit) | 2,490,497 | 3,393,453 | | 755,983 | | 4,149,437 | | 1,464,637 | | |
| Transfers recognised - capital | 7,045,554 | 728,334 | 10.3% | 1,722,286 | 24.4% | 2,450,519 | 34.8% | 828,768 | 17.2% | 107.8% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | (130,000) | (32,500) | 25.0% | (32,500) | 25.0% | (65,000) | 50.0% | - | - | (100.0%) |
| Surplus/(Deficit) after capital transfers and contributions | 9,406,051 | 4,089,287 | | 2,445,769 | | 6,535,056 | | 2,293,405 | | |
| Taxation | 550,871 | 6,501 | 1.2% | 10,244 | 1.9% | 16,745 | 3.0% | 7,156 | 2.5% | 43.2% |
| Surplus/(Deficit) after taxation | 8,855,180 | 4,082,786 | | 2,435,525 | | 6,518,311 | | 2,286,250 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 8,855,180 | 4,082,786 | | 2,435,525 | | 6,518,311 | | 2,286,250 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 8,855,180 | 4,082,786 | | 2,435,525 | | 6,518,311 | | 2,286,250 | | |

Part 2: Capital Revenue and Expenditure

| Part 2: Capital Revenue and Expenditure | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|---------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 16,260,677 | 1,474,858 | 9.1% | 3,064,928 | 18.8% | 4,539,787 | 27.9% | 1,834,212 | 21.7% | 67.1% |
| National Government | 6,929,574 | 778,256 | 11.2% | 1,368,089 | 19.7% | 2,146,345 | 31.0% | 799,304 | 20.5% | 71.2% |
| Provincial Government | 140,712 | 18,926 | 13.4% | 134,663 | 95.7% | 153,588 | 109.2% | 110,752 | 37.3% | 21.6% |
| District Municipality | 2,185 | | | | | | | | | |
| Other transfers and grants | 40,945 | 1,581 | 3.9% | 13,041 | 31.9% | 14,623 | 35.7% | 3,703 | 35.6% | 252.2% |
| Transfers recognised - capital | 7,113,416 | 798,763 | 11.2% | 1,515,793 | 21.3% | 2,314,556 | 32.5% | 913,759 | 21.4% | 65.9% |
| Borrowing | 4,221,798 | 332,787 | 7.9% | 697,021 | 16.5% | 1,029,808 | 24.4% | 528,510 | 20.6% | 31.9% |
| Internally generated funds | 4,370,693 | 218,448 | 5.0% | 761,182 | 17.4% | 979,631 | 22.4% | 233,093 | 25.1% | 226.6% |
| Public contributions and donations | 554,770 | 124,860 | 22.5% | 90,933 | 16.4% | 215,793 | 38.9% | 158,850 | 24.2% | (42.8%) |
| Capital Expenditure Standard Classification | 16,260,677 | 1,474,858 | 9.1% | 3,064,928 | 18.8% | 4,539,787 | 27.9% | 1,834,212 | 21.7% | 67.1% |
| Governance and Administration | 1,890,167 | 46,351 | 2.5% | 188,869 | 10.0% | 235,221 | 12.4% | 127,752 | 16.3% | 47.8% |
| Executive & Council | 231,070 | 4,396 | 1.9% | 46,545 | 20.1% | 50,940 | 22.0% | 24,015 | 13.4% | 93.8% |
| Budget & Treasury Office | 318,068 | 17,580 | 5.5% | 41,464 | 13.0% | 59,023 | 18.6% | 36,835 | 18.2% | 12.6% |
| Corporate Services | 1,341,009 | 24,396 | 1.8% | 100,851 | 7.5% | 125,257 | 9.3% | 56,902 | 16.5% | 50.8% |
| Community and Public Safety | 2,953,284 | 369,927 | 12.5% | 590,668 | 20.0% | 960,595 | 32.5% | 439,688 | 24.9% | 34.3% |
| Community & Social Services | 393,758 | 7,253 | 1.8% | 36,595 | 9.3% | 43,848 | 11.1% | 33,724 | 15.8% | 8.5% |
| Sport And Recreation | 494,321 | 58,956 | 11.9% | 133,255 | 27.0% | 192,211 | 38.9% | 82,979 | 26.7% | 111.6% |
| Public Safety | 304,280 | 5,284 | 1.7% | 39,998 | 13.1% | 45,281 | 14.9% | 33,104 | 16.7% | 20.8% |
| Housing | 1,543,590 | 279,551 | 18.1% | 336,221 | 21.8% | 615,781 | 39.9% | 291,172 | 29.0% | 15.5% |
| Health | 217,354 | 18,873 | 8.7% | 44,602 | 20.5% | 63,475 | 29.2% | 18,709 | 13.2% | 138.4% |
| Economic and Environmental Services | 5,520,680 | 570,617 | 10.3% | 1,023,522 | 18.5% | 1,594,139 | 28.9% | 489,064 | 17.5% | 109.3% |
| Planning and Development | 771,265 | 59,106 | 7.7% | 68,606 | 8.9% | 127,712 | 16.6% | 15,726 | 6.3% | 336.3% |
| Road Transport | 4,689,252 | 511,183 | 10.9% | 952,211 | 20.3% | 1,463,394 | 31.2% | 467,930 | 18.7% | 103.5% |
| Environmental Protection | 60,163 | 328 | 0.5% | 2,705 | 4.5% | 3,034 | 5.0% | 5,409 | 11.6% | (50.0%) |
| Trading Services | 5,824,492 | 482,000 | 8.3% | 1,237,417 | 21.2% | 1,719,417 | 29.5% | 773,521 | 24.8% | 60.0% |
| Electricity | 2,760,540 | 188,155 | 6.8% | 617,440 | 22.4% | 805,594 | 29.2% | 324,101 | 26.1% | 90.5% |
| Water | 1,173,248 | 143,227 | 12.2% | 338,544 | 28.9% | 481,771 | 41.1% | 276,257 | 27.7% | 22.5% |
| Waste Water Management | 1,530,804 | 137,796 | 9.0% | 261,753 | 17.1% | 399,549 | 26.1% | 160,877 | 23.2% | 82.7% |
| Waste Management | 359,901 | 12,822 | 3.6% | 19,680 | 5.5% | 32,502 | 9.0% | 12,285 | 9.6% | 60.2% |
| Other | 72,054 | 5,963 | 8.3% | 24,452 | 33.9% | 30,415 | 42.2% | 4,186 | 9.5% | 484.1% |

Part 3: Cash Receipts and Payments

| R thousands | 2013/14 | | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------------|--------------------------------|--|
| | Budget | First Quarter | | | Second Quarter | | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | | |
| Receipts | 96,198,995 | 23,555,345 | 24.5% | 25,065,535 | 26.1% | 48,620,880 | 50.5% | 22,961,677 | 52.5% | 9.1% | | |
| Ratepayers and other | 75,291,892 | 18,591,512 | 24.7% | 19,115,320 | 25.4% | 37,706,832 | 50.1% | 16,744,010 | 50.8% | 14.2% | | |
| Government - operating | 12,813,706 | 3,761,043 | 29.4% | 3,621,147 | 28.3% | 7,382,191 | 57.6% | 3,236,591 | 61.0% | 11.9% | | |
| Government - capital | 7,085,554 | 884,454 | 12.5% | 1,878,504 | 27.9% | 2,863,058 | 40.4% | 1,965,359 | 43.2% | 7% | | |
| Interest | 1,007,743 | 318,338 | 31.5% | 350,463 | 34.8% | 668,800 | 66.4% | 1,035,407 | 125.7% | (66.2%) | | |
| Dividends | | | | | | | | | | | | |
| Payments | (80,569,721) | (25,253,210) | 31.3% | (19,446,853) | 24.1% | (44,700,063) | 55.5% | (17,960,413) | 55.5% | 8.3% | | |
| Suppliers and employees | (76,211,598) | (24,469,718) | 32.1% | (18,141,715) | 23.8% | (42,611,433) | 55.9% | (16,883,919) | 56.4% | 7.4% | | |
| Finance charges | (3,053,647) | (544,703) | 17.8% | (853,762) | 28.0% | (1,398,465) | 45.8% | (894,968) | 41.4% | (4.6%) | | |
| Transfers and grants | (1,304,478) | (238,789) | 18.3% | (451,378) | 34.6% | (690,164) | 52.9% | (181,525) | 33.3% | 148.7% | | |
| Net Cash from/(used) Operating Activities | 15,629,274 | (1,697,865) | (10.9%) | 5,618,682 | 35.9% | 3,920,817 | 25.1% | 5,021,265 | 35.4% | 11.9% | | |
| Cash Flow from Investing Activities | | | | | | | | | | | | |
| Receipts | (523,339) | 265,066 | (50.6%) | 273,107 | (52.2%) | 538,173 | (102.8%) | (70,588) | 182.8% | (486.9%) | | |
| Proceeds on disposal of PPE | 9,647 | 57,041 | 591.3% | 57,481 | 595.9% | 114,522 | 1,187.1% | 29,096 | 37.2% | 97.6% | | |
| Decrease in non-current debtors | 136,428 | (1,266,334) | (928.2%) | 290,241 | 212.7% | (976,093) | (715.5%) | (37,716) | 328.2% | (869.5%) | | |
| Decrease in other non-current receivables | (21,431) | 1,526,586 | (7,123.1%) | 6,526 | (30.5%) | 1,533,112 | (7,153.5%) | (56,241) | (14.6%) | (111.6%) | | |
| Decrease (increase) in non-current investments | (947,983) | (52,227) | 8.1% | (81,141) | 12.5% | (133,368) | 20.6% | (5,726) | (5,155.2%) | 1,317.0% | | |
| Payments | (15,744,962) | (2,182,431) | 13.9% | (3,278,646) | 20.8% | (5,461,077) | 34.7% | (1,862,979) | 23.8% | 76.0% | | |
| Capital assets | (15,744,962) | (2,182,431) | 13.9% | (3,278,646) | 20.8% | (5,461,077) | 34.7% | (1,862,979) | 23.8% | 76.0% | | |
| Net Cash from/(used) Investing Activities | (16,268,302) | (1,917,365) | 11.8% | (3,005,539) | 18.5% | (4,922,905) | 30.3% | (1,933,567) | 17.6% | 55.4% | | |
| Cash Flow from Financing Activities | | | | | | | | | | | | |
| Receipts | 4,140,437 | 1,355,050 | 32.7% | (300,836) | (7.3%) | 1,054,214 | 25.5% | (91,339) | 15.9% | 229.4% | | |
| Short term loans | 150,631 | 90,000 | 59.7% | 303,900 | 201.8% | 393,900 | 261.5% | 84,000 | 471.9% | 261.8% | | |
| Borrowing long term/financing | 3,906,537 | 1,243,083 | 31.8% | (601,083) | (15.4%) | 642,000 | 16.4% | (226,135) | 8.0% | 165.8% | | |
| Increase (decrease) in consumer deposits | 83,289 | 21,967 | 26.4% | (3,653) | (4.4%) | 18,314 | 22.0% | 50,795 | 128.2% | (107.2%) | | |
| Payments | (1,818,534) | (767,252) | 42.2% | (600,155) | 33.0% | (1,367,408) | 75.2% | (565,126) | 63.6% | 6.2% | | |
| Repayment of borrowing | (1,818,534) | (767,252) | 42.2% | (600,155) | 33.0% | (1,367,408) | 75.2% | (565,126) | 63.6% | 6.2% | | |
| Net Cash from/(used) Financing Activities | 2,321,903 | 587,798 | 25.3% | (900,991) | (38.8%) | (313,194) | (13.5%) | (656,465) | (30.6%) | 37.2% | | |
| Net Increase/(Decrease) in cash held | 1,682,875 | (3,027,432) | (179.9%) | 1,712,151 | 101.7% | (1,315,282) | (78.2%) | 2,431,233 | 58.0% | (29.6%) | | |
| Cash/cash equivalents at the year begin: | 8,635,802 | 11,379,055 | 131.8% | 8,351,823 | 96.7% | 11,379,055 | 131.8% | 5,174,809 | 119.3% | 61.4% | | |
| Cash/cash equivalents at the year end: | 10,316,677 | 8,351,623 | 80.9% | 10,063,773 | 97.5% | 10,063,773 | 97.5% | 7,605,842 | 94.6% | 32.3% | | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|------------------|--------------|------------------|-------------|------------------|-------------|-------------------|--------------|-------------------|---------------|---|------------|--|-------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1,154,438 | 11.7% | 479,106 | 4.8% | 354,905 | 3.6% | 7,907,722 | 79.9% | 9,896,171 | 24.9% | 10,522 | .1% | 136,557 | 1.4% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 2,588,548 | 29.8% | 580,879 | 6.7% | 336,782 | 3.9% | 5,178,572 | 59.6% | 6,884,781 | 21.8% | 5,295 | .1% | 28,689 | .3% |
| Receivables from Non-exchange Transactions - Property Rates | 1,360,682 | 15.3% | 383,251 | 4.2% | 327,662 | 3.6% | 6,968,166 | 76.9% | 9,089,781 | 22.8% | 3,772 | - | 119,955 | 1.3% |
| Receivables from Exchange Transactions - Waste Water Management | 463,101 | 11.7% | 166,752 | 4.2% | 128,971 | 3.3% | 3,187,780 | 80.8% | 3,946,604 | 9.9% | 2,641 | .1% | 55,923 | 1.4% |
| Receivables from Exchange Transactions - Waste Management | 281,920 | 10.1% | 110,170 | 3.9% | 84,848 | 3.0% | 2,325,240 | 83.0% | 2,802,278 | 7.0% | 3,754 | .1% | 82,945 | 3.0% |
| Receivables from Exchange Transactions - Property Rental Debtors | 14,553 | 2.3% | 8,027 | 1.3% | 7,018 | 1.1% | 591,524 | 95.2% | 621,121 | 1.6% | 3 | - | 445 | .1% |
| Interest on Arrear Debtor Accounts | 112,064 | 5.3% | 80,516 | 3.8% | 66,872 | 3.2% | 1,848,014 | 87.7% | 2,107,466 | 5.3% | 4,948 | .2% | 2,833 | .1% |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | 57,252 | 2.2% | 47,319 | 1.8% | 47,813 | 1.8% | 2,490,790 | 94.2% | 2,643,175 | 6.6% | 10,228 | .4% | 302,676 | 11.5% |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | 6,062,558 | 15.2% | 1,856,020 | 4.7% | 1,354,951 | 3.4% | 30,517,828 | 76.7% | 39,791,357 | 100.0% | 41,162 | .1% | 730,122 | 1.8% |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 100,148 | 11.5% | 56,530 | 6.5% | 46,708 | 5.3% | 671,193 | 76.7% | 874,579 | 2.2% | - | - | 16,932 | 1.9% |
| Commercial | 2,987,278 | 24.5% | 756,942 | 6.2% | 484,507 | 4.0% | 7,979,257 | 65.3% | 12,210,884 | 30.7% | - | - | 250,105 | 2.1% |
| Households | 2,811,864 | 11.3% | 1,024,489 | 4.1% | 793,734 | 3.2% | 20,362,780 | 81.5% | 24,992,847 | 62.8% | 14,689 | .1% | 453,065 | 1.8% |
| Other | 153,268 | 9.5% | 16,078 | .9% | 29,902 | 1.7% | 1,504,599 | 87.8% | 1,719,848 | 4.3% | 24,025 | 1.4% | - | - |
| Total By Customer Group | 6,062,558 | 15.2% | 1,856,020 | 4.7% | 1,354,951 | 3.4% | 30,517,828 | 76.7% | 39,791,357 | 100.0% | 41,162 | .1% | 730,122 | 1.8% |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|------------------|--------------|---------------|-------------|---------------|------------|----------------|-------------|------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 1,964,010 | 91.8% | 62,769 | 2.9% | 32,828 | 1.5% | 80,520 | 3.8% | 2,140,128 | 31.5% |
| Bulk Water | 669,655 | 100.0% | - | - | - | - | - | - | 669,655 | 9.9% |
| PAYE deductions | 85,117 | 100.0% | - | - | - | - | - | - | 85,117 | 1.3% |
| VAT (output less input) | (12,853) | 100.0% | - | - | - | - | - | - | (12,853) | (.2%) |
| Pensions / Retirement | 91,599 | 100.0% | - | - | - | - | - | - | 91,599 | 1.4% |
| Loan repayments | 329,192 | 100.0% | - | - | - | - | - | - | 329,192 | 4.8% |
| Trade Creditors | 1,478,067 | 91.5% | 23,321 | 1.4% | 6,340 | .4% | 108,158 | 6.7% | 1,615,886 | 23.8% |
| Auditor-General | 8,492 | 91.6% | 782 | 8.4% | - | - | - | - | 9,274 | .1% |
| Other | 1,836,680 | 98.7% | 11,112 | .6% | 2,218 | .1% | 11,323 | .6% | 1,861,333 | 27.4% |
| Total | 6,450,251 | 95.0% | 97,984 | 1.4% | 41,386 | .6% | 200,000 | 2.9% | 6,789,621 | 100.0% |

Source Local Government Database

1. All figures in this report are unaudited.
2. Westernia only verified figures on the 31 Jan after the deadline of the 30 Jan 2014
3. West Rand did not verify figures and communication was sent to GPT

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

Part1: Operating Revenue and Expenditure

| | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget 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 | 36,770,044 | 8,784,868 | 23.9% | 9,019,124 | 24.5% | 17,803,992 | 48.4% | 7,705,124 | 49.9% | 17.1% |
| Property rates | 6,395,445 | 1,833,642 | 28.7% | 2,012,189 | 31.5% | 3,845,832 | 60.1% | 1,175,027 | 41.9% | 71.2% |
| Property rates - penalties and collection charges | 91,169 | 19,862 | 21.8% | 24,302 | 26.7% | 44,164 | 48.4% | 24,130 | 49.4% | 7% |
| Service charges - electricity revenue | 13,276,206 | 3,020,563 | 22.8% | 2,827,078 | 21.3% | 5,847,641 | 44.0% | 2,606,114 | 49.5% | 8.5% |
| Service charges - water revenue | 4,241,132 | 1,024,267 | 24.2% | 1,132,915 | 26.7% | 2,157,182 | 50.9% | 1,618,509 | 51.5% | (30.0%) |
| Service charges - sanitation revenue | 2,490,824 | 625,459 | 25.1% | 632,617 | 25.4% | 1,258,076 | 50.5% | - | - | (100.0%) |
| Service charges - refuse revenue | 986,904 | 231,800 | 23.5% | 274,091 | 27.8% | 505,891 | 51.3% | 216,450 | 195.5% | 26.6% |
| Service charges - other | 438,402 | 93,547 | 21.3% | 101,551 | 23.2% | 195,098 | 44.5% | 265,435 | 44.1% | (61.7%) |
| Rental of facilities and equipment | 287,893 | 43,977 | 15.3% | 54,943 | 19.1% | 98,920 | 34.4% | 46,515 | 42.3% | 18.1% |
| Interest earned - external investments | 306,055 | 62,371 | 20.4% | 51,868 | 16.9% | 114,239 | 37.3% | 60,345 | 40.8% | (14.0%) |
| Interest earned - outstanding debtors | 42,878 | 4,802 | 11.2% | 35,751 | 83.4% | 40,553 | 94.6% | 24,045 | 86.3% | 48.7% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 574,741 | 59,507 | 10.4% | 49,288 | 8.6% | 108,795 | 18.9% | 101,920 | 54.1% | (51.6%) |
| Licences and permits | 674 | 267 | 39.7% | 351 | 52.1% | 619 | 91.8% | 226 | 78.9% | 55.6% |
| Agency services | 501,979 | 116,392 | 23.2% | 131,886 | 26.3% | 248,278 | 49.5% | 127,507 | 51.0% | 3.4% |
| Transfers recognised - operational | 5,146,290 | 1,243,050 | 24.2% | 1,186,631 | 23.1% | 2,429,681 | 47.2% | 1,101,552 | 49.9% | 7.7% |
| Other own revenue | 1,989,452 | 405,362 | 20.4% | 503,661 | 25.3% | 909,023 | 45.7% | 337,346 | 61.9% | 49.3% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | 3 | - | (100.0%) |
| Operating Expenditure | 33,960,929 | 8,426,669 | 24.8% | 8,745,644 | 25.8% | 17,172,314 | 50.6% | 7,641,964 | 48.9% | 14.4% |
| Employee related costs | 8,155,691 | 1,944,820 | 23.8% | 2,241,824 | 27.5% | 4,186,544 | 51.3% | 2,053,989 | 50.5% | 9.1% |
| Remuneration of councillors | 124,154 | 29,227 | 23.5% | 28,236 | 22.7% | 57,463 | 46.3% | 25,335 | 39.6% | 11.4% |
| Debt impairment | 1,451,637 | 424,322 | 29.2% | 605,282 | 41.7% | 1,029,605 | 70.9% | 758,388 | 59.7% | (20.2%) |
| Depreciation and asset impairment | 2,345,443 | 408,807 | 17.4% | 415,100 | 17.7% | 823,907 | 35.1% | 424,133 | 44.2% | (2.1%) |
| Finance charges | 1,403,071 | 313,900 | 22.4% | 390,664 | 27.8% | 704,564 | 50.2% | 355,097 | 45.0% | 10.0% |
| Bulk purchases | 12,272,913 | 3,763,770 | 30.7% | 2,496,619 | 20.3% | 6,260,389 | 51.0% | 2,317,543 | 50.4% | 7.7% |
| Other Materials | 42,481 | - | - | - | - | - | - | - | - | - |
| Contracted services | 3,215,045 | 524,566 | 16.3% | 836,259 | 26.0% | 1,360,825 | 42.3% | 730,026 | 44.1% | 14.6% |
| Transfers and grants | 175,397 | 14,217 | 8.1% | 48,755 | 27.8% | 62,972 | 35.9% | 42,535 | 267.8% | 14.6% |
| Other expenditure | 4,775,047 | 983,516 | 20.6% | 1,280,933 | 26.8% | 2,264,449 | 47.4% | 934,371 | 42.4% | 37.1% |
| Loss on disposal of PPE | 50 | 19,524 | 39,047.2% | 401,973 | 803,945.6% | 421,496 | 842,992.8% | 547 | 818.9% | 73,386.4% |
| Surplus/(Deficit) | 2,809,115 | 358,199 | | 273,479 | | 631,678 | | 63,161 | | |
| Transfers recognised - capital | 2,524,743 | 167,767 | 6.6% | 469,545 | 18.6% | 637,312 | 25.2% | 147,256 | 9.5% | 218.9% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 5,333,858 | 525,966 | | 743,025 | | 1,268,990 | | 210,416 | | |
| Taxation | 550,871 | 6,501 | 1.2% | 10,244 | 1.9% | 16,745 | 3.0% | 7,156 | 2.5% | 43.2% |
| Surplus/(Deficit) after taxation | 4,782,987 | 519,465 | | 732,780 | | 1,252,245 | | 203,260 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 4,782,987 | 519,465 | | 732,780 | | 1,252,245 | | 203,260 | | |
| Share of surplus/(deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 4,782,987 | 519,465 | | 732,780 | | 1,252,245 | | 203,260 | | |

