

**THE PROVINCE OF
GAUTENG**



**DIE PROVINSIE
GAUTENG**

Provincial Gazette Extraordinary Buitengewone Provinsiale Koerant

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PRETORIA, 10 FEBRUARY 2015
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No. 29

We all have the power to prevent AIDS



**AIDS
HELPLINE**

0800 012 322

DEPARTMENT OF HEALTH

Prevention is the cure

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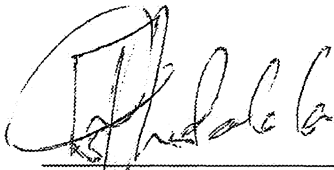
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	GENERAL NOTICE		
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GENERAL NOTICE

NOTICE 345 OF 2015

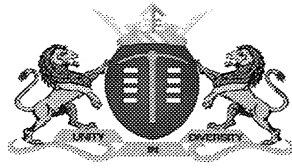
PUBLICATION OF GAUTENG MUNICIPAL CONSOLIDATED STATEMENT: 2nd QUARTER ENDED 31 DECEMBER 2014.

1. The Municipal Finance Management Act (Act 56 of 2003) (MFMA) section 71 and Government notice 26510 and 26511 refers.
2. MFMA of Section 71(1) (1) requires Accounting Officer of each municipality to submit to the Provincial Treasury, on a monthly basis by the 10th working days after the end of each month a consolidated statement on the state of the municipality's budget.
3. The Provincial Treasury must within 30 days after the end of the quarter publish a consolidated statement on the municipal budgets per municipality in the Province.
4. Herewith we formally publish the consolidated statement as at 31 December 2014.



Nomfundo Tshabalala
Head of Department
Gauteng Provincial Treasury

Date: 27/01/15



GAUTENG PROVINCE
PROVINCIAL TREASURY
REPUBLIC OF SOUTH AFRICA

GAUTENG PROVINCIAL TREASURY

GAUTENG MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE QUARTER ENDED 31 DECEMBER 2014

IN TERMS OF SECTION 71 OF THE MFMA

Part 3: Cash Receipts and Payments

R thousands	2014/15										Q2 of 2013/14 to Q2 of 2014/15
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		2013/14 Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts											
Relinquishers and other	39,572,706	8,437,764	21.3%	8,887,870	22.5%	17,325,634	43.8%	8,643,470	43.7%	2.8%	
Government - operating	39,899,269	7,193,265	18.0%	7,225,754	18.1%	14,419,919	36.2%	8,823,418	44.0%	5.9%	
Government - capital	5,650,916	1,327,744	23.5%	1,324,546	23.4%	2,652,253	46.9%	1,298,944	47.2%	2.0%	
Interest	2,654,718	(242,888)	(9.1%)	327,580	12.3%	84,692	3.2%	433,469	22.7%	(24.4%)	
Dividends	527,803	159,643	30.3%	9,967	1.9%	169,630	32.1%	87,619	44.4%	(88.6%)	
Payments	(31,942,115)	(8,159,622)	25.5%	(7,201,812)	22.5%	(15,381,434)	48.1%	(6,677,755)	48.5%	7.8%	
Suppliers and employees	(30,132,471)	(7,753,849)	25.7%	(6,773,972)	22.5%	(14,527,821)	48.2%	(6,228,457)	48.2%	8.9%	
Finance charges	(1,809,644)	(392,763)	21.7%	(255,946)	14.1%	(818,709)	34.2%	(390,553)	50.2%	(34.5%)	
Transfers and grants	-	(43,010)	-	(171,854)	-	(214,904)	-	(48,259)	-	252.8%	
Net Cash from/(used) Operating Activities	7,630,590	278,142	3.6%	1,686,058	22.1%	1,964,200	25.7%	1,965,715	24.4%	(14.2%)	
Cash Flow from Investing Activities											
Receipts											
Proceeds on disposal of PPE	(845,147)	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	20,000	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	(25,164)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(839,983)	-	-	-	-	-	-	-	-	-	
Payments	(10,331,390)	(1,756,448)	17.0%	(1,244,225)	12.0%	(3,000,673)	29.0%	(1,103,923)	30.7%	12.7%	
Capital assets	(10,331,390)	(1,756,448)	17.0%	(1,244,225)	12.0%	(3,000,673)	29.0%	(1,103,923)	30.7%	12.7%	
Net Cash from/(used) Investing Activities	(11,176,537)	(1,756,448)	15.7%	(1,244,225)	11.1%	(3,000,673)	28.8%	(1,103,923)	28.1%	12.7%	
Cash Flow from Financing Activities											
Receipts											
Short term loans	3,276,000	-	-	-	-	-	-	-	41.7%	-	
Borrowing long term/refinancing	3,276,000	-	-	-	-	-	-	-	41.7%	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(981,893)	(550,581)	56.1%	(1,087,504)	110.8%	(1,638,085)	166.8%	(191,127)	195.4%	469.0%	
Repayment of borrowing	(981,893)	(550,581)	56.1%	(1,087,504)	110.8%	(1,638,085)	166.8%	(191,127)	195.4%	469.0%	
Net Cash from/(used) Financing Activities	2,294,107	(550,581)	(24.0%)	(1,087,504)	(47.4%)	(1,638,085)	(71.4%)	(191,127)	(19.5%)	469.0%	
Net Increase/(Decrease) in cash held	(1,251,839)	(2,028,887)	162.1%	(645,671)	51.6%	(2,674,558)	213.7%	670,665	(113.7%)	(196.3%)	
Cash/bank equivalents at the year begin:	6,324,252	4,995,364	78.5%	2,937,507	46.4%	4,995,364	78.5%	3,686,759	132.6%	(20.3%)	
Cash/bank equivalents at the year end:	5,072,413	2,966,477	58.5%	2,291,836	45.2%	2,291,836	45.2%	4,357,424	101.4%	(47.4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	703,407	14.7%	219,159	4.6%	161,945	3.4%	3,709,756	77.4%	4,794,267	26.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	852,597	19.0%	265,515	5.9%	282,322	5.8%	3,106,965	65.2%	4,487,419	24.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	487,471	12.3%	89,271	2.3%	64,133	1.6%	3,307,139	83.8%	3,948,015	21.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	468,938	14.7%	146,106	4.6%	107,963	3.4%	2,473,171	77.4%	3,196,178	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	128,742	8.5%	54,981	3.6%	47,406	3.1%	1,286,478	84.8%	1,517,807	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5,688	2.1%	5,167	1.9%	5,090	1.8%	259,445	94.2%	275,388	1.5%	-	-	-	-
Interest on Asset Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2,646,842	14.5%	780,199	4.3%	648,859	3.6%	14,142,973	77.6%	18,218,873	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	74,403	12.6%	(10,827)	(1.8%)	31,375	5.3%	493,362	83.9%	588,304	3.2%	-	-	-	-
Commercial	1,425,819	22.2%	216,828	3.4%	295,431	4.6%	4,484,252	69.8%	6,422,131	35.2%	-	-	-	-
Households	1,140,932	10.4%	569,231	5.2%	316,963	2.9%	8,905,924	81.5%	10,933,051	60.0%	-	-	-	-
Other	5,688	2.1%	5,167	1.9%	5,090	1.8%	259,445	94.2%	275,388	1.5%	-	-	-	-
Total By Customer Group	2,646,842	14.5%	780,199	4.3%	648,859	3.6%	14,142,973	77.6%	18,218,873	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	832,059	100.0%	-	-	-	-	-	-	832,059	30.8%
Bulk Water	279,313	100.0%	-	-	-	-	-	-	279,313	10.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	312,358	73.6%	70,058	16.5%	2,000	5%	40,063	9.4%	424,469	15.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,084,779	92.8%	346	1%	1,503	1%	82,507	7.1%	1,169,135	43.2%
Total	2,508,509	92.7%	70,404	2.6%	3,503	1%	122,590	4.5%	2,705,005	100.0%

Part 3: Cash Receipts and Payments

R thousands	Budget Main appropriation	2014/15						2013/14		Q2 of 2013/14 to Q2 of 2014/15
		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	26,355,426	6,848,256	26.0%	6,554,924	24.9%	13,403,180	50.9%	6,035,230	51.7%	8.6%
Ratepayers and other	20,449,216	5,121,148	25.0%	4,823,025	23.6%	9,844,173	48.6%	4,349,043	49.6%	10.9%
Government - operating	3,169,496	1,050,384	33.2%	1,065,550	33.7%	2,115,934	66.8%	946,843	65.0%	12.5%
Government - capital	2,544,400	578,198	22.7%	569,895	22.4%	1,148,083	45.1%	647,391	48.3%	(12.0%)
Interest	156,312	98,525	50.4%	96,465	49.4%	194,900	99.6%	91,953	101.3%	4.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(21,903,700)	(7,879,039)	36.0%	(6,133,703)	28.0%	(14,012,742)	64.0%	(4,666,086)	60.2%	31.5%
Suppliers and employees	(20,768,836)	(7,762,812)	37.4%	(5,621,896)	27.1%	(13,384,706)	64.4%	(4,263,372)	61.0%	31.9%
Finance charges	(886,191)	(50,634)	10.1%	(365,338)	40.7%	(456,973)	50.8%	(321,351)	48.0%	13.7%
Transfers and grants	(236,673)	(25,593)	10.6%	(146,469)	61.8%	(172,952)	72.7%	(81,354)	39.7%	80.0%
Net Cash from/(used) Operating Activities	4,451,726	(1,030,784)	(23.2%)	421,221	9.5%	(609,562)	(13.7%)	1,369,144	(3%)	(89.2%)
Cash Flow from Investing Activities										
Receipts	(51,447)	378,561	(735.8%)	679,697	(1,321.2%)	1,058,258	(2,057.0%)	329,478	1,084.4%	106.3%
Proceeds on disposal of PPE	-	22,059	-	35,340	-	57,399	-	5,492	543.9%	543.9%
Decrease in non-current debtors	-	264,302	-	585,243	-	850,545	-	298,353	(897.2%)	100.0%
Decrease in other non-current receivables	46,555	108,415	233.3%	(35,887)	(73.9%)	72,529	149.4%	6,512	-	(651.1%)
Decrease (increase) in non-current investments	(100,000)	(16,216)	16.2%	85,000	(85.0%)	68,784	(68.8%)	21,121	(26.3%)	302.4%
Payments	(4,012,608)	(788,529)	19.2%	(978,758)	24.4%	(1,787,286)	44.0%	(1,179,565)	39.5%	(17.0%)
Capital assets	(4,012,608)	(788,529)	19.2%	(978,758)	24.4%	(1,787,286)	44.0%	(1,179,565)	39.5%	(17.0%)
Net Cash from/(used) Investing Activities	(4,064,055)	(409,968)	10.1%	(299,061)	7.4%	(709,029)	17.4%	(850,087)	26.5%	(64.8%)
Cash Flow from Financing Activities										
Receipts	1,523,200	1,459,742	95.8%	152,777	10.0%	1,612,518	105.9%	(370,664)	16.4%	(141.2%)
Short term loans	-	1,479,966	-	183,078	-	1,663,044	-	275,000	-	(33.4%)
Borrowing long term/refinancing	1,500,000	-	-	-	-	-	-	(638,083)	-	(100.0%)
Increase (decrease) in consumer deposits	23,200	(20,224)	(87.2%)	(30,301)	(130.6%)	(50,526)	(217.8%)	(10,581)	(10.2%)	186.4%
Payments	(634,301)	(71,922)	11.3%	(614,901)	96.9%	(686,722)	108.3%	(219,471)	48.5%	180.1%
Repayment of borrowing	(634,301)	(71,922)	11.3%	(614,901)	96.9%	(686,722)	108.3%	(219,471)	48.5%	180.1%
Net Cash from/(used) Financing Activities	888,899	1,387,820	156.1%	(462,024)	(52.0%)	925,796	104.2%	(590,135)	(6.0%)	(21.7%)
Net Increase/(Decrease) in cash held	1,276,569	(62,931)	(4.1%)	(339,863)	(26.6%)	(392,795)	(30.8%)	(71,078)	(8,383.3%)	378.2%
Cash/cash equivalents at the year begin:	1,416,667	847,816	59.9%	794,885	56.1%	847,816	59.9%	57,309	100.0%	42.6%
Cash/cash equivalents at the year end:	2,693,236	784,885	29.5%	455,021	16.9%	455,021	16.9%	488,230	28.8%	(8.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	309,433	25.9%	57,195	4.8%	59,396	5.0%	788,281	64.2%	1,194,305	18.7%	135,715	11.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	294,111	28.6%	30,200	2.9%	10,469	1.0%	892,732	67.4%	1,027,511	16.1%	29,636	2.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	440,539	23.2%	72,516	3.8%	59,550	3.1%	1,328,438	69.9%	1,901,043	29.7%	50,389	2.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	66,533	29.4%	8,274	3.7%	7,844	3.4%	143,913	63.6%	226,364	3.5%	27,529	12.2%	-	-
Receivables from Exchange Transactions - Waste Management	87,540	25.5%	12,504	3.6%	10,638	3.1%	233,049	67.8%	343,731	5.4%	48,474	14.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8,915	4.8%	1,683	5%	1,242	7%	172,451	93.6%	184,291	2.9%	635	3%	-	-
Interest on Ameer Debtor Accounts	71,730	8.2%	26,725	3.0%	25,302	2.9%	754,835	85.9%	878,592	13.7%	57,279	6.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	(33,554)	(5.7%)	8,168	1.3%	18,136	2.9%	650,158	101.1%	642,928	10.0%	144,648	22.9%	-	-
Total By Income Source	1,245,247	19.5%	217,284	3.4%	192,376	3.0%	4,743,859	74.1%	6,398,766	100.0%	493,302	7.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	490,487	24.4%	77,874	4.1%	82,073	3.3%	1,287,869	68.2%	1,889,303	29.5%	30,090	1.6%	-	-
Households	681,100	19.7%	120,219	3.3%	118,328	3.3%	2,719,768	74.7%	3,632,415	56.9%	450,298	12.4%	-	-
Other	103,661	11.9%	19,191	2.2%	11,976	1.4%	736,221	84.5%	871,049	13.8%	12,924	1.5%	-	-
Total By Customer Group	1,245,247	19.5%	217,284	3.4%	192,376	3.0%	4,743,859	74.1%	6,398,766	100.0%	493,302	7.7%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	459,792	100.0%	-	-	-	-	-	-	459,792	13.2%
Bulk Water	138,900	100.0%	-	-	-	-	-	-	138,900	4.0%
PAYE deductions	71,638	100.0%	-	-	-	-	-	-	71,638	2.1%
VAT (output less input)	(104,813)	100.0%	-	-	-	-	-	-	(104,813)	(3.0%)
Pensions / Retirement	87,373	100.0%	-	-	-	-	-	-	87,373	2.5%
Loan repayments	161,722	100.0%	-	-	-	-	-	-	161,722	4.7%
Trade Creditors	288,109	100.0%	-	-	-	-	-	-	288,109	8.2%
Auditor General	3,903	100.0%	-	-	-	-	-	-	3,903	1%
Other	2,366,156	100.0%	-	-	-	-	-	-	2,366,156	68.2%
Total	3,470,780	100.0%	-	-	-	-	-	-	3,470,780	100.0%

