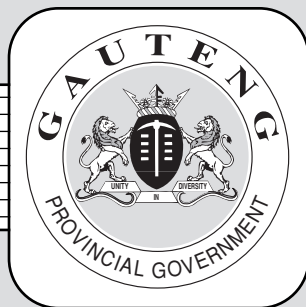


**THE PROVINCE OF
GAUTENG**



**DIE PROVINSIE
GAUTENG**

Provincial Gazette Extraordinary Buitengewone Provinsiale Koerant

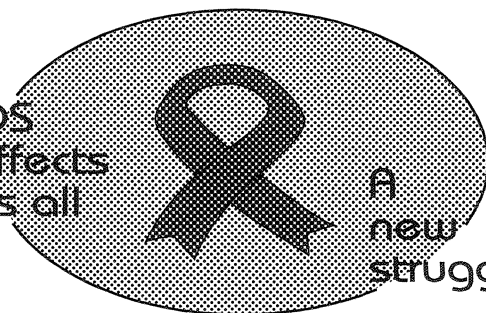
Vol. 20

**PRETORIA, 13 MAY
MEI 2014**

No. 109

We all have the power to prevent AIDS

AIDS
affects
us all



A
new
struggle

**AIDS
HELPLINE**

0800 012 322

DEPARTMENT OF HEALTH

Prevention is the cure

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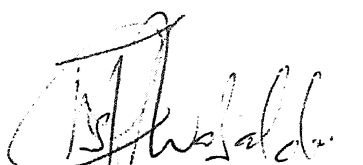
1317	Municipal Finance Management Act (56/2003): Publication of Gauteng Municipal Consolidated Statement: 3rd quarter ended 31 March 2014	3	109
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GENERAL NOTICE

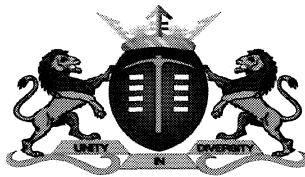
NOTICE 1317 OF 2014

PUBLICATION OF GAUTENG MUNICIPAL CONSOLIDATED STATEMENT: 3rd QUARTER ENDED 31 MARCH 2014.

1. The Municipal Finance Management Act.2003 (Act 56 of 2003) ("MFMA") in terms of section 71 and Government Gazette Notice 26510 and 26511 refers.
2. The MFMA in terms of Section 71(1) requires Accounting Officers of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10th working day of the month, a consolidated statement on the state of municipal budgets.
3. The MFMA in terms of section 71(6) in addition to the aforementioned requires the Provincial Treasury to submit by no later than the 22nd working day of the month, to National Treasury , a consolidated statement on the state of the municipal budgets in the Province.
4. The Provincial Treasury, within 30 days after the quarter has ended, has to publish a Consolidated Statement on the municipal budgets per municipality in the Province.
5. Herewith we formally publish the consolidated statement as at 31 March 2014..



Nomfundo Tshabalala
Head of the Department
Gauteng Provincial Treasury
 Date: 24/04/2014.



GAUTENG PROVINCE
PROVINCIAL TREASURY
REPUBLIC OF SOUTH AFRICA

GAUTENG PROVINCIAL TREASURY

GAUTENG MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE QUARTER ENDED 31 MARCH 2014

IN TERMS OF SECTION 71 OF THE MFMA

AGGREGATED INFORMATION FOR GAUTENG
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

	2013/14										2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	94,241,121	93,870,990	24,521,839	26.0%	23,089,036	24.5%	21,972,422	23.4%	69,583,296	74.1%	19,107,127	73.5%	15.0%
Property rates	15,768,979	16,032,794	4,153,481	26.3%	4,344,830	27.6%	4,172,259	26.0%	12,670,570	79.0%	3,305,732	70.5%	26.2%
Property rates - penalties and collection charges	174,026	186,826	50,240	28.9%	54,863	31.5%	72,492	38.8%	177,595	95.1%	36,200	77.2%	100.3%
Service charges - electricity revenue	37,662,087	36,547,188	9,787,194	26.0%	8,145,687	21.6%	7,713,946	21.1%	25,646,827	70.2%	7,233,477	70.6%	6.6%
Service charges - water revenue	11,185,823	10,979,482	2,724,384	24.4%	2,941,827	26.3%	2,653,090	24.2%	8,319,301	75.8%	2,665,029	86.3%	(4.4%)
Service charges - sanitation revenue	4,478,045	4,691,468	1,122,813	25.1%	1,160,191	25.9%	955,578	20.4%	3,238,580	69.0%	445,657	30.9%	114.4%
Service charges - refuse revenue	3,299,889	3,409,233	820,903	24.9%	837,053	25.4%	875,344	25.7%	2,533,300	74.2%	701,618	72.4%	24.8%
Service charges - other	570,070	448,042	119,584	21.0%	127,816	22.4%	110,965	24.8%	358,964	80.0%	473,669	202.0%	(76.9%)
Rental of facilities and equipment	520,635	491,718	91,081	17.5%	97,432	18.7%	132,680	27.0%	321,194	65.3%	74,864	54.1%	77.2%
Interest earned - external investments	577,466	584,044	143,520	24.9%	122,360	21.2%	202,348	34.6%	468,228	80.2%	(610,676)	70.7%	(133.1%)
Interest earned - outstanding debtors	576,372	652,854	189,832	32.9%	236,790	41.1%	245,899	37.7%	672,520	103.0%	166,496	74.7%	47.7%
Dividends received	-	-	-	-	3	-	-	-	3	-	-	-	-
Fines	916,442	871,740	123,007	13.4%	114,044	12.4%	98,629	14.7%	335,679	50.0%	87,888	59.2%	12.2%
Licences and permits	228,344	250,278	42,919	18.8%	44,761	19.8%	38,305	15.3%	125,985	50.3%	64,017	68.3%	(40.9%)
Agency services	779,416	847,566	205,811	26.4%	192,251	24.7%	208,391	24.8%	606,453	71.6%	234,066	72.4%	(11.0%)
Transfers recognised - operational	12,823,132	13,572,111	3,844,418	30.0%	3,448,316	26.9%	3,378,239	24.9%	10,670,974	78.6%	3,055,821	84.4%	10.6%
Other own revenue	4,670,969	4,497,532	1,102,359	23.6%	1,219,826	26.1%	1,109,887	24.7%	3,432,072	76.3%	1,173,317	79.2%	(5.4%)
Gains on disposal of PPE	9,424	8,113	293	3.1%	987	10.5%	4,372	53.9%	5,652	69.7%	(49)	49.3%	(9,079.3%)
Operating Expenditure	91,750,624	91,950,505	21,128,851	23.0%	22,333,471	24.3%	20,061,882	21.8%	63,524,203	69.1%	17,664,580	66.7%	13.6%
Employee related costs	22,079,451	22,064,782	5,087,087	23.0%	5,684,877	25.7%	5,051,313	22.9%	15,823,277	71.7%	4,674,862	71.1%	8.1%
Remuneration of councillors	469,681	464,390	104,657	22.3%	103,612	22.1%	136,248	29.3%	344,517	74.2%	114,824	68.3%	18.7%
Debt impairment	4,318,733	4,325,889	1,128,451	26.1%	1,226,464	28.4%	1,515,580	37.3%	3,970,495	91.8%	1,117,911	78.0%	44.5%
Depreciation and asset impairment	5,416,190	5,691,685	1,107,444	20.4%	1,027,472	18.0%	1,291,797	22.7%	3,426,714	60.2%	1,083,785	69.7%	19.2%
Finance charges	3,064,305	2,924,280	546,100	17.8%	853,818	27.9%	642,711	22.0%	2,042,628	69.9%	535,273	82.3%	20.1%
Bulk purchases	33,348,246	32,585,096	9,536,971	28.6%	7,589,498	22.8%	6,628,624	20.3%	23,755,093	72.9%	5,828,122	72.5%	13.7%
Other Materials	2,797,992	2,579,995	435,457	15.6%	596,864	21.3%	612,816	23.8%	1,645,136	63.8%	531,147	57.9%	15.4%
Contracted services	5,979,517	6,392,413	969,229	16.2%	1,550,087	25.9%	1,413,030	22.1%	3,932,347	61.5%	1,682,221	61.8%	(16.0%)
Transfers and grants	1,479,873	2,014,945	227,913	15.4%	337,582	22.8%	351,707	17.5%	917,202	45.5%	348,218	56.3%	1.0%
Other expenditure	12,771,587	12,881,958	1,965,331	15.4%	2,629,319	22.9%	2,344,275	18.2%	7,238,926	56.2%	1,732,829	47.5%	35.3%
Loss on disposal of PPE	25,050	25,063	20,211	80.7%	433,878	1,732.0%	(26,221)	(104.6%)	427,868	1,707.2%	15,389	68.6%	(270.4%)
Surplus/(Deficit)	2,490,497	1,920,485	3,392,988		755,565		1,910,540		6,059,093		1,442,547		
Transfers recognised - capital	7,045,554	7,568,582	728,334	10.3%	1,722,286	24.4%	838,743	11.1%	3,289,362	43.5%	643,587	27.9%	30.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(130,000)	(130,000)	(32,500)	25.0%	(32,500)	25.0%	(32,500)	25.0%	(97,500)	75.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	9,406,051	9,359,087	4,088,822		2,445,350		2,716,783		9,250,955		2,085,934		
Taxation	550,871	499,499	6,501	1.2%	10,244	1.9%	8,229	1.6%	24,974	5.0%	7,963	4.4%	3.3%
Surplus/(Deficit) after taxation	8,855,180	8,859,588	4,082,321		2,435,106		2,708,554		9,225,981		2,077,971		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8,855,180	8,859,588	4,082,321		2,435,106		2,708,554		9,225,981		2,077,971		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8,855,180	8,859,588	4,082,321		2,435,106		2,708,554		9,225,981		2,077,971		