Part 2: Capital Revenue and Expenditure

| Part 2: Capital Revenue and Expenditure | | | | | | | | | | | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------|--------------------------------|
| | 2013/14 | | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| R thousands | | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | 7,595,073 | 520,895 | 6.9% | 940,806 | 12.4% | 1,461,701 | 19.2% | 512,824 | 17.4% | 83.5% | |
| National Government | 2,524,743 | 165,248 | 6.5% | 183,240 | 7.3% | 348,488 | 13.8% | 120,229 | 7.1% | 52.4% | |
| Provincial Government | - | - | - | 104,634 | - | 104,634 | - | 19,784 | 345.8% | 428.9% | |
| District Municipality | - | - | - | - | - | - | - | - | - | - | |
| Other transfers and grants | - | - | - | - | - | - | - | 617 | - | (100.0%) | |
| Transfers recognised - capital | 2,524,743 | 165,248 | 6.5% | 287,874 | 11.4% | 453,122 | 17.9% | 140,630 | 8.3% | 104.7% | |
| Borrowing | 1,458,631 | 112,349 | 7.7% | 191,793 | 5.4% | 191,793 | 13.1% | 195,103 | 25.7% | (59.3%) | |
| Internally generated funds | 3,162,829 | 130,263 | 4.1% | 504,570 | 16.0% | 634,633 | 20.1% | 29,703 | 141.7% | 1,598.7% | |
| Public contributions and donations | 448,870 | 113,035 | 25.2% | 68,918 | 15.4% | 181,953 | 40.5% | 147,388 | 35.5% | (53.2%) | |
| Capital Expenditure Standard Classification | 7,595,073 | 520,895 | 6.9% | 940,806 | 12.4% | 1,461,701 | 19.2% | 512,824 | 17.4% | 83.5% | |
| Governance and Administration | 973,778 | 7,135 | .7% | 43,613 | 4.5% | 50,748 | 5.2% | 10,988 | 8.0% | 296.9% | |
| Executive & Council | 78,675 | - | - | 557 | .7% | 557 | .7% | 128 | 3.8% | 334.6% | |
| Budget & Treasury Office | 28,000 | - | - | 1,485 | 5.3% | 1,485 | 5.3% | 1,148 | 4.1% | 29.4% | |
| Corporate Services | 867,103 | 7,135 | .8% | 41,571 | 4.8% | 48,706 | 5.6% | 9,712 | 9.0% | 328.0% | |
| Community and Public Safety | 1,302,586 | 210,567 | 16.2% | 190,892 | 14.7% | 401,459 | 30.8% | 108,604 | 17.4% | 75.8% | |
| Community & Social Services | 156,746 | 2,075 | 1.3% | 4,790 | 3.1% | 6,865 | 4.4% | 4,404 | 8.4% | 8.8% | |
| Sport And Recreation | 99,770 | 924 | .9% | 12,919 | 12.9% | 13,843 | 13.9% | 2,009 | 3.8% | 543.2% | |
| Public Safety | 89,100 | 67 | .1% | 4,269 | 4.8% | 4,336 | 4.9% | 411 | 10.2% | 938.7% | |
| Housing | 902,757 | 207,501 | 23.0% | 165,454 | 18.3% | 372,955 | 41.3% | 100,623 | 20.2% | 64.4% | |
| Health | 54,213 | - | - | 3,460 | 6.4% | 3,460 | 6.4% | 1,158 | 4.7% | 198.9% | |
| Economic and Environmental Services | 2,389,963 | 118,486 | 5.0% | 155,311 | 6.5% | 273,797 | 11.5% | 59,308 | 5.2% | 161.9% | |
| Planning and Development | 671,351 | 1,974 | .3% | 7,000 | 1.0% | 8,974 | 1.3% | 4,883 | 3.4% | 43.3% | |
| Road Transport | 1,692,862 | 116,262 | 6.9% | 147,668 | 8.7% | 263,930 | 15.6% | 54,424 | 5.5% | 171.3% | |
| Environmental Protection | 25,750 | 250 | 1.0% | 643 | 2.5% | 893 | 3.5% | - | - | (100.0%) | |
| Trading Services | 2,928,746 | 184,707 | 6.3% | 550,990 | 18.8% | 735,697 | 25.1% | 333,924 | 28.9% | 65.0% | |
| Electricity | 1,727,058 | 91,886 | 5.3% | 350,834 | 20.3% | 442,720 | 25.6% | 142,895 | 26.8% | 145.5% | |
| Water | 612,170 | 59,273 | 9.7% | 200,156 | 32.7% | 259,429 | 42.4% | 189,004 | 33.3% | 5.9% | |
| Waste Water Management | 408,113 | 29,102 | 7.1% | - | - | 29,102 | 7.1% | - | - | - | |
| Waste Management | 181,405 | 4,446 | 2.5% | - | - | 4,446 | 2.5% | 2,025 | 7.5% | (100.0%) | |
| Other | - | - | - | - | - | - | - | - | - | - | |

Part 3: Cash Receipts and Payments

| Part 3: Cash Receipts and Payments | | | | | | | | | | | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|----------|--|
| | 2013/14 | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 | | |
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| R thousands | | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | | |
| Receipts | | 7,673,763 | | 8,643,470 | | 16,317,233 | 43.7% | 8,774,667 | 48.2% | (1.5%) | |
| Ratpayers and other | 29,304,923 | 6,335,427 | 21.6% | 6,823,418 | 23.3% | 13,158,845 | 44.9% | 6,851,529 | 48.6% | 2.8% | |
| Government - operating | 5,146,290 | 1,130,738 | 22.0% | 1,298,944 | 25.2% | 2,429,682 | 47.2% | 1,101,551 | 49.9% | 17.9% | |
| Government - capital | 2,524,743 | 140,425 | 5.6% | 433,489 | 17.2% | 573,914 | 22.7% | 937,197 | 40.9% | (53.7%) | |
| Interest | 348,933 | 67,173 | 19.3% | 87,619 | 25.1% | 154,792 | 44.4% | 84,391 | 47.5% | 3.8% | |
| Dividends | | | | | | | | | | | |
| Payments | (29,933,772) | (7,838,567) | 26.2% | (6,677,755) | 22.3% | (14,516,322) | 48.5% | (6,649,117) | 47.2% | .4% | |
| Suppliers and employees | (28,530,701) | (7,510,450) | 26.3% | (6,238,467) | 21.9% | (13,748,917) | 48.2% | (6,294,019) | 47.4% | (.9%) | |
| Finance charges | (1,403,071) | (313,900) | 22.4% | (390,533) | 27.8% | (704,433) | 50.2% | (355,098) | 45.0% | 10.0% | |
| Transfers and grants | | | | | | | | | | (100.0%) | |
| Net Cash from/(used) Operating Activities | 7,390,716 | (164,804) | (2.2%) | 1,965,715 | 26.6% | 1,800,911 | 24.4% | 2,125,551 | 52.6% | (7.5%) | |
| Cash Flow from Investing Activities | | | | | | | | | | | |
| Receipts | (675,309) | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | (50) | - | - | - | - | - | - | - | - | - | |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | |
| Decrease in other non-current receivables | (21,089) | - | - | - | - | - | - | - | - | - | |
| Decrease (increase) in non-current investments | (654,171) | - | - | - | - | - | - | - | - | - | |
| Payments | (7,215,320) | (1,111,465) | 15.4% | (1,103,923) | 15.3% | (2,215,388) | 30.7% | (470,694) | 17.9% | 134.5% | |
| Capital assets | (7,215,320) | (1,111,465) | 15.4% | (1,103,923) | 15.3% | (2,215,388) | 30.7% | (470,694) | 17.9% | 134.5% | |
| Net Cash from/(used) Investing Activities | (7,890,629) | (1,111,465) | 14.1% | (1,103,923) | 14.0% | (2,215,388) | 28.1% | (470,694) | 16.6% | 134.5% | |
| Cash Flow from Financing Activities | | | | | | | | | | | |
| Receipts | 1,458,631 | 608,000 | 41.7% | - | - | 608,000 | 41.7% | - | - | - | |
| Short term loans | - | - | - | - | - | - | - | - | - | - | |
| Borrowing long term/financing | 1,458,631 | 608,000 | 41.7% | - | - | 608,000 | 41.7% | - | - | - | |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | |
| Payments | (415,151) | (620,229) | 149.4% | (191,127) | 46.0% | (811,356) | 195.4% | (154,977) | 42.5% | 23.3% | |
| Repayment of borrowing | (415,151) | (620,229) | 149.4% | (191,127) | 46.0% | (811,356) | 195.4% | (154,977) | 42.5% | 23.3% | |
| Net Cash from/(used) Financing Activities | 1,043,480 | (12,229) | (1.2%) | (191,127) | (18.3%) | (203,356) | (19.5%) | (154,977) | 348.9% | 23.3% | |
| Net Increase/(Decrease) in cash held | 543,569 | (1,288,498) | (237.0%) | 670,665 | 123.4% | (617,833) | (113.7%) | 1,499,879 | 98.0% | (55.3%) | |
| Cash/bank equivalents at the year begin | 3,752,720 | 4,974,257 | 132.6% | 3,685,759 | 98.2% | 4,974,257 | 132.6% | 2,195,991 | 170.2% | 67.8% | |
| Cash/bank equivalents at the year end | 4,296,289 | 3,685,759 | 85.8% | 4,356,424 | 101.4% | 4,356,424 | 101.4% | 3,695,870 | 125.6% | 17.8% | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment-Bad Debts Ito Council Policy | |
|--|------------------|--------------|----------------|-------------|----------------|-------------|-------------------|--------------|-------------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 536,986 | 12.1% | 227,136 | 5.1% | 155,400 | 3.5% | 3,503,694 | 79.2% | 4,423,216 | 25.2% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electric | 1,272,743 | 25.6% | 339,980 | 6.8% | 195,495 | 3.9% | 3,164,827 | 63.6% | 4,973,045 | 28.3% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 665,938 | 15.2% | 186,651 | 4.3% | 166,649 | 3.8% | 3,359,348 | 76.7% | 4,378,586 | 24.9% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 290,998 | 12.7% | 98,562 | 4.3% | 73,724 | 3.2% | 1,836,724 | 79.9% | 2,300,008 | 13.1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 113,060 | 10.3% | 47,045 | 4.3% | 33,546 | 3.0% | 909,367 | 82.4% | 1,103,019 | 6.3% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 4,631 | 1.2% | 4,712 | 1.2% | 4,432 | 1.1% | 377,288 | 96.5% | 391,062 | 2.2% | - | - | - | - |
| Interest on Asset Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expend | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | 2,884,355 | 16.4% | 904,086 | 5.1% | 629,247 | 3.6% | 13,151,248 | 74.9% | 17,568,936 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 40,048 | 11.2% | 16,845 | 4.7% | 11,773 | 3.3% | 289,433 | 80.8% | 358,099 | 2.0% | - | - | - | - |
| Commercial | 1,530,416 | 20.6% | 425,323 | 5.7% | 292,128 | 3.9% | 5,194,902 | 69.8% | 7,442,768 | 42.4% | - | - | - | - |
| Households | 1,312,319 | 13.4% | 461,263 | 4.7% | 323,842 | 3.3% | 7,862,181 | 78.5% | 9,759,624 | 55.6% | - | - | - | - |
| Other | 1,573 | 18.8% | 636 | 7.5% | 1,504 | 17.8% | 4,732 | 56.0% | 6,445 | 15.5% | - | - | - | - |
| Total By Customer Group | 2,884,355 | 16.4% | 904,086 | 5.1% | 629,247 | 3.6% | 13,151,248 | 74.9% | 17,568,936 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|------------------|--------------|---------------|-------------|--------------|------------|----------------|-------------|------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 801,753 | 100.0% | - | - | - | - | - | - | 801,753 | 42.6% |
| Bulk Water | 261,168 | 100.0% | - | - | - | - | - | - | 261,168 | 13.9% |
| PAYE deductions | 14,553 | 100.0% | - | - | - | - | - | - | 14,553 | 8% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 2,118 | 100.0% | - | - | - | - | - | - | 2,118 | 1% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 381,665 | 74.6% | 19,831 | 3.9% | 6,100 | 1.2% | 103,947 | 20.3% | 511,543 | 27.2% |
| Auditor-General | 268,771 | 91.8% | 11,112 | 3.8% | 2,054 | 7% | 10,807 | 3.7% | 292,744 | 15.5% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 1,730,028 | 91.8% | 30,943 | 1.6% | 8,154 | .4% | 114,754 | 6.1% | 1,883,879 | 100.0% |

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

Part1: Operating Revenue and Expenditure

| Part C: Operating Revenue and Expenditure | 2013/14 | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--------------------------------|--|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | | Total Expenditure as % of main appropriation |
| R thousands | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 22,171,995 | 5,657,405 | 25.5% | 5,387,839 | 24.3% | 11,045,244 | 49.8% | 5,119,513 | 49.7% | 5.2% |
| Property rates | 4,464,238 | 1,046,992 | 23.5% | 1,051,361 | 23.6% | 2,098,353 | 47.0% | 995,023 | 53.6% | 5.7% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 9,012,286 | 2,321,434 | 25.8% | 2,008,622 | 22.3% | 4,330,056 | 48.0% | 2,029,030 | 46.3% | (1.0)% |
| Service charges - water revenue | 2,739,884 | 643,458 | 23.5% | 709,439 | 25.9% | 1,352,897 | 49.4% | 628,032 | 49.9% | 13.0% |
| Service charges - sanitation revenue | 660,035 | 156,889 | 23.8% | 159,225 | 24.1% | 316,114 | 47.9% | 151,361 | 48.8% | 5.2% |
| Service charges - refuse revenue | 779,340 | 213,411 | 27.4% | 171,879 | 22.1% | 385,289 | 49.4% | 158,533 | 50.0% | 8.4% |
| Service charges - other | - | - | - | - | - | - | - | 9,090 | 41.9% | (100.0)% |
| Rental of facilities and equipment | 131,357 | 25,799 | 19.6% | 20,429 | 15.6% | 46,228 | 35.2% | 29,813 | 40.2% | (31.5)% |
| Interest earned - external investments | 38,337 | 8,255 | 21.5% | 12,774 | 33.3% | 21,029 | 54.9% | 12,503 | 38.7% | 2.2% |
| Interest earned - outstanding debtors | 240,532 | 74,085 | 30.8% | 79,179 | 32.9% | 153,264 | 63.7% | 69,274 | 37.3% | 14.3% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 79,185 | 1,420 | 1.8% | 924 | 1.2% | 2,344 | 3.0% | 956 | 56.5% | (3.3)% |
| Licences and permits | 52,984 | 10,516 | 19.8% | 14,467 | 27.3% | 24,983 | 47.2% | 14,047 | 55.0% | 3.0% |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 2,927,897 | 973,619 | 33.3% | 946,843 | 32.3% | 1,920,462 | 65.6% | 793,783 | 65.6% | 19.3% |
| Other own revenue | 1,045,920 | 181,527 | 17.4% | 212,697 | 20.3% | 394,224 | 37.7% | 225,837 | 34.6% | (5.8)% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | 2,229 | - | (100.0)% |
| Operating Expenditure | 22,171,995 | 4,546,571 | 20.5% | 5,980,344 | 27.0% | 10,526,915 | 47.5% | 5,816,317 | 48.4% | 2.8% |
| Employee related costs | 6,138,038 | 1,391,141 | 22.7% | 1,662,811 | 27.1% | 3,053,951 | 49.8% | 1,446,412 | 47.7% | 15.0% |
| Remuneration of councillors | 103,223 | 24,463 | 23.7% | 24,137 | 23.4% | 48,600 | 47.1% | 21,714 | 43.1% | 11.2% |
| Debt impairment | 947,408 | 135,650 | 14.3% | 97,565 | 10.3% | 233,215 | 24.6% | 110,681 | 27.2% | (11.9)% |
| Depreciation and asset impairment | 954,409 | 224,197 | 23.5% | 224,982 | 23.6% | 449,179 | 47.1% | 241,135 | 50.3% | (6.7)% |
| Finance charges | 859,248 | 90,685 | 10.6% | 321,351 | 37.4% | 412,036 | 48.0% | 265,522 | 34.5% | 21.0% |
| Bulk purchases | 7,555,858 | 1,845,092 | 24.4% | 2,160,725 | 28.6% | 4,005,817 | 53.0% | 2,507,829 | 60.2% | (13.8)% |
| Other Materials | 584,704 | 68,422 | 11.7% | 66,778 | 11.4% | 135,200 | 23.1% | 121,781 | 40.1% | (45.2)% |
| Contracted services | 1,427,076 | 286,981 | 20.1% | 404,996 | 28.4% | 691,977 | 48.5% | 867,877 | 39.0% | (53.3)% |
| Transfers and grants | 242,918 | 15,026 | 6.2% | 81,364 | 33.5% | 96,392 | 39.7% | 4,980 | 30.0% | 1,533.8% |
| Other expenditure | 3,359,113 | 464,223 | 13.8% | 903,732 | 26.9% | 1,367,955 | 40.7% | 228,400 | 37.8% | 295.7% |
| Loss on disposal of PPE | - | 688 | - | 31,905 | - | 32,593 | - | 5 | - | 662,238.2% |
| Surplus/(Deficit) | (0) | 1,110,834 | | (592,505) | | 518,329 | | (696,804) | | |
| Transfers recognised - capital | 2,097,039 | 289,682 | 13.8% | 647,391 | 30.9% | 937,073 | 44.7% | 378,391 | 31.6% | 71.1% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 2,097,039 | 1,400,516 | | 54,886 | | 1,455,402 | | (318,414) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 2,097,039 | 1,400,516 | | 54,886 | | 1,455,402 | | (318,414) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 2,097,039 | 1,400,516 | | 54,886 | | 1,455,402 | | (318,414) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 2,097,039 | 1,400,516 | | 54,886 | | 1,455,402 | | (318,414) | | |

Part 2: Capital Revenue and Expenditure

| Part 2: Capital Revenue and Expenditure | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|---------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 4,345,256 | 513,242 | 11.8% | 1,179,565 | 27.1% | 1,692,808 | 39.0% | 743,736 | 28.6% | 58.6% |
| National Government | 2,025,510 | 310,073 | 15.3% | 623,732 | 30.8% | 933,804 | 46.1% | 337,621 | 32.9% | 84.7% |
| Provincial Government | 71,529 | 2,422 | 3.4% | 906 | 1.3% | 3,329 | 4.7% | 33,419 | 37.6% | (97.3)% |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 2,097,039 | 312,495 | 14.9% | 624,638 | 29.8% | 937,133 | 44.7% | 371,040 | 33.1% | 68.3% |
| Borrowing | 1,600,000 | 148,756 | 9.3% | 413,200 | 25.8% | 561,956 | 35.1% | 224,534 | 24.3% | 84.0% |
| Internally generated funds | 552,317 | 40,167 | 7.3% | 119,712 | 21.7% | 159,879 | 28.9% | 137,366 | 27.0% | (12.9)% |
| Public contributions and donations | 95,900 | 11,825 | 12.3% | 22,015 | 23.0% | 33,840 | 35.3% | 10,796 | 22.5% | 103.9% |
| Capital Expenditure Standard Classification | 4,345,256 | 513,242 | 11.8% | 1,179,565 | 27.1% | 1,692,808 | 39.0% | 743,736 | 28.6% | 58.6% |
| Governance and Administration | 416,950 | 7,368 | 1.8% | 83,876 | 20.1% | 91,244 | 21.9% | 48,766 | 25.5% | 72.0% |
| Executive & Council | 123,950 | 2,258 | 1.8% | 35,678 | 28.8% | 37,935 | 30.6% | 21,927 | 27.8% | 62.7% |
| Budget & Treasury Office | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | 293,000 | 5,111 | 1.7% | 48,198 | 16.4% | 53,309 | 18.2% | 26,839 | 24.2% | 79.6% |
| Community and Public Safety | 953,853 | 108,472 | 11.4% | 247,109 | 25.9% | 355,581 | 37.3% | 225,291 | 32.7% | 9.7% |
| Community & Social Services | 44,900 | 20 | - | 4,421 | 9.8% | 4,441 | 9.9% | 14,141 | 30.9% | (68.7)% |
| Sport And Recreation | 222,350 | 40,162 | 18.1% | 70,392 | 31.7% | 110,554 | 49.7% | 36,117 | 32.1% | 94.9% |
| Public Safety | 74,800 | 1,720 | 2.3% | 4,459 | 6.0% | 6,179 | 8.3% | 11,563 | 18.2% | (61.4)% |
| Housing | 570,303 | 64,276 | 11.3% | 160,867 | 28.2% | 225,143 | 39.5% | 160,670 | 37.4% | 1% |
| Health | 41,500 | 2,293 | 5.5% | 6,970 | 16.8% | 9,263 | 22.3% | 2,800 | 5.8% | 149.9% |
| Economic and Environmental Services | 1,525,400 | 229,762 | 15.1% | 448,843 | 29.4% | 678,605 | 44.5% | 210,022 | 25.2% | 113.7% |
| Planning and Development | 2,700 | 86 | 3.2% | 337 | 12.5% | 422 | 15.6% | 848 | 5.3% | (60.3)% |
| Road Transport | 1,513,100 | 229,729 | 15.2% | 448,507 | 29.6% | 678,236 | 44.8% | 205,581 | 25.4% | 118.2% |
| Environmental Protection | 9,600 | (53) | (6)% | - | - | (53) | (6)% | 3,593 | 41.3% | (100.0)% |
| Trading Services | 1,412,153 | 162,569 | 11.5% | 383,907 | 27.2% | 546,477 | 38.7% | 255,596 | 29.5% | 50.2% |
| Electricity | 440,157 | 51,067 | 11.6% | 94,491 | 21.5% | 145,558 | 33.1% | 98,697 | 35.4% | (4.3)% |
| Water | 209,200 | 30,485 | 14.6% | 64,977 | 31.1% | 95,462 | 45.6% | 29,809 | 23.2% | 118.0% |
| Waste Water Management | 745,295 | 81,017 | 10.9% | 223,569 | 30.0% | 304,586 | 40.9% | 125,345 | 27.1% | 78.4% |
| Waste Management | 17,500 | - | - | 870 | 5.0% | 870 | 5.0% | 1,744 | 19.7% | (50.1)% |
| Other | 36,900 | 5,071 | 13.7% | 15,830 | 42.9% | 20,901 | 56.6% | 4,060 | 19.2% | 289.9% |