Part 3: Cash Receipts and Payments

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	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	
Cash Flow from Operating Activities										
Receipts	26,398,353	6,519,290	24.7%	7,106,509	26.9%	13,625,799	51.6%	6,180,228	52.9%	15.0%
Ratypayers and other	21,272,093	4,795,888	22.5%	5,289,328	24.8%	10,065,195	47.3%	4,573,388	50.7%	15.2%
Government - operating	2,683,115	1,375,524	51.3%	1,400,147	52.2%	2,775,671	103.4%	1,251,999	83.0%	11.8%
Government - capital	2,003,161	161,891	8.1%	279,204	13.9%	460,565	23.0%	204,833	26.6%	36.2%
Interest	439,964	168,507	38.3%	157,832	35.9%	324,339	73.7%	149,910	74.6%	5.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(22,782,366)	(6,072,504)	26.7%	(5,289,281)	23.2%	(11,361,786)	49.9%	(4,168,905)	53.1%	26.9%
Suppliers and employees	(21,026,330)	(5,784,955)	27.4%	(4,855,012)	23.1%	(10,819,966)	50.5%	(3,750,521)	53.9%	29.4%
Finance charges	(706,964)	(116,523)	16.5%	(161,723)	22.9%	(278,246)	39.4%	(118,181)	34.8%	35.7%
Transfers and grants	(1,049,071)	(181,027)	18.2%	(272,546)	26.0%	(463,574)	44.2%	(299,203)	49.5%	(6.9%)
Net Cash from/used Operating Activities	3,615,987	446,786	12.4%	1,817,228	50.3%	2,264,014	62.6%	2,011,323	51.8%	(9.7%)
Cash Flow from Investing Activities										
Receipts	(158,811)	(24,589)	15.5%	(67,189)	42.3%	(91,778)	57.8%	(105,427)	(116.9%)	(36.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	3,380	(100.0%)	-
Decrease in non-current debtors	-	-	-	-	-	-	-	14	-	(100.0%)
Decrease in other non-current receivables	-	(129)	-	150	-	21	-	11,359	(68.7%)	-
Decrease (increase) in non-current investments	(158,811)	(24,460)	15.4%	(67,339)	42.4%	(91,759)	57.8%	(120,789)	(131.8%)	(44.2%)
Payments	(3,790,366)	(282,848)	7.5%	(505,395)	13.3%	(788,243)	20.8%	(732,157)	34.3%	(31.0%)
Capital assets	(3,790,366)	(282,848)	7.5%	(505,395)	13.3%	(788,243)	20.8%	(732,157)	34.3%	(31.0%)
Net Cash from/used Investing Activities	(3,949,177)	(307,437)	7.8%	(672,584)	14.5%	(880,021)	22.3%	(837,584)	40.2%	(81.6%)
Cash Flow from Financing Activities										
Receipts	1,140,784	9,927	0.9%	19,991	1.8%	29,918	2.6%	5,685	2.5%	251.7%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1,100,000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	40,784	9,927	24.3%	19,991	49.0%	29,918	73.4%	5,685	54.4%	251.7%
Payments	(222,087)	(12,361)	5.6%	(143,985)	64.8%	(156,346)	70.4%	(111,203)	21.2%	29.5%
Repayment of borrowing	(222,087)	(12,361)	5.6%	(143,985)	64.8%	(156,346)	70.4%	(111,203)	21.2%	29.5%
Net Cash from/used Financing Activities	918,697	(2,434)	(3.9%)	(123,993)	(13.3%)	(126,428)	(13.8%)	(105,518)	(41.0%)	17.5%
Net Increase/(Decrease) in cash held	585,507	136,915	23.4%	1,120,650	191.4%	1,257,565	214.8%	1,068,220	67.2%	4.9%
Cash/cash equivalents at the year begin:	3,756,814	5,884,540	156.9%	6,031,456	160.6%	5,884,540	156.9%	3,746,410	146.7%	61.0%
Cash/cash equivalents at the year end:	4,341,321	6,021,456	138.9%	7,152,106	164.7%	7,152,106	164.7%	4,814,630	132.4%	48.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	216,170	7.7%	127,228	4.5%	104,089	3.7%	2,349,538	84.0%	2,797,024	26.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	651,803	33.4%	206,226	10.7%	86,480	4.9%	996,475	51.0%	1,960,994	18.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	245,555	11.9%	89,971	4.3%	68,351	3.3%	1,684,534	80.7%	2,088,411	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	71,570	3.5%	40,356	1.9%	31,658	1.5%	702,656	33.0%	846,040	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	57,909	2.8%	30,896	1.5%	26,238	1.2%	769,880	36.0%	884,923	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1,061	0.0%	1,551	0.1%	1,474	0.1%	66,925	0.3%	71,011	0.7%	-	-	-	-
Interest on Arrear Debtor Accounts	32,546	1.6%	30,882	1.5%	29,534	1.4%	1,209,433	56.5%	1,302,375	12.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26,972	1.3%	14,450	0.7%	10,551	0.5%	521,519	24.4%	573,492	5.4%	-	-	-	-
Total By Income Source	1,303,985	100.0%	543,540	41.7%	367,385	28.2%	8,299,360	63.6%	10,514,270	80.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	32,139	2.4%	19,354	3.6%	15,983	4.3%	176,977	2.1%	244,453	2.3%	-	-	-	-
Commercial	756,791	57.9%	245,468	45.2%	159,843	43.5%	1,516,494	18.3%	2,630,596	25.0%	-	-	-	-
Households	505,722	38.7%	273,948	50.4%	207,465	56.5%	6,291,943	76.1%	7,368,975	69.9%	-	-	-	-
Other	7,334	0.6%	4,771	0.9%	4,094	1.1%	314,047	0.4%	330,245	3.1%	-	-	-	-
Total By Customer Group	1,303,985	100.0%	543,540	41.7%	367,385	28.2%	8,299,360	63.6%	10,514,270	80.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	603,874	100.0%	-	-	-	-	-	-	603,874	34.1%
Bulk Water	203,300	100.0%	-	-	-	-	-	-	203,300	11.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	124,005	100.0%	-	-	-	-	-	-	124,005	7.0%
Trade Creditors	840,028	100.0%	-	-	-	-	-	-	840,028	47.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1,771,206	100.0%	-	-	-	-	-	-	1,771,206	100.0%

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15						2013/14		Q2 of 2013/14 to Q2 of 2014/15	
	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										
Operating Revenue and Expenditure										
Operating Revenue	4,708,536	1,288,197	27.4%	1,186,164	25.2%	2,474,361	52.6%	1,081,023	54.4%	9.7%
Property rates	539,000	135,384	25.1%	134,977	25.0%	270,361	50.2%	117,927	49.9%	14.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,977,314	540,824	27.4%	424,917	21.5%	965,742	48.8%	385,732	49.9%	10.2%
Service charges - water revenue	946,898	229,075	24.2%	241,937	25.6%	471,012	49.7%	223,909	62.0%	8.1%
Service charges - sanitation revenue	259,158	67,520	26.2%	102,811	39.6%	170,531	65.8%	68,717	59.3%	49.3%
Service charges - refuse revenue	171,227	45,634	26.7%	45,322	26.5%	90,956	53.1%	42,388	53.9%	6.9%
Service charges - other	27,554	1,734	6.3%	1,302	4.7%	3,035	11.0%	1,081	3.7%	19.3%
Rental of facilities and equipment	14,772	2,942	19.9%	(976)	(6.6%)	1,986	13.3%	2,901	41.8%	(13.6%)
Interest earned - external investments	11,152	1,321	11.8%	698	6.3%	2,019	18.1%	1,435	34.2%	(51.4%)
Interest earned - outstanding debtors	22,796	7,375	32.4%	8,473	37.2%	15,847	69.5%	7,345	55.2%	15.4%
Dividends received	5	3	60.5%	-	-	3	60.5%	3	-	(100.0%)
Fines	35,008	4,509	12.9%	2,280	6.5%	6,789	19.4%	5,132	32.8%	(55.6%)
Licences and permits	13	2	15.4%	3	23.1%	5	38.5%	1	17.1%	228.2%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	669,140	247,562	37.0%	217,887	32.6%	465,469	69.6%	219,021	68.1%	(5.9%)
Other own revenue	33,075	3,854	11.7%	6,733	20.4%	10,567	32.0%	4,878	8.4%	38.0%
Gains on disposal of PPE	1,414	28	2.0%	-	-	28	2.0%	533	45.1%	(100.0%)
Operating Expenditure	4,566,121	830,731	18.2%	997,363	21.8%	1,828,095	40.0%	825,483	40.2%	20.8%
Employee related costs	918,945	217,465	23.7%	213,730	23.3%	431,215	46.9%	205,755	50.1%	3.9%
Remuneration of councillors	47,085	10,805	22.9%	10,753	22.8%	21,558	45.7%	9,665	31.9%	61.3%
Debt impairment	438,179	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	248,527	-	-	20,326	8.2%	20,326	8.2%	21,445	10.4%	(5.2%)
Finance charges	11,897	-	-	-	-	-	-	-	-	-
Bulk purchases	1,950,243	433,061	22.2%	465,680	23.9%	898,741	46.1%	397,824	45.8%	17.1%
Other Materials	8,281	5,178	62.5%	10,868	131.2%	16,046	193.8%	10,549	537.6%	3.0%
Contracted services	134,239	15,624	11.6%	54,532	40.6%	70,156	52.3%	6,041	28.1%	802.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	808,626	148,559	18.4%	221,455	27.4%	370,054	45.8%	177,204	49.7%	25.0%
Less on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	142,415	457,465		188,801		646,266		255,539		
Transfers recognised - capital	266,011	774	3%	88,108	33.1%	88,883	33.4%	82,373	57.5%	7.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	408,425	458,240		276,909		735,149		337,912		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	408,425	458,240		276,909		735,149		337,912		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	408,425	458,240		276,909		735,149		337,912		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	408,425	458,240		276,909		735,149		337,912		