Part 2: Capital Revenue and Expenditure

	2013/14											2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	16,260,677	16,470,518	1,474,858	9.1%	3,064,928	18.8%	2,478,880	15.1%	7,018,667	42.6%	1,795,516	34.9%	38.1%	
National Government	6,929,574	7,005,921	778,256	11.2%	1,368,089	19.7%	827,857	11.8%	2,974,202	42.5%	909,980	34.3%	(9.0%)	
Provincial Government	140,712	412,861	18,926	13.4%	134,663	95.7%	35,540	8.6%	188,228	45.8%	52,808	59.3%	(32.5%)	
District Municipality	2,185	2,185	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	40,945	44,361	1,581	3.9%	13,041	31.9%	4,859	11.0%	19,482	43.9%	244	15.3%	1,893.6%	
Transfers recognised - capital	7,113,416	7,465,328	798,763	11.2%	1,515,793	21.3%	868,356	11.6%	3,182,911	42.6%	963,032	35.4%	(9.8%)	
Borrowing	4,221,798	4,057,491	332,787	7.9%	697,021	16.5%	656,349	16.2%	1,686,156	41.6%	535,952	29.5%	22.5%	
Internally generated funds	4,370,693	4,382,617	218,448	5.0%	761,182	17.4%	661,035	15.1%	1,640,665	37.4%	191,550	45.7%	245.1%	
Public contributions and donations	554,770	565,083	124,860	22.5%	90,933	16.4%	293,141	51.9%	508,934	90.1%	104,982	55.5%	179.2%	
Capital Expenditure Standard Classification	16,260,677	16,470,518	1,474,858	9.1%	3,064,928	18.8%	2,478,880	15.1%	7,018,667	42.6%	1,795,516	34.9%	38.1%	
Governance and Administration	1,890,167	1,915,570	46,351	2.5%	188,869	10.0%	238,051	12.4%	473,272	24.7%	80,257	21.2%	196.6%	
Executive & Council	231,070	393,134	4,396	1.9%	44,545	20.1%	61,932	15.8%	112,872	28.7%	9,072	12.7%	582.7%	
Budget & Treasury Office	318,088	189,987	17,560	5.5%	51,484	13.0%	10,869	6.4%	89,923	41.1%	37,652	43.7%	(71.1%)	
Corporate Services	1,341,009	1,352,469	24,396	1.8%	100,861	7.5%	165,220	12.2%	290,477	21.5%	33,533	18.2%	392.7%	
Community and Public Safety	2,953,284	3,235,526	369,927	12.5%	590,668	20.0%	377,530	11.7%	1,338,125	41.4%	511,154	44.9%	(26.1%)	
Community & Social Services	393,758	384,958	7,253	1.8%	35,595	9.3%	47,264	13.0%	91,111	25.0%	27,752	25.6%	70.3%	
Sport And Recreation	494,321	535,385	58,595	11.9%	133,255	27.0%	46,074	8.6%	238,285	44.5%	110,933	49.7%	(58.5%)	
Public Safety	304,260	395,173	5,264	1.7%	39,996	13.1%	18,884	4.8%	64,165	16.2%	31,443	26.5%	(39.9%)	
Housing	1,543,590	1,733,984	279,561	18.1%	336,221	21.8%	251,009	14.3%	867,590	49.5%	313,214	53.5%	(19.7%)	
Health	217,354	186,046	18,873	8.7%	44,602	20.5%	13,599	7.4%	77,174	41.5%	27,812	30.5%	(50.7%)	
Economic and Environmental Services	5,520,680	5,635,101	570,617	10.3%	1,023,522	18.5%	628,295	11.1%	2,222,433	39.4%	524,918	29.2%	19.7%	
Planning and Development	771,265	1,019,821	59,106	7.7%	68,606	8.9%	72,379	7.1%	200,091	19.6%	34,082	14.6%	112.4%	
Road Transport	4,689,252	4,557,128	511,183	10.9%	952,211	20.3%	548,691	12.0%	2,012,085	44.2%	489,374	30.8%	12.1%	
Environmental Protection	60,163	58,352	328	0.5%	2,705	4.5%	7,224	12.4%	10,238	17.6%	1,481	17.5%	394.5%	
Trading Services	5,824,492	5,612,620	482,000	8.3%	1,237,417	21.2%	1,225,830	21.8%	2,945,247	52.5%	675,501	37.9%	81.5%	
Electricity	2,760,540	2,727,967	188,155	6.8%	617,440	22.4%	784,665	28.8%	1,590,259	58.3%	322,561	38.4%	143.3%	
Water	1,173,248	1,143,550	143,227	12.2%	338,544	28.9%	288,028	23.4%	749,799	65.6%	211,515	52.8%	26.7%	
Waste Water Management	1,530,804	1,397,532	137,796	9.0%	261,753	17.1%	144,400	10.3%	543,949	38.9%	126,435	29.4%	14.2%	
Waste Management	369,901	343,572	12,822	3.6%	19,680	5.5%	28,738	8.4%	61,240	17.8%	14,990	16.8%	91.7%	
Other	72,054	71,701	5,963	8.3%	24,452	33.9%	9,174	12.6%	39,589	55.2%	3,687	18.4%	148.8%	