Part 3: Cash Receipts and Payments

| R thousands | 2013/14 | | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|------------|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Flow from Operating Activities | | | | | | | | | | | |
| Receipts | 23,233,782 | 5,981,054 | 25.7% | 6,035,220 | 26.0% | 12,016,284 | 51.7% | 5,495,674 | 51.1% | 9.8% | |
| Ratipayers and other | 18,036,837 | 4,801,445 | 26.5% | 4,340,043 | 24.1% | 8,950,488 | 49.6% | 4,241,723 | 51.0% | 2.5% | |
| Government - operating | 2,927,887 | 973,619 | 33.3% | 946,843 | 32.3% | 1,920,462 | 65.6% | 793,783 | 65.6% | 19.3% | |
| Government - capital | 2,097,039 | 323,650 | 15.4% | 647,391 | 30.9% | 971,041 | 46.3% | 378,391 | 31.6% | 71.1% | |
| Interest | 172,008 | 82,340 | 47.9% | 91,953 | 53.5% | 174,293 | 101.3% | 81,777 | 63.7% | 12.4% | |
| Dividends | - | - | - | - | - | - | - | - | - | - | |
| Payments | (19,968,457) | (7,359,294) | 36.9% | (4,666,068) | 23.4% | (12,025,381) | 60.2% | (4,248,742) | 59.6% | 9.8% | |
| Suppliers and employees | (18,866,288) | (7,253,359) | 38.4% | (4,263,372) | 22.6% | (11,516,300) | 61.0% | (3,918,239) | 60.7% | 7.2% | |
| Finance charges | (859,242) | (89,707) | 10.6% | (321,351) | 37.4% | (412,058) | 48.0% | (205,522) | 36.4% | 21.0% | |
| Transfers and grants | (242,918) | (15,028) | 6.2% | (81,384) | 33.5% | (96,392) | 39.7% | (4,980) | 30.0% | 1,533.8% | |
| Net Cash from/(used) Operating Activities | 3,265,324 | (1,378,240) | (42.2%) | 1,369,144 | 41.9% | (9,096) | (.3%) | 1,246,933 | (5.8%) | 9.8% | |
| Cash Flow from Investing Activities | | | | | | | | | | | |
| Receipts | 52,587 | 240,791 | 457.9% | 329,478 | 626.5% | 570,269 | 1,084.4% | 30,326 | 293.6% | 885.5% | |
| Proceeds on disposal of PPE | - | 29,352 | - | 5,492 | - | 34,844 | - | 29,096 | - | (81.1%) | |
| Decrease in non-current debtors | 146,664 | (1,318,830) | (899.2%) | 296,353 | 202.1% | (1,022,478) | (697.2%) | (39,545) | 306.5% | (849.4%) | |
| Decrease in other non-current receivables | - | 1,526,665 | - | 6,512 | - | 1,533,177 | - | (56,263) | - | 111.6% | |
| Decrease (increase) in non-current investments | (84,077) | 3,804 | (3.8%) | 21,121 | (22.6%) | 24,725 | (26.3%) | 97,037 | 138.0% | (78.2%) | |
| Payments | (4,284,267) | (513,242) | 12.0% | (1,179,565) | 27.5% | (1,692,808) | 39.5% | (743,736) | 30.7% | 58.6% | |
| Capital assets | (4,284,267) | (513,242) | 12.0% | (1,179,565) | 27.5% | (1,692,808) | 39.5% | (743,736) | 30.7% | 58.6% | |
| Net Cash from/(used) Investing Activities | (4,231,679) | (272,451) | 6.4% | (850,087) | 20.1% | (1,122,539) | 26.5% | (713,410) | 10.6% | 19.2% | |
| Cash Flow from Financing Activities | | | | | | | | | | | |
| Receipts | 1,644,626 | 641,113 | 39.0% | (370,664) | (22.5%) | 270,449 | 16.4% | (309,795) | 14.0% | 19.6% | |
| Short term loans | - | - | - | 275,000 | - | 275,000 | - | - | - | (100.0%) | |
| Borrowing long term/financing | 1,600,000 | 635,083 | 39.7% | (635,083) | (39.7%) | - | - | (310,000) | 14.1% | 104.9% | |
| Increase (decrease) in consumer deposits | 44,626 | 6,030 | 13.5% | (10,581) | (23.7%) | (4,551) | (10.2%) | 205 | (9.1%) | (5,264.3%) | |
| Payments | (664,074) | (109,487) | 16.5% | (219,471) | 33.0% | (328,958) | 49.5% | (157,108) | 83.6% | 39.7% | |
| Repayment of borrowing | (664,074) | (109,487) | 16.5% | (219,471) | 33.0% | (328,958) | 49.5% | (157,108) | 83.6% | 39.7% | |
| Net Cash from/(used) Financing Activities | 980,552 | 531,626 | 54.2% | (590,135) | (60.2%) | (58,509) | (6.0%) | (466,903) | (1.3%) | 28.4% | |
| Net Increase/(Decrease) in cash held | 14,197 | (1,119,066) | (7,882.6%) | (71,078) | (500.7%) | (1,190,144) | (8,383.3%) | 66,619 | (168.3%) | (206.7%) | |
| Cash/cash equivalents at the year begin | 1,676,374 | 1,676,374 | 100.0% | 557,309 | 33.2% | 1,676,374 | 100.0% | 238,467 | 72.5% | 133.7% | |
| Cash/cash equivalents at the year end | 1,690,571 | 557,309 | 33.0% | 486,230 | 28.8% | 486,230 | 28.8% | 305,086 | 19.5% | 59.4% | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts Ito Council Policy | |
|--|------------------|--------------|----------------|-------------|----------------|-------------|------------------|--------------|------------------|---------------|---|------------|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 269,594 | 27.3% | 39,382 | 4.0% | 26,145 | 2.6% | 652,796 | 66.1% | 987,917 | 16.5% | 10,522 | 1.1% | - | - |
| Trade and Other Receivables from Exchange Transactions - Electr | 464,110 | 40.3% | 31,904 | 2.8% | 26,033 | 2.3% | 628,639 | 54.0% | 1,150,765 | 19.2% | 5,296 | 5% | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 362,990 | 21.0% | 59,386 | 3.4% | 54,185 | 3.1% | 1,253,220 | 72.4% | 1,729,781 | 28.9% | 3,772 | 2% | - | - |
| Receivables from Exchange Transactions - Waste Water Managem | 51,592 | 25.5% | 7,266 | 3.6% | 5,308 | 2.6% | 138,376 | 68.3% | 202,542 | 3.4% | 2,641 | 1.3% | - | - |
| Receivables from Exchange Transactions - Waste Management | 65,647 | 21.5% | 10,783 | 3.5% | 6,678 | 2.2% | 222,273 | 72.8% | 305,361 | 5.1% | 3,754 | 1.2% | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 8,519 | 5.1% | 1,876 | 1.1% | 1,280 | .8% | 156,356 | 93.1% | 168,030 | 2.8% | 3 | - | - | - |
| Interest on Asset Debtor Accounts | 62,857 | 8.4% | 23,430 | 3.1% | 22,273 | 3.0% | 638,131 | 85.5% | 746,592 | 12.5% | 4,948 | 7% | - | - |
| Recoverables unauthorised, irregular or fruitless and wasteful Expen | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | (38,837) | (5.6%) | (10,737) | (1.5%) | 1,531 | 2% | 747,100 | 106.9% | 699,057 | 11.7% | 10,228 | 1.5% | - | - |
| Total By Income Source | 1,246,472 | 20.8% | 163,351 | 2.7% | 143,432 | 2.4% | 4,436,890 | 74.1% | 5,990,144 | 100.0% | 41,162 | .7% | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | 474,286 | 29.7% | 56,617 | 3.5% | 41,501 | 2.6% | 1,024,543 | 64.2% | 1,596,947 | 26.7% | 2,468 | 2% | - | - |
| Households | 644,933 | 18.3% | 104,881 | 3.0% | 86,812 | 2.5% | 2,679,664 | 76.2% | 3,516,291 | 58.7% | 14,969 | 4% | - | - |
| Other | 127,252 | 14.5% | 1,853 | .2% | 15,119 | 1.7% | 732,683 | 83.6% | 876,907 | 14.6% | 24,025 | 2.7% | - | - |
| Total By Customer Group | 1,246,472 | 20.8% | 163,351 | 2.7% | 143,432 | 2.4% | 4,436,890 | 74.1% | 5,990,144 | 100.0% | 41,162 | .7% | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|------------------|---------------|--------------|----------|--------------|----------|--------------|----------|------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| | | | | | | | | | | |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 461,027 | 100.0% | - | - | - | - | - | - | 461,027 | 16.7% |
| Bulk Water | 130,608 | 100.0% | - | - | - | - | - | - | 130,608 | 4.7% |
| PAYE deductions | 63,939 | 100.0% | - | - | - | - | - | - | 63,939 | 2.3% |
| VAT (output less input) | (14,331) | 100.0% | - | - | - | - | - | - | (14,331) | (.5%) |
| Pensions / Retirement | 81,567 | 100.0% | - | - | - | - | - | - | 81,567 | 3.0% |
| Loan repayments | 152,465 | 100.0% | - | - | - | - | - | - | 152,465 | 5.5% |
| Trade Creditors | 335,766 | 100.0% | - | - | - | - | - | - | 335,766 | 12.2% |
| Auditor-General | 4,253 | 100.0% | - | - | - | - | - | - | 4,253 | .2% |
| Other | 1,542,128 | 100.0% | - | - | - | - | - | - | 1,542,128 | 55.9% |
| Total | 2,757,423 | 100.0% | - | - | - | - | - | - | 2,757,423 | 100.0% |

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

Part1: Operating Revenue and Expenditure

| Part I: Operating Revenue and Expenditure | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|---------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget 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 | 24,767,643 | 7,202,335 | 29.1% | 6,218,773 | 25.1% | 13,421,108 | 54.2% | 6,216,775 | 57.0% | - |
| Property rates | 3,540,277 | 944,396 | 26.7% | 951,567 | 26.9% | 1,895,963 | 53.6% | 749,035 | 47.6% | 27.0% |
| Property rates - penalties and collection charges | 62,392 | 29,854 | 47.9% | 30,002 | 48.1% | 59,856 | 95.9% | 17,492 | 61.0% | 71.5% |
| Service charges - electricity revenue | 11,499,685 | 3,387,941 | 29.5% | 2,471,682 | 21.5% | 5,859,623 | 51.0% | 2,357,235 | 52.4% | 4.9% |
| Service charges - water revenue | 2,574,470 | 640,702 | 24.9% | 679,645 | 26.4% | 1,320,348 | 51.3% | 581,746 | 47.4% | 16.8% |
| Service charges - sanitation revenue | 862,863 | 222,054 | 25.7% | 241,974 | 28.0% | 464,027 | 53.8% | 103,667 | 46.7% | 133.4% |
| Service charges - refuse revenue | 1,147,822 | 276,889 | 24.1% | 290,211 | 25.3% | 567,101 | 49.4% | 233,628 | 47.3% | 24.2% |
| Service charges - other | 69,772 | 14,958 | 21.4% | 17,391 | 24.9% | 32,349 | 46.4% | 12,625 | 49.4% | 37.8% |
| Rental of facilities and equipment | 61,127 | 13,147 | 21.5% | 14,497 | 23.7% | 27,644 | 45.2% | 10,877 | 38.4% | 33.3% |
| Interest earned - external investments | 195,615 | 58,616 | 30.0% | 51,876 | 26.5% | 110,492 | 56.5% | 791,222 | 489.1% | (93.4)% |
| Interest earned - outstanding debtors | 201,712 | 87,753 | 43.5% | 98,034 | 48.6% | 185,787 | 92.1% | 61,879 | 70.0% | 58.4% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 185,158 | 45,745 | 24.7% | 45,158 | 24.4% | 90,903 | 49.1% | 42,109 | 39.9% | 7.2% |
| Licence and permits | 38,985 | 9,805 | 25.2% | 7,873 | 20.2% | 17,678 | 45.3% | 9,621 | 59.4% | (18.2)% |
| Agency services | 246,055 | 59,649 | 24.2% | 56,768 | 23.1% | 116,417 | 47.3% | 40,014 | 39.5% | 41.9% |
| Transfers recognised - operational | 2,618,495 | 911,683 | 34.8% | 782,468 | 29.9% | 1,694,152 | 64.7% | 734,335 | 74.1% | 6.6% |
| Other own revenue | 1,458,215 | 499,140 | 34.2% | 479,627 | 32.9% | 978,767 | 67.1% | 471,289 | 67.4% | 1.8% |
| Gains on disposal of PPE | 5,000 | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 24,633,937 | 5,830,554 | 23.7% | 5,451,642 | 22.1% | 11,282,195 | 45.8% | 4,389,350 | 44.8% | 24.2% |
| Employee related costs | 5,134,073 | 1,121,687 | 21.8% | 1,143,029 | 22.3% | 2,264,716 | 44.1% | 1,031,417 | 44.8% | 10.8% |
| Remuneration of councillors | 97,286 | 22,204 | 22.8% | 22,192 | 22.8% | 44,397 | 45.6% | 20,614 | 39.1% | 7.7% |
| Debt impairment | 1,144,566 | 546,157 | 47.7% | 501,296 | 43.8% | 1,047,453 | 91.5% | 315,069 | 55.6% | 59.1% |
| Depreciation and asset impairment | 1,312,896 | 328,224 | 25.0% | 328,224 | 25.0% | 656,448 | 50.0% | 310,319 | 50.0% | 5.8% |
| Finance charges | 685,215 | 119,159 | 17.4% | 119,181 | 17.4% | 238,341 | 34.8% | 248,980 | 42.9% | (52.1)% |
| Bulk purchases | 9,686,163 | 2,916,062 | 30.1% | 2,075,578 | 21.4% | 4,991,640 | 51.5% | 1,496,329 | 52.2% | 38.7% |
| Other Materials | 2,118,929 | 338,974 | 16.0% | 498,414 | 23.5% | 837,389 | 39.5% | 413,766 | 35.8% | 20.5% |
| Contracted services | 810,490 | 58,100 | 7.2% | 187,814 | 23.2% | 245,914 | 30.3% | 179,835 | 33.7% | 4.4% |
| Transfers and grants | 1,003,679 | 187,898 | 18.7% | 195,513 | 19.5% | 383,411 | 38.2% | 136,114 | 22.8% | 43.6% |
| Other expenditure | 2,615,640 | 192,088 | 7.3% | 380,400 | 14.5% | 572,488 | 21.9% | 236,917 | 24.7% | 60.6% |
| Loss on disposal of PPE | 25,000 | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 133,706 | 1,371,782 | | 767,131 | | 2,138,912 | | 1,827,425 | | |
| Transfers recognised - capital | 1,691,438 | 212,029 | 12.5% | 434,321 | 25.7% | 646,350 | 38.2% | 275,216 | 25.8% | 57.8% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | (130,000) | (32,500) | 25.0% | (32,500) | 25.0% | (65,000) | 50.0% | - | - | (100.0)% |
| Surplus/(Deficit) after capital transfers and contributions | 1,695,144 | 1,551,310 | | 1,168,952 | | 2,720,262 | | 2,102,642 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 1,695,144 | 1,551,310 | | 1,168,952 | | 2,720,262 | | 2,102,642 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 1,695,144 | 1,551,310 | | 1,168,952 | | 2,720,262 | | 2,102,642 | | |
| Share of surplus/(deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 1,695,144 | 1,551,310 | | 1,168,952 | | 2,720,262 | | 2,102,642 | | |

Part 2: Capital Revenue and Expenditure

| Part 2: Capital Revenue and Expenditure | 2013/14 | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--------------------------------|--|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | | Total Expenditure as % of main appropriation |
| R thousands | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 2,980,933 | 287,522 | 9.6% | 728,777 | 24.4% | 1,016,299 | 34.1% | 400,103 | 20.7% | 82.1% |
| National Government | 1,639,943 | 206,492 | 12.6% | 436,696 | 26.6% | 643,188 | 39.2% | 253,182 | 27.5% | 72.5% |
| Provincial Government | 23,550 | 1,300 | 5.5% | 1,861 | 7.9% | 3,162 | 13.4% | 2,317 | 4.2% | (19.7%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | 27,945 | 1,581 | 5.7% | 13,041 | 46.7% | 14,623 | 52.3% | - | - | (100.0%) |
| Transfers recognised - capital | 1,691,438 | 209,373 | 12.4% | 451,599 | 26.7% | 660,972 | 39.1% | 255,498 | 26.1% | 76.8% |
| Borrowing | 1,040,089 | 69,176 | 6.7% | 195,147 | 18.6% | 264,323 | 25.4% | 102,608 | 12.9% | 90.2% |
| Internally generated funds | 249,405 | 8,973 | 3.6% | 82,031 | 32.9% | 91,004 | 36.5% | 41,330 | 21.9% | 98.5% |
| Public contributions and donations | - | - | - | - | - | - | - | 666 | 3.6% | (100.0%) |
| Capital Expenditure Standard Classification | 2,980,933 | 287,522 | 9.6% | 728,777 | 24.4% | 1,016,299 | 34.1% | 400,103 | 20.7% | 82.1% |
| Governance and Administration | 461,220 | 22,704 | 4.9% | 53,722 | 11.6% | 76,426 | 16.6% | 60,186 | 14.4% | (10.7%) |
| Executive & Council | 23,083 | 2,045 | 8.9% | 9,932 | 43.0% | 11,977 | 51.9% | 1,959 | 2.9% | 407.1% |
| Budget & Treasury Office | 279,474 | 17,391 | 6.2% | 39,632 | 14.2% | 57,023 | 20.4% | 35,167 | 20.4% | 12.7% |
| Corporate Services | 158,663 | 3,267 | 2.1% | 4,158 | 2.6% | 7,425 | 4.7% | 23,061 | 12.8% | (82.0%) |
| Community and Public Safety | 520,933 | 41,664 | 8.0% | 130,207 | 25.0% | 171,871 | 33.0% | 49,262 | 15.1% | 164.3% |
| Community & Social Services | 140,590 | 1,698 | 1.2% | 21,373 | 15.2% | 23,071 | 16.4% | 7,757 | 11.9% | 175.5% |
| Sport And Recreation | 98,400 | 14,595 | 14.8% | 36,110 | 36.7% | 50,705 | 51.5% | 8,100 | 15.4% | 345.8% |
| Public Safety | 120,003 | 1,008 | 0.8% | 29,641 | 24.7% | 30,649 | 25.5% | 18,886 | 20.6% | 56.9% |
| Housing | 70,530 | 7,783 | 11.0% | 9,900 | 14.0% | 17,683 | 25.1% | (233) | 6.9% | (4,354.8%) |
| Health | 91,410 | 16,580 | 18.1% | 33,183 | 36.3% | 49,762 | 54.4% | 14,752 | 18.6% | 124.9% |
| Economic and Environmental Services | 1,089,172 | 138,495 | 12.7% | 321,632 | 29.5% | 460,127 | 42.2% | 164,461 | 29.0% | 95.6% |
| Planning and Development | 55,195 | 7,209 | 13.1% | 10,034 | 18.2% | 17,243 | 31.2% | 3,432 | 8.6% | 192.4% |
| Road Transport | 1,021,729 | 131,154 | 12.8% | 310,340 | 30.4% | 441,494 | 43.2% | 159,284 | 30.4% | 94.8% |
| Environmental Protection | 12,248 | 131 | 1.1% | 1,258 | 10.3% | 1,390 | 11.3% | 1,745 | 25.9% | (27.9%) |
| Trading Services | 892,483 | 83,823 | 9.4% | 217,966 | 24.4% | 301,788 | 33.8% | 126,067 | 20.6% | 72.9% |
| Electricity | 353,751 | 26,142 | 7.4% | 118,112 | 33.4% | 144,254 | 40.8% | 57,698 | 23.4% | 104.7% |
| Water | 239,700 | 37,031 | 15.4% | 63,020 | 26.3% | 100,052 | 41.7% | 44,324 | 23.4% | 42.2% |
| Waste Water Management | 179,000 | 17,883 | 10.0% | 26,661 | 14.9% | 44,544 | 24.9% | 15,577 | 17.7% | 71.1% |
| Waste Management | 120,032 | 2,767 | 2.3% | 10,172 | 8.5% | 12,939 | 10.8% | 8,468 | 11.2% | 20.1% |
| Other | 17,125 | 837 | 4.9% | 5,250 | 30.7% | 6,087 | 35.5% | 126 | 1.0% | 4,062.7% |

Part 3: Cash Receipts and Payments

| R thousands | 2013/14 | | | | | | | | 2012/13 | | Q2 of 2013/14 to Q2 of 2013/14 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|---------------|--------------------------------|
| | Budget | | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| Cash Flow from Operating Activities | | | | | | | | | | | |
| Receipts | 25,059,905 | 7,082,989 | 28.3% | 7,668,912 | 30.6% | 14,751,901 | 58.9% | 6,113,419 | 60.1% | 25.4% | |
| Ratepayers and other | 20,352,844 | 5,736,791 | 28.2% | 5,865,457 | 28.4% | 11,722,228 | 57.6% | 4,100,171 | 54.9% | 46.0% | |
| Government - operating | 2,518,495 | 921,412 | 35.2% | 784,035 | 29.9% | 1,705,447 | 65.1% | 735,767 | 74.4% | 6.6% | |
| Government - capital | 1,691,438 | 278,416 | 16.5% | 749,530 | 44.3% | 1,027,946 | 60.8% | 424,379 | 53.7% | 76.6% | |
| Interest | 397,327 | 146,370 | 36.8% | 149,910 | 37.7% | 296,280 | 74.6% | 853,101 | 272.3% | (82.4%) | |
| Dividends | - | - | - | - | - | - | - | - | - | - | |
| Payments | (21,784,243) | (7,398,851) | 34.0% | (5,675,205) | 26.1% | (13,074,056) | 60.0% | (4,837,247) | 63.3% | 17.3% | |
| Supplies and employees | (20,095,349) | (7,081,856) | 35.2% | (5,248,170) | 26.1% | (12,330,026) | 61.4% | (4,423,055) | 65.5% | 18.7% | |
| Finance charges | (685,215) | (119,159) | 17.4% | (119,181) | 17.4% | (238,341) | 34.8% | (248,969) | 42.2% | (52.1%) | |
| Transfers and grants | (1,003,679) | (197,835) | 19.7% | (307,854) | 30.7% | (505,689) | 50.4% | (165,211) | 32.6% | 86.3% | |
| Net Cash from/(used) Operating Activities | 3,275,662 | (315,862) | (9.6%) | 1,993,707 | 60.9% | 1,677,845 | 51.2% | 1,276,172 | 38.6% | 56.2% | |
| Cash Flow from Investing Activities | | | | | | | | | | | |
| Receipts | 113,565 | (27,285) | (24.0%) | (107,672) | (94.8%) | (134,967) | (118.8%) | (114,723) | 63.1% | (8.1%) | |
| Proceeds on disposal of PPE | - | 1,581 | - | 13,041 | - | 14,623 | - | - | - | (100.0%) | |
| Decrease in non-current debtors | - | 26 | - | 26 | - | 52 | - | 5 | - | 452.1% | |
| Decrease in other non-current receivables | - | - | - | 21 | - | 21 | - | 21 | - | - | |
| Decrease (increase) in non-current investments | 113,565 | (28,903) | (25.5%) | (120,760) | (108.3%) | (149,663) | (131.8%) | (114,749) | 63.1% | 5.2% | |
| Payments | (2,980,933) | (289,104) | 9.7% | (741,818) | 24.9% | (1,030,922) | 34.6% | (400,103) | 20.7% | 85.4% | |
| Capital assets | (2,980,933) | (289,104) | 9.7% | (741,818) | 24.9% | (1,030,922) | 34.6% | (400,103) | 20.7% | 85.4% | |
| Net Cash from/(used) Investing Activities | (2,867,367) | (316,399) | 11.0% | (849,490) | 29.6% | (1,165,859) | 40.7% | (514,528) | 24.0% | 65.0% | |
| Cash Flow from Financing Activities | | | | | | | | | | | |
| Receipts | 823,152 | 15,051 | 1.8% | 5,685 | .7% | 20,736 | 2.5% | 52,792 | 7.9% | (89.2%) | |
| Short term loans | - | - | - | - | - | - | - | - | - | - | |
| Borrowing long term/financing | 785,000 | - | - | - | - | - | - | - | - | - | |
| Increase (decrease) in consumer deposits | 38,152 | 15,051 | 39.5% | 5,685 | 14.9% | 20,736 | 54.4% | 52,792 | 185.7% | (89.2%) | |
| Payments | (576,113) | (10,757) | 1.9% | (111,203) | 19.3% | (121,960) | 21.2% | (55,925) | 48.1% | 68.7% | |
| Repayment of borrowing | (576,113) | (10,757) | 1.9% | (111,203) | 19.3% | (121,960) | 21.2% | (55,925) | 48.1% | 68.7% | |
| Net Cash from/(used) Financing Activities | 247,039 | 4,294 | 1.7% | (105,518) | (42.7%) | (101,224) | (41.0%) | (13,134) | (3.3%) | 703.4% | |
| Net Increase/(Decrease) in cash held | | | | | | | | | | | |
| | 655,334 | (627,967) | (95.8%) | 1,038,699 | 158.5% | 410,732 | 62.7% | 748,212 | 60.4% | 38.8% | |
| Cash/bank equivalents at the year begin | 2,982,384 | 4,506,169 | 151.1% | 3,878,202 | 130.0% | 4,506,169 | 151.1% | 2,522,682 | 130.0% | 53.7% | |
| Cash/bank equivalents at the year end | 3,637,717 | 3,878,202 | 106.6% | 4,916,901 | 135.2% | 4,916,901 | 135.2% | 3,270,895 | 113.2% | 50.3% | |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|------------------|--------------|----------------|-------------|----------------|-------------|------------------|--------------|-------------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 203,151 | 7.8% | 124,168 | 4.8% | 99,133 | 3.8% | 2,182,543 | 83.7% | 2,608,995 | 26.1% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electri | 638,554 | 35.6% | 162,872 | 9.1% | 88,028 | 4.9% | 904,286 | 50.4% | 1,793,740 | 17.9% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 239,414 | 11.6% | 92,744 | 4.5% | 71,293 | 3.5% | 1,652,570 | 80.4% | 2,056,018 | 20.5% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Managem | 69,535 | 8.6% | 36,690 | 4.6% | 31,142 | 3.9% | 664,881 | 82.7% | 804,247 | 8.0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 62,582 | 7.1% | 35,107 | 4.0% | 29,853 | 3.4% | 752,722 | 85.5% | 880,264 | 8.8% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 945 | 1.6% | 1,304 | 2.2% | 1,231 | 2.1% | 54,868 | 94.0% | 58,345 | .6% | - | - | - | - |
| Interest on Asset Debtor Accounts | 45,326 | 3.6% | 43,703 | 3.5% | 42,335 | 3.4% | 1,124,277 | 89.5% | 1,255,640 | 12.5% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expen | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 26,760 | 4.8% | 19,612 | 3.6% | 13,334 | 2.4% | 494,541 | 89.2% | 554,446 | 5.5% | - | - | - | - |
| Total By Income Source | 1,286,263 | 12.8% | 518,399 | 5.2% | 376,348 | 3.8% | 7,830,687 | 78.2% | 10,011,696 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 31,254 | 13.6% | 19,574 | 8.5% | 18,528 | 8.1% | 159,802 | 69.7% | 229,158 | 2.3% | - | - | - | - |
| Commercial | 740,790 | 31.8% | 207,240 | 8.9% | 112,166 | 4.9% | 1,271,087 | 54.5% | 2,331,297 | 23.3% | - | - | - | - |
| Households | 505,933 | 7.0% | 288,311 | 4.0% | 242,987 | 3.4% | 6,215,221 | 85.7% | 7,252,452 | 72.4% | - | - | - | - |
| Other | 8,286 | 4.2% | 3,271 | 1.6% | 2,667 | 1.3% | 184,566 | 92.8% | 188,790 | 2.0% | - | - | - | - |
| Total By Customer Group | 1,286,263 | 12.8% | 518,399 | 5.2% | 376,348 | 3.8% | 7,830,687 | 78.2% | 10,011,696 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|------------------|---------------|--------------|---|--------------|---|--------------|---|------------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 565,281 | 100.0% | - | - | - | - | - | - | 565,281 | 34.8% |
| Bulk Water | 188,997 | 100.0% | - | - | - | - | - | - | 188,997 | 11.6% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan Repayments | 173,436 | 100.0% | - | - | - | - | - | - | 173,436 | 10.7% |
| Trade Creditors | 695,472 | 100.0% | - | - | - | - | - | - | 695,472 | 42.8% |
| Auditor-General | 3,464 | 100.0% | - | - | - | - | - | - | 3,464 | .2% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 1,626,650 | 100.0% | - | - | - | - | - | - | 1,626,650 | 100.0% |