Part 2: Capital Revenue and Expenditure

	2014/15						2013/14		Q2 of 2013/14 to Q2 of 2014/15	
	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	408,425	32,728	8.0%	95,861	23.5%	128,589	31.5%	44,175	27.9%	117.0%
National Government	265,151	25,966	9.8%	49,887	18.8%	75,854	28.6%	36,960	48.1%	35.0%
Provincial Government	1,919	-	-	3,257	179.0%	3,257	179.0%	3,574	18.0%	(8.9%)
District Municipality	2,704	-	-	-	-	-	-	-	-	-
Other transfers and grants	300	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	269,974	25,966	9.6%	53,144	19.7%	79,110	29.3%	40,534	44.5%	31.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	138,451	6,761	4.9%	42,717	30.9%	49,479	35.7%	3,641	7.3%	1,073.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	408,425	32,728	8.0%	95,861	23.5%	128,589	31.5%	44,175	27.9%	117.0%
Government and Administration	5,000	195	3.9%	2,215	44.3%	2,410	48.2%	189	-	1,089.4%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4,000	195	4.9%	2,215	55.4%	2,410	60.3%	189	-	1,089.4%
Corporate Services	1,000	-	-	-	-	-	-	-	-	-
Community and Public Safety	42,321	-	-	-	-	-	-	-	-	-
Community & Social Services	8,814	-	-	-	-	-	-	-	-	-
Sport And Recreation	32,012	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	1,495	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	132,730	32,413	24.4%	93,647	70.6%	126,059	95.0%	44,969	183.2%	108.2%
Planning and Development	5,500	32,413	589.3%	93,647	1,702.7%	126,059	2,292.0%	44,969	1,369.5%	108.2%
Road Transport	127,230	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	226,375	119	.1%	-	-	119	.1%	(984)	(.4%)	(100.0%)
Electricity	83,900	119	.1%	-	-	119	.1%	(984)	(1.0%)	(100.0%)
Water	4,550	-	-	-	-	-	-	-	-	-
Waste Water Management	138,520	-	-	-	-	-	-	-	-	-
Waste Management	1,405	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15	
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	4,547,285	1,202,450	26.4%	1,169,222	25.7%	2,371,672	52.2%	1,107,957	56.2%	5.5%	
Ratepayers and other	3,628,882	872,728	24.1%	902,090	24.9%	1,774,816	48.9%	850,780	53.7%	8.0%	
Government - operating	623,844	238,348	38.2%	200,715	32.2%	439,063	70.4%	198,997	64.3%	.9%	
Government - capital	263,007	82,677	31.4%	57,246	21.8%	139,923	53.2%	58,180	78.4%	(1.6%)	
Interest	33,948	8,899	25.6%	9,171	27.0%	17,870	52.6%	-	-	(100.0%)	
Dividends	5	-	-	-	-	-	-	-	-	-	
Payments	(3,882,629)	(1,467,321)	37.8%	(1,073,274)	27.6%	(2,540,995)	65.4%	(1,025,477)	64.4%	4.7%	
Suppliers and employees	(3,670,732)	(1,467,259)	39.9%	(1,071,229)	29.1%	(2,538,454)	69.3%	(1,025,477)	64.6%	4.5%	
Finance charges	(11,897)	(66)	7%	(2,045)	17.2%	(2,131)	17.9%	-	-	(100.0%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	664,656	(264,871)	(39.9%)	95,948	14.4%	(168,923)	(25.4%)	82,480	(1.9%)	16.3%	
Cash Flow from Investing Activities											
Receipts	1,414	136,750	9,672.1%	79,171	5,599.7%	215,921	15,271.8%	55,498	8,618.0%	42.7%	
Proceeds on disposal of PPE	1,414	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	136,750	-	79,171	-	215,921	-	55,498	-	42.7%	
Payments	(408,425)	(38,708)	9.5%	(101,637)	24.9%	(140,345)	34.4%	(53,260)	45.1%	90.8%	
Capital assets	(408,425)	(38,708)	9.5%	(101,637)	24.9%	(140,345)	34.4%	(53,260)	45.1%	90.8%	
Net Cash from/(used) Investing Activities	(407,011)	98,041	(24.1%)	(22,465)	5.5%	75,576	(18.6%)	2,239	10.1%	(1,103.5%)	
Cash Flow from Financing Activities											
Receipts	-	98,000	-	-	-	98,000	-	28,900	79.3%	(100.0%)	
Short term loans	-	98,000	-	-	-	98,000	-	28,900	79.3%	(100.0%)	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	(15,937)	-	(49,682)	-	(65,619)	-	(67,665)	56.0%	(26.6%)	
Repayment of borrowing	-	(15,937)	-	(49,682)	-	(65,619)	-	(67,665)	56.0%	(26.6%)	
Net Cash from/(used) Financing Activities	-	82,063	-	(49,682)	-	32,382	-	(38,765)	-	28.2%	
Net Increase/(Decrease) In cash held	257,644	(84,767)	(32.9%)	23,801	9.2%	(60,965)	(23.7%)	45,954	(4.1%)	(48.2%)	
Cash/cash equivalents at the year begin	127,704	45,204	35.4%	(36,963)	(31.0%)	45,204	35.4%	(41,888)	(5.1%)	(5.1%)	
Cash/cash equivalents at the year end	385,348	(39,549)	(10.3%)	(15,761)	(4.1%)	(15,761)	(4.1%)	4,284	2.4%	(48.6%)	

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	68,827	3.7%	58,550	3.1%	56,864	3.1%	1,675,024	90.1%	1,892,205	44.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrics	63,768	18.3%	19,976	5.7%	15,841	4.6%	248,098	71.4%	347,672	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40,057	8.1%	18,059	3.6%	15,127	3.1%	421,827	85.2%	495,071	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	18,438	2.9%	13,776	2.1%	12,693	2.0%	598,567	93.0%	641,474	15.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11,415	2.9%	8,417	2.1%	7,890	2.0%	371,215	93.1%	398,938	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5,546	1.2%	40,323	8.9%	5,335	1.2%	403,645	88.7%	454,848	10.8%	-	-	-	-
Total By Income Source	208,052	5.0%	159,100	3.8%	113,751	2.7%	3,716,365	88.5%	4,197,268	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14,080	5.9%	13,336	5.2%	12,712	5.0%	214,297	84.2%	254,425	6.1%	-	-	-	-
Commercial	75,675	23.3%	19,570	6.0%	14,767	4.6%	214,284	66.1%	324,296	7.7%	-	-	-	-
Households	116,215	3.3%	89,078	2.5%	85,002	2.4%	3,207,261	91.7%	3,497,565	83.3%	-	-	-	-
Other	2,081	1.7%	37,116	30.7%	1,270	1.0%	80,524	66.6%	120,962	2.9%	-	-	-	-
Total By Customer Group	208,052	5.0%	159,100	3.8%	113,751	2.7%	3,716,365	88.5%	4,197,268	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	87,673	100.0%	-	-	-	-	-	-	87,673	46.8%
Bulk Water	46,053	100.0%	-	-	-	-	-	-	46,053	24.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46,693	86.8%	3,984	7.4%	2,187	4.1%	929	1.7%	53,793	28.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	180,420	96.2%	3,984	2.1%	2,187	1.2%	929	.5%	187,519	100.0%

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part 1: Operating Revenue and Expenditure

	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	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										
Operating Revenue and Expenditure										
Operating Revenue	546,168	129,282	23.7%	127,675	23.4%	256,956	47.0%	108,342	45.0%	17.8%
Property rates - penalties and collection charges	73,200	19,857	27.1%	22,335	30.5%	42,191	57.6%	15,644	48.1%	42.8%
Service charges - electricity revenue	240,834	61,154	25.4%	47,801	19.8%	108,955	45.2%	47,863	44.3%	(1.1%)
Service charges - water revenue	73,093	17,201	23.5%	17,031	23.3%	34,232	46.8%	17,855	52.2%	(4.6%)
Service charges - sanitation revenue	21,553	5,026	23.3%	5,195	24.1%	10,221	47.4%	4,849	47.7%	7.1%
Service charges - refuse revenue	25,565	6,277	24.6%	6,461	25.3%	12,738	49.8%	6,028	52.0%	7.2%
Service charges - other	254	35	13.8%	213	83.6%	248	97.5%	441	457.4%	(51.8%)
Rental of facilities and equipment	7,724	464	6.0%	1,056	13.7%	1,520	19.7%	461	5.5%	123.3%
Interest earned - external investments	1,272	132	10.4%	55	4.3%	187	14.7%	142	10.1%	(61.3%)
Interest earned - outstanding debtors	2,488	2,244	90.2%	2,208	88.7%	4,452	178.9%	1,853	111.7%	19.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2,500	24	1.0%	1,856	74.2%	1,880	75.2%	49	21.6%	3,708.3%
Licences and permits	91	0	3%	15	16.5%	15	16.8%	14	31.2%	5.1%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	91,364	15,006	16.4%	22,968	25.1%	37,975	41.6%	12,935	40.8%	77.8%
Other own revenue	6,231	1,862	29.9%	461	7.7%	2,343	37.6%	207	1.2%	132.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	544,209	84,078	15.4%	91,461	16.8%	175,538	32.3%	91,842	40.9%	(4.4%)
Employee related costs	147,509	10,714	7.3%	17,974	12.2%	28,688	19.4%	24,212	42.5%	(25.8%)
Remuneration of councillors	6,195	-	-	3,275	40.0%	3,275	40.0%	1,853	44.5%	76.7%
Debt impairment	51,016	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	34,054	-	-	-	-	-	-	-	-	-
Finance charges	6,084	1,844	30.3%	1,961	32.2%	3,805	62.5%	1,984	56.5%	(1.2%)
Bulk purchases	207,281	47,706	23.0%	40,672	19.6%	88,378	42.6%	45,792	59.9%	(11.2%)
Other Materials	18,556	4,659	26.2%	6,762	36.4%	11,621	62.6%	1,172	3.2%	478.9%
Contracted services	611	107	17.5%	189	30.9%	296	48.4%	131	35.3%	44.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	70,910	18,848	26.6%	20,627	29.1%	39,475	55.7%	16,697	65.0%	23.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1,959	45,204		36,214		81,418		16,500		
Transfers recognised - capital	32,037	9,846	30.7%	10,795	33.7%	20,642	64.4%	902	4.0%	1,056.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33,996	55,050		47,009		102,059		17,402		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33,996	55,050		47,009		102,059		17,402		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33,996	55,050		47,009		102,059		17,402		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33,996	55,050		47,009		102,059		17,402		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	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	47,654	17,174	36.0%	3,357	7.0%	20,531	43.1%	4,167	8.1%	(19.4%)
National Government	32,037	16,228	50.7%	2,178	6.8%	18,406	57.5%	3,577	10.4%	(39.1%)
Provincial Government	-	-	-	548	-	548	-	27	3.4%	1,944.5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32,037	16,228	50.7%	2,726	8.5%	18,954	59.2%	3,604	10.2%	(24.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15,617	946	6.1%	631	4.0%	1,577	10.1%	563	3.0%	12.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47,654	17,174	36.0%	3,357	7.0%	20,531	43.1%	4,167	8.1%	(19.4%)
Governance and Administration	2,567	360	14.0%	239	9.3%	599	23.3%	-	-	(100.0%)
Executive & Council	1,950	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	617	360	58.3%	239	38.8%	599	97.1%	-	-	(100.0%)
Community and Public Safety	1,000	586	58.6%	940	94.0%	1,526	152.6%	27	7.7%	3,406.0%
Community & Social Services	1,000	586	58.6%	940	94.0%	1,526	152.6%	27	2.7%	3,406.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30,387	16,228	53.4%	2,178	7.2%	18,406	60.6%	4,140	12.2%	(47.4%)
Planning and Development	-	-	-	-	-	-	-	563	-	(100.0%)
Road Transport	30,387	16,228	53.4%	2,178	7.2%	18,406	60.6%	3,577	10.8%	(39.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	13,700	-	-	-	-	-	-	-	-	-
Electricity	7,000	-	-	-	-	-	-	-	-	-
Water	3,500	-	-	-	-	-	-	-	-	-
Waste Water Management	800	-	-	-	-	-	-	-	-	-
Waste Management	2,400	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	511,050	143,531	28.1%	131,370	25.7%	274,900	53.8%	125,340	57.2%	4.8%
Ratepayers and other	388,157	88,049	22.7%	83,797	24.2%	181,848	46.8%	92,068	54.1%	1.9%
Government - operating	87,096	35,229	40.4%	26,456	30.4%	61,685	70.8%	28,626	79.3%	(7.6%)
Government - capital	32,037	20,000	62.4%	10,912	34.1%	30,912	96.5%	4,400	39.4%	148.0%
Interest	3,760	252	6.7%	204	5.4%	457	12.1%	249	16.3%	(17.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(459,138)	(157,767)	34.4%	(108,030)	23.5%	(265,797)	57.9%	(105,917)	65.5%	2.0%
Suppliers and employees	(453,054)	(157,767)	34.8%	(108,030)	23.8%	(265,797)	58.7%	(102,691)	66.7%	5.2%
Finance charges	(6,084)	-	-	-	-	-	-	(3,226)	50.6%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51,912	(14,237)	(27.4%)	23,340	45.0%	9,103	17.5%	19,424	11.6%	20.2%
Cash Flow from Investing Activities										
Receipts	-	65	-	65	-	130	-	78	-	(16.7%)
Proceeds on disposal of PPE	-	65	-	65	-	130	-	78	-	(16.7%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(45,654)	(20,083)	44.0%	(3,793)	8.3%	(23,876)	52.3%	(4,140)	8.0%	(8.4%)
Capital assets	(45,654)	(20,083)	44.0%	(3,793)	8.3%	(23,876)	52.3%	(4,140)	8.0%	(8.4%)
Net Cash from/(used) Investing Activities	(45,654)	(20,018)	43.8%	(3,728)	8.2%	(23,746)	52.0%	(4,063)	7.9%	(8.2%)
Cash Flow from Financing Activities										
Receipts	-	(159)	-	358	-	199	-	179	-	99.9%
Short term loans	-	(159)	-	358	-	199	-	179	-	99.9%
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(159)	-	358	-	199	-	179	-	99.9%
Payments	(2,818)	-	-	-	-	-	-	(1,238)	45.9%	(100.0%)
Repayment of borrowing	(2,818)	-	-	-	-	-	-	(1,238)	45.9%	(100.0%)
Net Cash from/(used) Financing Activities	(2,818)	(159)	5.6%	358	(12.7%)	199	(7.1%)	(1,059)	36.5%	(133.8%)
Net increase/(decrease) in cash held	3,440	(34,413)	(1,000.3%)	19,970	580.5%	(14,444)	(419.8%)	14,302	24.9%	39.6%
Cash/cash equivalents at the year begin:	984	8,248	838.6%	(26,165)	(2,660.3%)	8,248	838.6%	3,157	439.1%	(928.8%)
Cash/cash equivalents at the year end:	4,424	(26,185)	(591.5%)	(6,196)	(140.1%)	(6,196)	(140.1%)	17,459	113.2%	(135.5%)