Part 3: Cash Receipts and Payments

Part 3: Cash receipts and Payments																
R thousands	2013/14													2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	96,198,995	96,348,336	23,555,345	24.5%	23,576,851	24.5%	22,868,315	23.7%	70,000,511	72.7%	21,827,117	76.8%	4.8%			
Ratespayers and other	75,291,892	74,722,867	18,591,512	24.7%	17,703,269	23.5%	16,595,676	22.3%	52,990,457	70.9%	16,483,428	74.6%	1.4%			
Government - operating	12,813,708	13,043,488	3,761,043	29.4%	4,089,111	31.9%	3,755,170	28.4%	11,605,324	87.8%	3,205,819	87.2%	17.1%			
Government - capital	7,085,654	7,276,314	884,454	12.5%	1,434,008	20.2%	1,980,463	27.2%	4,298,925	59.1%	2,620,868	81.0%	(24.4%)			
Interest	1,007,743	1,106,477	318,336	31.6%	350,463	34.8%	437,005	39.5%	1,105,805	99.9%	(462,997)	81.8%	(194.4%)			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(80,569,721)	(80,785,499)	(25,253,210)	31.3%	(17,940,554)	22.3%	(15,443,746)	19.1%	(58,637,510)	72.6%	(15,602,980)	75.9%	(1.0%)			
Suppliers and employees	(76,211,598)	(76,101,498)	(24,469,718)	32.1%	(16,844,067)	21.8%	(14,422,138)	19.0%	(55,535,922)	73.0%	(14,666,679)	76.7%	(1.7%)			
Finance charges	(3,053,847)	(2,926,443)	(544,703)	17.8%	(853,782)	28.0%	(636,407)	21.7%	(2,034,873)	69.5%	(530,308)	82.5%	20.0%			
Transfers and grants	(1,304,476)	(1,757,558)	(238,789)	18.3%	(442,725)	33.9%	(385,920)	21.7%	(1,066,715)	60.7%	(405,963)	63.2%	(5.1%)			
Net Cash from/(used) Operating Activities	15,629,274	15,562,837	(1,697,865)	(10.9%)	5,636,297	36.1%	7,424,569	47.7%	11,363,001	73.0%	6,224,138	81.9%	19.3%			
Cash Flow from Investing Activities																
Receipts	(523,339)	(403,334)	265,066	(50.6%)	275,352	(52.6%)	(83,302)	20.7%	457,115	(113.3%)	(82,445)	424.6%	1.0%			
Proceeds on disposal of PPE	9,647	7,290	57,041	591.3%	47,820	495.7%	94,412	1,295.2%	199,273	2,733.7%	14,691	44.1%	542.7%			
Decrease in non-current debtors	136,428	216,684	(1,266,334)	(928.2%)	290,229	212.7%	15,115	7.0%	(960,990)	(443.5%)	(58,218)	294.7%	(128.9%)			
Decrease in other non-current receivables	(21,431)	(24,558)	1,528,586	(7,123.1%)	18,444	(86.1%)	(176,708)	719.5%	1,388,321	(5,571.7%)	85,575	1,329.9%	(369.5%)			
Decrease (increase) in non-current investments	(647,963)	(602,730)	(52,227)	8.1%	(81,141)	12.5%	(16,120)	2.7%	(149,468)	24.8%	(104,493)	24.1%	(84.6%)			
Payments	(15,744,962)	(15,750,774)	(2,182,431)	13.9%	(3,268,985)	20.8%	(2,517,738)	16.0%	(7,968,154)	50.6%	(1,830,150)	37.9%	37.6%			
Capital assets	(15,744,962)	(15,750,774)	(2,182,431)	13.9%	(3,268,985)	20.8%	(2,517,738)	16.0%	(7,968,154)	50.6%	(1,830,150)	37.9%	37.6%			
Net Cash from/(used) Investing Activities	(16,268,302)	(16,154,108)	(1,917,365)	11.8%	(2,993,634)	18.4%	(2,601,040)	16.1%	(7,512,039)	46.5%	(1,912,595)	32.3%	36.0%			
Cash Flow from Financing Activities																
Receipts	4,140,437	4,718,171	1,355,050	32.7%	(300,836)	(7.3%)	(233,062)	(4.9%)	821,152	17.4%	1,793,582	53.8%	(113.0%)			
Short term loans	150,631	150,000	90,000	59.7%	303,900	201.8%	(230,000)	(153.3%)	163,900	100.3%	55,000	-	(518.2%)			
Borrowing long term/refinancing	3,906,537	4,485,631	1,243,083	31.8%	(601,083)	(15.4%)	-	-	642,000	14.3%	1,722,241	45.7%	(100.0%)			
Increase (decrease) in consumer deposits	83,269	82,540	21,967	26.4%	(3,653)	(4.4%)	(3,062)	(3.7%)	15,252	18.5%	16,341	95.9%	(118.7%)			
Payments	(1,818,534)	(2,070,847)	(767,252)	42.2%	(600,155)	33.0%	(383,538)	18.5%	(1,750,945)	84.6%	(2,105,654)	167.1%	(81.8%)			
Repayment of borrowing	(1,818,534)	(2,070,847)	(767,252)	42.2%	(600,155)	33.0%	(383,538)	18.5%	(1,750,945)	84.6%	(2,105,654)	167.1%	(81.8%)			
Net Cash from/(used) Financing Activities	2,321,903	2,647,324	587,798	25.3%	(900,991)	(38.8%)	(616,600)	(23.3%)	(929,793)	(35.1%)	(312,072)	(37.5%)	97.6%			
Net Increase/(Decrease) in cash held	1,682,875	2,056,053	(3,027,432)	(179.9%)	1,741,672	103.5%	4,206,929	204.6%	2,921,169	142.1%	3,999,471	173.7%	5.2%			
Cash/cash equivalents at the year begin:	8,635,802	9,923,570	11,247,263	130.2%	8,219,831	95.2%	9,961,503	100.4%	11,247,263	113.3%	7,605,842	101.7%	31.0%			
Cash/cash equivalents at the year end:	10,318,677	11,979,622	8,219,831	79.7%	9,961,503	96.5%	14,168,432	118.3%	14,168,432	118.3%	11,605,313	128.7%	22.1%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1,133,600	10.8%	489,946	4.7%	392,957	3.7%	8,473,720	80.8%	10,490,223	25.6%	14,807	.1%	104,190
Trade and Other Receivables from Exchange Transactions - Electricity	2,072,356	24.6%	579,765	6.9%	347,158	4.1%	5,438,740	64.5%	8,438,019	20.6%	7,328	.1%	15,132
Receivables from Non-exchange Transactions - Property Rates	1,550,784	17.6%	406,784	4.6%	299,134	3.4%	6,544,031	74.4%	8,800,734	21.5%	5,719	.1%	80,547
Receivables from Exchange Transactions - Waste Water Management	478,561	10.0%	235,031	4.9%	174,439	3.6%	3,901,072	81.5%	4,787,103	11.7%	3,745	.1%	40,683
Receivables from Exchange Transactions - Waste Management	312,422	10.2%	114,348	3.7%	100,095	3.3%	2,550,599	82.9%	3,077,464	7.5%	5,002	.2%	54,256
Receivables from Exchange Transactions - Property Rental Debtors	14,685	2.0%	2,891	.5%	6,356	1.1%	615,553	96.2%	640,085	1.6%	5	-	403
Interest on Arrear Debtor Accounts	109,611	5.1%	69,283	3.2%	71,350	3.3%	1,913,420	88.4%	2,163,663	5.3%	7,019	.3%	373
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	149,410	5.9%	53,030	2.1%	48,526	1.9%	2,276,967	90.1%	2,527,534	6.2%	15,318	.6%	263,154
Total By Income Source	5,819,429	14.2%	1,951,078	4.8%	1,440,615	3.5%	31,714,103	77.5%	40,925,225	100.0%	59,441	.1%	558,717
Debtors Age Analysis By Customer Group													
Organs of State	107,768	10.9%	77,603	7.9%	52,518	5.3%	748,520	75.9%	986,409	2.4%	-	-	15,991
Commercial	2,516,126	26.6%	685,145	7.2%	445,693	4.7%	5,811,065	61.4%	9,458,028	23.1%	2,468	-	257,283
Households	2,341,749	10.3%	849,593	3.7%	760,800	3.3%	18,847,249	82.7%	22,799,391	55.7%	27,976	.1%	285,443
Other	853,785	11.1%	338,738	4.4%	161,805	2.4%	6,307,269	82.1%	7,681,397	18.8%	28,997	.4%	-
Total By Customer Group	5,819,429	14.2%	1,951,078	4.8%	1,440,615	3.5%	31,714,103	77.5%	40,925,225	100.0%	59,441	.1%	558,717

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1,926,905	93.9%	20,233	1.0%	42,187	2.1%	62,293	3.0%	2,051,618	31.1%
Bulk Water	609,738	97.5%	15,533	2.5%	-	-	-	-	625,271	9.5%
PAYE deductions	69,659	100.0%	-	-	-	-	-	-	69,659	1.1%
VAT (output less input)	(44,051)	100.0%	-	-	-	-	-	-	(44,051)	(.7%)
Pensions / Retirement	91,316	100.0%	-	-	-	-	-	-	91,316	1.4%
Loan repayments	161,425	100.0%	-	-	-	-	-	-	161,425	2.4%
Trade Creditors	1,512,062	94.1%	45,965	2.9%	1,839	.1%	47,454	3.0%	1,607,321	24.4%
Auditor-General	3,716	68.7%	480	8.9%	4	.1%	1,210	22.4%	5,409	.1%
Other	2,009,968	99.3%	2,691	.1%	56	-	11,698	.6%	2,024,413	30.7%
Total	6,340,737	96.2%	84,902	1.3%	44,087	.7%	122,655	1.9%	6,592,381	100.0%