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

Part1: Operating Revenue and Expenditure

| Part C: Operating Revenue and Expenditure | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 4,341,394 | 1,279,742 | 29.5% | 1,081,023 | 24.9% | 2,360,765 | 54.4% | 996,179 | 59.3% | 8.5% |
| Property rates | 469,468 | 116,159 | 24.7% | 117,927 | 25.1% | 234,087 | 49.9% | 103,356 | 52.0% | 14.1% |
| Property rates - penalties and collection charges | 0 | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 1,874,199 | 548,952 | 29.3% | 385,732 | 20.6% | 934,684 | 49.9% | 416,684 | 55.4% | (7.4%) |
| Service charges - water revenue | 756,385 | 245,006 | 32.4% | 223,909 | 29.6% | 468,917 | 62.0% | 162,705 | 46.5% | 37.6% |
| Service charges - sanitation revenue | 222,375 | 63,158 | 28.4% | 68,717 | 30.9% | 131,874 | 59.3% | 46,513 | 29.4% | 47.7% |
| Service charges - refuse revenue | 155,386 | 41,392 | 26.6% | 42,398 | 27.3% | 83,791 | 53.9% | 34,384 | 47.2% | 23.3% |
| Service charges - other | 54,427 | 909 | 1.7% | 1,091 | 2.0% | 2,000 | 3.7% | 1,355 | 7.6% | (19.5%) |
| Rental of facilities and equipment | 13,915 | 2,911 | 20.9% | 2,901 | 20.9% | 5,812 | 41.8% | 2,711 | 43.0% | 7.0% |
| Interest earned - external investments | 8,569 | 1,493 | 17.4% | 1,435 | 16.8% | 2,928 | 34.2% | 1,436 | 36.5% | (1.1%) |
| Interest earned - outstanding debtors | 25,708 | 6,849 | 26.6% | 7,345 | 28.6% | 14,194 | 55.2% | 5,725 | 49.2% | 28.3% |
| Dividends received | - | - | - | 3 | - | 3 | - | - | - | (100.0%) |
| Fines | 35,008 | 6,340 | 18.1% | 5,132 | 14.7% | 11,472 | 32.8% | 7,459 | 53.5% | (31.2%) |
| Licences and permits | 12 | 1 | 9.6% | 1 | 7.5% | 2 | 17.1% | 4 | 61.9% | (78.1%) |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 685,819 | 248,121 | 36.2% | 219,021 | 31.9% | 467,142 | 68.1% | 210,718 | - | 3.9% |
| Other own revenue | 38,799 | (1,616) | (4.2%) | 4,878 | 12.6% | 3,262 | 8.4% | 3,126 | 3.6% | 56.1% |
| Gains on disposal of PPE | 1,324 | 65 | 4.9% | 533 | 40.2% | 597 | 45.1% | 1 | 8.4% | 59,094.4% |
| Operating Expenditure | 4,196,423 | 860,475 | 20.5% | 825,483 | 19.7% | 1,685,958 | 40.2% | 748,343 | 33.7% | 10.3% |
| Employee related costs | 827,886 | 209,375 | 25.3% | 205,755 | 24.9% | 415,130 | 50.1% | 185,184 | 44.2% | 11.1% |
| Remuneration of councillors | 41,852 | 6,701 | 16.0% | 6,665 | 15.9% | 13,367 | 31.9% | 6,285 | 31.9% | 6.0% |
| Debt impairment | 461,198 | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 206,188 | - | - | 21,445 | 10.4% | 21,445 | 10.4% | - | - | (100.0%) |
| Finance charges | 11,343 | - | - | - | - | - | - | - | - | - |
| Bulk purchases | 1,884,859 | 465,037 | 24.7% | 397,824 | 21.1% | 862,861 | 45.8% | 391,730 | 46.9% | 1.6% |
| Other Materials | 3,285 | 7,111 | 216.5% | 10,549 | 321.1% | 17,660 | 537.6% | 8,201 | 392.6% | 28.6% |
| Contracted services | 100,949 | 22,304 | 22.1% | 6,041 | 6.0% | 28,345 | 28.1% | 25,802 | 45.5% | (76.6%) |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 658,864 | 149,947 | 22.8% | 177,204 | 26.9% | 327,151 | 49.7% | 131,141 | 37.5% | 35.1% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 144,971 | 419,267 | | 255,539 | | 674,807 | | 247,836 | | |
| Transfers recognised - capital | 181,133 | 21,821 | 12.0% | 82,373 | 45.5% | 104,194 | 57.5% | 251 | 3% | 32,663.5% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 326,104 | 441,089 | | 337,912 | | 779,001 | | 248,088 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 326,104 | 441,089 | | 337,912 | | 779,001 | | 248,088 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 326,104 | 441,089 | | 337,912 | | 779,001 | | 248,088 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 326,104 | 441,089 | | 337,912 | | 779,001 | | 248,088 | | |

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

| R thousands | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 4,030,710 | 1,156,109 | 28.7% | 1,107,857 | 27.5% | 2,264,065 | 56.2% | 994,676 | 56.3% | 11.4% |
| Ratepayers and other | 3,128,881 | 829,898 | 26.5% | 850,780 | 27.2% | 1,680,778 | 53.7% | 722,058 | 55.1% | 17.8% |
| Government - operating | 685,819 | 241,764 | 35.3% | 198,997 | 29.0% | 440,761 | 64.3% | 198,819 | 66.3% | 1% |
| Government - capital | 181,733 | 84,347 | 46.4% | 58,180 | 32.0% | 142,527 | 78.4% | 73,799 | 48.6% | (21.2%) |
| Interest | 34,277 | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (3,529,037) | (1,248,002) | 35.4% | (1,025,477) | 29.1% | (2,273,479) | 64.4% | (862,418) | 68.1% | 18.9% |
| Suppliers and employees | (3,517,896) | (1,248,002) | 35.5% | (1,025,477) | 29.2% | (2,273,479) | 64.6% | (862,418) | 66.9% | 18.9% |
| Finance charges | (11,343) | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 501,673 | (91,894) | (18.3%) | 82,480 | 16.4% | (9,414) | (1.9%) | 132,257 | (10.3%) | (37.6%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 1,324 | 58,590 | 4,425.8% | 55,498 | 4,192.2% | 114,088 | 8,618.0% | 49,485 | - | 12.2% |
| Proceeds on disposal of PPE | 1,324 | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | 58,590 | - | - | - | 58,590 | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | 55,498 | - | 55,498 | - | 49,485 | - | 12.2% |
| Payments | (326,194) | (83,684) | 28.7% | (83,260) | 16.3% | (146,844) | 45.1% | (77,042) | 33.9% | (30.9%) |
| Capital assets | (326,194) | (83,684) | 28.7% | (83,260) | 16.3% | (146,844) | 45.1% | (77,042) | 33.9% | (30.9%) |
| Net Cash from/(used) Investing Activities | (324,780) | (35,094) | (10.8%) | 2,239 | (.7%) | (32,855) | (10.1%) | (27,557) | (13.0%) | (108.1%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 150,000 | 90,000 | 60.0% | 28,900 | 19.3% | 118,900 | 79.3% | 84,000 | - | (65.5%) |
| Short term loans | 150,000 | 90,000 | 60.0% | 28,900 | 19.3% | 118,900 | 79.3% | 84,000 | - | (65.6%) |
| Borrowing long term/financing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | (150,000) | (16,302) | 10.9% | (67,665) | 45.1% | (83,967) | 56.0% | (173,183) | - | (60.9%) |
| Repayment of borrowing | (150,000) | (16,302) | 10.9% | (67,665) | 45.1% | (83,967) | 56.0% | (173,183) | - | (60.9%) |
| Net Cash from/(used) Financing Activities | - | 73,698 | - | (38,765) | - | 34,933 | - | (89,183) | - | (56.5%) |
| Net Increase/(Decrease) in cash held | 176,893 | (53,290) | (30.1%) | 45,954 | 26.0% | (7,336) | (4.1%) | 15,518 | (11.8%) | 196.1% |
| Cash/cash equivalents at the year begin | - | 11,600 | - | (41,689) | - | 11,600 | - | (23,247) | 7.6% | 79.3% |
| Cash/cash equivalents at the year end | 176,893 | (41,689) | (23.6%) | 4,264 | 2.4% | 4,264 | 2.4% | (7,729) | (2.1%) | (155.2%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|-------------|-------|--------------|-------|--------------|------|--------------|-------|-----------|--------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 67,625 | 5.2% | 66,398 | 5.1% | 56,735 | 4.4% | 1,107,019 | 85.3% | 1,297,778 | 36.6% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 54,532 | 16.7% | 28,821 | 8.0% | 17,419 | 5.3% | 224,953 | 69.1% | 325,725 | 9.2% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 35,244 | 8.3% | 15,803 | 3.7% | 12,723 | 3.0% | 359,164 | 84.9% | 422,934 | 11.9% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 22,313 | 4.7% | 15,015 | 3.1% | 13,003 | 2.7% | 427,346 | 89.5% | 477,677 | 13.5% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 10,446 | 3.0% | 8,804 | 3.0% | 8,227 | 2.8% | 262,692 | 90.5% | 290,169 | 8.2% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 26,552 | 3.6% | 20,952 | 2.9% | 17,346 | 2.4% | 666,186 | 81.1% | 731,037 | 20.6% | - | - | - | - |
| Total By Income Source | 216,712 | 6.1% | 155,794 | 4.4% | 125,454 | 3.5% | 3,047,360 | 86.0% | 3,545,320 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 15,292 | 6.7% | 15,577 | 6.8% | 13,216 | 5.8% | 184,312 | 80.7% | 228,396 | 6.4% | - | - | - | - |
| Commercial | 63,105 | 26.3% | 24,967 | 10.4% | 13,824 | 5.8% | 137,670 | 57.5% | 239,566 | 6.8% | - | - | - | - |
| Households | 136,981 | 4.6% | 114,407 | 3.8% | 97,456 | 3.2% | 2,654,626 | 88.4% | 3,003,470 | 84.7% | - | - | - | - |
| Other | 1,335 | 1.8% | 843 | 1.1% | 957 | 1.3% | 70,753 | 95.6% | 73,888 | 2.1% | - | - | - | - |
| Total By Customer Group | 216,712 | 6.1% | 155,794 | 4.4% | 125,454 | 3.5% | 3,047,360 | 86.0% | 3,545,320 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------|--------------|------|--------------|-----|--------------|------|---------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 73,246 | 100.0% | - | - | - | - | - | - | 73,246 | 51.3% |
| Bulk Water | 41,517 | 100.0% | - | - | - | - | - | - | 41,517 | 29.1% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 26,553 | 94.8% | 944 | 3.4% | 117 | .4% | 385 | 1.4% | 27,999 | 19.6% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 141,316 | 99.0% | 944 | .7% | 117 | .1% | 385 | .3% | 142,762 | 100.0% |

GAUTENG: LESEDI (GT423)

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

Part1: Operating Revenue and Expenditure

| Part I: Operating Revenue and Expenditure | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 507,321 | 119,749 | 23.8% | 108,342 | 21.4% | 228,092 | 45.0% | 107,041 | 43.0% | 1.2% |
| Property rates | 64,801 | 15,532 | 24.0% | 15,644 | 24.1% | 31,176 | 48.1% | 14,578 | 57.9% | 7.3% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 228,730 | 53,408 | 23.3% | 47,863 | 20.9% | 101,271 | 44.3% | 50,013 | 39.1% | (4.3%) |
| Service charges - water revenue | 66,521 | 16,896 | 25.4% | 17,855 | 26.8% | 34,752 | 52.2% | 12,653 | 46.6% | 41.1% |
| Service charges - sanitation revenue | 19,808 | 4,601 | 23.2% | 4,849 | 24.5% | 9,450 | 47.7% | 4,410 | 49.9% | 9.9% |
| Service charges - refuse revenue | 23,123 | 5,985 | 25.9% | 6,028 | 26.1% | 12,014 | 52.0% | 5,557 | 47.1% | 8.5% |
| Service charges - other | 295 | 907 | 307.8% | 441 | 149.7% | 1,349 | 457.4% | (617) | (60.0%) | (171.5%) |
| Rental of facilities and equipment | 9,642 | 452 | 4.7% | 461 | 4.8% | 912 | 9.5% | 433 | 33.3% | 6.5% |
| Interest earned - external investments | 1,569 | 16 | 1.0% | 142 | 9.1% | 158 | 10.1% | 162 | 15.8% | (11.9%) |
| Interest earned - outstanding debtors | 3,068 | 1,573 | 51.3% | 1,853 | 60.4% | 3,426 | 111.7% | 1,102 | 31.8% | 68.2% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 500 | 59 | 11.8% | 49 | 9.7% | 108 | 21.6% | 38 | 2.0% | 28.0% |
| Licences and permits | 63 | 5 | 8.5% | 14 | 22.7% | 20 | 31.2% | - | - | (100.0%) |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 81,805 | 20,430 | 25.0% | 12,935 | 15.8% | 33,365 | 40.8% | 18,698 | 46.3% | (30.8%) |
| Other own revenue | 7,396 | (116) | (1.6%) | 207 | 2.8% | 91 | 1.2% | 15 | 16.7% | 1,292.6% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 489,035 | 108,114 | 22.1% | 91,842 | 18.8% | 199,956 | 40.9% | 86,079 | 41.3% | 6.7% |
| Employee related costs | 114,179 | 24,264 | 21.3% | 24,212 | 21.2% | 48,476 | 42.5% | 22,746 | 42.7% | 6.4% |
| Remuneration of councillors | 8,140 | 1,771 | 21.8% | 1,853 | 22.8% | 3,624 | 44.5% | 1,902 | 49.8% | (2.5%) |
| Debt impairment | 52,787 | - | - | - | - | - | - | 7,521 | 50.0% | (100.0%) |
| Depreciation and asset impairment | 35,499 | - | - | - | - | - | - | 10,142 | 68.7% | (100.0%) |
| Finance charges | 6,373 | 1,620 | 25.4% | 1,984 | 31.1% | 3,604 | 66.5% | 1,239 | 36.4% | 60.1% |
| Bulk purchases | 187,445 | 66,545 | 35.5% | 45,792 | 24.4% | 112,337 | 59.9% | 21,069 | 37.1% | 117.3% |
| Other Materials | 37,035 | - | - | 1,172 | 3.2% | 1,172 | 3.2% | - | - | (100.0%) |
| Contracted services | 684 | 110 | 16.1% | 131 | 19.2% | 241 | 35.3% | 621 | 70.5% | (78.9%) |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 46,894 | 13,804 | 29.4% | 16,697 | 35.6% | 30,502 | 65.0% | 20,839 | 38.3% | (19.9%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 18,286 | 11,635 | | 16,500 | | 28,136 | | 20,962 | | |
| Transfers recognised - capital | 43,993 | 862 | 2.0% | 902 | 2.1% | 1,764 | 4.0% | - | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 62,279 | 12,497 | | 17,402 | | 29,899 | | 20,962 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 62,279 | 12,497 | | 17,402 | | 29,899 | | 20,962 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 62,279 | 12,497 | | 17,402 | | 29,899 | | 20,962 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 62,279 | 12,497 | | 17,402 | | 29,899 | | 20,962 | | |

Part 2: Capital Revenue and Expenditure

| | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 62,493 | 876 | 1.4% | 4,167 | 6.7% | 5,043 | 8.1% | 2,766 | 6.3% | 50.7% |
| National Government | 42,799 | 862 | 2.0% | 3,577 | 8.4% | 4,439 | 10.4% | 1,969 | 10.4% | 81.7% |
| Provincial Government | 1,194 | 14 | 1.2% | 27 | 2.2% | 41 | 3.4% | 215 | 21.5% | (87.6%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 43,993 | 876 | 2.0% | 3,604 | 8.2% | 4,480 | 10.2% | 2,184 | 10.8% | 65.0% |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 18,500 | - | - | 563 | 3.0% | 563 | 3.0% | 582 | 3.0% | (3.1%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 62,493 | 876 | 1.4% | 4,167 | 6.7% | 5,043 | 8.1% | 2,766 | 6.3% | 50.7% |
| Governance and Administration | 1,800 | - | - | - | - | - | - | - | 7.1% | - |
| Executive & Council | 1,800 | - | - | - | - | - | - | - | 12.3% | - |
| Budget & Treasury Office | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 5,874 | 14 | .2% | 27 | .5% | 41 | .7% | 461 | 9.9% | (94.2%) |
| Community & Social Services | 1,494 | 14 | .9% | 27 | 1.8% | 41 | 2.7% | 302 | 20.1% | (91.1%) |
| Sport And Recreation | - | - | - | - | - | - | - | 147 | 15.5% | (100.0%) |
| Public Safety | - | - | - | - | - | - | - | 12 | .9% | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | 4,380 | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 41,169 | 862 | 2.1% | 4,140 | 10.1% | 5,002 | 12.2% | 2,305 | 7.4% | 79.7% |
| Planning and Development | - | - | - | 563 | - | 563 | - | 70 | 3.5% | 702.7% |
| Road Transport | 41,169 | 862 | 2.1% | 3,577 | 8.7% | 4,439 | 10.8% | 2,208 | 7.7% | 62.0% |
| Environmental Protection | - | - | - | - | - | - | - | 26 | 3.0% | (100.0%) |
| Trading Services | 13,650 | - | - | - | - | - | - | - | 2.6% | - |
| Electricity | 6,150 | - | - | - | - | - | - | - | - | - |
| Water | 3,500 | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | 22.3% | - |
| Waste Management | 4,000 | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| R thousands | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|--|-----------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 458,116 | 136,640 | 29.8% | 125,340 | 27.4% | 261,981 | 57.2% | 124,848 | 49.3% | 4% |
| Ratopayers and other | 338,295 | 90,888 | 26.9% | 92,066 | 27.2% | 182,834 | 54.1% | 90,910 | 41.9% | 1.3% |
| Government - operating | 81,805 | 36,281 | 44.4% | 28,526 | 35.0% | 64,907 | 79.3% | 23,581 | 29.6% | 21.4% |
| Government - capital | 33,993 | 9,003 | 26.5% | 4,400 | 12.9% | 13,403 | 39.4% | 10,100 | 92.7% | (56.4%) |
| Interest | 4,024 | 489 | 12.1% | 249 | 6.2% | 737 | 18.3% | 257 | 5.8% | (3.4%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (380,783) | (147,126) | 38.6% | (105,917) | 27.8% | (253,042) | 66.5% | (104,401) | 48.4% | 1.5% |
| Suppliers and employees | (374,409) | (147,126) | 39.3% | (102,651) | 27.4% | (249,617) | 66.7% | (101,110) | 48.4% | 1.6% |
| Finance charges | (6,373) | - | - | (3,226) | 50.6% | (3,226) | 50.6% | (3,291) | 51.4% | (2.0%) |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 77,334 | (10,486) | (13.6%) | 19,424 | 25.1% | 8,938 | 11.6% | 20,448 | 57.8% | (5.0%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Recolts | - | 13 | - | 78 | - | 91 | - | (13,000) | - | (100.0%) |
| Proceeds on disposal of PPE | - | 13 | - | 78 | - | 91 | - | - | - | (100.0%) |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | (13,000) | - | (100.0%) |
| Payments | (62,493) | (876) | 1.4% | (4,140) | 6.6% | (5,016) | 8.0% | (4,744) | 9.3% | (12.7%) |
| Capital assets | (62,493) | (876) | 1.4% | (4,140) | 6.6% | (5,016) | 8.0% | (4,744) | 9.3% | (12.7%) |
| Net Cash from/(used) Investing Activities | (62,493) | (863) | 1.4% | (4,063) | 6.5% | (4,926) | 7.9% | (17,744) | 40.1% | (77.1%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | 74 | - | 179 | - | 253 | - | (52) | - | (295.6%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/financing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | 74 | - | 179 | - | 253 | - | (52) | - | (295.6%) |
| Payments | (2,698) | - | - | (1,238) | 45.9% | (1,238) | 45.9% | (1,138) | - | 8.8% |
| Repayment of borrowing | (2,698) | - | - | (1,238) | 45.9% | (1,238) | 45.9% | (1,138) | - | 8.8% |
| Net Cash from/(used) Financing Activities | (2,698) | 74 | (2.7%) | (1,059) | 39.3% | (885) | 36.5% | (1,229) | - | (13.8%) |
| Net Increase/(Decrease) in cash held | 12,142 | (11,279) | (92.9%) | 14,302 | 117.6% | 3,027 | 24.9% | 1,474 | 13.8% | 870.1% |
| Cash/vash equivalents at the year begin | 3,287 | 14,432 | 439.1% | 3,157 | 96.0% | 14,432 | 439.1% | 2,414 | 30.8% | 30.8% |
| Cash/vash equivalents at the year end | 15,429 | 3,157 | 20.5% | 17,459 | 113.2% | 17,459 | 113.2% | 3,889 | (19.8%) | 349.0% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|-------------|-------|--------------|------|--------------|------|--------------|-------|---------|--------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 6,185 | 6.8% | 4,080 | 4.5% | 3,456 | 3.8% | 77,704 | 85.0% | 91,425 | 29.2% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electric | 14,758 | 18.0% | 3,823 | 4.7% | 3,242 | 3.9% | 60,344 | 73.4% | 82,166 | 26.3% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 4,289 | 12.5% | 1,434 | 4.2% | 985 | 2.9% | 27,466 | 80.4% | 34,154 | 10.9% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1,683 | 6.0% | 968 | 3.5% | 863 | 3.1% | 24,319 | 87.4% | 27,834 | 8.9% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 2,193 | 4.5% | 1,512 | 3.1% | 1,342 | 2.8% | 43,408 | 89.6% | 48,455 | 15.5% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | 1,369 | 4.7% | 568 | 2.0% | 544 | 1.9% | 26,401 | 91.4% | 28,881 | 9.2% | - | - | - | - |
| Total By Income Source | 30,457 | 9.7% | 12,385 | 4.0% | 10,432 | 3.3% | 259,642 | 83.0% | 312,916 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2,107 | 24.7% | 647 | 7.6% | 400 | 4.7% | 5,380 | 63.0% | 8,533 | 2.7% | - | - | - | - |
| Commercial | 10,316 | 87.3% | 721 | 5.8% | 338 | 2.7% | 463 | 3.6% | 12,498 | 4.0% | - | - | - | - |
| Households | 9,534 | 22.4% | 3,680 | 8.7% | 2,180 | 5.1% | 27,089 | 63.9% | 42,493 | 13.6% | - | - | - | - |
| Other | 7,840 | 3.1% | 7,337 | 2.9% | 7,514 | 3.0% | 226,720 | 90.9% | 249,411 | 79.7% | - | - | - | - |
| Total By Customer Group | 30,457 | 9.7% | 12,385 | 4.0% | 10,432 | 3.3% | 259,642 | 83.0% | 312,916 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------|--------------|---|--------------|---|--------------|---|--------|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 11,002 | 100.0% | - | - | - | - | - | - | 11,002 | 65.0% |
| Bulk Water | 3,209 | 100.0% | - | - | - | - | - | - | 3,209 | 18.9% |
| PAYE deductions | 1,016 | 100.0% | - | - | - | - | - | - | 1,016 | 6.0% |
| VAT (output less input) | 283 | 100.0% | - | - | - | - | - | - | 283 | 1.7% |
| Pensions / Retirement | 1,407 | 100.0% | - | - | - | - | - | - | 1,407 | 8.3% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 19 | 100.0% | - | - | - | - | - | - | 19 | .1% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 16,937 | 100.0% | - | - | - | - | - | - | 16,937 | 100.0% |