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	5,155	4.7%	3,380	3.1%	3,896	3.6%	96,295	88.6%	108,726	28.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	16,617	16.1%	4,787	4.6%	3,586	3.5%	77,976	75.7%	102,966	27.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6,814	13.8%	9,859	20.2%	1,959	4.0%	30,378	62.2%	48,810	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,759	5.4%	1,059	3.3%	950	2.9%	28,775	86.4%	32,542	8.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1,906	3.8%	1,449	2.8%	1,305	2.5%	47,538	90.9%	52,309	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,527	4.9%	535	1.7%	624	2.0%	28,667	91.4%	31,353	8.3%	-	-	-	-
Total By Income Source	33,670	8.9%	21,069	5.6%	12,340	3.3%	309,628	82.2%	376,706	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2,552	13.5%	2,128	11.3%	1,924	10.2%	12,280	65.0%	18,884	5.0%	-	-	-	-
Commercial	14,449	75.3%	1,728	9.0%	967	5.0%	2,060	10.7%	19,194	5.1%	-	-	-	-
Households	15,913	4.7%	16,780	5.0%	9,316	2.8%	294,195	87.5%	336,204	89.2%	-	-	-	-
Other	756	31.2%	433	17.9%	142	5.8%	1,033	45.1%	2,424	8%	-	-	-	-
Total By Customer Group	33,670	8.9%	21,069	5.6%	12,340	3.3%	309,628	82.2%	376,706	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	88	8%	10,442	99.2%	-	-	-	-	10,530	36.8%
Bulk Water	-	-	3,768	100.0%	-	-	-	-	3,768	13.2%
PAYE deductions	1,525	100.0%	-	-	-	-	-	-	1,525	5.3%
VAT (output less input)	1,229	100.0%	-	-	-	-	-	-	1,229	4.3%
Pensions / Retirement	1,788	100.0%	-	-	-	-	-	-	1,788	6.2%
Loan repayments	4,454	100.0%	-	-	-	-	-	-	4,454	15.5%
Trade Creditors	580	81.5%	46	6.5%	65	11.9%	-	-	711	2.5%
Auditor-General	752	100.0%	-	-	-	-	-	-	752	2.8%
Other	910	23.4%	1,159	29.8%	388	10.0%	1,430	36.6%	3,887	13.6%
Total	11,325	39.5%	15,416	53.8%	473	1.7%	1,430	5.0%	28,644	100.0%

GAUTENG: MERAFFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part 1: Operating Revenue and Expenditure

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure	1,170,175	316,449	27.0%	153,479	13.1%	469,928	40.2%	194,600	37.5%	(21.1%)	
Operating Revenue											
Property rates	293,356	72,791	24.8%	36,199	12.3%	108,950	37.2%	69,104	47.9%	(47.6%)	
Property rates - penalties and collection charges	2,253	54,708	2,388.2%	102	4.5%	54,810	2,389.0%	558	52.2%	(81.7%)	
Service charges - electricity revenue	238,920	42,458	17.8%	38,289	16.0%	80,747	33.8%	51,225	47.1%	(25.3%)	
Service charges - water revenue	258,285	30,445	11.8%	43,079	16.7%	73,524	28.5%	37,417	30.9%	15.1%	
Service charges - sanitation revenue	36,398	8,078	22.2%	5,586	16.4%	14,064	38.6%	8,751	53.1%	(31.6%)	
Service charges - refuse revenue	50,225	12,676	25.2%	8,465	16.9%	21,141	42.1%	9,682	51.9%	(12.6%)	
Service charges - other	639	195	30.6%	132	20.7%	328	51.3%	151	45.9%	(12.4%)	
Rental of facilities and equipment	1,051	272	25.9%	276	26.3%	548	52.1%	231	54.5%	19.8%	
Interest earned - external investments	17,959	481	2.7%	213	1.2%	694	3.9%	368	5.5%	(41.9%)	
Interest earned - outstanding debtors	29,895	10,472	35.0%	10,129	33.9%	20,601	68.9%	6,118	62.1%	65.6%	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	3,493	982	28.1%	588	16.8%	1,570	44.9%	809	26.9%	(27.3%)	
Licences and permits	37,987	8,995	23.7%	7,347	19.3%	16,342	43.0%	7,741	46.7%	(5.1%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	187,077	71,233	38.1%	2	-	71,235	38.1%	-	-	(100.0%)	
Other own revenue	12,194	1,361	11.2%	2,674	21.9%	4,035	33.1%	2,443	43.3%	9.4%	
Gains on disposal of PPE	403	1,301	322.6%	-	-	1,301	322.6%	4	6.3%	(100.0%)	
Operating Expenditure	1,246,495	208,914	16.8%	216,661	17.4%	425,576	34.1%	226,607	31.2%	(4.4%)	
Employee related costs	345,158	73,708	21.4%	71,498	20.7%	145,205	42.1%	64,344	40.1%	11.1%	
Remuneration of councillors	19,023	4,456	23.4%	4,456	23.4%	8,912	46.9%	4,182	47.9%	6.6%	
Debt impairment	104,841	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	109,947	-	-	-	-	-	-	-	-	-	
Finance charges	10,008	1,154	11.5%	447	4.5%	1,601	16.0%	469	11.7%	(4.9%)	
Bulk purchases	350,459	73,789	21.1%	77,952	22.2%	151,741	43.3%	73,902	49.9%	5.5%	
Other Materials	-	5,826	-	5,411	-	11,237	-	13,801	-	(89.8%)	
Contracted services	104,755	29,353	28.0%	29,653	28.3%	59,006	56.3%	33,357	79.8%	(11.2%)	
Transfers and grants	-	1,127	-	2,769	-	3,896	-	4,322	-	(35.9%)	
Other expenditure	202,294	19,502	9.6%	24,476	12.1%	43,977	21.7%	32,190	10.8%	(24.0%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(76,320)	107,535		(63,182)		44,352		(32,007)			
Transfers recognised - capital	218,503	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	142,183	107,535		(63,182)		44,352		(32,007)			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	142,183	107,535		(63,182)		44,352		(32,007)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	142,183	107,535		(63,182)		44,352		(32,007)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	142,183	107,535		(63,182)		44,352		(32,007)			

Part 2: Capital Revenue and Expenditure

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure	294,679	12,106	4.1%	61,223	20.8%	73,329	24.9%	44,520	19.9%	37.5%	
Source of Finance											
National Government	74,929	-	-	-	-	-	-	16,961	10.2%	(100.0%)	
Provincial Government	143,385	-	-	-	-	-	-	21,754	-	(100.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	218,314	-	-	-	-	-	-	38,714	25.2%	(100.0%)	
Borrowing	55,900	-	-	-	-	-	-	4,305	7.7%	(100.0%)	
Internally generated funds	20,465	12,106	59.2%	61,223	299.2%	73,329	358.3%	1,501	9.0%	3,979.9%	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	294,679	12,106	4.1%	61,223	20.8%	73,329	24.9%	44,520	19.9%	37.5%	
Governance and Administration	5,000	135	2.7%	369	7.4%	505	10.1%	-	-	(100.0%)	
Executive & Council	-	-	-	380	-	380	-	-	-	(100.0%)	
Budget & Treasury Office	5,000	135	2.7%	9	.2%	145	2.9%	-	-	(100.0%)	
Corporate Services	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	4,500	11,847	263.3%	23,812	529.2%	35,660	792.4%	1,860	44.6%	1,180.2%	
Community & Social Services	-	58	-	17	-	75	-	30.3%	-	(100.0%)	
Sport And Recreation	4,500	-	-	437	9.7%	437	9.7%	1,860	87.2%	(76.5%)	
Public Safety	-	2	-	-	-	2	-	-	-	-	
Housing	-	11,788	-	23,321	-	35,109	-	-	-	(100.0%)	
Health	-	-	-	37	-	37	-	-	-	(100.0%)	
Economic and Environmental Services	226,314	123	.1%	30,797	13.6%	30,920	13.7%	22,715	14.6%	35.6%	
Planning and Development	965	42	4.4%	30,797	13.7%	30,877	13.7%	17,676	12.3%	74.2%	
Road Transport	225,359	81	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	58,865	-	-	6,244	10.6%	6,244	10.6%	19,945	32.9%	(68.7%)	
Electricity	45,900	-	-	6,244	13.6%	6,244	13.6%	16,124	29.1%	(61.3%)	
Water	11,465	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	2,576	35.4%	(100.0%)	
Waste Management	1,500	-	-	-	-	-	-	1,245	26.5%	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15	
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	1,139,859	289,119	25.4%	173,374	15.2%	462,493	40.6%	238,898	32.4%	(27.4%)	
Ratpayers and other	859,884	187,612	19.5%	168,415	18.4%	334,028	38.8%	173,688	37.3%	(4.2%)	
Government - operating	197,077	75,934	40.0%	861	5%	76,765	41.0%	55,225	40.8%	(6.4%)	
Government - capital	74,599	44,691	59.9%	5,500	7.3%	50,191	67.0%	3,500	1.4%	57.1%	
Interest	17,568	913	5.1%	598	3.3%	1,511	8.4%	6,484	80.8%	(90.8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1,011,242)	(358,673)	35.5%	(210,234)	20.8%	(568,907)	56.3%	(225,648)	57.0%	(6.8%)	
Suppliers and employees	(1,001,234)	(357,282)	35.7%	(208,787)	21.0%	(567,069)	56.6%	(221,688)	56.4%	(5.4%)	
Finance charges	(10,008)	(1,391)	13.9%	(447)	4.5%	(1,838)	18.4%	(468)	35.9%	(4.5%)	
Transfers and grants	-	-	-	-	-	-	-	(3,452)	-	(100.0%)	
Net Cash from/(used) Operating Activities	128,617	(69,554)	(54.1%)	(36,860)	(28.7%)	(106,414)	(82.7%)	13,249	(1.1%)	(378.2%)	
Cash Flow from Investing Activities											
Receipts	403	1,301	322.6%	-	-	1,301	322.6%	38,921	1,694.8%	(100.0%)	
Proceeds on disposal of PPE	403	1,301	322.6%	-	-	1,301	322.6%	38,921	1,694.8%	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(294,679)	(15,405)	5.2%	(34,425)	11.7%	(49,830)	16.9%	(91,018)	42.7%	(62.2%)	
Capital assets	(294,679)	(15,405)	5.2%	(34,425)	11.7%	(49,830)	16.9%	(91,018)	42.7%	(62.2%)	
Net Cash from/(used) Investing Activities	(294,276)	(14,104)	4.8%	(34,425)	11.7%	(48,529)	16.5%	(52,097)	26.4%	(33.9%)	
Cash Flow from Financing Activities											
Receipts	55,900	87	2%	62	1%	149	3%	63	2%	(9%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	55,900	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	87	-	62	-	149	-	63	-	(9%)	
Payments	(8,100)	(1,914)	23.6%	(1,724)	21.3%	(3,638)	44.9%	(1,603)	29.0%	7.3%	
Repayment of borrowing	(8,100)	(1,914)	23.6%	(1,724)	21.3%	(3,638)	44.9%	(1,603)	29.0%	7.3%	
Net Cash from/(used) Financing Activities	(2,200)	(1,827)	(3.8%)	(1,662)	(3.5%)	(3,489)	(7.3%)	(1,540)	(5.6%)	7.9%	
Net Increase/(Decrease) in cash held	(117,858)	(85,485)	72.5%	(72,945)	61.9%	(158,432)	134.4%	(40,388)	(31.9%)	80.6%	
Cash/cash equivalents at the year begin:	226,364	203,946	90.1%	118,460	52.3%	203,946	90.1%	378,689	326.5%	(68.7%)	
Cash/cash equivalents at the year end:	108,506	118,460	109.2%	45,514	41.9%	45,514	41.9%	338,301	77.8%	(88.5%)	