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

R thousands	2013/14								2012/13		Q3 of 2012/13 to Q3 of 2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure													
Operating Revenue	36,770,044	36,118,703	8,784,868	23.9%	9,019,124	24.5%	7,845,959	21.7%	25,649,950	71.0%	7,650,187	72.5%	2.6%
Property rates	6,395,445	6,545,445	1,833,642	28.7%	2,012,189	31.5%	1,742,387	26.6%	5,588,218	85.4%	1,250,213	64.3%	39.4%
Property rates - penalties and collection charges	91,169	91,169	19,862	21.8%	24,302	26.7%	29,938	32.8%	74,102	81.3%	18,957	69.7%	57.9%
Service charges - electricity revenue	13,276,206	12,366,000	3,020,583	22.8%	2,827,078	21.3%	2,360,318	19.0%	8,207,859	66.2%	2,456,482	70.4%	(3.9%)
Service charges - water revenue	4,241,132	4,039,174	1,029,287	24.2%	1,132,915	26.7%	858,768	21.2%	3,015,950	74.7%	1,428,008	125.2%	(39.9%)
Service charges - sanitation revenue	2,490,824	2,692,782	625,459	25.1%	632,617	25.4%	447,475	16.6%	1,705,551	63.3%	-	-	(100.0%)
Service charges - refuse revenue	986,904	1,067,700	231,800	23.5%	274,091	27.8%	283,545	26.6%	789,436	73.9%	230,139	74.4%	23.2%
Service charges - other	438,402	357,795	93,547	21.3%	101,551	23.2%	94,077	26.3%	289,175	80.8%	249,358	183.6%	(62.3%)
Rental of facilities and equipment	287,893	283,740	43,977	15.3%	54,943	19.1%	77,295	29.3%	176,215	66.8%	30,695	49.3%	151.8%
Interest earned - external investments	306,055	305,353	62,371	20.4%	51,888	16.9%	93,187	30.5%	207,425	67.9%	65,264	84.0%	42.8%
Interest earned - outstanding debtors	42,878	112,838	4,802	11.2%	35,751	83.4%	36,451	32.3%	77,004	88.2%	18,529	96.1%	96.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	574,741	323,741	59,507	10.4%	49,288	8.6%	30,501	9.4%	139,296	43.0%	29,982	59.0%	1.7%
Licences and permits	674	674	267	39.7%	351	52.1%	274	40.7%	893	132.5%	256	122.1%	7.0%
Agency services	501,979	532,255	116,392	23.2%	131,886	26.3%	119,491	22.4%	367,768	69.1%	153,531	74.8%	(22.2%)
Transfers recognised - operational	5,146,290	5,739,960	1,243,050	24.2%	1,186,631	23.1%	1,350,974	23.5%	3,780,654	65.9%	1,243,220	73.7%	8.7%
Other own revenue	1,989,452	1,650,077	405,362	20.4%	503,661	25.3%	321,280	19.5%	1,230,303	74.6%	475,573	81.1%	(32.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Operating Expenditure	33,960,929	34,222,576	8,426,669	24.8%	8,745,644	25.8%	7,788,587	22.8%	24,960,901	72.9%	6,984,053	70.5%	11.5%
Employee related costs	8,155,691	8,206,983	1,944,820	23.8%	2,241,824	27.5%	1,829,995	22.3%	6,016,639	72.3%	1,801,178	72.5%	1.8%
Remuneration of councillors	124,154	124,154	29,227	23.5%	26,236	22.7%	33,777	27.2%	91,240	73.5%	31,954	71.4%	5.7%
Debt impairment	1,451,637	1,684,800	424,322	29.2%	605,282	41.7%	1,027,167	61.0%	2,056,772	122.1%	654,335	99.1%	57.0%
Depreciation and asset impairment	2,345,443	2,345,443	408,807	17.4%	415,100	17.7%	457,856	19.5%	1,281,763	54.6%	430,720	69.1%	6.3%
Finance charges	1,403,071	1,316,433	313,900	22.4%	390,664	27.8%	401,765	30.5%	1,106,329	84.0%	330,190	65.9%	21.7%
Bulk purchases	12,272,913	11,635,213	3,763,770	30.7%	2,496,619	20.3%	2,338,552	20.1%	8,598,942	73.9%	2,229,304	71.7%	4.9%
Other Materials	42,481	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3,215,045	3,388,891	524,566	16.3%	636,259	20.0%	661,494	19.5%	2,022,319	59.7%	550,338	60.7%	20.2%
Transfers and grants	175,397	456,173	14,217	8.1%	48,755	27.8%	74,264	16.3%	137,236	30.1%	39,644	60.4%	87.3%
Other expenditure	4,775,047	5,066,486	983,516	20.6%	1,280,933	26.8%	958,644	18.9%	3,223,093	63.6%	901,418	61.0%	6.3%
Loss on disposal of PPE	50	20	19,524	39,047.2%	401,973	803,945.6%	5,072	25,359.0%	426,568	2,132,641.0%	14,974	17,408.3%	(66.1%)
Surplus/(Deficit)	2,809,115	1,896,127	358,199		273,479		57,372		689,050		666,134		
Transfers recognised - capital	2,524,743	3,094,028	167,767	6.6%	469,545	18.6%	252,084	8.1%	889,397	28.7%	214,256	17.1%	17.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5,333,858	4,990,155	525,966		743,025		309,456		1,578,446		880,430		
Taxation	550,871	499,499	6,501	1.2%	10,244	1.9%	8,229	1.6%	24,974	5.0%	7,963	4.4%	3.3%
Surplus/(Deficit) after taxation	4,782,987	4,490,656	519,465		732,780		301,228		1,553,473		872,467		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4,782,987	4,490,656	519,465		732,780		301,228		1,553,473		872,467		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4,782,987	4,490,656	519,465		732,780		301,228		1,553,473		872,467		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14								2012/13				Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	7,595,073	7,700,263	520,895	6.9%	940,806	12.4%	1,346,119	17.5%	2,807,820	36.5%	549,044	28.3%	145.2%
National Government	2,524,743	2,593,950	165,248	6.5%	183,240	7.3%	248,044	9.6%	596,532	23.0%	391,568	22.8%	(36.7%)
Provincial Government	-	35,000	-	-	104,634	-	19,226	54.9%	123,860	353.9%	(23,107)	93.4%	(183.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2,524,743	2,628,950	165,248	6.5%	287,874	11.4%	267,270	10.2%	720,392	27.4%	368,461	22.9%	(27.5%)
Borrowing	1,458,631	1,458,631	112,349	7.7%	70,444	5.4%	320,416	22.0%	512,209	35.1%	65,891	30.8%	386.3%
Internally generated funds	3,162,829	3,147,604	130,263	4.1%	504,570	16.0%	474,435	15.1%	1,109,268	35.2%	23,816	15.2%	1,892.1%
Public contributions and donations	448,870	465,078	113,035	25.2%	68,918	15.4%	283,988	61.1%	465,951	100.2%	90,876	68.2%	212.5%
Capital Expenditure Standard Classification	7,595,073	7,700,263	520,895	6.9%	940,806	12.4%	1,346,119	17.5%	2,807,820	36.5%	549,044	28.3%	145.2%
Governance and Administration	973,778	956,366	7,135	.7%	43,613	4.5%	107,063	11.2%	157,811	16.5%	306	5.3%	34,887.7%
Executive & Council	78,675	79,204	-	-	557	.7%	1,112	1.4%	1,669	2.1%	(7,055)	(121.7%)	(115.8%)
Budget & Treasury Office	26,000	10,599	-	-	1,485	5.3%	1,041	11.0%	1,381	13.7%	423	41.1%	(124.6%)
Corporate Services	867,103	867,103	7,135	.8%	41,571	4.8%	106,055	12.2%	154,761	17.8%	6,938	7.4%	1,428.6%
Community and Public Safety	1,302,586	1,474,509	210,567	16.2%	190,892	14.7%	213,179	14.5%	614,638	41.7%	174,710	37.7%	22.0%
Community & Social Services	156,746	150,169	2,075	1.3%	4,790	3.1%	31,209	20.8%	38,074	25.4%	3,006	11.0%	938.3%
Sport And Recreation	99,770	102,270	924	.9%	12,919	12.9%	1,669	1.6%	15,512	15.2%	12,574	22.6%	(66.7%)
Public Safety	89,100	165,194	67	.1%	4,269	4.8%	1,390	.8%	5,726	3.5%	2,231	20.3%	(37.7%)
Housing	902,757	1,011,191	207,501	23.0%	165,454	18.3%	176,337	17.4%	549,292	54.3%	155,803	43.8%	13.2%
Health	54,213	45,885	-	-	3,460	6.4%	2,574	5.6%	6,034	13.2%	1,097	8.6%	134.7%
Economic and Environmental Services	2,389,963	2,340,642	118,486	5.0%	155,311	6.5%	237,654	10.2%	511,451	21.9%	124,800	13.5%	90.4%
Planning and Development	671,351	595,866	1,974	.3%	7,000	1.0%	41,620	7.0%	80,594	8.5%	3,883	5.4%	1,051.5%
Road Transport	1,692,662	1,719,016	116,262	6.9%	147,668	8.7%	196,785	11.4%	460,715	26.8%	121,194	14.8%	62.4%
Environmental Protection	25,750	25,790	250	1.0%	643	2.5%	(751)	(2.9%)	142	.6%	23	1.6%	(3,365.2%)
Trading Services	2,928,746	2,928,746	184,707	6.3%	550,990	18.8%	788,223	26.9%	1,523,920	52.0%	249,228	39.3%	216.3%
Electricity	1,727,058	1,727,058	91,886	5.3%	350,834	20.3%	595,692	34.5%	1,038,412	60.1%	122,103	34.4%	387.9%
Water	612,170	612,170	59,273	9.7%	200,156	32.7%	179,789	29.4%	439,218	71.7%	121,119	79.4%	48.4%
Waste Water Management	408,113	408,113	29,102	7.1%	-	-	-	-	29,102	7.1%	-	-	-
Waste Management	181,405	181,405	4,446	2.5%	-	-	12,742	7.0%	17,188	9.5%	6,006	18.6%	112.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part 3: Cash Receipts and Payments																
R thousands	2013/14													2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	37,324,489	37,630,072	7,673,763	20.6%	8,643,470	23.2%	9,034,298	24.0%	25,351,531	67.4%	7,928,736	70.7%	13.9%			
Ratepayers and other	29,304,523	28,842,971	6,335,427	21.6%	6,823,418	23.3%	6,326,404	21.9%	19,485,249	67.6%	4,861,968	66.4%	30.1%			
Government - operating	5,146,230	5,739,960	1,130,738	22.0%	1,296,944	25.2%	1,350,972	23.5%	3,780,654	65.9%	1,284,107	74.5%	5.2%			
Government - capital	2,524,743	2,628,950	140,425	5.6%	433,489	17.2%	1,231,856	46.9%	1,803,770	68.7%	1,698,872	108.5%	(27.5%)			
Interest	348,933	418,191	67,173	19.3%	87,619	25.1%	125,066	29.9%	279,858	66.9%	63,791	69.9%	49.3%			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(29,933,772)	(30,129,389)	(7,838,567)	26.2%	(6,677,755)	22.3%	(5,919,754)	19.6%	(20,436,076)	67.8%	(5,731,507)	66.4%	3.3%			
Suppliers and employees	(28,530,701)	(28,356,793)	(7,510,450)	26.3%	(6,238,467)	21.9%	(5,443,594)	19.2%	(19,192,511)	67.7%	(5,403,205)	66.5%	.7%			
Finance charges	(1,403,071)	(1,316,433)	(313,900)	22.4%	(390,533)	27.8%	(401,896)	30.5%	(1,106,329)	84.0%	(28,302)	65.8%	22.4%			
Transfers and grants	-	(456,173)	(14,217)	-	(48,755)	-	(74,264)	16.3%	(137,226)	30.1%	-	-	(100.0%)			
Net Cash from(used) Operating Activities	7,390,718	7,500,673	(164,804)	(2.2%)	1,965,715	26.6%	3,114,544	41.5%	4,915,455	65.5%	2,197,229	91.0%	41.7%			
Cash Flow from Investing Activities																
Receipts	(675,309)	(657,965)	-	-	-	-	-	-	-	-	-	-	-			
Proceeds on disposal of PPE	(50)	(20)	-	-	-	-	-	-	-	-	-	-	-			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	(21,089)	(24,558)	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	(654,171)	(833,387)	-	-	-	-	-	-	-	-	-	-	-			
Payments	(7,215,320)	(7,315,250)	(1,111,465)	15.4%	(1,103,923)	15.3%	(1,358,086)	18.6%	(3,573,474)	48.8%	(611,251)	31.0%	122.2%			
Capital assets	(7,215,320)	(7,315,250)	(1,111,465)	15.4%	(1,103,923)	15.3%	(1,358,086)	18.6%	(3,573,474)	48.8%	(611,251)	31.0%	122.2%			
Net Cash from(used) Investing Activities	(7,890,629)	(7,973,215)	(1,111,465)	14.1%	(1,103,923)	14.0%	(1,358,086)	17.0%	(3,573,474)	44.8%	(611,251)	32.4%	122.2%			
Cash Flow from Financing Activities																
Receipts	1,458,631	2,066,631	608,000	41.7%	-	-	-	-	608,000	29.4%	-	-	-			
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/financing	1,458,631	2,066,631	608,000	41.7%	-	-	-	-	608,000	29.4%	-	-	-			
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(415,151)	(670,755)	(620,229)	149.4%	(191,127)	46.0%	(255,661)	38.1%	(1,067,017)	159.1%	(77,509)	49.6%	229.8%			
Repayment of borrowing	(415,151)	(670,755)	(620,229)	149.4%	(191,127)	46.0%	(255,661)	38.1%	(1,067,017)	159.1%	(77,509)	49.6%	229.8%			
Net Cash from(used) Financing Activities	1,043,480	1,395,876	(12,229)	(1.2%)	(191,127)	(18.3%)	(255,661)	(18.3%)	(459,017)	(32.9%)	(77,509)	553.1%	229.8%			
Net Increase/(Decrease) in cash held	543,569	923,334	(1,288,498)	(237.0%)	670,665	123.4%	1,500,797	162.5%	882,964	95.6%	1,508,470	208.3%	(.5%)			
Cash/cash equivalents at the year begin:	3,752,720	5,400,918	4,974,257	132.6%	3,685,759	98.2%	4,356,424	80.7%	4,974,257	92.1%	3,695,870	88.1%	17.9%			
Cash/cash equivalents at the year end:	4,296,289	6,324,252	3,685,759	85.8%	4,356,424	101.4%	5,857,221	92.6%	5,857,221	92.6%	5,204,340	138.7%	12.5%			