GAUTENG: MERAFOG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

| | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 1,245,937 | 272,755 | 21.9% | 194,600 | 15.6% | 467,355 | 37.5% | 359,486 | 53.0% | (45.9%) |
| Property rates | 287,289 | 68,623 | 23.9% | 69,104 | 24.1% | 137,728 | 47.9% | 92,926 | 52.0% | (25.6%) |
| Property rates - penalties and collection charges | 2,072 | 524 | 25.3% | 558 | 26.9% | 1,082 | 52.2% | 282 | 33.6% | 98.0% |
| Service charges - electricity revenue | 234,643 | 59,367 | 25.3% | 51,225 | 21.8% | 110,592 | 47.1% | 50,172 | 48.9% | 2.1% |
| Service charges - water revenue | 225,276 | 32,173 | 14.3% | 37,417 | 16.6% | 69,590 | 30.9% | 45,412 | 42.9% | (17.6%) |
| Service charges - sanitation revenue | 31,384 | 7,899 | 25.2% | 8,751 | 27.9% | 16,650 | 53.1% | 6,994 | 46.0% | 25.1% |
| Service charges - refuse revenue | 37,077 | 9,550 | 25.8% | 9,682 | 26.1% | 19,232 | 51.9% | 8,491 | 48.9% | 14.0% |
| Service charges - other | 661 | 152 | 23.0% | 151 | 22.9% | 303 | 45.9% | 149 | 46.0% | 1.1% |
| Rental of facilities and equipment | 909 | 265 | 29.1% | 231 | 25.4% | 495 | 54.5% | 450 | 110.9% | (48.8%) |
| Interest earned - external investments | 16,942 | 573 | 3.4% | 366 | 2.2% | 939 | 5.5% | 6,773 | 45.8% | (94.6%) |
| Interest earned - outstanding debtors | 20,519 | 6,628 | 32.3% | 6,118 | 29.8% | 12,746 | 62.1% | 5,662 | 55.8% | 8.1% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 6,023 | 812 | 13.5% | 809 | 13.4% | 1,621 | 26.9% | 1,216 | 37.7% | (33.5%) |
| Licences and permits | 35,836 | 8,985 | 25.1% | 7,741 | 21.6% | 16,726 | 46.7% | 8,397 | 51.3% | (7.8%) |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 335,036 | 75,448 | 22.5% | - | - | 75,448 | 22.5% | 84,174 | 51.8% | (100.0%) |
| Other own revenue | 9,268 | 1,569 | 16.9% | 2,443 | 26.4% | 4,012 | 43.3% | 47,403 | 498.3% | (94.8%) |
| Gains on disposal of PPE | 3,000 | 186 | 6.2% | 4 | .1% | 190 | 6.3% | 984 | - | (99.6%) |
| Operating Expenditure | 1,489,629 | 237,830 | 16.0% | 226,607 | 15.2% | 464,437 | 31.2% | 382,921 | 49.6% | (40.8%) |
| Employee related costs | 333,879 | 69,537 | 20.8% | 64,344 | 19.3% | 133,881 | 40.1% | 64,090 | 42.3% | .4% |
| Remuneration of councillors | 17,269 | 4,097 | 23.7% | 4,182 | 24.2% | 8,279 | 47.9% | 4,369 | 53.8% | (4.3%) |
| Debt impairment | 95,399 | - | - | - | - | - | - | 45,122 | 49.8% | (100.0%) |
| Depreciation and asset impairment | 30,780 | - | - | - | - | - | - | - | - | - |
| Finance charges | 15,797 | 1,380 | 8.7% | 469 | 3.0% | 1,849 | 11.7% | 1,889 | 16.5% | (75.2%) |
| Bulk purchases | 329,535 | 87,203 | 26.5% | 73,902 | 22.4% | 161,105 | 48.9% | 87,222 | 64.0% | (15.3%) |
| Other Materials | - | 16,991 | - | 13,801 | - | 30,792 | - | 10,455 | - | 32.0% |
| Contracted services | 72,402 | 24,388 | 33.7% | 33,397 | 46.1% | 57,786 | 79.8% | 13,323 | 52.7% | 150.7% |
| Transfers and grants | - | 2,490 | - | 4,322 | - | 6,811 | - | 85,719 | 59.2% | (95.0%) |
| Other expenditure | 594,568 | 31,744 | 5.3% | 32,190 | 5.4% | 63,934 | 10.8% | 70,704 | 49.8% | (54.5%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | 28 | - | (100.0%) |
| Surplus/(Deficit) | (243,692) | 34,925 | | (32,007) | | 2,918 | | (23,435) | | |
| Transfers recognised - capital | 243,692 | - | - | - | - | - | - | - | 17.0% | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | (0) | 34,925 | | (32,007) | | 2,918 | | (23,435) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (0) | 34,925 | | (32,007) | | 2,918 | | (23,435) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (0) | 34,925 | | (32,007) | | 2,918 | | (23,435) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (0) | 34,925 | | (32,007) | | 2,918 | | (23,435) | | |

Part 2: Capital Revenue and Expenditure

| | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 354,953 | 26,011 | 7.3% | 44,520 | 12.5% | 70,531 | 19.9% | 91,559 | 37.0% | (51.4%) |
| National Government | 243,692 | 7,898 | 3.2% | 16,961 | 7.0% | 24,859 | 10.2% | 43,806 | 71.1% | (61.3%) |
| Provincial Government | - | 14,715 | - | 21,754 | - | 36,468 | - | 47,506 | 37.2% | (54.2%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 243,692 | 22,613 | 9.3% | 38,714 | 15.9% | 61,327 | 25.2% | 91,312 | 47.3% | (57.6%) |
| Borrowing | 62,906 | 542 | .9% | 4,305 | 6.8% | 4,847 | 7.7% | - | - | (100.0%) |
| Internally generated funds | 48,355 | 2,856 | 5.9% | 1,501 | 3.1% | 4,357 | 9.0% | 247 | .6% | 508.6% |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 354,953 | 26,011 | 7.3% | 44,520 | 12.5% | 70,531 | 19.9% | 91,559 | 37.0% | (51.4%) |
| Governance and Administration | 5,175 | - | - | - | - | - | - | 247 | 8.1% | (100.0%) |
| Executive & Council | 575 | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | 4,600 | - | - | - | - | - | - | 247 | 13.6% | (100.0%) |
| Corporate Services | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 9,280 | 2,280 | 24.6% | 1,860 | 20.0% | 4,140 | 44.6% | 31,556 | 166.1% | (94.1%) |
| Community & Social Services | 1,000 | 303 | 30.3% | - | - | 303 | 30.3% | 782 | 574.2% | (100.0%) |
| Sport And Recreation | 4,400 | 1,977 | 44.9% | 1,860 | 42.3% | 3,837 | 87.2% | 468 | 4.5% | 297.6% |
| Public Safety | 3,880 | - | - | - | - | - | - | 196 | 22.6% | (100.0%) |
| Housing | - | - | - | - | - | - | - | 30,111 | 60,221.6% | (100.0%) |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 249,429 | 13,685 | 5.5% | 22,715 | 9.1% | 36,401 | 14.6% | 36,348 | 30.1% | (37.5%) |
| Planning and Development | 20,106 | 3,049 | 15.2% | 5,039 | 25.1% | 8,088 | 40.2% | 33 | .3% | 15,084.7% |
| Road Transport | 229,323 | 10,636 | 4.6% | 17,676 | 7.7% | 28,312 | 12.3% | 36,314 | 32.6% | (51.3%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 91,069 | 10,046 | 11.0% | 19,945 | 21.9% | 29,990 | 32.9% | 23,408 | 24.6% | (14.8%) |
| Electricity | 57,985 | 762 | 1.3% | 16,124 | 27.8% | 16,886 | 29.1% | 12,609 | 38.7% | 27.9% |
| Water | 3,142 | 3,661 | 116.5% | - | - | 3,661 | 116.5% | 7,686 | 14.6% | (100.0%) |
| Waste Water Management | 16,885 | 3,406 | 20.2% | 2,576 | 15.3% | 5,981 | 35.4% | 3,114 | 31.8% | (17.3%) |
| Waste Management | 13,057 | 2,217 | 17.0% | 1,245 | 9.5% | 3,462 | 26.5% | - | - | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| R thousands | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 1,394,230 | 206,944 | 14.8% | 238,898 | 17.1% | 445,842 | 32.0% | 300,095 | 47.9% | (20.4%) |
| Ratpayers and other | 799,560 | 124,295 | 15.8% | 173,898 | 21.8% | 297,894 | 37.3% | 171,607 | 42.3% | 1.2% |
| Government - operating | 335,036 | 75,448 | 22.5% | 55,225 | 16.5% | 130,673 | 39.0% | 51,437 | 41.3% | 7.4% |
| Government - capital | 243,692 | - | - | 3,500 | 1.4% | 3,500 | 1.4% | 70,963 | - | (95.1%) |
| Interest | 16,942 | 7,201 | 42.5% | 6,484 | 38.3% | 13,685 | 80.8% | 6,088 | 33.6% | 6.5% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (793,696) | (226,818) | 28.6% | (225,640) | 28.4% | (452,466) | 57.0% | (189,662) | 39.6% | 19.0% |
| Suppliers and employees | (788,551) | (222,948) | 28.3% | (221,688) | 28.1% | (444,635) | 56.4% | (186,795) | 46.6% | 18.7% |
| Finance charges | (5,146) | (1,380) | 26.8% | (468) | 9.1% | (1,849) | 35.9% | (1,321) | 9.7% | (84.5%) |
| Transfers and grants | - | (2,490) | - | (3,492) | - | (5,982) | - | (1,545) | 2.9% | 126.0% |
| Net Cash from/(used) Operating Activities | 600,533 | (19,874) | (3.3%) | 13,249 | 2.2% | (6,624) | (1.1%) | 110,434 | 100.9% | (88.0%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 3,471 | 26,095 | 751.7% | 38,921 | 1,121.2% | 65,016 | 1,873.0% | - | 16.4% | (100.0%) |
| Proceeds on disposal of PPE | 3,000 | 26,095 | 869.8% | 38,921 | 1,297.4% | 65,016 | 2,167.2% | - | 16.4% | (100.0%) |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | 471 | - | - | - | - | - | - | - | - | - |
| Payments | (354,953) | (60,563) | 17.1% | (91,018) | 25.6% | (151,582) | 42.7% | (95,364) | 51.1% | (4.6%) |
| Capital assets | (354,953) | (60,563) | 17.1% | (91,018) | 25.6% | (151,582) | 42.7% | (95,364) | 51.1% | (4.6%) |
| Net Cash from/(used) Investing Activities | (351,482) | (34,468) | 9.8% | (52,097) | 14.8% | (86,565) | 24.6% | (95,364) | - | (45.4%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 62,906 | 81 | .1% | 63 | .1% | 144 | .2% | 50 | - | 24.6% |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/financing | 62,906 | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | 81 | - | 63 | - | 144 | - | 50 | - | 24.6% |
| Payments | (10,651) | (1,469) | 14.0% | (1,603) | 15.1% | (3,062) | 29.0% | (1,295) | - | 23.8% |
| Repayment of borrowing | (10,651) | (1,469) | 14.0% | (1,603) | 15.1% | (3,062) | 29.0% | (1,295) | - | 23.8% |
| Net Cash from/(used) Financing Activities | 52,255 | (1,408) | (2.7%) | (1,540) | (2.9%) | (2,918) | (5.8%) | (1,244) | - | 23.8% |
| Net Increase/(Decrease) in cash held | 301,306 | (55,750) | (18.5%) | (40,388) | (13.4%) | (96,137) | (31.9%) | 13,826 | 43.8% | (392.1%) |
| Cash/bank equivalents at the year begin | 133,054 | 11,895 | 8.9% | (43,856) | (33.0%) | 11,895 | 8.9% | 49,344 | 188.9% | (188.9%) |
| Cash/bank equivalents at the year end | 434,361 | (43,855) | (10.1%) | (84,243) | (19.4%) | (84,243) | (19.4%) | 63,170 | 40.2% | (233.4%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts Ito Council Policy | |
|---|---------------|-------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|---|----------|--|--------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 8,917 | 6.5% | 7,603 | 5.5% | 5,552 | 4.0% | 115,545 | 84.0% | 137,617 | 16.8% | - | - | 121,132 | 88.0% |
| Trade and Other Receivables from Exchange Transactions - Electri | 33,109 | 49.6% | 8,971 | 13.4% | 2,516 | 3.8% | 22,219 | 33.3% | 66,816 | 8.2% | - | - | 24,735 | 37.0% |
| Receivables from Non-exchange Transactions - Property Rates | 23,371 | 15.2% | 20,510 | 13.3% | 14,784 | 9.6% | 95,068 | 61.8% | 153,734 | 18.8% | - | - | 109,853 | 71.5% |
| Receivables from Exchange Transactions - Waste Water Management | 2,813 | 5.1% | 2,846 | 5.2% | 2,184 | 4.0% | 47,263 | 85.6% | 55,137 | 6.7% | - | - | 49,478 | 89.7% |
| Receivables from Exchange Transactions - Waste Management | 2,891 | 3.4% | 2,893 | 3.4% | 1,921 | 2.3% | 76,535 | 90.9% | 84,240 | 10.3% | - | - | 78,456 | 93.1% |
| Receivables from Exchange Transactions - Property Rental Debtors | 49 | 9.0% | 39 | 7.3% | 15 | 2.7% | 430 | 81.0% | 531 | 1.1% | - | - | 445 | 83.7% |
| Interest on Asset Debtor Accounts | 7 | .1% | 87 | .6% | 7 | - | 14,430 | 99.3% | 14,531 | 1.6% | - | - | 2,833 | 19.5% |
| Recoverable unauthorised, irregular or fruitless and wasteful Expen | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 6,853 | 2.2% | 20,286 | 6.6% | 8,529 | 2.8% | 271,067 | 88.4% | 306,736 | 37.4% | - | - | 278,874 | 90.9% |
| Total By Income Source | 78,009 | 9.5% | 63,236 | 7.7% | 35,519 | 4.3% | 642,579 | 78.4% | 819,342 | 100.0% | - | - | 665,806 | 81.3% |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 1,848 | 10.2% | 1,681 | 9.3% | 1,060 | 5.9% | 13,536 | 74.7% | 18,125 | 2.2% | - | - | 14,597 | 80.5% |
| Commercial | 47,274 | 14.1% | 36,879 | 11.0% | 20,103 | 6.0% | 230,549 | 68.9% | 334,806 | 40.9% | - | - | 248,361 | 74.2% |
| Households | 28,887 | 6.2% | 24,576 | 5.3% | 14,355 | 3.1% | 398,494 | 85.4% | 456,411 | 55.9% | - | - | 402,848 | 86.4% |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 78,009 | 9.5% | 63,236 | 7.7% | 35,519 | 4.3% | 642,579 | 78.4% | 819,342 | 100.0% | - | - | 665,806 | 81.3% |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|---------------|---------------|--------------|----------|--------------|----------|--------------|----------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 9,671 | 100.0% | - | - | - | - | - | - | 9,671 | 42.0% |
| Bulk Water | 13,339 | 100.0% | - | - | - | - | - | - | 13,339 | 58.0% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 23,010 | 100.0% | - | - | - | - | - | - | 23,010 | 100.0% |

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part 1: Operating Revenue and Expenditure

| Part 1: Operating Revenue and Expenditure | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 659,674 | 179,898 | 27.3% | 156,779 | 23.8% | 336,677 | 51.0% | 156,638 | 54.1% | 1.1% |
| Property rates | 118,112 | 25,473 | 21.6% | 27,538 | 23.3% | 53,011 | 44.9% | 37,956 | 70.4% | (27.4%) |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 245,366 | 64,112 | 26.1% | 56,298 | 22.9% | 120,410 | 49.1% | 40,967 | 47.7% | 37.4% |
| Service charges - water revenue | 128,039 | 33,792 | 26.8% | 33,461 | 26.5% | 67,253 | 53.4% | 28,526 | 52.2% | 17.3% |
| Service charges - sanitation revenue | 26,309 | 6,856 | 26.1% | 6,890 | 26.2% | 13,746 | 52.2% | 5,482 | 50.6% | 25.7% |
| Service charges - refuse revenue | 26,880 | 6,450 | 24.2% | 6,650 | 24.9% | 13,101 | 49.1% | 5,648 | 50.5% | 17.7% |
| Service charges - other | - | - | - | - | - | - | - | 39 | - | (100.0%) |
| Rental of facilities and equipment | 1,020 | 357 | 35.0% | 257 | 25.2% | 614 | 60.2% | 85 | 27.9% | 204.2% |
| Interest earned - external investments | 1,800 | 6,075 | 337.5% | (4,746) | (263.7%) | 1,328 | 73.8% | 339 | 49.6% | (1,498.6%) |
| Interest earned - outstanding debtors | 7,200 | 169 | 2.3% | 1,724 | 24.0% | 1,893 | 26.3% | 1,672 | 55.3% | 3.2% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 9,000 | 3,693 | 41.0% | 3,497 | 38.9% | 7,190 | 79.9% | 1,828 | 18.5% | 91.3% |
| Licences and permits | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 72,133 | 28,175 | 39.1% | 21,284 | 29.5% | 49,458 | 68.6% | 19,062 | 62.4% | 11.7% |
| Other own revenue | 26,017 | 4,746 | 18.2% | 3,925 | 15.1% | 8,671 | 33.3% | 15,035 | 50.3% | (73.9%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 743,564 | 174,099 | 23.4% | 175,396 | 23.6% | 349,495 | 47.0% | 124,986 | 32.7% | 40.3% |
| Employee related costs | 165,305 | 39,266 | 23.8% | 38,036 | 23.0% | 77,302 | 46.8% | 34,674 | 43.5% | 9.7% |
| Remuneration of councillors | 9,708 | 1,974 | 20.3% | 2,005 | 20.6% | 3,979 | 41.0% | 2,049 | 46.6% | (2.1%) |
| Debt impairment | 27,060 | 6,765 | 25.0% | 6,765 | 25.0% | 13,530 | 50.0% | - | - | (100.0%) |
| Depreciation and asset impairment | 117,353 | 29,338 | 25.0% | 29,338 | 25.0% | 58,677 | 50.0% | - | - | (100.0%) |
| Finance charges | 22,116 | 220 | 1.0% | 8,244 | 37.3% | 8,464 | 38.3% | 9,601 | 61.9% | (14.1%) |
| Bulk purchases | 249,800 | 72,248 | 28.9% | 60,483 | 24.2% | 132,732 | 53.1% | 53,092 | 42.9% | 13.9% |
| Other Materials | - | 2,780 | - | 5,073 | - | 7,853 | - | - | - | (100.0%) |
| Contracted services | 60,120 | 9,231 | 15.4% | 12,721 | 21.2% | 21,952 | 36.5% | 12,400 | 33.6% | 2.6% |
| Transfers and grants | - | 6 | - | 3 | - | 8 | - | - | - | (100.0%) |
| Other expenditure | 92,102 | 12,272 | 13.3% | 12,728 | 13.8% | 24,999 | 27.1% | 13,161 | 23.6% | (3.3%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | 9 | - | (100.0%) |
| Surplus/(Deficit) | (83,890) | 5,799 | | (18,617) | | (12,818) | | 31,652 | | |
| Transfers recognised - capital | 84,316 | 5,836 | 6.9% | 15,203 | 18.0% | 21,040 | 25.0% | - | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 426 | 11,636 | | (3,414) | | 8,221 | | 31,652 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 426 | 11,636 | | (3,414) | | 8,221 | | 31,652 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 426 | 11,636 | | (3,414) | | 8,221 | | 31,652 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 426 | 11,636 | | (3,414) | | 8,221 | | 31,652 | | |