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	439	2%	13,019	5.3%	153,005	62.8%	78,023	31.9%	244,467	39.0%	-	-	183,178	74.9%
Trade and Other Receivables from Exchange Transactions - Electric	567	1.6%	13,145	35.3%	2,806	7.0%	20,902	56.1%	37,240	5.9%	-	-	29,340	78.8%
Receivables from Non-exchange Transactions - Property Rates	53	-	9,910	8.5%	14,576	12.0%	91,123	78.9%	115,562	18.4%	-	-	112,363	97.2%
Receivables from Exchange Transactions - Waste Water Management	21	1%	2,779	7.6%	2,206	6.0%	31,624	86.3%	36,629	5.8%	-	-	34,106	93.1%
Receivables from Exchange Transactions - Waste Management	13	-	3,888	7.4%	3,071	5.9%	45,376	86.7%	52,369	8.3%	-	-	49,805	95.1%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	53	10.8%	29	5.8%	410	83.4%	492	1%	-	-	297	60.4%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	199	100.0%	199	-	-	-	10	5.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	4,476	3.2%	7,459	5.3%	20,225	14.4%	108,120	77.1%	140,279	22.4%	-	-	78,450	55.9%
Total By Income Source	5,588	9%	50,164	8.0%	195,718	31.2%	375,777	59.9%	627,247	100.0%	-	-	487,549	77.7%
Debtors Age Analysis By Customer Group														
Organs of State	69	4%	1,384	8.8%	1,777	8.2%	12,916	82.9%	15,646	2.5%	-	-	15,453	98.8%
Commercial	2,103	8%	19,197	7.1%	178,114	65.5%	72,479	26.7%	271,893	43.3%	-	-	179,952	66.2%
Households	2,870	1.1%	22,546	8.5%	13,793	5.2%	224,870	65.2%	264,079	42.1%	-	-	243,367	92.2%
Other	545	7%	7,037	9.3%	2,534	3.4%	65,513	86.6%	75,629	12.1%	-	-	48,777	64.5%
Total By Customer Group	5,588	9%	50,164	8.0%	195,718	31.2%	375,777	59.9%	627,247	100.0%	-	-	487,549	77.7%

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	8,635	100.0%	-	-	-	-	-	-	8,635	99.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	34	100.0%	-	-	-	-	34	4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8,635	99.6%	34	4%	-	-	-	-	8,670	100.0%

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part 1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure	739,385	192,397	26.0%	183,020	24.8%	375,417	50.8%	158,133	51.4%	15.7%
Operating Revenue	130,588	33,221	25.4%	33,840	25.9%	67,062	51.4%	27,538	44.9%	22.9%
Property rates - penalties and collection charges	273,688	68,610	25.1%	61,212	22.4%	129,822	47.4%	56,298	49.1%	8.7%
Service charges - electricity revenue	146,112	34,694	23.7%	36,696	25.1%	71,390	48.9%	33,461	53.4%	9.7%
Service charges - water revenue	30,355	7,609	25.1%	7,801	25.7%	15,410	50.8%	6,880	52.2%	13.2%
Service charges - refuse revenue	29,508	6,844	23.2%	7,048	23.9%	13,891	47.1%	6,650	49.1%	6.0%
Service charges - other	1,300	242	18.6%	297	22.9%	539	41.5%	257	60.2%	15.6%
Rental of facilities and equipment	2,000	1,026	51.3%	1,630	81.5%	2,655	132.8%	(4,748)	73.6%	(134.3%)
Interest earned - external investments	4,000	2,459	61.5%	2,636	65.9%	5,095	127.4%	1,724	28.3%	52.9%
Dividends received	14,523	1,835	12.6%	2,216	15.3%	4,052	27.9%	3,497	79.9%	(36.6%)
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	77,119	28,770	37.3%	24,564	31.9%	53,333	69.2%	21,284	68.6%	15.4%
Transfers recognised - operational	30,191	7,088	23.5%	5,080	16.8%	12,168	40.3%	5,279	42.4%	(3.8%)
Other own revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	828,153	170,734	20.6%	219,855	26.5%	390,599	47.2%	177,169	47.4%	24.1%
Employee related costs	186,356	41,154	22.1%	42,321	22.7%	83,475	44.8%	38,036	46.8%	11.3%
Remuneration of councillors	9,052	2,152	23.8%	2,121	23.4%	4,273	47.2%	2,005	41.0%	5.6%
Debt impairment	28,680	7,170	25.0%	7,170	25.0%	14,340	50.0%	6,765	50.0%	6.0%
Depreciation and asset impairment	131,700	32,925	25.0%	32,925	25.0%	65,850	50.0%	29,338	50.0%	12.2%
Fines charges	18,806	327	1.7%	9,120	48.5%	9,447	50.2%	9,244	38.3%	10.8%
Bulk purchases	283,659	60,309	21.3%	88,773	31.3%	149,092	52.6%	60,483	53.1%	46.8%
Other Materials	-	4,351	-	10,215	-	14,566	-	5,073	-	101.4%
Contracted services	56,968	9,500	16.7%	13,111	23.0%	22,611	39.7%	12,721	36.5%	3.1%
Transfers and grants	5,926	4	1%	1,667	28.1%	1,671	28.2%	3	-	59,754.7%
Other expenditure	107,026	12,843	12.0%	12,441	11.6%	25,284	23.6%	14,501	30.7%	(14.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(88,768)	21,663		(36,835)		(15,182)		(19,036)		
Transfers recognised - capital	31,236	13,625	43.6%	10,215	32.7%	23,840	76.3%	15,203	25.0%	(32.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	1,200	(945)	(78.9%)	(836)	(69.6%)	(1,782)	(148.5%)	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(56,332)	34,342		(27,466)		6,876		(3,833)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(56,332)	34,342		(27,466)		6,876		(3,833)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(56,332)	34,342		(27,466)		6,876		(3,833)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(56,332)	34,342		(27,466)		6,876		(3,833)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure	82,392	20,729	25.2%	9,349	11.3%	30,078	36.5%	11,837	13.8%	(21.0%)
Source of Finance	28,705	8,394	29.2%	2,086	7.3%	10,480	36.5%	6,448	16.1%	(67.7%)
National Government	1,450	-	-	118	8.2%	118	8.2%	181	-	(34.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	4,300	-	-	-	-	-	-	-	-	-
Other transfers and grants	34,455	8,394	24.4%	2,204	6.4%	10,599	30.8%	6,629	16.3%	(66.7%)
Transfers recognised - capital	24,400	10,610	43.5%	3,880	15.9%	14,490	59.4%	4,215	13.6%	(8.0%)
Borrowing	14,987	1,694	11.3%	3,027	20.2%	4,720	31.5%	992	8.6%	205.1%
Internally generated funds	8,550	31	4%	238	2.8%	269	3.1%	-	-	(100.0%)
Public contributions and donations	82,392	20,729	25.2%	9,349	11.3%	30,078	36.5%	11,837	13.8%	(21.0%)
Capital Expenditure Standard Classification	2,553	372	14.6%	716	28.1%	1,090	42.7%	2,501	176.9%	(71.3%)
Governance and Administration	295	-	-	497	167.5%	497	167.5%	280	33.9%	77.5%
Executive & Council	140	11	7.8%	48	34.4%	56	42.2%	56	56.3%	(13.3%)
Budget & Treasury Office	2,148	361	16.8%	173	8.1%	534	24.9%	2,166	452.9%	(92.0%)
Corporate Services	14,150	6,511	46.0%	956	6.8%	7,467	52.8%	1,321	13.7%	(27.6%)
Community and Public Safety	4,220	-	-	130	3.1%	130	3.1%	1,089	22.9%	(88.1%)
Community & Social Services	7,824	5,922	75.7%	761	9.7%	6,683	85.4%	59	1.4%	1,192.8%
Sport And Recreation	2,106	590	28.0%	65	3.1%	655	31.1%	173	8.7%	(62.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	12,577	8,162	64.9%	2,448	19.5%	10,609	84.4%	1,278	8.9%	91.5%
Economic and Environmental Services	125	-	-	32	25.9%	32	25.9%	36	96.6%	(10.6%)
Planning and Development	12,452	8,162	65.5%	2,415	19.4%	10,577	84.9%	1,242	8.8%	94.5%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	53,112	5,684	10.7%	5,227	9.8%	10,912	20.5%	6,737	13.2%	(22.4%)
Trading Services	20,680	1,604	7.8%	1,770	8.6%	3,373	16.3%	3,869	25.7%	(64.3%)
Electricity	16,430	2,062	12.6%	1,166	7.1%	3,228	19.6%	256	5.9%	34.6%
Water	13,950	1,230	8.8%	1,634	13.1%	3,053	22.0%	2,544	8.7%	(27.9%)
Waste Water Management	2,050	789	38.5%	458	22.4%	1,247	60.8%	68	3.7%	577.0%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15								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	Q2 of 2013/14 to Q2 of 2014/15
Cash Flow from Operating Activities										
Receipts	729,002	211,635	29.0%	223,534	30.7%	435,169	59.7%	185,163	52.7%	20.7%
Payers and other	618,847	165,757	26.8%	184,489	29.8%	350,248	56.6%	150,578	55.8%	22.5%
Government - operating	77,119	28,770	37.3%	22,514	29.2%	51,263	66.5%	29,107	79.3%	(22.7%)
Government - capital	31,256	13,025	41.6%	12,265	39.3%	25,868	82.9%	3,000	10.5%	308.8%
Interest	2,000	3,484	174.2%	4,286	213.3%	7,750	387.5%	2,478	41.4%	72.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(784,925)	(187,015)	23.8%	(189,576)	24.2%	(376,591)	48.0%	(155,795)	54.8%	21.7%
Suppliers and employees	(786,120)	(186,685)	24.4%	(178,789)	23.3%	(365,474)	47.7%	(147,547)	55.4%	21.2%
Finance charges	(18,806)	(327)	1.7%	(8,120)	48.5%	(9,447)	50.2%	(8,244)	38.3%	10.6%
Transfers and grants	-	(4)	-	(1,657)	-	(1,671)	-	(4)	-	38,820.2%
Net Cash from/(used) Operating Activities	(55,924)	24,620	(44.0%)	33,958	(60.7%)	58,578	(104.7%)	29,368	42.9%	15.8%
Cash Flow from Investing Activities										
Receipts	-	(79,638)	-	1,036	-	(78,602)	-	(37,000)	1,029.4%	(102.8%)
Proceeds on disposal of PPE	-	362	-	1,036	-	1,398	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(80,000)	-	-	-	(80,000)	-	(37,000)	-	(100.0%)
Payments	(81,192)	(20,729)	25.5%	(9,349)	11.5%	(30,078)	37.0%	(11,874)	13.6%	(21.3%)
Capital assets	(81,192)	(20,729)	25.5%	(9,349)	11.5%	(30,078)	37.0%	(11,874)	13.6%	(21.3%)
Net Cash from/(used) Investing Activities	(81,192)	(100,367)	123.6%	(8,313)	10.2%	(108,680)	133.9%	(48,874)	52.3%	(83.0%)
Cash Flow from Financing Activities										
Receipts	(410)	111	(27.0%)	(828)	201.9%	(717)	174.9%	34,139	2,958.5%	(102.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(410)	-	-	-	-	-	-	34,000	-	(100.0%)
Increase (decrease) in consumer deposits	-	111	-	(828)	-	(717)	-	139	43.8%	(896.3%)
Payments	(13,261)	(3,132)	23.6%	(7,967)	60.1%	(11,098)	83.7%	-	-	(100.0%)
Repayment of borrowing	(13,261)	(3,132)	23.6%	(7,967)	60.1%	(11,098)	83.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(13,671)	(3,021)	22.1%	(8,794)	64.3%	(11,815)	86.4%	34,139	92.9%	(123.8%)
Net Increase/(Decrease) In cash held	(150,786)	(78,768)	52.2%	16,851	(11.2%)	(61,917)	41.1%	14,633	192.9%	15.2%
Cash/cash equivalents at the year begin:	20,354	90,433	444.3%	11,665	57.3%	30,433	444.3%	13,191	115.4%	(11.6%)
Cash/cash equivalents at the year end:	(130,432)	11,665	(8.9%)	28,515	(21.9%)	28,515	(21.9%)	27,824	123.1%	2.5%

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	9,576	18.5%	4,738	9.2%	2,413	4.7%	35,046	67.7%	51,773	31.8%	-	-	15,288	25.5%
Trade and Other Receivables from Exchange Transactions - Electricity	9,931	48.5%	1,367	7.3%	591	3.1%	7,820	41.0%	16,589	11.4%	-	-	3,769	20.3%
Receivables from Non-exchange Transactions - Property Rates	8,718	21.0%	3,063	7.4%	2,275	5.5%	27,451	89.2%	41,468	25.5%	-	-	13,892	33.5%
Receivables from Exchange Transactions - Waste Water Management	2,414	12.5%	944	5.0%	776	4.1%	14,796	78.2%	16,930	11.6%	-	-	5,852	30.9%
Receivables from Exchange Transactions - Waste Management	2,199	14.3%	1,119	7.3%	783	5.1%	11,295	73.4%	15,397	9.5%	-	-	4,808	31.2%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	834	5.8%	825	5.7%	675	4.7%	12,020	83.7%	14,354	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18,174)	(88.4%)	1,125	47.8%	652	27.8%	18,783	793.3%	2,385	1.5%	-	-	22,582	954.7%
Total By Income Source	14,599	9.0%	13,171	8.1%	8,156	5.0%	126,991	77.9%	162,917	100.0%	-	-	66,182	40.6%
Debtors Age Analysis By Customer Group														
Organs of State	(1,785)	(31.8%)	448	8.0%	480	8.5%	6,470	115.3%	5,613	3.4%	-	-	571	10.2%
Commercial	4,111	19.3%	3,360	16.1%	330	4.5%	12,439	59.7%	20,830	12.8%	-	-	37,644	180.7%
Households	12,273	9.0%	9,373	6.5%	6,746	4.9%	108,082	79.2%	136,474	83.8%	-	-	27,966	20.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14,599	9.0%	13,171	8.1%	8,156	5.0%	126,991	77.9%	162,917	100.0%	-	-	66,182	40.6%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13,544	100.0%	-	-	-	-	-	-	13,544	51.8%
Bulk Water	7,857	100.0%	-	-	-	-	-	-	7,857	30.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Audit-General	-	-	-	-	-	-	-	-	-	-
Other	4,742	100.0%	-	-	-	-	-	-	4,742	18.1%
Total	26,143	100.0%	-	-	-	-	-	-	26,143	100.0%