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	463,274	10.2%	258,144	5.7%	176,895	3.9%	3,832,264	80.2%	4,530,578	25.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	858,996	17.6%	406,995	8.4%	228,081	4.7%	3,364,212	69.3%	4,858,284	26.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	773,051	19.3%	233,776	5.8%	163,063	4.1%	2,841,235	70.8%	4,011,125	22.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	308,850	10.2%	172,096	5.7%	117,930	3.9%	2,421,510	80.2%	3,020,385	16.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	141,610	11.1%	55,670	4.4%	44,477	3.5%	1,035,938	81.1%	1,277,695	7.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4,813	1.2%	10	-	4,526	1.1%	397,589	97.7%	406,938	2.2%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2,548,594	14.1%	1,126,691	6.2%	734,972	4.1%	13,692,748	75.6%	18,103,005	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	49,360	10.7%	44,336	9.6%	22,999	5.0%	343,099	74.6%	459,794	2.5%	-	-	-
Commercial	1,022,071	22.2%	445,462	9.7%	273,101	5.9%	2,858,937	62.2%	4,599,571	25.4%	-	-	-
Households	776,619	11.3%	321,835	4.7%	275,390	4.0%	5,479,873	80.0%	6,853,717	37.9%	-	-	-
Other	700,544	11.3%	315,058	5.1%	163,482	2.6%	5,010,839	81.0%	5,189,923	34.2%	-	-	-
Total By Customer Group	2,548,594	14.1%	1,126,691	6.2%	734,972	4.1%	13,692,748	75.6%	18,103,005	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	782,962	100.0%	-	-	-	-	-	-	782,962	40.0%
Bulk Water	253,009	100.0%	-	-	-	-	-	-	253,009	12.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	520,225	89.3%	16,292	2.8%	805	.1%	45,255	7.8%	582,577	29.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	327,100	96.0%	2,675	.8%	56	-	11,042	3.2%	340,873	17.4%
Total	1,883,296	96.1%	18,967	1.0%	861	-	56,297	2.9%	1,959,421	100.0%

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

	2013/14										2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	22,171,995	21,993,129	5,657,405	25.5%	5,387,839	24.3%	5,772,592	26.2%	16,817,835	76.5%	4,836,733	72.2%	19.3%
Property rates	4,464,238	4,461,688	1,046,992	23.5%	1,051,361	23.6%	1,212,212	27.2%	3,310,565	74.2%	985,664	75.9%	23.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9,012,286	8,811,106	2,321,434	25.8%	2,008,622	22.3%	2,252,383	25.6%	6,582,438	74.7%	1,894,024	67.8%	18.9%
Service charges - water revenue	2,739,884	2,733,911	643,458	23.5%	709,439	25.9%	682,088	24.9%	2,034,985	74.4%	383,790	60.5%	77.7%
Service charges - sanitation revenue	660,035	660,035	156,889	23.8%	159,225	24.1%	165,327	25.0%	481,441	72.9%	152,831	74.6%	8.2%
Service charges - refuse revenue	779,340	790,790	213,411	27.4%	171,879	22.1%	197,786	25.0%	583,075	73.7%	157,710	71.7%	25.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	193,831	-	(100.0%)
Rental of facilities and equipment	131,357	128,298	25,799	19.6%	20,429	15.6%	33,798	26.3%	80,027	62.4%	22,046	57.6%	53.3%
Interest earned - external investments	38,337	38,604	8,255	21.5%	12,774	33.3%	9,861	25.5%	30,890	80.0%	5,894	50.4%	67.3%
Interest earned - outstanding debtors	240,532	240,336	74,085	30.8%	79,179	32.9%	88,611	36.9%	241,875	100.6%	64,132	56.7%	38.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	79,185	79,215	1,420	1.8%	924	1.2%	775	1.0%	3,119	3.9%	1,323	92.8%	(41.4%)
Licences and permits	52,984	52,984	10,516	19.8%	14,467	27.3%	13,574	25.6%	38,557	72.8%	14,639	76.3%	(7.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	2,927,897	2,966,474	973,619	33.3%	946,843	32.3%	864,609	29.1%	2,785,071	93.9%	789,436	92.6%	9.5%
Other own revenue	1,045,920	1,029,689	181,527	17.4%	212,697	20.3%	249,935	24.3%	644,159	62.6%	171,614	57.7%	45.6%
Gains on disposal of PPE	-	-	-	-	-	-	1,632	-	1,632	-	-	-	(100.0%)
Operating Expenditure	22,171,995	21,993,129	4,546,571	20.5%	5,980,344	27.0%	5,213,009	23.7%	15,739,924	71.6%	4,028,270	67.5%	29.4%
Employee related costs	6,138,038	6,123,254	1,391,141	22.7%	1,862,811	27.1%	1,428,000	23.3%	4,481,952	73.2%	1,259,507	72.4%	13.4%
Remuneration of councillors	103,223	99,452	24,463	23.7%	24,137	23.4%	28,480	28.6%	77,080	77.5%	27,424	78.4%	3.8%
Debt impairment	947,408	942,006	135,650	14.3%	97,565	10.3%	374,859	39.8%	606,073	64.6%	127,976	41.1%	192.9%
Depreciation and asset impairment	954,409	1,066,141	224,197	23.5%	224,982	23.6%	335,722	31.5%	784,901	73.6%	246,944	76.0%	36.0%
Finance charges	859,248	816,028	90,685	10.6%	321,351	37.4%	100,632	12.3%	512,668	62.8%	111,175	60.5%	(9.5%)
Bulk purchases	7,555,858	7,405,096	1,845,092	24.4%	2,160,725	28.6%	1,500,848	20.3%	5,506,465	74.4%	995,903	74.3%	50.7%
Other Materials	584,704	308,904	68,422	11.7%	68,778	11.4%	105,161	34.0%	240,361	77.8%	120,159	65.6%	(12.5%)
Contracted services	1,427,076	1,594,453	286,981	20.1%	404,996	28.4%	500,109	31.4%	1,192,086	74.8%	882,589	65.6%	(43.3%)
Transfers and grants	242,918	242,853	15,028	6.2%	81,364	33.5%	62,979	25.9%	159,371	65.6%	4,914	53.2%	1,181.8%
Other expenditure	3,359,113	3,394,942	464,223	13.8%	903,732	26.9%	807,713	23.8%	2,175,668	64.1%	251,263	40.4%	221.5%
Loss on disposal of PPE	-	-	688	-	31,905	-	(31,293)	-	1,300	-	415	-	(7,614.2%)
Surplus/(Deficit)	(0)	0	1,110,834	-	(592,505)	-	559,582	-	1,077,911	-	808,463	-	-
Transfers recognised - capital	2,097,039	2,219,779	289,682	13.8%	647,391	30.9%	345,120	15.5%	1,282,193	57.8%	207,254	37.5%	66.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2,097,039	2,219,779	1,400,516	-	54,886	-	904,702	-	2,360,104	-	1,015,717	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2,097,039	2,219,779	1,400,516	-	54,886	-	904,702	-	2,360,104	-	1,015,717	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2,097,039	2,219,779	1,400,516	-	54,886	-	904,702	-	2,360,104	-	1,015,717	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2,097,039	2,219,779	1,400,516	-	54,886	-	904,702	-	2,360,104	-	1,015,717	-	-