Part 2: Capital Revenue and Expenditure

| Part 2: Capital Revenue and Expenditure | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 152,468 | 9,179 | 6.0% | 11,837 | 7.8% | 21,015 | 13.8% | 9,691 | 5.7% | 22.1% |
| National Government | 84,317 | 7,109 | 8.4% | 6,448 | 7.6% | 13,557 | 16.1% | 7,945 | 18.7% | (18.8%) |
| Provincial Government | - | - | - | 181 | - | 181 | - | 139 | 23.1% | 30.4% |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 84,317 | 7,109 | 8.4% | 6,629 | 7.9% | 13,738 | 16.3% | 8,083 | 18.7% | (18.0%) |
| Borrowing | 45,440 | 1,964 | 4.3% | 4,215 | 9.3% | 6,179 | 13.6% | 258 | 6% | 1,531.0% |
| Internally generated funds | 12,711 | 106 | 0.8% | 992 | 7.8% | 1,098 | 8.6% | 1,349 | 11.3% | (26.5%) |
| Public contributions and donations | 10,000 | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 152,468 | 9,179 | 6.0% | 11,837 | 7.8% | 21,015 | 13.8% | 9,691 | 5.7% | 22.1% |
| Governance and Administration | 1,425 | 19 | 1.4% | 2,501 | 175.6% | 2,521 | 176.9% | 446 | 24.8% | 460.5% |
| Executive & Council | 826 | - | - | 280 | 33.9% | 280 | 33.9% | - | - | (100.0%) |
| Budget & Treasury Office | 119 | 11 | 9.4% | 56 | 46.9% | 67 | 56.3% | - | - | (100.0%) |
| Corporate Services | 480 | 8 | 1.7% | 2,166 | 451.2% | 2,174 | 452.9% | 446 | 38.8% | 385.3% |
| Community and Public Safety | 12,746 | 421 | 3.3% | 1,321 | 10.4% | 1,742 | 13.7% | 593 | 4.4% | 122.8% |
| Community & Social Services | 6,600 | 421 | 6.4% | 1,089 | 16.5% | 1,510 | 22.9% | 379 | 5.7% | 187.7% |
| Sport And Recreation | 4,159 | - | - | 59 | 1.4% | 59 | 1.4% | 34 | 2.9% | 73.6% |
| Public Safety | 1,987 | - | - | 173 | 8.7% | 173 | 8.7% | 181 | 3.7% | (4.1%) |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 35,563 | 1,895 | 5.3% | 1,278 | 3.6% | 3,173 | 8.9% | 258 | 1.1% | 394.4% |
| Planning and Development | 38 | - | - | 36 | 96.6% | 36 | 96.6% | - | - | (100.0%) |
| Road Transport | 35,526 | 1,895 | 5.3% | 1,242 | 3.5% | 3,137 | 8.8% | 258 | 1.1% | 380.4% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Tradina Services | 102,734 | 6,843 | 6.7% | 6,737 | 6.6% | 13,580 | 13.2% | 8,393 | 7.2% | (19.7%) |
| Electricity | 29,084 | 3,593 | 12.4% | 3,869 | 13.3% | 7,462 | 25.7% | 271 | 6% | 1,327.0% |
| Water | 7,800 | 204 | 2.6% | 256 | 3.3% | 460 | 5.9% | 387 | 3.7% | (33.6%) |
| Waste Water Management | 64,040 | 3,047 | 4.8% | 2,544 | 4.0% | 5,590 | 8.7% | 7,705 | 13.0% | (67.0%) |
| Waste Management | 1,810 | - | - | 68 | 3.7% | 68 | 3.7% | 31 | 4% | 120.6% |
| Other | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| Part 3: Cash receipts and Payments | | | | | | | | | | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--------------------------------|--|
| R thousands | 2013/14 | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 | |
| | Budget | First Quarter | | Second Quarter | | Year to Date | Second Quarter | | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | | Total Expenditure as % of main appropriation |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 715,625 | 191,864 | 26.8% | 185,163 | 25.9% | 377,027 | 52.7% | 173,832 | 51.5% | 6.5% |
| Ratespayers and other | 550,177 | 156,609 | 28.5% | 150,578 | 27.4% | 307,187 | 55.8% | 143,821 | 50.5% | 4.7% |
| Government - operating | 72,132 | 28,119 | 39.0% | 29,107 | 40.4% | 57,226 | 79.3% | 18,820 | 68.3% | 54.7% |
| Government - capital | 84,316 | 5,892 | 7.0% | 3,000 | 3.6% | 8,892 | 10.5% | 9,180 | 39.7% | (67.3%) |
| Interest | 9,000 | 1,244 | 13.8% | 2,478 | 27.5% | 3,722 | 41.4% | 2,011 | 54.9% | 23.2% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (588,822) | (166,779) | 28.3% | (155,795) | 26.5% | (322,574) | 54.8% | (146,120) | 50.2% | 6.6% |
| Suppliers and employees | (566,706) | (166,554) | 29.4% | (147,547) | 26.0% | (314,101) | 55.4% | (139,907) | 50.5% | 5.5% |
| Finance charges | (22,116) | (220) | 1.0% | (8,244) | 37.3% | (8,464) | 38.3% | (6,214) | 39.8% | 32.7% |
| Transfers and grants | - | (6) | - | (4) | - | (10) | - | - | - | (100.0%) |
| Net Cash from/(used) Operating Activities | 126,803 | 25,084 | 19.8% | 29,368 | 23.2% | 54,452 | 42.9% | 27,712 | 64.1% | 6.0% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (6,149) | (26,300) | 427.7% | (37,000) | 601.7% | (63,300) | 1,029.4% | 500 | - | (7,500.0%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | (6,149) | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | (26,300) | - | (37,000) | - | (63,300) | - | 500 | - | (7,500.0%) |
| Payments | (155,267) | (9,179) | 5.9% | (11,874) | 7.6% | (21,053) | 13.6% | (9,691) | 8.6% | 22.5% |
| Capital assets | (155,267) | (9,179) | 5.9% | (11,874) | 7.6% | (21,053) | 13.6% | (9,691) | 8.6% | 22.5% |
| Net Cash from/(used) Investing Activities | (161,416) | (35,479) | 22.0% | (48,874) | 30.3% | (84,353) | 52.3% | (9,191) | 25.4% | 431.8% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 1,157 | 91 | 7.9% | 34,139 | 2,950.6% | 34,230 | 2,958.5% | 108 | 2% | 31,618.1% |
| Short term loans | 631 | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | 34,000 | - | 34,000 | - | - | - | (100.0%) |
| Increase (decrease) in consumer deposits | 526 | 91 | 17.4% | 139 | 26.4% | 230 | 43.8% | 108 | 29.0% | 29.0% |
| Payments | 35,701 | - | - | - | - | - | - | (3,678) | 47.4% | (100.0%) |
| Repayment of borrowing | 35,701 | - | - | - | - | - | - | (3,678) | 47.4% | (100.0%) |
| Net Cash from/(used) Financing Activities | 36,858 | 91 | 2% | 34,139 | 92.6% | 34,230 | 92.9% | (3,570) | (7.3%) | (1,056.2%) |
| Net Increase/(Decrease) in cash held | 2,245 | (10,303) | (458.9%) | 14,633 | 651.8% | 4,329 | 162.9% | 14,951 | (39.8%) | (2.1%) |
| Cash/cash equivalents at the year begin | 20,364 | 23,494 | 115.4% | 13,191 | 64.8% | 23,494 | 115.4% | 14,555 | 29.9% | (389.6%) |
| Cash/cash equivalents at the year end | 22,599 | 13,191 | 58.4% | 27,824 | 123.1% | 27,824 | 123.1% | 10,388 | 184.6% | 187.6% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|-------------|----------|--------------|-------|--------------|-------|--------------|--------|---------|--------|---|---|--|--------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 15,365 | 32.0% | 3,266 | 6.8% | 2,963 | 6.2% | 26,395 | 55.0% | 47,989 | 31.9% | - | - | 15,525 | 32.4% |
| Trade and Other Receivables from Exchange Transactions - Electri | 10,386 | 58.3% | 553 | 3.1% | 412 | 2.3% | 6,471 | 36.3% | 17,823 | 11.8% | - | - | 3,954 | 22.2% |
| Receivables from Non-exchange Transactions - Property Rates | 9,681 | 29.7% | 1,422 | 4.4% | 1,179 | 3.6% | 20,271 | 62.3% | 32,552 | 21.6% | - | - | 10,102 | 31.0% |
| Receivables from Exchange Transactions - Waste Water Mainstems | 3,020 | 18.5% | 589 | 3.6% | 516 | 3.2% | 12,184 | 74.7% | 16,308 | 10.8% | - | - | 6,445 | 39.5% |
| Receivables from Exchange Transactions - Waste Management | 2,942 | 23.5% | 519 | 4.1% | 479 | 3.8% | 8,589 | 68.5% | 12,529 | 8.3% | - | - | 4,488 | 35.8% |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1,075 | 5.4% | 472 | 2.4% | 439 | 2.2% | 17,778 | 90.0% | 19,763 | 13.1% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expen | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | (15,097) | (423.6%) | 464 | 13.0% | 371 | 10.4% | 17,827 | 500.2% | 3,564 | 2.4% | - | - | 22,694 | 636.8% |
| Total By Income Source | 27,372 | 18.2% | 7,285 | 4.8% | 6,358 | 4.2% | 109,514 | 72.8% | 150,529 | 100.0% | - | - | 63,209 | 42.0% |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organisations of State | 1,058 | 16.6% | 313 | 4.9% | 302 | 4.7% | 4,706 | 73.8% | 6,379 | 4.2% | - | - | 2,335 | 36.6% |
| Commercial | 15,368 | 53.8% | 1,106 | 3.9% | 1,126 | 3.9% | 10,361 | 38.4% | 28,562 | 19.0% | - | - | 11,744 | 41.1% |
| Households | 10,946 | 9.5% | 5,866 | 5.1% | 4,500 | 4.3% | 93,847 | 81.2% | 115,589 | 76.8% | - | - | 49,129 | 42.5% |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 27,372 | 18.2% | 7,285 | 4.8% | 6,358 | 4.2% | 109,514 | 72.8% | 150,529 | 100.0% | - | - | 63,209 | 42.0% |

Part 5: Creditor Age Analysis

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

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

Part1: Operating Revenue and Expenditure

| Part: Operating Revenue and Expenditure | | | | | | | | | | |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 1,858,064 | 493,181 | 26.5% | 468,151 | 25.2% | 961,332 | 51.7% | 416,961 | 50.9% | 12.3% |
| Property rates | 286,716 | 73,061 | 25.5% | 71,893 | 25.1% | 144,954 | 50.6% | 66,501 | 46.4% | 8.1% |
| Property rates - penalties and collection charges | 18,393 | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 805,124 | 198,122 | 24.6% | 182,506 | 22.7% | 380,628 | 47.3% | 176,970 | 48.4% | 3.1% |
| Service charges - water revenue | 210,711 | 45,080 | 21.4% | 59,323 | 28.2% | 104,403 | 49.5% | 48,502 | 49.6% | 22.3% |
| Service charges - sanitation revenue | 110,452 | 25,181 | 22.8% | 25,369 | 23.0% | 50,551 | 45.8% | 22,501 | 48.2% | 12.7% |
| Service charges - refuse revenue | 100,711 | 23,970 | 23.8% | 24,546 | 24.4% | 48,517 | 48.2% | 22,816 | 53.9% | 7.6% |
| Service charges - other | - | 8,739 | - | 6,315 | - | 15,054 | - | 14 | 5.5% | 43,588.0% |
| Rental of facilities and equipment | 3,233 | 846 | 26.2% | 793 | 24.5% | 1,639 | 50.7% | 719 | 39.2% | 10.3% |
| Interest earned - external investments | 1,000 | 535 | 53.5% | 984 | 98.4% | 1,520 | 152.0% | - | 78.7% | (100.0%) |
| Interest earned - outstanding debtors | 9,232 | 3,781 | 41.0% | 2,636 | 28.5% | 6,417 | 69.5% | 2,442 | 25.5% | 7.9% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 19,583 | 4,206 | 21.5% | 6,898 | 35.2% | 11,104 | 56.7% | 928 | 11.1% | 643.1% |
| Licences and permits | 17 | 5 | 28.7% | 6 | 34.4% | 11 | 63.1% | 4 | 31.0% | 60.1% |
| Agency services | 19,075 | 9,040 | 47.4% | (458) | (2.4%) | 8,582 | 45.0% | 41 | 56.2% | (1,208.3%) |
| Transfers recognised - operational | 234,461 | 94,308 | 40.2% | 78,209 | 33.4% | 172,517 | 73.6% | 73,420 | 71.6% | 6.5% |
| Other own revenue | 39,355 | 6,305 | 16.0% | 6,693 | 22.1% | 14,988 | 38.1% | 2,099 | 79.8% | 314.1% |
| Gains on disposal of PPE | - | - | - | 439 | - | 439 | - | 3 | - | 15,024.0% |
| Operating Expenditure | 2,101,634 | 552,099 | 26.3% | 410,178 | 19.5% | 962,277 | 45.8% | 473,016 | 46.8% | (13.3%) |
| Employee related costs | 512,968 | 118,554 | 23.1% | 127,320 | 24.8% | 245,874 | 47.9% | 114,958 | 48.0% | 10.8% |
| Remuneration of councillors | 22,056 | 4,793 | 21.7% | 4,792 | 21.7% | 9,585 | 43.5% | 5,034 | 43.3% | (4.8%) |
| Debt impairment | 57,700 | 15,557 | 27.0% | 15,557 | 27.0% | 31,113 | 53.9% | 12,644 | 50.0% | 23.0% |
| Depreciation and asset impairment | 251,615 | 112,285 | 44.6% | 1,466 | 6% | 113,751 | 45.2% | 48,873 | 50.0% | (97.0%) |
| Finance charges | 39,488 | 13,835 | 35.0% | 6,726 | 17.0% | 20,581 | 52.1% | 11,233 | 32.0% | (40.1%) |
| Bulk purchases | 683,805 | 204,582 | 29.9% | 147,125 | 21.5% | 351,706 | 51.4% | 172,340 | 53.1% | (14.8%) |
| Other Materials | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 213,971 | 31,216 | 14.6% | 51,049 | 23.9% | 82,285 | 38.4% | 46,835 | 35.7% | 9.0% |
| Transfers and grants | 37,053 | 7,074 | 19.1% | 6,525 | 17.6% | 13,599 | 36.7% | 8,281 | 70.3% | (21.0%) |
| Other expenditure | 282,978 | 44,203 | 15.6% | 49,619 | 17.5% | 93,822 | 33.2% | 52,838 | 37.0% | (6.1%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (243,570) | (58,918) | | 57,973 | | (945) | | (56,055) | | |
| Transfers recognised - capital | 106,718 | 9,355 | 8.8% | 36,241 | 34.0% | 45,595 | 42.7% | 27,854 | 27.1% | 31.0% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | (136,852) | (49,564) | | 94,214 | | 44,650 | | (28,401) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (136,852) | (49,564) | | 94,214 | | 44,650 | | (28,401) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (136,852) | (49,564) | | 94,214 | | 44,650 | | (28,401) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (136,852) | (49,564) | | 94,214 | | 44,650 | | (28,401) | | |

Part 2: Capital Revenue and Expenditure

| Part 2: Capital Revenue and Expenditure | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|---------------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 220,582 | 24,307 | 11.0% | 67,119 | 30.4% | 91,426 | 41.4% | 34,569 | 14.0% | 94.2% |
| National Government | 101,394 | 13,507 | 13.3% | 31,823 | 31.4% | 45,330 | 44.7% | 13,325 | 38.4% | 138.8% |
| Provincial Government | 3,139 | 139 | 4.4% | 141 | 4.5% | 281 | 8.9% | 6,530 | - | (97.8%) |
| District Municipality | 2,185 | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 106,718 | 13,646 | 12.8% | 31,964 | 30.0% | 45,610 | 42.7% | 19,855 | 50.2% | 61.0% |
| Borrowing | 14,732 | - | - | 709 | 4.8% | 709 | 4.8% | 6,007 | 3.1% | (88.2%) |
| Internally generated funds | 99,132 | 10,661 | 10.8% | 34,446 | 34.7% | 45,107 | 45.5% | 8,707 | 8.6% | 295.6% |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 220,582 | 24,307 | 11.0% | 67,119 | 30.4% | 91,426 | 41.4% | 34,569 | 14.0% | 94.2% |
| Governance and Administration | 3,200 | 58 | 1.8% | 408 | 12.8% | 467 | 14.6% | 256 | 9.8% | 59.4% |
| Executive & Council | 1,100 | - | - | 5 | 5% | 5 | 5% | 1 | - | 508.4% |
| Budget & Treasury Office | 1,000 | - | - | 102 | 10.2% | 102 | 10.2% | - | - | (100.0%) |
| Corporate Services | 1,100 | 58 | 5.3% | 301 | 27.4% | 380 | 32.7% | 255 | 56.0% | 18.1% |
| Community and Public Safety | 43,285 | 139 | .3% | 9,034 | 20.9% | 9,173 | 21.2% | 10,640 | 47.9% | (15.1%) |
| Community & Social Services | 3,139 | 139 | 4.4% | 2,169 | 69.1% | 2,308 | 73.5% | - | - | (100.0%) |
| Sport And Recreation | 40,114 | - | - | 6,865 | 17.1% | 6,865 | 17.1% | 10,640 | 184.5% | (35.5%) |
| Public Safety | 32 | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 88,090 | 12,182 | 13.8% | 20,767 | 23.6% | 32,949 | 37.4% | 8,956 | 11.2% | 131.9% |
| Planning and Development | 12,000 | - | - | - | - | - | - | 270 | 1.0% | (100.0%) |
| Road Transport | 63,525 | 12,182 | 19.2% | 19,963 | 31.4% | 32,145 | 50.6% | 8,641 | 23.3% | 131.0% |
| Environmental Protection | 12,565 | - | - | 804 | 6.4% | 804 | 6.4% | 45 | 1.8% | 1,898.6% |
| Trading Services | 75,939 | 11,872 | 15.6% | 36,397 | 47.9% | 48,269 | 63.6% | 14,717 | 11.4% | 147.3% |
| Electricity | 5,500 | 9 | .2% | 18,447 | 335.4% | 18,456 | 335.6% | 5,061 | 5.3% | 264.5% |
| Water | 41,114 | 6,892 | 16.8% | 6,179 | 15.0% | 13,071 | 31.8% | 1,064 | 3.5% | 480.6% |
| Waste Water Management | 25,326 | 3,055 | 12.1% | 5,923 | 23.4% | 8,978 | 35.5% | 8,574 | 22.2% | (30.9%) |
| Waste Management | 4,000 | 1,915 | 47.9% | 5,849 | 146.2% | 7,764 | 194.1% | 17 | .2% | 33,397.5% |
| Other | 10,067 | 55 | .5% | 513 | 5.1% | 568 | 5.6% | - | - | (100.0%) |

Part 3: Cash Receipts and Payments

| R thousands | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 2,162,759 | 555,000 | 25.7% | 572,384 | 26.5% | 1,127,384 | 52.1% | 512,768 | 50.8% | 11.6% |
| Ratopayers and other | 1,811,348 | 438,587 | 24.1% | 450,822 | 24.9% | 887,390 | 49.0% | 408,428 | 46.0% | 10.4% |
| Government - operating | 234,461 | 99,501 | 42.4% | 76,865 | 32.8% | 176,366 | 75.2% | 71,376 | 73.8% | 7.7% |
| Government - capital | 106,718 | 14,615 | 13.7% | 41,077 | 38.5% | 55,692 | 52.2% | 32,235 | 80.7% | 27.4% |
| Interest | 10,232 | 4,317 | 42.2% | 3,620 | 35.4% | 7,937 | 77.6% | 731 | 15.1% | 395.3% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (1,962,782) | (471,793) | 24.0% | (507,811) | 25.9% | (979,604) | 49.9% | (482,197) | 50.2% | 5.3% |
| Suppliers and employees | (1,886,242) | (450,826) | 23.9% | (494,622) | 26.2% | (845,448) | 50.1% | (470,741) | 51.0% | - |
| Finance charges | (39,488) | (13,893) | 35.2% | (6,664) | 16.9% | (20,557) | 52.1% | (9,778) | 28.4% | 31.8% |
| Transfers and grants | (37,053) | (7,074) | 19.1% | (6,525) | 17.6% | (13,599) | 36.7% | (1,678) | 27.6% | 288.8% |
| Net Cash from/(used) Operating Activities | 199,977 | 83,207 | 41.6% | 64,574 | 32.3% | 147,780 | 73.9% | 30,570 | 56.4% | 111.2% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (220,581) | (64,376) | 29.2% | (62,315) | 28.3% | (126,690) | 57.4% | (32,680) | 17.3% | 90.7% |
| Capital assets | (220,581) | (64,376) | 29.2% | (62,315) | 28.3% | (126,690) | 57.4% | (32,680) | 17.3% | 90.7% |
| Net Cash from/(used) Investing Activities | (220,581) | (64,376) | 29.2% | (62,315) | 28.3% | (126,690) | 57.4% | (32,680) | 17.6% | 90.7% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | (1,382) | 0 | - | - | - | 0 | - | 83,865 | 43.9% | (100.0%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | 83,865 | 43.9% | (100.0%) |
| Increase (decrease) in consumer deposits | (1,382) | 0 | - | - | - | 0 | - | - | - | - |
| Payments | (21,945) | (5,548) | 25.3% | (5,311) | 24.2% | (10,859) | 49.5% | (3,869) | 49.2% | 37.3% |
| Repayment of borrowing | (21,945) | (5,548) | 25.3% | (5,311) | 24.2% | (10,859) | 49.5% | (3,869) | 49.2% | 37.3% |
| Net Cash from/(used) Financing Activities | (23,327) | (5,548) | 23.8% | (5,311) | 22.8% | (10,858) | 46.5% | 79,996 | 43.5% | (106.6%) |
| Net Increase/(Decrease) in cash held | (43,931) | 13,284 | (30.2%) | (3,052) | 6.9% | 10,232 | (23.3%) | 77,887 | 3,835.6% | (103.9%) |
| Cash/cash equivalents at the year begin | 66,954 | 67,577 | 101.4% | 80,861 | 121.3% | 67,577 | 101.4% | 69,054 | 13,822.8% | 17.1% |
| Cash/cash equivalents at the year end | 22,723 | 80,861 | 355.8% | 77,809 | 342.4% | 77,809 | 342.4% | 146,951 | 4,302.9% | (47.1%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts Ito Council Policy | |
|---|----------------|--------------|---------------|-------------|---------------|-------------|----------------|--------------|----------------|---------------|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 33,055 | 18.0% | 3,467 | 1.9% | 2,879 | 1.6% | 143,750 | 78.5% | 183,151 | 20.6% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 88,688 | 39.3% | 1,115 | 5% | 523 | 2% | 135,256 | 60.0% | 225,580 | 25.4% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 46,221 | 26.9% | 1,490 | 9% | 1,090 | 6% | 122,907 | 71.6% | 171,708 | 19.3% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 19,074 | 44.0% | 2,186 | 5.1% | 1,632 | 3.9% | 20,357 | 47.1% | 43,199 | 4.9% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 19,481 | 35.7% | 2,736 | 5.0% | 2,115 | 3.9% | 30,275 | 55.5% | 54,597 | 6.1% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 382 | 26.9% | 75 | 5.2% | 39 | 2.8% | 926 | 65.1% | 1,423 | 2% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1,233 | 8.3% | 11,328 | 76.5% | 340 | 2.3% | 1,902 | 12.8% | 14,803 | 1.7% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | 249,787 | 28.1% | 14,952 | 1.7% | 11,388 | 1.3% | 612,748 | 68.9% | 888,876 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 7,518 | 45.6% | 827 | 5.0% | 1,281 | 7.6% | 6,878 | 41.7% | 16,482 | 1.9% | - | - | - | - |
| Commercial | 82,582 | 46.7% | 1,340 | 8% | 1,725 | 1.0% | 91,112 | 51.6% | 176,740 | 19.9% | - | - | - | - |
| Households | 155,276 | 36.3% | 12,185 | 2.8% | 8,011 | 1.9% | 262,505 | 59.0% | 427,977 | 48.1% | - | - | - | - |
| Other | 4,431 | 1.7% | 600 | 2% | 391 | 1% | 262,255 | 98.0% | 267,678 | 30.1% | - | - | - | - |
| Total By Customer Group | 249,787 | 28.1% | 14,952 | 1.7% | 11,388 | 1.3% | 612,748 | 68.9% | 888,876 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|----------------|--------------|---------------|--------------|--------------|-----------|--------------|-----------|----------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 36,325 | 51.8% | 33,785 | 48.2% | - | - | - | - | 70,110 | 49.8% |
| Bulk Water | 20,497 | 100.0% | - | - | - | - | - | - | 20,497 | 14.6% |
| PAYE deductions | 5,609 | 100.0% | - | - | - | - | - | - | 5,609 | 4.0% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 6,598 | 100.0% | - | - | - | - | - | - | 6,598 | 4.7% |
| Loan repayments | 3,290 | 100.0% | - | - | - | - | - | - | 3,290 | 2.3% |
| Trade Creditors | 33,051 | 95.5% | 1,403 | 4.1% | 94 | 3% | 74 | 2% | 34,622 | 24.6% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 105,370 | 74.9% | 35,188 | 25.0% | 94 | 1% | 74 | 1% | 140,726 | 100.0% |