Part 3: Cash Receipts and Payments

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	2,379,029	560,005	23.5%	615,929	25.9%	1,175,934	49.4%	572,384	52.1%	7.6%
RatPAYERS and other	1,660,832	423,818	21.3%	482,887	24.3%	908,485	45.5%	450,822	49.0%	7.1%
Government - operating	250,984	108,373	43.2%	82,648	32.9%	191,021	76.1%	76,865	75.2%	7.5%
Government - capital	122,012	19,910	16.3%	40,314	33.0%	80,224	48.4%	41,077	52.2%	(1.9%)
Interest	15,201	8,103	53.3%	10,101	66.4%	18,204	119.8%	3,020	77.6%	179.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2,129,014)	(548,305)	25.8%	(538,574)	25.3%	(1,086,879)	51.1%	(507,811)	49.9%	6.1%
Suppliers and employees	(2,030,297)	(530,045)	26.1%	(521,483)	25.7%	(1,051,528)	51.8%	(494,822)	50.1%	5.4%
Finance charges	(58,066)	(12,564)	21.6%	(7,631)	13.1%	(20,195)	34.8%	(6,864)	52.1%	14.5%
Transfers and grants	(40,650)	(5,696)	14.0%	(9,450)	23.3%	(15,156)	37.3%	(6,525)	36.7%	45.0%
Net Cash from/(used) Operating Activities	250,015	11,700	4.7%	77,355	30.9%	89,055	35.8%	64,574	73.9%	19.8%
Cash Flow from Investing Activities										
Receipts	2,000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2,000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(483,996)	(52,377)	10.8%	(57,190)	11.8%	(109,567)	22.6%	(62,315)	57.4%	(8.2%)
Capital assets	(483,996)	(52,377)	10.8%	(57,190)	11.8%	(109,567)	22.6%	(62,315)	57.4%	(8.2%)
Net Cash from/(used) Investing Activities	(481,996)	(52,377)	10.9%	(57,190)	11.9%	(109,567)	22.7%	(62,315)	57.4%	(8.2%)
Cash Flow from Financing Activities										
Receipts	240,227	-	-	151,000	62.9%	151,000	62.9%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	239,500	-	-	151,000	63.0%	151,000	63.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	727	-	-	-	-	-	-	-	-	-
Payments	(28,621)	(5,514)	19.3%	(6,506)	22.7%	(12,020)	42.0%	(5,311)	49.5%	22.5%
Repayment of borrowing	(28,621)	(5,514)	19.3%	(6,506)	22.7%	(12,020)	42.0%	(5,311)	49.5%	22.5%
Net Cash from/(used) Financing Activities	211,606	(5,514)	(2.6%)	144,494	68.3%	138,980	65.7%	(5,311)	48.5%	(2,620.9%)
Net Increase/(Decrease) In cash held	(20,375)	(46,190)	226.7%	164,659	(808.1%)	118,469	(581.4%)	(3,052)	(23.3%)	(5,495.6%)
Cash/cash equivalents at the year begin:	27,267	96,705	354.7%	50,515	185.3%	96,705	354.7%	80,861	101.4%	(37.5%)
Cash/cash equivalents at the year end:	6,892	50,515	733.0%	215,174	3,122.2%	215,174	3,122.2%	77,809	342.4%	178.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	27,555	15.7%	3,818	2.2%	4,605	2.6%	140,149	79.6%	176,166	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	87,513	38.5%	3,110	1.4%	1,887	8%	135,001	59.3%	227,511	24.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	72,550	36.4%	5,249	2.6%	1,483	7%	119,895	60.2%	199,067	21.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21,568	37.7%	3,481	6.1%	2,580	4.3%	29,625	51.7%	57,255	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	20,588	32.0%	2,506	3.9%	2,232	3.5%	39,040	60.7%	64,367	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	306	16.9%	118	6.5%	67	3.7%	1,318	72.8%	1,810	2%	-	-	-	-
Interest on Arrear Debtor Accounts	3,855	16.5%	1,578	6.7%	1,639	6.9%	16,531	69.9%	23,643	2.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29,249	14.8%	4,978	2.5%	3,280	1.7%	180,737	81.1%	198,244	20.9%	-	-	-	-
Total By Income Source	263,265	27.8%	24,839	2.6%	17,773	1.9%	642,205	67.7%	948,082	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13,099	50.1%	2,669	10.2%	760	2.9%	9,620	36.8%	26,148	2.8%	-	-	-	-
Commercial	78,977	41.8%	6,432	3.4%	3,306	1.8%	100,263	53.1%	188,957	19.9%	-	-	-	-
Households	167,452	34.7%	15,021	3.1%	13,127	2.7%	287,003	59.6%	482,608	50.9%	-	-	-	-
Other	3,838	1.5%	717	3%	560	2%	245,293	97.9%	250,428	26.4%	-	-	-	-
Total By Customer Group	263,265	27.8%	24,839	2.6%	17,773	1.9%	642,205	67.7%	948,082	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	38,627	56.9%	29,213	43.1%	-	-	-	-	67,840	47.1%
Sub-Water	17,706	51.7%	16,563	48.3%	-	-	-	-	34,269	23.6%
PAYE deductions	6,166	100.0%	-	-	-	-	-	-	6,166	4.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7,378	100.0%	-	-	-	-	-	-	7,378	5.1%
Loan repayments	1,831	100.0%	-	-	-	-	-	-	1,831	1.3%
Trade Creditors	26,063	99.1%	56	2%	11	-	179	7%	26,339	18.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	97,900	68.0%	45,832	31.8%	11	-	179	-1%	143,922	100.0%

GAUTENG: RANDFONTEIN (GT482)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part 1: Operating Revenue and Expenditure

R thousands	2014/15										Q2 of 2013/14 to Q2 of 2014/15	
	Budget Main appropriation	2014/15 First Quarter			2014/15 Second Quarter			Year to Date		2013/14 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			
Operating Revenue and Expenditure	939,819	226,133	24.1%	209,006	22.2%	435,139	46.3%	185,007	45.6%	13.0%		
Operating Revenue	939,819	226,133	24.1%	209,006	22.2%	435,139	46.3%	185,007	45.6%	13.0%		
Property rates	112,732	32,086	28.5%	26,312	22.5%	57,399	50.9%	18,923	38.8%	33.8%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	411,572	102,020	24.8%	95,737	23.3%	197,757	48.0%	96,307	54.7%	(6%)		
Service charges - water revenue	124,661	20,002	16.0%	23,968	19.2%	43,970	35.3%	22,215	34.2%	7.9%		
Service charges - sanitation revenue	39,445	7,356	18.6%	8,110	20.6%	15,466	39.2%	7,811	42.4%	3.8%		
Service charges - refuse revenue	38,568	9,266	23.8%	10,374	26.6%	19,639	50.4%	9,698	52.1%	7.0%		
Service charges - other	1,675	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	2,533	412	16.3%	419	16.5%	831	32.8%	460	43.3%	(9.0%)		
Interest earned - external investments	1,508	355	23.6%	627	41.6%	963	65.2%	4,071	545.9%	(84.6%)		
Interest earned - outstanding debtors	8,496	3,213	37.8%	(114)	(1.3%)	3,099	36.5%	-	-	(100.0%)		
Dividends received	-	-	-	-	-	-	-	-	-	-		
Fines	4,006	780	19.0%	2,225	55.5%	2,965	74.5%	720	90.7%	200.0%		
Licences and permits	96	3	3.0%	1	0.9%	3	3.7%	5	1.9%	(87.9%)		
Agency services	48,852	7,022	14.4%	3,726	7.6%	10,747	22.0%	(4,716)	(71.5%)	(179.0%)		
Transfers recognised - operational	131,725	42,068	31.9%	36,631	27.8%	78,689	59.7%	28,232	42.6%	29.7%		
Other own revenue	13,571	1,581	11.7%	1,990	14.7%	3,572	26.3%	1,279	22.9%	56.6%		
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	994,729	185,300	18.6%	193,695	19.5%	378,995	38.1%	178,709	35.6%	8.4%		
Employee related costs	231,718	55,425	23.9%	59,147	25.5%	114,571	49.4%	57,316	48.4%	3.2%		
Remuneration of councillors	16,465	3,426	20.8%	3,489	21.2%	6,916	42.0%	3,335	44.2%	4.6%		
Debt impairment	33,910	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment	109,266	287	0.3%	1,032	0.9%	1,319	1.2%	1	0.1%	75.697.4%		
Finance charges	16,317	1,374	8.4%	3,321	20.4%	4,695	28.8%	4,041	95.6%	(17.8%)		
Bulk purchases	339,767	114,055	33.6%	88,332	26.0%	202,387	59.6%	84,801	49.1%	4.2%		
Other Materials	-	-	-	-	-	-	-	-	-	-		
Contracted services	28,899	1,657	5.7%	9,221	31.9%	10,878	37.6%	2,403	15.1%	283.8%		
Transfers and grants	400	-	-	-	-	-	-	105	25.0%	(100.0%)		
Other expenditure	217,977	9,076	4.2%	29,152	13.4%	38,229	17.5%	26,706	31.3%	9.2%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(54,910)	40,833		15,311		56,144		6,298				
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(54,910)	40,833		15,311		56,144		6,298				
Taxation	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(54,910)	40,833		15,311		56,144		6,298				
Attributable to municipality	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(54,910)	40,833		15,311		56,144		6,298				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(54,910)	40,833		15,311		56,144		6,298				