Part 2: Capital Revenue and Expenditure

	2013/14										2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	4,345,256	4,507,590	513,242	11.8%	1,179,565	27.1%	671,737	14.9%	2,364,545	52.5%	638,694	40.8%	5.2%
National Government	2,025,510	2,144,155	310,073	15.3%	623,732	30.8%	343,037	16.0%	1,276,842	59.5%	212,123	39.1%	61.7%
Provincial Government	71,529	75,824	2,422	3.4%	906	1.3%	2,222	2.9%	5,550	7.3%	24,388	62.7%	(90.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2,097,039	2,219,779	312,495	14.9%	624,638	29.8%	345,259	15.6%	1,282,392	57.8%	236,511	40.1%	46.0%
Borrowing	1,600,000	1,600,000	148,756	9.3%	413,200	25.8%	216,935	13.6%	778,891	48.7%	301,315	32.7%	(28.0%)
Internally generated funds	552,317	591,912	40,167	7.3%	119,712	21.7%	97,834	16.5%	257,712	43.5%	92,729	136.6%	5.5%
Public contributions and donations	95,900	95,900	11,825	12.3%	22,015	23.0%	11,710	12.2%	45,549	47.5%	8,139	31.7%	43.9%
Capital Expenditure Standard Classification	4,345,256	4,507,590	513,242	11.8%	1,179,565	27.1%	671,737	14.9%	2,364,545	52.5%	638,694	40.8%	5.2%
Governance and Administration	416,950	542,198	7,368	1.8%	83,676	20.1%	78,554	14.5%	169,798	31.3%	31,471	21.8%	149.6%
Executive & Council	123,950	227,971	2,258	1.8%	35,678	28.8%	51,425	22.6%	89,360	39.2%	13,004	16.0%	295.4%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	293,000	314,227	5,111	1.7%	48,198	16.4%	27,129	8.6%	80,438	25.6%	18,467	28.8%	46.9%
Community and Public Safety	953,853	982,185	108,472	11.4%	247,109	25.9%	97,124	9.9%	452,705	46.1%	196,626	53.2%	(50.6%)
Community & Social Services	44,900	50,863	20	-	4,421	9.8%	1,938	3.8%	6,379	12.5%	6,014	44.6%	(67.8%)
Sport And Recreation	222,350	242,350	40,162	18.1%	70,392	31.7%	22,031	9.1%	132,586	54.7%	71,522	57.6%	(69.2%)
Public Safety	74,800	74,876	1,720	2.3%	4,459	6.0%	7,310	9.8%	13,489	18.0%	4,833	26.4%	51.3%
Housing	570,393	572,597	64,276	11.3%	160,867	28.2%	64,154	11.2%	289,298	50.5%	105,921	56.8%	(40.0%)
Health	41,500	41,500	2,293	5.5%	6,970	16.8%	1,691	4.1%	10,954	26.4%	7,337	27.4%	(77.0%)
Economic and Environmental Services	1,525,400	1,535,821	229,762	15.1%	448,843	29.4%	258,170	16.8%	936,775	61.0%	154,548	34.0%	67.0%
Planning and Development	2,700	2,700	86	3.2%	337	12.5%	187	6.9%	609	22.5%	376	8.5%	(50.4%)
Road Transport	1,513,100	1,525,922	229,729	15.2%	448,507	29.6%	252,858	16.6%	931,093	61.0%	153,659	34.2%	64.6%
Environmental Protection	9,600	7,199	(53)	(0.6%)	-	-	5,126	71.2%	5,073	70.5%	514	47.0%	897.5%
Trading Services	1,412,153	1,410,485	162,569	11.5%	383,907	27.2%	232,533	16.5%	779,010	55.2%	252,437	44.3%	(7.9%)
Electricity	440,157	441,489	51,067	11.6%	94,491	21.5%	100,595	22.8%	246,154	55.8%	118,778	52.8%	(13.9%)
Water	209,200	209,200	30,485	14.6%	64,977	31.1%	23,437	11.2%	118,899	56.8%	36,921	33.5%	(38.5%)
Waste Water Management	745,296	745,296	81,017	10.9%	223,569	30.0%	107,846	14.5%	412,432	55.3%	96,602	41.8%	11.6%
Waste Management	17,500	14,500	-	-	870	5.0%	655	4.5%	1,525	10.5%	2,138	25.5%	(69.3%)
Other	36,900	36,900	5,071	13.7%	15,830	42.9%	5,355	14.5%	26,256	71.2%	3,611	29.8%	48.3%

Part 3: Cash Receipts and Payments

	2013/14								2012/13				Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	23,233,782	23,171,381	5,981,054	25.7%	6,035,230	26.0%	5,753,626	24.8%	17,769,910	76.7%	5,043,655	73.7%	14.1%
Ratepayers and other	18,036,837	17,810,847	4,601,445	25.5%	4,349,043	24.1%	4,445,406	25.0%	13,395,914	75.2%	3,976,939	75.1%	11.8%
Government - operating	2,927,897	2,968,648	973,619	33.3%	946,843	32.3%	864,609	29.1%	2,785,071	93.8%	789,436	92.1%	9.5%
Government - capital	2,097,039	2,219,779	323,650	15.4%	647,391	30.9%	345,120	15.5%	1,316,181	59.3%	207,254	37.5%	66.5%
Interest	172,008	172,108	82,340	47.9%	91,553	53.5%	98,472	57.2%	272,765	158.5%	70,026	94.9%	40.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19,968,457)	(19,784,386)	(7,359,294)	36.9%	(4,666,086)	23.4%	(3,713,521)	18.8%	(15,738,901)	79.6%	(3,363,111)	77.8%	10.4%
Suppliers and employees	(18,866,298)	(18,729,373)	(7,253,559)	38.4%	(4,263,372)	22.6%	(3,549,909)	19.0%	(15,066,839)	80.4%	(3,247,022)	78.4%	9.3%
Finance charges	(859,242)	(815,482)	(90,707)	10.6%	(321,351)	37.4%	(100,832)	12.3%	(512,691)	62.9%	(111,175)	61.6%	(9.5%)
Transfers and grants	(242,918)	(219,531)	(15,028)	6.2%	(81,364)	33.5%	(62,979)	28.7%	(159,371)	72.6%	(4,914)	53.2%	1,181.6%
Net Cash from/(used) Operating Activities	3,265,324	3,406,995	(1,378,240)	(42.2%)	1,369,144	41.9%	2,040,105	59.9%	2,031,009	59.6%	1,680,544	48.9%	21.4%
Cash Flow from Investing Activities													
Receipts	52,587	(20,837)	240,791	457.9%	329,478	626.5%	(30,792)	147.8%	539,477	(2,589.1%)	(34,378)	913.0%	(10.4%)
Proceeds on disposal of PPE	-	-	29,352	-	5,492	-	93,105	-	127,949	-	14,740	-	531.8%
Decrease in non-current debtors	146,664	-	(1,318,830)	(899.2%)	296,353	202.1%	21,540	-	(1,000,938)	-	(58,372)	283.9%	(136.9%)
Decrease in other non-current receivables	-	-	1,528,665	-	6,512	-	(172,578)	-	1,380,499	-	85,575	253.5%	(363.3%)
Decrease (increase) in non-current investments	(94,077)	(20,837)	3,604	(3.8%)	21,121	(22.5%)	27,241	(190.7%)	91,966	(249.4%)	(58,321)	(122.2%)	(148.4%)
Payments	(4,284,267)	(4,345,964)	(513,242)	12.0%	(1,179,565)	27.5%	(671,737)	15.5%	(2,364,545)	54.4%	(638,694)	43.8%	5.2%
Capital assets	(4,284,267)	(4,345,964)	(513,242)	12.0%	(1,179,565)	27.5%	(671,737)	15.5%	(2,364,545)	54.4%	(638,694)	43.8%	5.2%
Net Cash from/(used) Investing Activities	(4,231,679)	(4,366,801)	(272,451)	6.4%	(850,087)	20.1%	(702,529)	16.1%	(1,825,068)	41.8%	(673,073)	25.5%	4.4%
Cash Flow from Financing Activities													
Receipts	1,644,626	1,642,233	641,113	39.0%	(370,664)	(22.5%)	(278,040)	(16.9%)	(7,591)	(.5%)	1,662,437	86.8%	(116.7%)
Short term loans	-	-	-	-	275,000	-	(275,000)	-	-	-	-	-	(100.0%)
Borrowing long term/refinancing	1,600,000	1,600,000	635,083	39.7%	(635,083)	(39.7%)	-	-	-	-	1,656,702	88.2%	(100.0%)
Increase (decrease) in consumer deposits	44,626	42,233	6,030	13.5%	(10,581)	(23.7%)	(3,040)	(7.2%)	(7,591)	(18.0%)	5,735	12.4%	(153.0%)
Payments	(664,074)	(630,215)	(109,487)	16.5%	(219,471)	33.0%	(67,038)	10.6%	(395,996)	62.8%	(1,952,139)	615.2%	(96.6%)
Repayment of borrowing	(664,074)	(630,215)	(109,487)	16.5%	(219,471)	33.0%	(67,038)	10.6%	(395,996)	62.8%	(1,952,139)	615.2%	(96.6%)
Net Cash from/(used) Financing Activities	980,552	1,012,018	531,626	54.2%	(590,135)	(60.2%)	(345,078)	(34.1%)	(403,587)	(38.9%)	(289,702)	(16.9%)	19.1%
Net Increase/(Decrease) in cash held	14,197	52,212	(1,119,066)	(7,882.6%)	(71,078)	(500.7%)	992,498	1,900.9%	(197,646)	(378.5%)	717,769	19.3%	38.3%
Cash/cash equivalents at the year begin:	1,676,374	1,364,456	1,676,374	100.0%	557,309	33.2%	486,230	35.6%	1,676,374	122.9%	305,086	91.7%	59.4%
Cash/cash equivalents at the year end:	1,690,571	1,416,667	557,309	33.0%	486,230	28.8%	1,478,729	104.4%	1,478,729	104.4%	1,022,856	60.7%	44.6%