GAUTENG: RANDFONTEIN (GT482)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

| Part I: Operating Revenue and Expenditure | | 2013/14 | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 | |
|---|--|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|----------|
| | | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| Main appropriation | | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | | |
| R thousands | | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | | |
| Operating Revenue | | 851,105 | 203,218 | 23.9% | 185,007 | 21.7% | 388,224 | 45.6% | 187,535 | 48.4% | (1.3%) |
| Property rates | | 106,439 | 22,323 | 21.0% | 18,923 | 17.8% | 41,247 | 38.6% | 18,916 | 41.3% | - |
| Property rates - penalties and collection charges | | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | | 383,250 | 113,248 | 29.5% | 96,307 | 25.1% | 209,554 | 54.7% | 82,531 | 49.0% | 16.7% |
| Service charges - water revenue | | 115,320 | 17,281 | 15.0% | 22,215 | 19.3% | 39,496 | 34.2% | 18,411 | 33.1% | 20.7% |
| Service charges - sanitation revenue | | 37,142 | 7,927 | 21.3% | 7,811 | 21.0% | 15,738 | 42.4% | 7,892 | 44.7% | (1.0%) |
| Service charges - refuse revenue | | 38,753 | 9,458 | 25.7% | 9,698 | 26.4% | 19,156 | 52.1% | 8,893 | 52.7% | 9.1% |
| Service charges - other | | 2,713 | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 2,283 | 529 | 23.2% | 460 | 20.2% | 989 | 43.3% | 477 | 27.3% | (3.6%) |
| Interest earned - external investments | | 1,440 | 3,790 | 263.2% | 4,071 | 282.7% | 7,861 | 545.9% | 304 | 6.5% | 1,237.7% |
| Interest earned - outstanding debtors | | 8,000 | - | - | - | - | - | - | 1,870 | 46.8% | (100.0%) |
| Dividends received | | - | - | - | - | - | - | - | - | - | - |
| Fines | | 2,043 | 1,132 | 55.4% | 720 | 35.2% | 1,852 | 90.7% | 1,110 | 115.0% | (35.2%) |
| Licences and permits | | 14,010 | 9 | 1% | 5 | - | 15 | 1% | 14 | 2% | (60.9%) |
| Agency services | | 5,000 | 1,141 | 22.8% | (4,716) | (94.3%) | (3,575) | (71.5%) | 3,632 | 115.3% | (229.8%) |
| Transfers recognised - operational | | 124,697 | 24,903 | 20.0% | 28,232 | 22.6% | 53,135 | 42.6% | 41,158 | 78.4% | (31.4%) |
| Other own revenue | | 12,016 | 1,476 | 12.3% | 1,279 | 10.6% | 2,755 | 22.9% | 2,326 | 28.9% | (45.0%) |
| Gains on disposal of PPE | | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | | 911,527 | 145,980 | 16.0% | 178,709 | 19.6% | 324,689 | 35.6% | 165,022 | 37.4% | 8.3% |
| Employee related costs | | 216,103 | 47,377 | 21.9% | 57,316 | 26.5% | 104,694 | 48.4% | 48,957 | 46.8% | 17.1% |
| Remuneration of councillors | | 15,194 | 3,381 | 22.3% | 3,335 | 21.9% | 6,716 | 44.2% | 3,240 | 44.7% | 2.9% |
| Debt impairment | | 60,481 | - | - | - | - | - | - | 8,043 | 26.9% | (100.0%) |
| Depreciation and asset impairment | | 121,326 | 2 | - | 1 | - | 3 | - | - | - | (100.0%) |
| Finance charges | | 8,657 | 4,235 | 48.9% | 4,041 | 46.7% | 8,277 | 95.6% | 2,475 | 73.5% | 63.3% |
| Bulk purchases | | 314,396 | 69,553 | 22.1% | 84,801 | 27.0% | 154,354 | 49.1% | 68,714 | 49.8% | 23.4% |
| Other Materials | | - | - | - | - | - | - | - | 2,460 | 4,923.4% | (100.0%) |
| Contracted services | | 26,204 | 1,549 | 5.9% | 2,403 | 9.2% | 3,952 | 16.1% | 7,431 | 35.9% | (67.7%) |
| Transfers and grants | | 420 | - | - | 105 | 25.0% | 105 | 25.0% | 210 | 18.8% | (50.0%) |
| Other expenditure | | 148,747 | 19,882 | 13.4% | 26,706 | 18.0% | 46,588 | 31.3% | 23,493 | 27.9% | 13.7% |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | | (60,423) | 57,237 | | 6,298 | | 63,535 | | 22,512 | | |
| Transfers recognised - capital | | - | - | - | - | - | - | - | - | - | - |
| Contributions recognised - capital | | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | | (60,423) | 57,237 | | 6,298 | | 63,535 | | 22,512 | | |
| Taxation | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | (60,423) | 57,237 | | 6,298 | | 63,535 | | 22,512 | | |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | (60,423) | 57,237 | | 6,298 | | 63,535 | | 22,512 | | |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | | (60,423) | 57,237 | | 6,298 | | 63,535 | | 22,512 | | |

Part 2: Capital Revenue and Expenditure

| | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 114,852 | 9,820 | 8.6% | 10,041 | 8.7% | 19,861 | 17.3% | 10,725 | 12.7% | (6.4%) |
| National Government | 48,461 | 1,948 | 4.0% | 1,110 | 2.3% | 3,058 | 6.3% | 3,374 | 6.9% | (67.1%) |
| Provincial Government | 14,040 | - | - | 1,585 | 11.3% | 1,585 | 11.3% | 842 | 29.7% | 88.3% |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | 3,086 | 109.4% | (100.0%) |
| Transfers recognised - capital | 62,501 | 1,948 | 3.1% | 2,694 | 4.3% | 4,643 | 7.4% | 7,302 | 15.6% | (63.1%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 52,351 | 7,872 | 15.0% | 7,347 | 14.0% | 15,219 | 29.1% | 3,423 | 9.1% | 114.6% |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 114,852 | 9,820 | 8.6% | 10,041 | 8.7% | 19,861 | 17.3% | 10,725 | 12.7% | (6.4%) |
| Governance and Administration | 5,858 | 2,376 | 40.6% | 234 | 4.0% | 2,610 | 44.6% | 340 | 2.6% | (31.1%) |
| Executive & Council | 371 | 93 | 25.0% | 93 | 25.0% | 185 | 50.0% | - | - | (100.0%) |
| Budget & Treasury Office | 50 | - | - | - | - | - | - | - | - | - |
| Corporate Services | 5,437 | 2,283 | 42.0% | 142 | 2.6% | 2,425 | 44.6% | 340 | 11.1% | (58.4%) |
| Community and Public Safety | 27,819 | 1,515 | 5.4% | 3,099 | 11.1% | 4,614 | 16.6% | 3,933 | 30.8% | (21.2%) |
| Community & Social Services | 22,079 | 700 | 3.2% | 2,284 | 10.3% | 2,984 | 13.5% | 842 | 22.0% | 171.4% |
| Sport And Recreation | 354 | 66 | 18.6% | 66 | 18.6% | 132 | 37.3% | 3,086 | 66.6% | (97.9%) |
| Public Safety | 5,386 | 749 | 13.9% | 749 | 13.9% | 1,498 | 27.8% | 5 | .1% | 14,887.5% |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 41,681 | 1,093 | 2.6% | 1,093 | 2.6% | 2,185 | 5.2% | 792 | 1.9% | 38.0% |
| Planning and Development | 1,200 | - | - | - | - | - | - | - | - | - |
| Road Transport | 40,481 | 1,093 | 2.7% | 1,093 | 2.7% | 2,185 | 5.4% | 792 | 2.0% | 38.0% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 39,494 | 4,837 | 12.2% | 5,615 | 14.2% | 10,452 | 26.5% | 5,660 | 21.1% | (.8%) |
| Electricity | 25,550 | 2,851 | 10.4% | 3,547 | 13.9% | 6,198 | 24.3% | 2,761 | 15.3% | 28.5% |
| Water | 4,017 | 424 | 10.5% | 304 | 7.6% | 728 | 18.1% | 2,899 | 110.0% | (89.5%) |
| Waste Water Management | 252 | 287 | 113.7% | 287 | 113.7% | 573 | 227.5% | - | - | (100.0%) |
| Waste Management | 9,675 | 1,476 | 15.3% | 1,476 | 15.3% | 2,953 | 30.5% | - | - | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| Part 3: Cash Receipts and Payments | | | | | | | | | | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 691,002 | 218,305 | 31.6% | 192,871 | 27.9% | 411,176 | 59.5% | 211,778 | 50.2% | (8.9%) |
| Ratopayers and other | 494,364 | 179,170 | 36.2% | 156,528 | 31.7% | 335,697 | 67.9% | 156,338 | 47.0% | 1% |
| Government - operating | 124,697 | 30,368 | 24.4% | 29,813 | 23.9% | 60,181 | 48.3% | 32,297 | 71.3% | (7.7%) |
| Government - capital | 62,501 | 5,550 | 8.9% | 1,800 | 2.9% | 7,350 | 11.8% | 20,968 | 58.1% | (81.6%) |
| Interest | 9,440 | 3,218 | 34.1% | 4,730 | 50.1% | 7,948 | 84.2% | 2,174 | 23.9% | 117.5% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (626,584) | (183,854) | 29.3% | (168,093) | 26.8% | (351,947) | 56.2% | (225,893) | 58.4% | (25.6%) |
| Suppliers and employees | (617,607) | (178,537) | 28.9% | (162,401) | 26.3% | (340,938) | 55.2% | (214,592) | 57.0% | (24.3%) |
| Finance charges | (8,657) | (4,378) | 50.6% | (3,307) | 38.2% | (7,685) | 88.6% | (4,345) | 105.7% | 23.9% |
| Transfers and grants | (420) | (939) | 223.5% | (2,385) | 567.9% | (3,324) | 791.3% | (6,956) | 713.2% | (85.7%) |
| Net Cash from/(used) Operating Activities | 64,318 | 34,451 | 53.6% | 24,778 | 38.5% | 59,229 | 92.1% | (14,115) | 10.4% | (275.5%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 2,986 | (6,748) | (226.0%) | (6,137) | (205.5%) | (12,886) | (431.5%) | 1,824 | - | (436.4%) |
| Proceeds on disposal of PPE | 5,574 | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | (3,816) | (6,120) | 160.4% | (6,137) | 160.8% | (12,258) | 321.2% | 1,824 | - | (436.4%) |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | 1,228 | (828) | (51.1%) | - | - | (828) | (51.1%) | - | - | - |
| Payments | (62,501) | (5,276) | 8.4% | (8,208) | 13.1% | (13,484) | 21.6% | (10,725) | 13.2% | (23.5%) |
| Capital assets | (62,501) | (5,276) | 8.4% | (8,208) | 13.1% | (13,484) | 21.6% | (10,725) | 13.2% | (23.5%) |
| Net Cash from/(used) Investing Activities | (59,515) | (12,024) | 20.2% | (14,345) | 24.1% | (26,369) | 44.3% | (8,900) | 13.1% | 61.2% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 1,348 | 639 | 47.4% | 863 | 64.0% | 1,502 | 111.5% | (2,267) | (31.1%) | (138.0%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/financing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 1,348 | 639 | 47.4% | 863 | 64.0% | 1,502 | 111.5% | (2,267) | (31.1%) | (138.0%) |
| Payments | (3,400) | (675) | 19.9% | - | - | (675) | 19.9% | (581) | 47.9% | (100.0%) |
| Repayment of borrowing | (3,400) | (675) | 19.9% | - | - | (675) | 19.9% | (581) | 47.9% | (100.0%) |
| Net Cash from/(used) Financing Activities | (2,052) | (66) | 1.7% | 863 | (42.0%) | 827 | (40.3%) | (2,848) | (50.4%) | (130.3%) |
| Net increase/(decrease) in cash held | 2,751 | 22,392 | 814.0% | 11,295 | 410.6% | 33,687 | 1,224.6% | (25,863) | (1.4%) | (143.7%) |
| Cash/bank equivalents at the year begin | 250 | 48,003 | 19,201.4% | 70,395 | 28,158.0% | 48,003 | 19,201.4% | 23,676 | 3.3% | 197.3% |
| Cash/bank equivalents at the year end | 3,001 | 70,395 | 2,345.9% | 81,690 | 2,722.2% | 81,690 | 2,722.2% | (2,187) | (82.5%) | (835.2%) |

Part 4: Debtor Age Analysis

| | 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 | % |
| R thousands | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 7,790 | 12.6% | 2,586 | 4.2% | 1,897 | 3.1% | 49,393 | 80.1% | 61,665 | 20.7% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electrics | 8,144 | 25.0% | 1,646 | 5.1% | 1,502 | 4.6% | 21,270 | 65.3% | 32,560 | 11.0% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1,745 | 2.3% | 2,714 | 3.6% | 3,708 | 4.9% | 67,886 | 89.3% | 76,053 | 25.6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1,756 | 12.6% | 428 | 3.1% | 377 | 2.7% | 11,339 | 81.6% | 13,897 | 4.7% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 2,251 | 14.3% | 525 | 3.3% | 457 | 2.9% | 12,917 | 79.5% | 15,749 | 5.3% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 7 | 67.0% | - | - | - | - | 3 | 33.0% | 10 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | 2,386 | 2.5% | 2,705 | 2.8% | 2,374 | 2.4% | 89,911 | 92.3% | 97,377 | 32.8% | - | - | - | - |
| Total By Income Source | 24,079 | 8.1% | 10,604 | 3.6% | 10,313 | 3.5% | 252,316 | 84.9% | 297,311 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 442 | 12.2% | 415 | 11.5% | (44) | (1.2%) | 2,792 | 77.5% | 3,605 | 1.2% | - | - | - | - |
| Commercial | 20,568 | 54.2% | 3,868 | 10.9% | 1,221 | 3.3% | 11,850 | 32.0% | 36,996 | 12.4% | - | - | - | - |
| Households | 3,565 | 1.4% | 6,296 | 2.5% | 9,129 | 3.6% | 237,673 | 92.6% | 256,663 | 86.3% | - | - | - | - |
| Other | 15 | 32.0% | 25 | 52.9% | 7 | 15.1% | - | - | 47 | - | - | - | - | - |
| Total By Customer Group | 24,079 | 8.1% | 10,604 | 3.6% | 10,313 | 3.5% | 252,316 | 84.9% | 297,311 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|-------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| R thousands | | | | | | | | | | |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | 22,594 | 30.7% | 26,504 | 36.0% | 24,617 | 33.4% | 73,715 | 95.2% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 784 | 21.3% | 9 | 3% | 17 | 5% | 2,868 | 78.0% | 3,678 | 4.8% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 784 | 1.0% | 22,603 | 29.2% | 26,521 | 34.3% | 27,485 | 35.5% | 77,393 | 100.0% |

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

Part1: Operating Revenue and Expenditure

| Part I: Operating Revenue and Expenditure | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 458,389 | 116,756 | 25.5% | 102,947 | 22.5% | 219,704 | 47.9% | 100,564 | 46.8% | 2.4% |
| Property rates | 36,195 | 7,278 | 20.1% | 8,682 | 24.0% | 15,960 | 44.1% | 7,004 | 42.5% | 24.0% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 102,599 | 20,047 | 19.5% | 18,374 | 17.9% | 38,422 | 37.4% | 15,043 | 36.5% | 22.1% |
| Service charges - water revenue | 130,085 | 25,728 | 19.8% | 25,647 | 19.7% | 51,374 | 39.5% | 6,597 | 15.6% | 288.8% |
| Service charges - sanitation revenue | 16,853 | 2,789 | 16.5% | 3,989 | 23.7% | 6,778 | 40.2% | 1,348 | 29.7% | 196.0% |
| Service charges - refuse revenue | 6,093 | 1,996 | 32.8% | 1,868 | 30.7% | 3,864 | 63.4% | 1,770 | 85.7% | 5.5% |
| Service charges - other | - | 113 | - | 36 | - | 149 | - | 32 | - | 13.9% |
| Rental of facilities and equipment | 153 | 113 | 73.5% | 96 | 62.8% | 209 | 136.2% | 96 | 43.3% | 12.5% |
| Interest earned - external investments | 578 | - | - | 1,941 | 335.9% | 1,941 | 335.9% | 4,473 | 1,326.8% | (56.6%) |
| Interest earned - outstanding debtors | 17,523 | 4,191 | 23.9% | 4,150 | 23.7% | 8,340 | 47.6% | - | 8.6% | (100.0%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 5,201 | 92 | 1.8% | 1,569 | 30.2% | 1,661 | 31.9% | 349 | (14.6%) | 349.6% |
| Licences and permits | 19,908 | 3,418 | 17.2% | 626 | 3.1% | 4,044 | 20.3% | 0 | - | 711,245.5% |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 115,514 | 49,410 | 42.8% | 35,786 | 31.0% | 85,196 | 73.8% | 62,016 | 98.8% | (42.3%) |
| Other own revenue | 7,686 | 1,582 | 20.6% | 184 | 2.4% | 1,765 | 23.0% | 1,848 | 60.3% | (90.1%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 447,934 | 95,908 | 21.4% | 97,483 | 21.8% | 193,391 | 43.2% | 100,702 | 45.3% | (3.2%) |
| Employee related costs | 126,584 | 29,690 | 23.5% | 30,317 | 24.0% | 60,007 | 47.4% | 25,716 | 45.6% | 17.9% |
| Remuneration of councillors | 10,865 | 1,464 | 13.5% | 1,617 | 14.9% | 3,081 | 28.4% | 1,397 | 32.6% | 15.6% |
| Debt impairment | 20,497 | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 8,529 | - | - | - | - | - | - | - | - | - |
| Finance charges | 9,301 | 812 | 8.7% | 1,168 | 12.4% | 1,969 | 21.2% | 3,373 | 40.7% | (65.7%) |
| Bulk purchases | 183,470 | 46,879 | 25.6% | 46,648 | 25.4% | 93,527 | 51.0% | 48,095 | 57.2% | (3.0%) |
| Other Materials | 11,558 | 1,179 | 10.2% | 1,076 | 9.3% | 2,254 | 19.5% | 4,326 | 47.2% | (75.1%) |
| Contracted services | 13,017 | 2,399 | 18.4% | 3,617 | 27.8% | 6,016 | 46.2% | 5,268 | 82.7% | (31.3%) |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 64,113 | 13,487 | 21.0% | 13,050 | 20.4% | 26,537 | 41.4% | 12,526 | 32.3% | 4.2% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 10,455 | 20,848 | | 5,465 | | 26,313 | | (138) | | |
| Transfers recognised - capital | 72,482 | 20,982 | 28.9% | 36,309 | 50.1% | 57,291 | 79.0% | - | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 82,937 | 41,830 | | 41,774 | | 83,604 | | (138) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 82,937 | 41,830 | | 41,774 | | 83,604 | | (138) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 82,937 | 41,830 | | 41,774 | | 83,604 | | (138) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 82,937 | 41,830 | | 41,774 | | 83,604 | | (138) | | |

Part 2: Capital Revenue and Expenditure

| | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget Main appropriation | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 84,901 | 25,384 | 29.9% | 27,542 | 32.4% | 52,926 | 62.3% | 12,469 | 24.3% | 120.9% |
| National Government | 59,282 | 25,384 | 42.8% | 27,542 | 46.5% | 52,926 | 89.3% | 12,469 | 30.1% | 120.9% |
| Provincial Government | 200 | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | 13,000 | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 72,482 | 25,384 | 35.0% | 27,542 | 38.0% | 52,926 | 73.0% | 12,469 | 30.1% | 120.9% |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 12,419 | - | - | - | - | - | - | - | 1.0% | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 84,901 | 25,384 | 29.9% | 27,542 | 32.4% | 52,926 | 62.3% | 12,469 | 24.3% | 120.9% |
| Governance and Administration | 8,300 | 509 | 6.1% | 761 | 9.2% | 1,271 | 15.3% | 516 | 4.4% | 47.6% |
| Executive & Council | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | 4,845 | - | - | - | - | - | - | - | - | - |
| Corporate Services | 3,455 | 509 | 14.7% | 761 | 22.0% | 1,271 | 36.8% | 516 | 4.4% | 47.6% |
| Community and Public Safety | 23,130 | 3,115 | 13.5% | 5,972 | 25.8% | 9,087 | 39.3% | 6,188 | 85.6% | (3.5%) |
| Community & Social Services | 2,260 | 1,862 | 83.3% | - | - | 1,862 | 83.3% | 5,119 | 71.0% | (100.0%) |
| Sport And Recreation | 16,174 | 1,233 | 7.6% | 4,983 | 30.8% | 6,216 | 38.4% | 1,069 | - | 366.0% |
| Public Safety | 245 | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | 4,451 | - | - | 989 | 22.2% | 989 | 22.2% | - | - | (100.0%) |
| Economic and Environmental Services | 5,975 | 4,457 | 74.6% | 1,104 | 18.5% | 5,561 | 93.1% | 5,202 | 27.8% | (78.8%) |
| Planning and Development | 975 | - | - | 627 | 64.3% | 627 | 64.3% | 4,776 | 26.6% | (86.9%) |
| Road Transport | 5,000 | 4,457 | 89.1% | 477 | 9.5% | 4,934 | 98.7% | 426 | - | 11.8% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 39,534 | 17,303 | 43.8% | 16,845 | 42.6% | 34,148 | 86.4% | 563 | 2.8% | 2,894.7% |
| Electricity | 13,000 | 12,045 | 92.7% | 13,000 | 100.0% | 25,045 | 192.7% | - | - | (100.0%) |
| Water | 23,003 | 5,258 | 22.9% | 3,651 | 15.9% | 8,909 | 38.7% | - | - | (100.0%) |
| Waste Water Management | 2,271 | - | - | 195 | 8.6% | 195 | 8.6% | 563 | 8.0% | (65.4%) |
| Waste Management | 1,260 | - | - | - | - | - | - | - | - | - |
| Other | 7,962 | - | - | 2,859 | 35.9% | 2,859 | 35.9% | - | - | (100.0%) |