Part 2: Capital Revenue and Expenditure

R thousands	2014/15										Q2 of 2013/14 to Q2 of 2014/15	
	Budget Main appropriation	2014/15 First Quarter			2014/15 Second Quarter			Year to Date		2013/14 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			
Capital Revenue and Expenditure	65,560	6,144	9.4%	12,815	19.5%	18,959	28.9%	10,041	17.3%	27.6%		
Source of Finance	65,560	6,144	9.4%	12,815	19.5%	18,959	28.9%	10,041	17.3%	27.6%		
National Government	33,869	1,158	3.4%	9,856	29.1%	11,014	32.5%	1,110	6.3%	788.1%		
Provincial Government	456	1,278	280.3%	-	-	1,278	280.3%	1,585	11.3%	(100.0%)		
District Municipality	-	-	-	-	-	-	-	-	-	-		
Other transfers and grants	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	34,325	2,436	7.1%	9,856	28.7%	12,292	35.8%	2,694	7.4%	265.8%		
Borrowing	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	31,235	3,708	11.9%	2,958	9.5%	6,667	21.3%	7,347	29.1%	(59.7%)		
Public contributions and donations	-	-	-	-	-	-	-	-	-	-		
Capital Expenditure Standard Classification	65,560	6,144	9.4%	12,815	19.5%	18,959	28.9%	10,041	17.3%	27.6%		
Governance and Administration	988	1,040	105.3%	294	29.8%	1,335	135.1%	234	44.6%	25.6%		
Executive & Council	419	105	25.0%	105	25.0%	210	50.0%	93	50.0%	13.1%		
Corporate Services	569	936	164.4%	190	33.3%	1,125	197.7%	142	44.6%	33.8%		
Community and Public Safety	15,207	2,001	13.2%	4,662	30.7%	6,663	43.8%	3,099	16.6%	50.4%		
Community & Social Services	3,111	1,772	57.0%	4,525	145.4%	6,297	202.4%	2,284	13.5%	98.1%		
Sport And Recreation	11,910	89	0.7%	44	0.4%	133	1.1%	66	37.3%	(32.7%)		
Public Safety	186	139	75.0%	93	50.0%	232	125.0%	749	27.8%	(87.6%)		
Housing	-	-	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-	-	-		
Economic and Environmental Services	29,726	1,417	4.8%	6,094	20.5%	7,511	25.3%	1,093	5.2%	457.8%		
Planning and Development	680	-	-	-	-	-	-	-	-	-		
Road Transport	29,046	1,417	4.9%	6,094	21.0%	7,511	25.9%	1,093	5.4%	457.8%		
Environmental Protection	-	-	-	-	-	-	-	-	-	-		
Trading Services	19,639	1,686	8.6%	1,764	9.0%	3,451	17.6%	5,615	26.5%	(68.6%)		
Electricity	6,180	573	9.3%	573	9.3%	1,146	18.5%	3,547	24.3%	(83.9%)		
Water	1,970	194	9.8%	194	9.8%	387	19.7%	304	18.1%	(36.4%)		
Waste Water Management	120	260	216.8%	260	216.8%	520	433.6%	287	227.5%	(9.2%)		
Waste Management	11,369	660	5.8%	738	6.5%	1,397	12.3%	1,476	30.5%	(50.0%)		
Other	-	-	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2014/15 to Q2 of 2014/15
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	899,782	201,922	22.4%	212,773	23.6%	414,694	46.1%	192,871	59.5%	10.3%	
Ratepayers and other	725,860	140,553	20.8%	154,454	21.3%	304,008	41.8%	154,528	67.8%	(1.3%)	
Government - operating	131,725	42,123	32.0%	31,963	24.3%	74,086	56.2%	29,813	48.3%	7.2%	
Government - capital	34,325	7,682	22.4%	20,822	60.7%	28,504	83.0%	1,800	11.8%	1,056.8%	
Interest	8,071	2,564	31.8%	5,534	68.6%	8,058	100.3%	4,730	84.2%	17.9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(625,052)	(223,765)	27.1%	(183,288)	22.2%	(407,053)	49.3%	(168,093)	56.2%	9.0%	
Suppliers and employees	(388,315)	(221,230)	27.4%	(178,511)	22.1%	(400,041)	49.5%	(162,401)	55.2%	10.1%	
Finance charges	(16,317)	(1,374)	8.4%	(3,320)	20.3%	(4,654)	28.8%	(3,307)	89.8%	4%	
Transfers and grants	(420)	(1,161)	276.4%	(1,157)	275.4%	(2,317)	551.8%	(2,385)	791.3%	(51.5%)	
Net Cash from/(used) Operating Activities	74,730	(21,844)	(29.2%)	29,485	39.5%	7,641	10.2%	24,778	92.1%	19.0%	
Cash Flow from Investing Activities											
Receipts	(4,427)	8,564	(193.5%)	1,626	(36.7%)	10,190	(230.2%)	(6,137)	(431.5%)	(126.5%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	(5,468)	8,564	(156.6%)	1,626	(29.7%)	10,190	(186.4%)	(6,137)	(321.2%)	(126.5%)	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	1,041	-	-	-	-	-	-	-	(51.1%)	-	
Payments	(52,656)	(3,342)	6.3%	(10,395)	19.7%	(13,737)	26.1%	(6,208)	21.6%	26.6%	
Capital assets	(52,656)	(3,342)	6.3%	(10,395)	19.7%	(13,737)	26.1%	(6,208)	21.6%	26.6%	
Net Cash from/(used) Investing Activities	(57,083)	5,222	(9.1%)	(8,769)	15.4%	(3,547)	6.2%	(14,345)	44.3%	(38.9%)	
Cash Flow from Financing Activities											
Receipts	1,616	(421)	(26.1%)	668	41.4%	247	15.3%	863	111.5%	(22.5%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/mortgage	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	1,616	(421)	(26.1%)	668	41.4%	247	15.3%	863	111.5%	(22.5%)	
Payments	(19,181)	(2,802)	14.6%	(3,500)	18.2%	(6,302)	32.9%	-	19.9%	(100.0%)	
Repayment of borrowing	(19,181)	(2,802)	14.6%	(3,500)	18.2%	(6,302)	32.9%	-	19.9%	(100.0%)	
Net Cash from/(used) Financing Activities	(17,565)	(3,223)	18.3%	(2,831)	16.1%	(6,054)	34.5%	863	(40.3%)	(48.2%)	
Net Increase/(Decrease) in cash held	81	(19,845)	(24,392.3%)	17,885	21,983.0%	(1,960)	(2,409.3%)	11,295	1,224.6%	58.3%	
Cash/cash equivalents at the year begin	6,669	58,464	876.7%	38,619	579.1%	58,464	878.7%	70,355	15,201.4%	(45.1%)	
Cash/cash equivalents at the year end	6,750	38,619	572.1%	56,503	837.1%	56,503	837.1%	69,650	2,722.2%	(80.8%)	

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	5,081	21.4%	3,531	14.8%	1,388	5.8%	13,777	57.9%	23,775	87.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	18,326	44.5%	6,773	16.4%	1,456	3.5%	14,652	35.6%	41,208	100.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,566	10.6%	4,551	5.6%	1,936	2.4%	66,096	81.5%	81,149	29.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,069	23.2%	838	9.4%	434	4.9%	5,580	62.6%	8,921	3.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,456	27.2%	1,080	11.8%	527	5.8%	5,069	55.3%	9,172	3.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	115	8.7%	85	6.4%	65	4.9%	1,056	80.0%	1,321	5%	-	-	-	-
Interest on Arrear Debtor Accounts	1,247	4.4%	1,129	4.0%	1,031	3.7%	24,691	87.9%	28,094	10.2%	-	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expon	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,660	4.5%	1,624	2.0%	527	7%	75,093	92.8%	80,904	29.5%	-	-	-	-
Total By Income Source	41,558	15.1%	19,608	7.1%	7,363	2.7%	206,014	75.0%	274,543	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1,125	16.8%	1,535	22.9%	546	8.1%	3,491	52.1%	6,697	2.4%	-	-	-	-
Commercial	20,701	49.5%	7,794	18.8%	1,092	2.6%	11,923	28.7%	41,511	15.1%	-	-	-	-
Households	19,586	8.7%	10,175	4.5%	5,672	2.5%	189,386	84.2%	224,818	81.9%	-	-	-	-
Other	147	9.7%	103	6.8%	53	3.5%	1,215	80.1%	1,517	6%	-	-	-	-
Total By Customer Group	41,558	15.1%	19,608	7.1%	7,363	2.7%	206,014	75.0%	274,543	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	21,431	30.4%	-	-	26,386	37.4%	22,734	32.2%	70,551	92.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VA1 (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,586	28.3%	174	3.1%	416	7.4%	3,426	61.2%	5,601	7.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	23,016	30.2%	174	2%	26,802	35.2%	26,160	34.4%	76,152	100.0%

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part 1: Operating Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure	348,846	104,962	30.1%	101,973	29.2%	206,935	59.3%	94,667	59.1%	7.7%
Operating Revenue										
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	9,533	887	9.3%	2,853	29.9%	3,740	39.2%	2,243	49.3%	27.2%
Interest earned - external investments	2,199	570	25.9%	78	3.5%	647	29.4%	364	52.0%	(78.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	69,103	5,771	8.4%	16,677	24.1%	22,448	32.5%	13,652	35.7%	22.2%
Agency services	6,740	1,809	23.8%	1,601	23.6%	3,207	47.6%	1,804	44.6%	(7%)
Transfers recognised - operational	25,157	94,937	37.7%	70,975	31.8%	174,912	69.5%	75,870	63.4%	5.4%
Other own revenue	9,586	1,191	12.4%	734	7.7%	1,925	20.1%	922	33.2%	(20.4%)
Gains on disposal of PPE	88	-	-	55	63.3%	55	63.3%	12	54.0%	360.2%
Operating Expenditure	348,805	80,337	23.0%	91,081	26.1%	171,417	49.1%	85,508	47.9%	6.5%
Employee related costs	207,216	51,855	25.0%	51,273	24.7%	103,168	49.8%	49,692	51.3%	3.2%
Remuneration of councillors	11,581	2,068	22.5%	2,583	22.4%	5,201	44.9%	2,464	47.1%	5.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26,796	4,855	18.1%	7,057	26.4%	11,912	44.5%	6,916	49.5%	2.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	35,567	5,531	15.5%	11,657	32.8%	17,188	48.3%	11,659	50.7%	-
Transfers and grants	1,365	-	-	-	-	-	-	-	-	-
Other expenditure	66,310	15,448	23.3%	18,501	27.9%	33,949	51.2%	14,777	47.6%	25.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	40	24,625		10,892		35,517		9,159		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40	24,625		10,892		35,517		9,159		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40	24,625		10,892		35,517		9,159		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40	24,625		10,892		35,517		9,159		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40	24,625		10,892		35,517		9,159		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	17,238	2,239	13.0%	4,380	25.4%	6,619	38.4%	4,918	75.9%	(10.9%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17,238	2,239	13.0%	4,380	25.4%	6,619	38.4%	4,918	75.9%	(10.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17,238	2,239	13.0%	4,380	25.4%	6,619	38.4%	4,918	75.9%	(10.9%)
Governance and Administration	13,500	2,239	16.6%	3,888	28.8%	6,126	45.4%	3,563	55.7%	9.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	13,500	2,239	16.6%	3,888	28.8%	6,126	45.4%	3,563	416.8%	9.1%
Community and Public Safety	-	-	-	-	-	-	-	442	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	442	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3,738	-	-	493	13.2%	493	13.2%	913	(176.2%)	(46.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	3,248	-	-	-	-	-	-	913	-	(100.0%)
Environmental Protection	490	-	-	493	100.5%	493	100.5%	-	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	Budget Main appropriation	2014/15						2013/14		Q2 of 2013/14 to Q2 of 2014/15	
		First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	350,467	104,962	29.9%	101,918	29.1%	206,879	59.0%	94,718	59.2%	7.6%	
Ratepayers and other	87,855	9,465	10.8%	21,885	24.9%	31,320	35.6%	18,485	37.8%	18.3%	
Government - operating	250,552	94,537	36.4%	79,975	30.7%	174,912	67.1%	75,870	66.4%	5.4%	
Government - capital	-	-	-	-	-	-	-	-	-	-	
Interest	2,090	570	27.6%	78	3.8%	647	31.4%	364	52.0%	(78.7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(310,848)	(83,824)	27.0%	(68,042)	21.9%	(151,866)	48.9%	(81,352)	49.4%	(16.4%)	
Suppliers and employees	(294,835)	(83,824)	28.4%	(68,042)	23.1%	(151,866)	51.5%	(81,352)	52.1%	(16.4%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(16,013)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	39,619	21,138	53.4%	33,875	85.5%	55,013	138.9%	13,366	135.6%	153.4%	
Cash Flow from Investing Activities											
Receipts	50	-	-	55	110.7%	55	110.7%	(52)	(92.6%)	(207.1%)	
Proceeds on disposal of PPE	50	-	-	55	110.7%	55	110.7%	(52)	(92.6%)	(207.1%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(17,702)	(2,239)	12.6%	(4,380)	24.7%	(6,619)	37.4%	(4,918)	69.6%	(10.9%)	
Payments	(17,702)	(2,239)	12.6%	(4,380)	24.7%	(6,619)	37.4%	(4,918)	69.6%	(10.9%)	
Capital assets	(17,702)	(2,239)	12.6%	(4,380)	24.7%	(6,619)	37.4%	(4,918)	69.6%	(10.9%)	
Net Cash from/(used) Investing Activities	(17,652)	(2,239)	12.7%	(4,325)	24.5%	(6,563)	37.2%	(4,970)	70.0%	(13.0%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	21,967	18,899	86.0%	29,550	134.5%	48,450	220.6%	8,396	188.7%	252.0%	
Cash/cash equivalents at the year begin:	13,971	14,976	107.2%	33,875	242.5%	14,976	107.2%	39,965	61.9%	(15.2%)	
Cash/cash equivalents at the year end:	35,938	33,875	94.3%	63,425	178.5%	63,425	178.5%	48,361	148.0%	31.2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	532	27.0%	462	23.4%	-	-	978	49.6%	1,972	100.0%	-	-	-	-
Total By Income Source	532	27.0%	462	23.4%	-	-	978	49.6%	1,972	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	532	27.0%	462	23.4%	-	-	978	49.6%	1,972	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	532	27.0%	462	23.4%	-	-	978	49.6%	1,972	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)	13,898	100.0%	-	-	-	-	-	-	13,898	20.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22,416	100.0%	-	-	-	-	-	-	22,416	32.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31,918	100.0%	-	-	-	-	-	-	31,918	46.8%
Total	68,232	100.0%	-	-	-	-	-	-	68,232	100.0%

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	287,987	82,465	28.6%	19,765	6.9%	102,229	35.5%	70,430	66.5%	(71.9%)
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	4,883	211	4.5%	138	3.0%	348	7.5%	838	27.7%	(83.5%)
Rental of facilities and equipment	1,783	486	27.3%	180	8.8%	646	36.2%	121	5.1%	31.8%
Interest earned - external investments	6,153	630	10.2%	345	5.6%	975	15.7%	1,285	53.6%	(73.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	159	41	25.8%	37	23.0%	78	48.8%	25	15.7%	45.7%
Agency services	37,789	-	-	15,116	40.0%	15,116	40.0%	7,167	18.9%	110.9%
Transfers recognised - operational	190,259	77,707	40.8%	921	5%	78,628	41.3%	61,038	65.1%	(88.5%)
Other own revenue	47,120	3,390	7.2%	3,048	6.5%	6,438	13.7%	(44)	-0.1%	(7,082.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	282,901	68,092	24.1%	21,716	7.7%	89,808	31.7%	62,862	50.9%	(65.5%)
Employee related costs	185,703	43,258	23.3%	13,828	7.4%	57,086	30.7%	40,221	51.4%	(66.6%)
Remuneration of councillors	12,107	2,452	20.3%	842	7.0%	3,294	27.2%	2,132	46.2%	(80.5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9,165	-	-	-	-	-	-	-	-	-
Finance charges	403	88	21.9%	-	-	88	21.9%	-	6.9%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	4,394	-	-	1,099	25.0%	1,099	25.0%	997	22.7%	10.2%
Other expenditure	71,129	22,294	31.3%	5,948	8.4%	28,242	39.7%	19,511	61.2%	(89.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5,086	14,372		(1,951)		12,421		7,569		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5,086	14,372		(1,951)		12,421		7,569		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5,086	14,372		(1,951)		12,421		7,569		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5,086	14,372		(1,951)		12,421		7,569		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5,086	14,372		(1,951)		12,421		7,569		