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	284,329	28.2%	26,830	2.7%	40,189	4.0%	656,823	65.1%	1,008,170	16.3%	14,807	1.5%	-
Trade and Other Receivables from Exchange Transactions - Electricity	406,442	37.3%	17,407	1.6%	27,344	2.5%	638,352	58.6%	1,089,546	17.6%	7,326	.7%	-
Receivables from Non-exchange Transactions - Property Rates	432,960	23.8%	51,207	2.8%	48,555	2.7%	1,282,927	70.7%	1,815,649	29.3%	5,719	.3%	-
Receivables from Exchange Transactions - Waste Water Management	52,974	26.6%	4,978	2.5%	6,399	3.2%	134,928	67.7%	199,279	3.2%	3,745	1.9%	-
Receivables from Exchange Transactions - Waste Management	72,510	22.4%	9,181	2.8%	9,715	3.0%	232,304	71.8%	323,710	5.2%	5,502	1.7%	-
Receivables from Exchange Transactions - Property Rental Debtors	8,511	5.0%	1,431	.8%	1,098	.6%	158,841	93.5%	169,880	2.7%	5	-	-
Interest on Arrear Debtor Accounts	67,942	8.7%	23,949	3.0%	25,655	3.3%	663,394	85.0%	780,338	12.6%	7,019	.9%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	52,838	6.5%	4,917	.6%	6,606	.8%	746,767	92.1%	811,127	13.1%	15,318	1.9%	-
Total By Income Source	1,378,506	22.2%	139,300	2.2%	165,560	2.7%	4,514,335	72.8%	6,197,700	100.0%	59,441	1.0%	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	549,492	32.6%	35,466	2.1%	47,554	2.8%	1,053,862	62.5%	1,686,474	27.2%	2,468	.1%	-
Households	692,182	19.3%	87,949	2.5%	105,472	2.9%	2,696,630	75.3%	3,584,213	57.8%	27,978	.8%	-
Other	136,851	14.8%	15,884	1.7%	12,434	1.3%	761,843	82.2%	927,013	15.0%	28,997	3.1%	-
Total By Customer Group	1,378,506	22.2%	139,300	2.2%	165,560	2.7%	4,514,335	72.8%	6,197,700	100.0%	59,441	1.0%	-

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	434,235	100.0%	-	-	-	-	-	-	434,235	16.9%
Bulk Water	117,403	100.0%	-	-	-	-	-	-	117,403	4.6%
PAYE deductions	63,372	100.0%	-	-	-	-	-	-	63,372	2.5%
VAT (output less input)	(44,051)	100.0%	-	-	-	-	-	-	(44,051)	(1.7%)
Pensions / Retirement	83,195	100.0%	-	-	-	-	-	-	83,195	3.2%
Loan repayments	34,387	100.0%	-	-	-	-	-	-	34,387	1.3%
Trade Creditors	258,275	100.0%	-	-	-	-	-	-	258,275	10.0%
Auditor-General	1,430	100.0%	-	-	-	-	-	-	1,430	.1%
Other	1,628,110	100.0%	-	-	-	-	-	-	1,628,110	63.2%
Total	2,576,356	100.0%	-	-	-	-	-	-	2,576,356	100.0%