Part 3: Cash Receipts and Payments

| Part 3: Cash Receipts and Payments | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 518,921 | 138,312 | 26.7% | 130,161 | 25.1% | 268,473 | 51.7% | 120,742 | 50.8% | 7.8% |
| Ratepayers and other | 353,351 | 63,043 | 17.8% | 56,366 | 16.0% | 119,409 | 33.8% | 47,687 | 37.9% | 18.2% |
| Government - operating | 106,089 | 48,522 | 45.7% | 35,786 | 33.1% | 84,308 | 79.5% | 62,016 | 99.6% | (42.3%) |
| Government - capital | 59,481 | 22,557 | 37.9% | 36,237 | 60.9% | 58,794 | 98.6% | 8,057 | 16.1% | 349.7% |
| Interest | - | 4,191 | - | 1,772 | - | 5,963 | - | 2,982 | - | (40.6%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (436,969) | (112,068) | 25.7% | (95,910) | 21.9% | (207,996) | 47.6% | (92,655) | 52.6% | 3.5% |
| Suppliers and employees | (427,668) | (111,274) | 26.0% | (95,122) | 22.2% | (206,397) | 48.3% | (92,234) | 53.7% | 3.1% |
| Finance charges | (9,301) | (812) | 8.7% | (788) | 8.5% | (1,600) | 17.2% | (421) | 13.6% | 87.4% |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 81,952 | 26,228 | 32.0% | 34,251 | 41.8% | 60,477 | 73.8% | 28,087 | 42.3% | 21.9% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (1,592) | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | (251) | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | (271) | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | (1,070) | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (59,482) | (25,384) | 42.7% | (16,593) | 27.9% | (41,977) | 70.6% | (12,469) | 29.6% | 33.1% |
| Capital assets | (59,482) | (25,384) | 42.7% | (16,593) | 27.9% | (41,977) | 70.6% | (12,469) | 29.6% | 33.1% |
| Net Cash from/(used) Investing Activities | (61,074) | (25,384) | 41.6% | (16,593) | 27.2% | (41,977) | 68.7% | (12,469) | 28.9% | 33.1% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | (6,507) | (2,765) | 42.5% | (2,538) | 39.0% | (5,303) | 81.5% | (3,373) | 73.3% | (24.8%) |
| Repayment of borrowing | (6,507) | (2,765) | 42.5% | (2,538) | 39.0% | (5,303) | 81.5% | (3,373) | 73.3% | (24.8%) |
| Net Cash from/(used) Financing Activities | (6,507) | (2,765) | 42.5% | (2,538) | 39.0% | (5,303) | 81.5% | (3,373) | (56.2%) | (24.8%) |
| Net increase/(decrease) in cash held | 14,371 | (1,923) | (13.4%) | 15,120 | 105.2% | 13,197 | 91.8% | 12,245 | 45.8% | 23.5% |
| Cash/cash equivalents at the year begin | 32,065 | 5,328 | 16.6% | 3,405 | 10.6% | 5,328 | 16.6% | 3,930 | 63.7% | (13.4%) |
| Cash/cash equivalents at the year end | 46,436 | 3,405 | 7.3% | 18,525 | 38.8% | 18,525 | 38.8% | 16,174 | 50.4% | 14.5% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|---------------|-------------|--------------|-------------|--------------|-------------|----------------|--------------|----------------|---------------|---|---|--|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 5,770 | 10.2% | 1,020 | 1.8% | 746 | 1.3% | 48,883 | 86.6% | 56,419 | 29.0% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 3,525 | 21.3% | 1,114 | 6.7% | 1,592 | 9.6% | 10,308 | 62.3% | 16,538 | 8.5% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1,812 | 5.3% | 1,098 | 3.2% | 1,067 | 3.1% | 30,295 | 88.4% | 34,262 | 17.6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 368 | 6.4% | 202 | 3.5% | 212 | 3.7% | 4,974 | 86.4% | 5,756 | 3.0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 428 | 5.4% | 275 | 3.5% | 309 | 4.2% | 6,863 | 86.9% | 7,895 | 4.1% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 22 | 1.3% | 22 | 1.3% | 22 | 1.3% | 1,654 | 96.2% | 1,719 | .9% | - | - | - | - |
| Interest on Amstar Debtor Accounts | 1,566 | 2.6% | 1,495 | 2.7% | 1,479 | 2.6% | 51,496 | 91.9% | 56,035 | 28.6% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | 881 | 5.5% | 274 | 1.7% | 292 | 1.8% | 14,592 | 91.0% | 16,039 | 8.2% | - | - | - | - |
| Total By Income Source | 14,370 | 7.4% | 5,500 | 2.8% | 5,739 | 2.9% | 169,054 | 86.8% | 194,663 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 104 | 5.3% | 223 | 11.2% | 213 | 10.7% | 1,444 | 72.8% | 1,984 | 1.0% | - | - | - | - |
| Commercial | 2,445 | 24.7% | 878 | 8.9% | 474 | 4.8% | 6,116 | 61.7% | 9,915 | 5.1% | - | - | - | - |
| Households | 3,487 | 2.3% | 2,884 | 1.9% | 3,309 | 2.2% | 140,304 | 93.5% | 149,984 | 77.0% | - | - | - | - |
| Other | 8,334 | 25.4% | 1,515 | 4.6% | 1,743 | 5.3% | 21,188 | 64.6% | 32,780 | 16.8% | - | - | - | - |
| Total By Customer Group | 14,370 | 7.4% | 5,500 | 2.8% | 5,739 | 2.9% | 169,054 | 86.8% | 194,663 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|---------------|--------------|--------------|-------------|--------------|-------------|---------------|--------------|---------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 5,705 | 7.7% | 6,390 | 8.6% | 6,324 | 8.5% | 55,903 | 75.2% | 74,322 | 82.3% |
| Bulk Water | 10,320 | 100.0% | - | - | - | - | - | - | 10,320 | 11.4% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 2,089 | 50.7% | 1,134 | 27.5% | 12 | 3% | 884 | 21.5% | 4,119 | 4.6% |
| Auditor-General | 775 | 49.6% | 782 | 50.2% | - | - | - | - | 1,557 | 1.7% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 18,889 | 20.9% | 8,306 | 9.2% | 6,336 | 7.0% | 56,787 | 62.9% | 90,318 | 100.0% |

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

| Part I: Operating Revenue and Expenditure | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 350,567 | 112,634 | 32.1% | 94,667 | 27.0% | 207,301 | 59.1% | 84,623 | 56.3% | 11.9% |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 9,104 | 2,245 | 24.7% | 2,243 | 24.6% | 4,487 | 49.3% | 1,433 | 455.9% | 56.5% |
| Interest earned - external investments | 2,060 | 708 | 34.3% | 364 | 17.7% | 1,071 | 52.0% | 418 | 38.9% | (12.9%) |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | 65,855 | 9,857 | 15.0% | 13,652 | 20.7% | 23,509 | 35.7% | 4,863 | 25.5% | 180.7% |
| Agency services | 7,307 | 1,672 | 22.9% | 1,604 | 22.0% | 3,276 | 44.8% | 1,855 | 49.6% | (13.5%) |
| Transfers recognised - operational | 260,552 | 97,177 | 37.3% | 75,870 | 29.1% | 173,047 | 66.4% | 75,555 | 63.7% | 4% |
| Other own revenue | 5,590 | 934 | 16.7% | 922 | 16.5% | 1,856 | 33.2% | 587 | 49.2% | 56.9% |
| Gains on disposal of PPE | 100 | 42 | 42.0% | 12 | 12.0% | 54 | 54.0% | (89) | - | (113.5%) |
| Operating Expenditure | 350,388 | 82,459 | 23.5% | 85,508 | 24.4% | 167,967 | 47.9% | 79,827 | 43.7% | 7.1% |
| Employee related costs | 195,544 | 50,628 | 25.9% | 49,692 | 25.4% | 100,320 | 51.3% | 48,851 | 43.0% | 1.7% |
| Remuneration of councillors | 10,580 | 2,519 | 23.8% | 2,464 | 23.3% | 4,983 | 47.1% | 2,394 | 47.5% | 2.9% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 23,266 | 4,591 | 19.7% | 6,916 | 29.7% | 11,507 | 49.5% | 4,462 | 55.0% | 55.0% |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 39,560 | 8,384 | 21.2% | 11,659 | 29.5% | 20,043 | 50.7% | 11,631 | 49.3% | 2% |
| Transfers and grants | 16,013 | - | - | - | - | - | - | - | - | - |
| Other expenditure | 65,424 | 16,337 | 25.0% | 14,777 | 22.6% | 31,114 | 47.6% | 12,489 | 40.2% | 18.3% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 180 | 30,176 | | 9,159 | | 39,334 | | 4,796 | | |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 180 | 30,176 | | 9,159 | | 39,334 | | 4,796 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 180 | 30,176 | | 9,159 | | 39,334 | | 4,796 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 180 | 30,176 | | 9,159 | | 39,334 | | 4,796 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 180 | 30,176 | | 9,159 | | 39,334 | | 4,796 | | |

Part 2: Capital Revenue and Expenditure

| Part 2: Capital Revenue and Expenditure | | 2013/14 | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 | |
|---|--|---------------------------------|--|--|---|--|---------------------------------------|---|---|-----------------------------------|---|
| | | Budget Main appropriation | First Quarter Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | 2nd Q as % of Main appropriation | Year to Date Actual Expenditure | Total Expenditure as % of main appropriation | Second Quarter Actual Expenditure | | Total Expenditure as % of main appropriation |
| R thousands | | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | | |
| Source of Finance | | 17,702 | 7,397 | 41.8% | 4,918 | 27.8% | 12,315 | 69.6% | 5,732 | 84.8% | (14.2%) |
| National Government | | - | - | - | - | - | - | - | - | - | - |
| Provincial Government | | - | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | - | - | - | - | - | - | - | - | - | - |
| Borrowing | | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 17,702 | 7,397 | 41.8% | 4,918 | 27.8% | 12,315 | 69.6% | 5,732 | 370.5% | (14.2%) |
| Public contributions and donations | | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | | 17,702 | 7,397 | 41.8% | 4,918 | 27.8% | 12,315 | 69.6% | 5,732 | 84.8% | (14.2%) |
| Governance and Administration | | 12,261 | 6,024 | 49.1% | 3,563 | 29.1% | 9,587 | 78.2% | 5,732 | 84.8% | (37.8%) |
| Executive & Council | | 490 | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | | 11,771 | 6,024 | 51.2% | 3,563 | 30.3% | 9,587 | 81.4% | 5,732 | 84.8% | (37.8%) |
| Community and Public Safety | | 1,300 | 559 | 43.0% | 442 | 34.0% | 1,001 | 77.0% | - | - | (100.0%) |
| Community & Social Services | | - | - | - | 442 | - | 442 | - | - | - | (100.0%) |
| Sport And Recreation | | 1,300 | - | - | - | - | - | - | - | - | - |
| Public Safety | | - | 559 | - | - | - | 559 | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | | 4,141 | 814 | 19.6% | 913 | 22.0% | 1,727 | 41.7% | - | - | (100.0%) |
| Planning and Development | | 1,000 | - | - | - | - | - | - | - | - | - |
| Road Transport | | 3,141 | 814 | 25.9% | 913 | 29.1% | 1,727 | 55.0% | - | - | (100.0%) |
| Environmental Protection | | - | - | - | - | - | - | - | - | - | - |
| Trading Services | | - | - | - | - | - | - | - | - | - | - |
| Electricity | | - | - | - | - | - | - | - | - | - | - |
| Water | | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | | - | - | - | - | - | - | - | - | - | - |
| Waste Management | | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| Kaitiaki Cash Receipts and Payments | | | | | | | | | | |
|--|-----------|--------------------|----------------------------------|----------------------------------|-----------------------------------|----------------------------------|---------------------------------|--|-----------------------------------|--------------------------------|
| | Budget | 2013/14 | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
| | | Main appropriation | First Quarter Actual Expenditure | 1st Q as % of Main appropriation | Second Quarter Actual Expenditure | 2nd Q as % of Main appropriation | Year to Date Actual Expenditure | Total Expenditure as % of main appropriation | Second Quarter Actual Expenditure | |
| R thousands | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 350,467 | 112,634 | 32.1% | 94,718 | 27.0% | 207,352 | 59.2% | 84,712 | 56.3% | 11.8% |
| Ratepayers and other | 87,855 | 14,750 | 16.8% | 18,485 | 21.0% | 33,234 | 37.8% | 8,739 | 27.0% | 111.5% |
| Government - operating | 260,552 | 97,177 | 37.3% | 75,870 | 29.1% | 173,047 | 66.4% | 75,555 | 65.7% | 4% |
| Government - capital | - | - | - | - | - | - | - | - | - | - |
| Interest | 2,060 | 708 | 34.3% | 364 | 17.7% | 1,071 | 52.0% | 418 | 38.9% | (12.9%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (310,848) | (72,524) | 23.3% | (81,352) | 26.2% | (153,876) | 49.5% | (69,539) | 42.0% | 17.0% |
| Suppliers and employees | (294,835) | (72,524) | 24.6% | (81,352) | 27.6% | (153,876) | 52.2% | (69,539) | 42.3% | 17.0% |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (16,013) | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 39,619 | 40,110 | 101.2% | 13,366 | 33.7% | 53,476 | 135.0% | 15,173 | 257.2% | (11.9%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 50 | - | - | (52) | (103.3%) | (52) | (103.3%) | - | - | (100.0%) |
| Proceeds on disposal of PPE | 50 | - | - | (52) | (103.3%) | (52) | (103.3%) | - | - | (100.0%) |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (17,702) | (7,397) | 41.8% | (4,918) | 27.8% | (12,315) | 69.6% | (5,732) | 84.8% | (14.2%) |
| Capital assets | (17,702) | (7,397) | 41.8% | (4,918) | 27.8% | (12,315) | 69.6% | (5,732) | 84.8% | (14.2%) |
| Net Cash from/(used) Investing Activities | (17,652) | (7,397) | 41.9% | (4,970) | 28.2% | (12,367) | 70.1% | (5,732) | 37.1% | (13.3%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/financing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 21,967 | 32,713 | 148.9% | 8,396 | 38.2% | 41,109 | 187.1% | 9,440 | (3,749.4%) | (11.1%) |
| Cash/cash equivalents at the year begin | 11,158 | 6,905 | 61.9% | 39,618 | 356.1% | 6,905 | 61.9% | 58,020 | 37.9% | (31.7%) |
| Cash/cash equivalents at the year end | 33,125 | 39,618 | 119.6% | 48,014 | 144.9% | 48,014 | 144.9% | 67,461 | 214.4% | (28.8%) |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment - Bad Debts to Council Policy | |
|---|--------------|--------------|--------------|-------------|--------------|----------|--------------|--------------|--------------|---------------|---|----------|--|----------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Asset Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 4,680 | 48.1% | 429 | 4.4% | - | - | 4,613 | 47.5% | 9,722 | 100.0% | - | - | - | - |
| Total By Income Source | 4,680 | 48.1% | 429 | 4.4% | - | - | 4,613 | 47.5% | 9,722 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 479 | 12.5% | 429 | 11.2% | - | - | 2,912 | 76.2% | 3,819 | 39.3% | - | - | - | - |
| Commercial | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 4,201 | 71.2% | - | - | - | - | 1,702 | 28.8% | 5,903 | 60.7% | - | - | - | - |
| Total By Customer Group | 4,680 | 48.1% | 429 | 4.4% | - | - | 4,613 | 47.5% | 9,722 | 100.0% | - | - | - | - |

Part 5: Creditor Age Analysis

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

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

| Part I: Operating Revenue and Expenditure | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|---------------------------------|-----------------------|--|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
| | Budget 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 | 258,989 | 98,296 | 38.0% | 70,430 | 27.2% | 168,726 | 65.1% | 74,491 | 60.9% | (5.5%) |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | 3,800 | 259 | 6.8% | 839 | 22.1% | 1,098 | 28.9% | - | 26.2% | (100.0%) |
| Rental of facilities and equipment | - | 441 | - | 121 | - | 562 | - | 391 | 49.5% | (89.0%) |
| Interest earned - external investments | 3,500 | 1,087 | 31.1% | 1,285 | 36.7% | 2,372 | 67.8% | 1,477 | 91.8% | (13.0%) |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | 19 | 87.6% | (100.0%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | 49 | - | 25 | - | 74 | - | 26 | 55.1% | (4.4%) |
| Agency services | - | 17,917 | - | 7,167 | - | 25,084 | - | - | - | (100.0%) |
| Transfers recognised - operational | 220,433 | 78,094 | 35.4% | 61,038 | 27.7% | 139,132 | 63.1% | 72,054 | 70.8% | (15.3%) |
| Other own revenue | 31,256 | 448 | 1.4% | (44) | (1%) | 405 | 1.3% | 524 | 2.7% | (108.3%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 253,629 | 66,626 | 26.3% | 62,862 | 24.8% | 129,487 | 51.1% | 51,766 | 41.6% | 21.4% |
| Employee related costs | 159,201 | 40,749 | 25.6% | 40,221 | 25.3% | 80,970 | 50.9% | 36,046 | 47.0% | 11.6% |
| Remuneration of councillors | 9,353 | 2,063 | 22.1% | 2,132 | 22.8% | 4,195 | 44.9% | 1,908 | 43.0% | 11.8% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 8,887 | - | - | - | - | - | - | 1,301 | 46.9% | (100.0%) |
| Finance charges | 3,696 | 254 | 6.9% | - | - | 254 | 6.9% | - | 50.0% | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - |
| Contracted services | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | 4,394 | 1,200 | 27.3% | 997 | 22.7% | 2,197 | 50.0% | 1,155 | 26.3% | (13.6%) |
| Other expenditure | 68,097 | 22,360 | 32.8% | 19,511 | 28.7% | 41,872 | 61.5% | 11,356 | 33.5% | 71.8% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 5,360 | 31,670 | | 7,569 | | 39,239 | | 22,725 | | |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 5,360 | 31,670 | | 7,569 | | 39,239 | | 22,725 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 5,360 | 31,670 | | 7,569 | | 39,239 | | 22,725 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 5,360 | 31,670 | | 7,569 | | 39,239 | | 22,725 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 5,360 | 31,670 | | 7,569 | | 39,239 | | 22,725 | | |

Part 2: Capital Revenue and Expenditure

| Part 2: Capital Revenue and Expenditure | 2013/14 | | | | | | | 2012/13 | | Q2 of 2012/13 to Q2 of 2013/14 |
|---|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 5,360 | 3,279 | 61.2% | 1,461 | 27.3% | 4,741 | 88.4% | - | - | (100.0%) |
| National Government | - | - | - | - | - | - | - | - | - | - |
| Provincial Government | 5,360 | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 5,360 | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | 3,279 | - | 1,461 | - | 4,741 | - | - | - | (100.0%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 5,360 | 3,279 | 61.2% | 1,461 | 27.3% | 4,741 | 88.4% | - | - | (100.0%) |
| Governance and Administration | 200 | - | - | - | - | - | - | - | - | - |
| Executive & Council | 200 | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 2,160 | 1,181 | 54.7% | 705 | 32.6% | 1,886 | 87.3% | - | - | (100.0%) |
| Community & Social Services | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 2,160 | 1,181 | 54.7% | 705 | 32.6% | 1,886 | 87.3% | - | - | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | 2,099 | - | 756 | - | 2,855 | - | - | - | (100.0%) |
| Planning and Development | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | 2,099 | - | 756 | - | 2,855 | - | - | - | (100.0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 3,000 | - | - | - | - | - | - | - | - | - |
| Electricity | 3,000 | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |

Part 3: Cash Receipts and Payments

| Part 3: Cash Receipts and Payments | | | | | | | | | | |
|--|--------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------|
| | 2013/14 | | | | | | 2012/13 | | Q2 of 2013/13 to Q2 of 2013/14 | |
| | Budget | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| R thousands | | | | | | | | | | |
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 258,989 | 101,731 | 39.3% | 70,430 | 27.2% | 172,161 | 66.5% | 74,467 | 68.5% | (5.4%) |
| Ratepayers and other | 35,056 | 22,549 | 64.3% | 8,108 | 23.1% | 30,657 | 87.5% | 1,001 | 12.2% | 710.0% |
| Government - operating | 220,433 | 78,094 | 35.4% | 61,038 | 27.7% | 139,132 | 63.1% | 71,969 | 74.3% | (15.2%) |
| Government - capital | - | - | - | - | - | - | - | - | - | - |
| Interest | 3,500 | 1,087 | 31.1% | 1,285 | 36.7% | 2,372 | 67.8% | 1,477 | 92.2% | (13.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (253,629) | (27,516) | 10.8% | (61,804) | 24.4% | (89,320) | 35.2% | (52,423) | 46.6% | 17.9% |
| Suppliers and employees | (245,538) | (26,062) | 10.6% | (60,807) | 24.8% | (86,869) | 35.4% | (51,268) | 47.0% | 18.6% |
| Finance charges | (3,696) | (254) | 6.9% | - | - | (254) | 6.9% | - | 37.5% | - |
| Transfers and grants | (4,394) | (1,200) | 27.3% | (997) | 22.7% | (2,197) | 50.0% | (1,155) | 26.3% | (13.6%) |
| Net Cash from/(used) Operating Activities | 5,361 | 74,215 | 1,384.5% | 8,628 | 160.9% | 82,842 | 1,545.4% | 22,044 | (1,481.7%) | (80.9%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (14,273) | (79) | .6% | (7) | .1% | (87) | .6% | (25,000) | - | (100.0%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | 727 | (79) | (10.9%) | (7) | (1.0%) | (87) | (11.9%) | - | - | (100.0%) |
| Decrease (increase) in non-current investments | (15,000) | - | - | - | - | - | - | (25,000) | - | (100.0%) |
| Payments | (5,360) | (1,888) | 35.2% | (1,014) | 18.9% | (2,900) | 54.1% | - | - | (100.0%) |
| Capital assets | (5,360) | (1,888) | 35.2% | (1,014) | 18.9% | (2,900) | 54.1% | - | - | (100.0%) |
| Net Cash from/(used) Investing Activities | (19,633) | (1,965) | 10.0% | (1,021) | 5.2% | (2,986) | 15.2% | (25,000) | - | (95.9%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/financing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | (3,696) | - | - | - | - | - | - | - | 55.1% | - |
| Repayment of borrowing | (3,696) | - | - | - | - | - | - | - | 55.1% | - |
| Net Cash from/(used) Financing Activities | (3,696) | - | - | - | - | - | - | - | 55.1% | - |
| Net Increase/(Decrease) in cash held | (17,969) | 72,250 | (402.1%) | 7,605 | (42.3%) | 79,855 | (444.4%) | (2,956) | (241.4%) | (357.3%) |
| Cash/cash equivalents at the year begin: | (42,499) | 33,020 | (77.7%) | 105,270 | (247.7%) | 33,020 | (77.7%) | 38,822 | 33.2% | 171.2% |
| Cash/cash equivalents at the year end: | (60,468) | 105,270 | (174.1%) | 112,875 | (188.7%) | 112,875 | (188.7%) | 35,866 | 82.5% | 214.7% |

Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts to Council Policy | |
|---|-------------|------------|--------------|----------|--------------|--------------|--------------|--------------|--------------|---------------|---|----------|---|--------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electric | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Asset Debit Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivable unauthorised, irregular or fruitless and wasteful Expend | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 2 | .1% | 0 | - | 723 | 38.0% | 1,177 | 61.9% | 1,902 | 100.0% | - | - | 1,107 | 58.2% |
| Total By Income Source | 2 | .1% | 0 | - | 723 | 38.0% | 1,177 | 61.9% | 1,902 | 100.0% | - | - | 1,107 | 58.2% |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | 2 | .1% | 0 | - | 723 | 38.0% | 1,177 | 61.9% | 1,902 | 100.0% | - | - | 1,107 | 58.2% |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 2 | .1% | 0 | - | 723 | 38.0% | 1,177 | 61.9% | 1,902 | 100.0% | - | - | 1,107 | 58.2% |

Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|------------------------------|-------------|--------------|--------------|----------|--------------|--------------|--------------|--------------|--------------|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 935 | 57.9% | - | - | 164 | 10.2% | 516 | 32.0% | 1,614 | 100.0% |
| Total | 935 | 57.9% | - | - | 164 | 10.2% | 516 | 32.0% | 1,614 | 100.0% |