Part 2: Capital Revenue and Expenditure

	2014/15							2013/14		Q2 of 2013/14 to Q2 of 2014/15
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	5,086	23	.4%	1,014	19.9%	1,037	20.4%	1,461	88.4%	(30.6%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5,086	23	.4%	1,014	19.9%	1,037	20.4%	1,461	88.4%	(30.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5,086	23	.4%	1,014	19.9%	1,037	20.4%	1,461	88.4%	(30.6%)
Governance and Administration	1,200	23	1.9%	-	-	23	1.9%	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1,200	23	1.9%	-	-	23	1.9%	-	-	-
Community and Public Safety	3,886	-	-	-	-	-	-	705	87.3%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	3,886	-	-	-	-	-	-	705	87.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	1,014	-	1,014	-	756	-	34.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	1,014	-	1,014	-	756	-	34.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	Budget Main appropriation	2014/15				2013/14				Q2 of 2013/14 to Q2 of 2014/15
		First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	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	287,987	82,543	28.7%	94,347	32.8%	176,890	61.4%	70,430	66.5%	34.0%
Ratepayers and other	91,535	4,321	4.7%	30,392	33.2%	34,713	37.8%	8,108	87.5%	274.8%
Government - operating	190,259	77,562	40.8%	63,254	33.2%	140,846	74.0%	61,038	63.1%	3.6%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	6,193	630	10.2%	701	11.3%	1,331	21.5%	1,265	67.8%	(45.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(273,758)	(70,873)	25.9%	(61,743)	22.6%	(132,718)	48.5%	(61,804)	35.2%	(1.1%)
Suppliers and employees	(288,338)	(70,865)	26.4%	(60,645)	22.5%	(131,525)	48.9%	(60,807)	35.4%	(1.9%)
Finance charges	(403)	(86)	21.9%	-	-	(88)	21.9%	-	6.9%	-
Transfers and grants	(4,394)	-	-	(1,099)	25.0%	(1,099)	25.0%	(997)	50.0%	10.2%
Net Cash from/(used) Operating Activities	14,251	11,570	81.2%	32,604	228.8%	44,174	310.0%	8,626	1,545.4%	278.0%
Cash Flow from Investing Activities										
Receipts	-	4	-	(0)	-	4	-	(7)	6%	(94.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	4	-	(0)	-	4	-	(7)	(11.9%)	(94.7%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(5,086)	23	(4%)	-	-	23	(4%)	(1,014)	54.1%	(100.0%)
Capital assets	(5,086)	23	(4%)	-	-	23	(4%)	(1,014)	54.1%	(100.0%)
Net Cash from/(used) Investing Activities	(5,086)	27	(5%)	(0)	-	26	(5%)	(1,021)	15.2%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing (long term) financing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1,020)	3,646	(357.4%)	-	-	3,646	(357.4%)	-	-	-
Repayment of borrowing	(1,020)	3,646	(357.4%)	-	-	3,646	(357.4%)	-	-	-
Net Cash from/(used) Financing Activities	(1,020)	3,646	(357.4%)	-	-	3,646	(357.4%)	-	-	-
Net Increase/(Decrease) in cash held	8,145	15,242	187.1%	32,604	400.3%	47,846	587.5%	7,605	(444.4%)	328.7%
Cash/cash equivalents at the year begin:	82,653	36,457	44.2%	51,739	62.6%	36,457	44.2%	105,270	(77.7%)	(50.9%)
Cash/cash equivalents at the year end:	90,798	51,739	57.0%	84,343	82.8%	84,343	82.8%	112,875	(68.7%)	(25.3%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

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

GAUTENG: WESTONARIA (GT483)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part 1: Operating Revenue and Expenditure

R thousands	2014/15										Q2 of 2013/14 to Q2 of 2014/15
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure	474,257	188,190	39.7%	111,064	23.4%	299,254	63.1%	98,767	47.0%	12.5%	
Operating Revenue											
Property rates	62,196	63,862	102.7%	35,556	57.2%	99,418	159.8%	7,882	41.3%	362.8%	
Service charges - electricity revenue	86,500	29,144	33.7%	12,748	14.7%	41,892	48.4%	17,842	36.9%	(28.6%)	
Service charges - water revenue	111,632	38,085	34.1%	24,343	21.8%	62,427	55.9%	25,647	39.5%	(5.1%)	
Service charges - sanitation revenue	16,132	6,784	42.1%	3,401	21.1%	10,185	63.1%	1,544	25.7%	120.2%	
Service charges - refuse revenue	15,031	2,469	16.4%	2,628	17.5%	5,097	33.9%	1,868	63.4%	40.7%	
Service charges - other	-	-	-	-	-	-	-	36	-	(100.0%)	
Rental of facilities and equipment	423	103	24.3%	359	85.0%	492	109.3%	96	135.2%	273.2%	
Interest earned - external investments	500	(199)	(39.7%)	(416)	(83.1%)	(614)	(122.8%)	1,941	389.6%	(121.4%)	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	3,945	46.4%	(100.0%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	
Fines	7,400	-	-	-	-	-	-	1,569	31.9%	(100.0%)	
Licences and permits	5,500	0	-	968	17.6%	968	17.6%	626	20.3%	54.6%	
Agency services	5,886	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	125,884	45,101	35.8%	30,932	24.6%	76,033	60.4%	35,786	73.8%	(13.8%)	
Other own revenue	37,173	2,841	7.6%	546	1.5%	3,386	9.1%	184	23.0%	197.0%	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	569,896	101,955	17.9%	56,425	9.9%	158,380	27.8%	89,616	41.4%	(37.0%)	
Employee related costs	136,495	32,663	23.9%	11,948	8.8%	44,612	32.7%	29,736	46.9%	(69.6%)	
Remuneration of councillors	11,626	1,858	16.0%	648	5.6%	2,506	21.6%	1,431	26.6%	(54.7%)	
Debt impairment	75,000	1,321	1.8%	709	0.9%	2,030	2.7%	-	-	(100.0%)	
Depreciation and asset impairment	117,500	-	-	-	-	-	-	-	-	-	
Finance charges	1,836	2,011	109.5%	1,974	107.5%	3,984	217.0%	788	17.2%	150.4%	
Bulk purchases	173,807	49,185	28.3%	30,367	17.5%	79,552	45.8%	42,967	49.0%	(29.3%)	
Other Materials	455	90	19.8%	-	-	90	19.8%	964	18.5%	(100.0%)	
Contracted services	14,900	627	4.2%	2,301	15.4%	2,929	19.7%	3,990	49.1%	(42.3%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Other expenditure	38,277	14,201	37.1%	8,478	22.1%	22,679	59.2%	9,749	36.2%	(13.0%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(95,639)	86,235		54,639		140,874		9,151			
Transfers recognised - capital	(16,760)	-	-	-	-	-	-	35,291	63.0%	(100.0%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(112,399)	86,235		54,639		140,874		44,442			
Taxation	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(112,399)	86,235		54,639		140,874		44,442			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(112,399)	86,235		54,639		140,874		44,442			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(112,399)	86,235		54,639		140,874		44,442			

Part 2: Capital Revenue and Expenditure

R thousands	2014/15										Q2 of 2013/14 to Q2 of 2014/15
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure											
Source of Finance	84,209	3,573	4.2%	6,822	8.1%	10,395	12.3%	27,542	50.0%	(75.2%)	
National Government	62,113	3,573	5.8%	6,822	11.0%	10,395	16.7%	27,542	71.6%	(75.2%)	
Provincial Government	580	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	7,000	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	69,693	3,573	5.1%	6,822	9.8%	10,395	14.9%	27,542	58.6%	(75.2%)	
Borrowing	14,516	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	84,209	3,573	4.2%	6,822	8.1%	10,395	12.3%	27,542	50.0%	(75.2%)	
Governance and Administration	1,511	-	-	-	-	-	-	761	15.3%	(100.0%)	
Executive & Council	30	-	-	-	-	-	-	-	-	-	
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	
Corporate Services	1,481	-	-	-	-	-	-	761	36.8%	(100.0%)	
Community and Public Safety	21,462	-	-	-	-	-	-	5,972	39.3%	(100.0%)	
Community & Social Services	6,080	-	-	-	-	-	-	-	137.8%	-	
Sport And Recreation	15,382	-	-	-	-	-	-	4,833	30.8%	(100.0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	989	22.2%	(100.0%)	
Economic and Environmental Services	10,100	3,573	35.4%	6,820	67.5%	10,393	102.9%	1,104	93.1%	517.7%	
Planning and Development	-	-	-	-	-	-	-	627	64.3%	(100.0%)	
Road Transport	-	3,573	-	6,820	-	10,393	-	477	98.7%	1,330.4%	
Environmental Protection	10,100	-	-	0	-	0	-	-	-	(100.0%)	
Trading Services	51,136	-	-	2	-	2	-	19,704	67.1%	(100.0%)	
Electricity	28,259	-	-	1	-	1	-	13,000	112.1%	(100.0%)	
Water	-	-	-	-	-	-	-	3,651	36.7%	(100.0%)	
Waste Water Management	21,877	-	-	1	-	1	-	195	8.6%	(95.5%)	
Waste Management	-	-	-	-	-	-	-	2,859	226.9%	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	Budget Main appropriation	2014/15						2013/14		Q2 of 2013/14 to Q2 of 2014/15	
		First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	507,175	131,653	26.0%	123,451	24.3%	255,104	50.3%	131,146	49.9%	(5.9%)	
Ratelpayers and other	313,342	63,693	20.1%	72,783	23.2%	135,846	43.4%	55,854	33.7%	30.1%	
Government - operating	125,884	53,545	42.5%	50,467	40.1%	104,032	82.6%	35,786	79.5%	41.1%	
Government - capital	67,448	15,055	22.3%	-	-	15,055	22.3%	36,237	61.2%	(100.0%)	
Interest	500	-	-	171	34.2%	171	34.2%	3,169	-	(94.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(440,396)	(113,250)	25.7%	(89,911)	20.4%	(203,160)	46.1%	(98,748)	45.8%	(8.9%)	
Suppliers and employees	(438,960)	(111,144)	25.3%	(87,069)	19.9%	(198,212)	45.2%	(97,909)	46.4%	(11.1%)	
Finance charges	(1,836)	(2,106)	114.7%	(2,842)	154.8%	(4,948)	269.5%	(768)	17.2%	280.6%	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	66,779	18,404	27.6%	33,541	50.2%	51,944	77.8%	32,399	71.7%	3.5%	
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	(84,209)	(3,644)	4.3%	(3,415)	4.1%	(7,059)	8.4%	(14,741)	67.7%	(76.8%)	
Capital assets	(84,209)	(3,644)	4.3%	(3,415)	4.1%	(7,059)	8.4%	(14,741)	67.7%	(76.8%)	
Net Cash from/(used) Investing Activities	(84,209)	(3,644)	4.3%	(3,415)	4.1%	(7,059)	8.4%	(14,741)	65.9%	(76.8%)	
Cash Flow from Financing Activities											
Receipts	343	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	343	-	-	-	-	-	-	-	-	-	
Payments	(7,395)	(1,358)	18.4%	(1,727)	23.3%	(3,085)	41.7%	(2,538)	81.5%	(32.0%)	
Repayment of borrowing	(7,395)	(1,358)	18.4%	(1,727)	23.3%	(3,085)	41.7%	(2,538)	81.5%	(32.0%)	
Net Cash from/(used) Financing Activities	(7,052)	(1,358)	19.3%	(1,727)	24.5%	(3,085)	43.7%	(2,538)	81.5%	(32.0%)	
Net Increase/(Decrease) in cash held	(24,482)	13,402	(54.7%)	28,399	(116.0%)	41,801	(170.7%)	15,120	91.8%	87.8%	
Cash/cash equivalents at the year begin:	6,614	1,267	19.5%	14,689	222.1%	1,287	19.5%	3,405	16.6%	331.4%	
Cash/cash equivalents at the year end:	(17,868)	14,688	(82.2%)	43,688	(241.1%)	43,088	(241.1%)	18,525	39.9%	132.6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electrics	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	60,293	100.0%	60,293	89.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAPE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	652	9.4%	103	1.5%	320	4.6%	5,838	84.5%	6,912	10.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	652	1.0%	103	.2%	320	.5%	66,131	98.4%	67,205	100.0%

IMPORTANT Reminder from Government Printing Works

Dear Valued Customers,

As part of our preparation for eGazette Go Live on 9 March 2015, we will be suspending the following existing email addresses and fax numbers from **Friday, 6 February**.

Discontinued Email addresses	Discontinued Fax numbers
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ProvincialGazetteECLPMPNW@gpw.gov.za	+27 12 334 5839
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To submit your notice request, please send your email (with Adobe notice form and proof of payment to submit.egazette@gpw.gov.za or fax +27 12-748 6030.

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