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

R thousands	2013/14										2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	24,767,643	25,009,478	7,202,335	29.1%	6,218,773	25.1%	5,887,889	23.5%	19,308,997	77.2%	4,479,713	76.2%	31.4%
Property rates	3,540,277	3,678,967	944,396	26.7%	951,567	26.9%	884,474	24.0%	2,780,437	75.6%	758,191	72.6%	16.7%
Property rates - penalties and collection charges	62,392	62,392	29,854	47.9%	30,002	48.1%	27,860	44.7%	87,716	140.6%	16,950	90.2%	64.4%
Service charges - electricity revenue	11,499,685	11,499,685	3,387,941	29.5%	2,471,662	21.5%	2,334,332	20.3%	9,169,955	79.7%	2,143,189	72.7%	6.9%
Service charges - water revenue	2,574,470	2,594,470	640,702	24.9%	679,645	26.4%	693,479	26.7%	2,013,826	77.6%	568,708	70.9%	22.4%
Service charges - sanitation revenue	862,863	862,863	222,054	25.7%	241,974	28.0%	235,563	26.7%	699,591	79.2%	196,317	70.1%	20.0%
Service charges - refuse revenue	1,147,822	1,147,822	276,869	24.1%	290,211	25.3%	276,806	24.1%	843,907	73.5%	225,767	70.7%	22.6%
Service charges - other	69,772	69,757	14,958	21.4%	17,391	24.9%	18,331	26.3%	50,680	72.7%	17,335	76.7%	5.7%
Rental of facilities and equipment	61,127	61,047	13,147	21.5%	14,497	23.7%	13,627	22.3%	41,271	67.6%	14,370	61.9%	(5.2%)
Interest earned - external investments	195,615	195,615	58,616	30.0%	51,876	26.5%	85,011	43.5%	195,503	99.9%	(70,157)	76.4%	(112.1%)
Interest earned - outstanding debtors	201,712	201,775	87,753	43.5%	98,034	48.6%	94,806	47.0%	280,593	139.1%	63,142	104.7%	50.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	185,158	185,694	45,745	24.7%	45,158	24.4%	53,731	28.9%	144,634	77.9%	41,807	60.8%	28.5%
Licences and permits	38,985	39,384	9,805	25.2%	7,873	20.2%	11,358	28.8%	29,038	73.7%	14,438	106.1%	(21.3%)
Agency services	246,055	246,055	59,649	24.2%	58,768	23.9%	38,861	15.8%	155,277	63.1%	71,736	69.3%	(45.8%)
Transfers recognised - operational	2,618,495	2,680,742	911,883	34.8%	782,468	29.9%	627,941	23.4%	2,322,093	86.6%	582,513	92.2%	7.8%
Other own revenue	1,458,215	1,458,210	499,140	34.2%	479,627	32.9%	491,710	33.7%	1,470,477	100.8%	469,208	100.3%	4.8%
Gains on disposal of PPE	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	24,633,937	24,342,715	5,830,554	23.7%	5,451,642	22.1%	4,918,162	20.2%	16,200,357	66.6%	4,718,819	65.2%	4.2%
Employee related costs	5,134,073	5,157,837	1,121,687	21.8%	1,143,029	22.3%	1,163,341	22.6%	3,428,058	66.5%	1,040,548	68.9%	11.8%
Remuneration of councillors	97,286	92,796	22,204	22.8%	22,192	22.8%	26,472	28.5%	70,868	76.4%	25,401	63.6%	4.2%
Debt impairment	1,144,566	1,144,566	546,157	47.7%	501,296	43.8%	190,751	16.7%	1,238,214	108.2%	295,491	79.2%	(35.4%)
Depreciation and asset impairment	1,312,896	1,312,896	328,224	25.0%	328,224	25.0%	328,224	25.0%	984,672	75.0%	340,319	70.6%	(3.6%)
Finance charges	685,215	673,514	119,159	17.4%	113,134	17.4%	113,134	16.8%	351,474	52.2%	78,149	56.4%	44.8%
Bulk purchases	9,686,163	9,708,163	2,916,082	30.1%	2,075,578	21.4%	2,004,437	20.6%	6,996,077	72.1%	1,835,992	72.6%	9.2%
Other Materials	2,118,929	2,133,516	338,974	16.0%	498,414	23.5%	474,692	22.2%	1,312,081	61.5%	387,985	55.3%	22.3%
Contracted services	810,490	846,254	58,100	7.2%	187,814	23.2%	136,776	16.2%	382,690	45.2%	144,219	49.8%	(5.2%)
Transfers and grants	1,003,679	999,199	187,898	18.7%	195,513	19.5%	208,058	20.8%	591,469	59.2%	291,782	55.2%	(28.7%)
Other expenditure	2,615,640	2,248,984	192,088	7.3%	380,400	14.5%	272,267	12.1%	844,755	37.6%	278,999	35.3%	(2.4%)
Loss on disposal of PPE	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	133,706	666,763	1,371,782		767,131		969,727		3,108,640		(239,106)		
Transfers recognised - capital	1,691,436	1,816,897	212,029	12.5%	434,321	25.7%	175,611	9.7%	821,961	45.2%	164,761	44.3%	6.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(130,000)	(130,000)	(32,500)	25.0%	(32,500)	25.0%	(32,500)	25.0%	(97,500)	75.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1,695,144	2,353,659	1,551,310		1,168,952		1,112,838		3,833,100		(74,345)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1,695,144	2,353,659	1,551,310		1,168,952		1,112,838		3,833,100		(74,345)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1,695,144	2,353,659	1,551,310		1,168,952		1,112,838		3,833,100		(74,345)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1,695,144	2,353,659	1,551,310		1,168,952		1,112,838		3,833,100		(74,345)		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14										2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure	2,980,933	2,987,419	287,522	9.6%	728,777	24.4%	322,026	10.8%	1,338,325	44.8%	341,982	34.8%	(5.8%)
Source of Finance	2,980,933	2,987,419	287,522	9.6%	728,777	24.4%	322,026	10.8%	1,338,325	44.8%	341,982	34.8%	(5.8%)
National Government	1,639,943	1,684,981	206,492	12.6%	436,696	26.6%	172,366	10.2%	815,554	48.4%	168,892	46.5%	2.1%
Provincial Government	23,550	100,880	1,300	5.5%	1,861	7.9%	3,245	3.2%	6,406	6.4%	2,969	17.2%	9.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	27,945	31,036	1,581	5.7%	13,041	46.7%	4,717	15.2%	19,339	62.3%	-	-	(100.0%)
Transfers recognised - capital	1,691,436	1,816,897	209,373	12.4%	451,599	26.7%	180,328	9.9%	841,300	46.3%	171,861	44.9%	4.9%
Borrowing	1,040,089	895,943	69,176	6.7%	195,147	18.6%	110,755	12.4%	375,078	41.9%	112,491	21.9%	(1.5%)
Internally generated funds	249,405	274,579	8,973	3.6%	82,031	32.9%	30,943	11.3%	121,947	44.4%	54,164	40.3%	(42.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	3,466	-	(100.0%)
Capital Expenditure Standard Classification	2,980,933	2,987,419	287,522	9.6%	728,777	24.4%	322,026	10.8%	1,338,325	44.8%	341,982	34.8%	(5.8%)
Governance and Administration	461,220	363,978	22,704	4.9%	53,722	11.6%	43,911	12.1%	120,337	33.1%	44,584	31.1%	(1.5%)
Executive & Council	23,083	82,907	2,045	8.9%	9,932	43.0%	8,613	10.4%	20,591	24.8%	3,104	16.7%	177.5%
Budget & Treasury Office	279,474	150,168	17,391	6.2%	39,632	14.2%	8,671	5.8%	65,894	43.7%	36,553	45.2%	(76.3%)
Corporate Services	158,663	130,903	3,267	2.1%	4,158	2.6%	26,527	20.3%	34,053	26.0%	4,937	16.2%	439.3%
Community and Public Safety	520,933	643,690	41,664	8.0%	130,207	25.0%	47,331	7.4%	219,202	34.1%	80,762	30.4%	(41.4%)
Community & Social Services	140,590	116,383	1,698	1.2%	21,373	15.2%	6,349	5.5%	29,420	25.3%	12,424	25.6%	(48.9%)
Sport And Recreation	98,400	120,642	14,595	14.8%	36,110	36.7%	13,027	10.8%	63,733	52.8%	5,116	23.2%	154.6%
Public Safety	120,003	142,080	1,008	.8%	29,641	24.7%	8,532	6.0%	39,181	27.6%	19,696	27.7%	(56.7%)
Housing	70,530	170,177	7,783	11.0%	9,500	14.0%	11,118	6.5%	28,801	16.9%	24,308	39.2%	(54.3%)
Health	91,410	94,410	16,580	18.1%	33,183	36.3%	8,304	8.8%	56,687	61.5%	19,218	37.2%	(56.8%)
Economic and Environmental Services	1,069,172	1,041,522	138,495	12.7%	321,532	29.5%	70,880	6.8%	531,006	51.0%	122,322	45.8%	(42.1%)
Planning and Development	55,165	46,302	7,209	13.1%	10,034	18.2%	3,492	7.5%	20,735	44.8%	5,121	20.1%	(31.8%)
Road Transport	1,021,729	982,693	131,154	12.8%	310,340	30.4%	65,376	6.7%	506,870	51.6%	116,277	47.7%	(43.8%)
Environmental Protection	12,248	12,328	131	1.1%	1,258	10.3%	2,012	16.3%	3,402	27.6%	924	36.6%	117.7%
Trading Services	892,483	916,920	83,823	9.4%	217,966	24.4%	156,609	17.1%	458,397	50.0%	94,228	30.5%	66.2%
Electricity	353,751	385,338	26,142	7.4%	118,112	33.4%	64,449	16.7%	208,703	54.2%	49,916	35.8%	29.1%
Water	239,700	247,905	37,031	15.4%	63,020	26.3%	57,530	23.2%	157,582	63.6%	27,716	32.3%	107.6%
Waste Water Management	179,000	168,545	17,883	10.0%	26,861	14.9%	24,322	14.5%	60,686	41.0%	11,675	28.1%	110.0%
Waste Management	120,032	115,132	2,767	2.3%	10,172	8.5%	10,107	8.8%	23,047	20.0%	4,921	14.5%	105.4%
Other	17,125	21,308	837	4.9%	5,250	30.7%	3,296	15.5%	9,383	44.0%	76	1.8%	4,227.9%

Part 3: Cash Receipts and Payments

Part 3: Cash receipts and payments														
R thousands	2013/14										2012/13		Q3 of 2013/14 to Q3 of 2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	25,059,905	25,059,905	7,082,989	28.3%	6,180,228	24.7%	5,612,264	22.4%	18,875,481	75.3%	6,491,425	89.1%	(13.5%)	
Ratepayers and other	20,352,644	20,352,644	5,736,791	28.2%	4,573,386	22.5%	4,160,197	20.4%	14,470,375	71.1%	5,974,152	87.3%	(30.4%)	
Government - operating	2,618,495	2,618,495	921,412	35.2%	1,251,999	47.8%	1,096,639	41.9%	3,270,049	124.9%	662,343	105.4%	65.6%	
Government - capital	1,691,438	1,691,438	278,416	16.5%	204,933	12.1%	175,611	10.4%	658,960	39.0%	493,746	88.6%	(64.4%)	
Interest	397,327	397,327	146,370	36.8%	149,910	37.7%	179,817	45.3%	476,097	119.8%	(638,815)	91.0%	(128.1%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(21,784,243)	(21,784,243)	(7,398,851)	34.0%	(4,168,905)	19.1%	(3,779,542)	17.3%	(15,347,298)	70.5%	(4,500,130)	86.4%	(16.0%)	
Supplies and employees	(20,095,349)	(20,095,349)	(7,081,856)	35.2%	(3,750,521)	18.7%	(3,425,789)	17.0%	(14,258,156)	71.0%	(4,031,880)	88.4%	(15.0%)	
Finance charges	(685,215)	(685,215)	(119,159)	17.4%	(119,181)	17.4%	(113,134)	16.5%	(351,474)	61.3%	(78,149)	56.4%	44.8%	
Transfers and grants	(1,003,679)	(1,003,679)	(197,835)	19.7%	(299,203)	29.8%	(240,619)	24.0%	(737,657)	73.5%	(390,101)	68.4%	(38.3%)	
Net Cash from/(used) Operating Activities	3,275,662	3,275,662	(315,862)	(9.6%)	2,011,323	61.4%	1,832,722	55.9%	3,528,183	107.7%	1,991,296	107.0%	(8.0%)	
Cash Flow from Investing Activities														
Receipts	113,565	113,565	(27,295)	(24.0%)	(105,427)	(92.8%)	(78,930)	(69.5%)	(21,653)	(186.4%)	(20,148)	72.1%	291.8%	
Proceeds on disposal of PPE	-	-	1,581	-	3,380	-	-	-	4,981	-	(29)	-	(100.0%)	
Decrease in non-current debtors	-	-	26	-	14	-	-	-	40	-	4	-	(100.0%)	
Decrease in other non-current receivables	-	-	-	-	11,939	-	(4,030)	-	7,909	-	-	-	(100.0%)	
Decrease (increase) in non-current investments	113,565	113,565	(28,903)	(25.5%)	(120,760)	(106.3%)	(74,900)	(66.0%)	(224,563)	(197.7%)	(20,124)	72.1%	272.2%	
Payments	(2,980,933)	(2,980,933)	(289,104)	9.7%	(732,157)	24.6%	(322,026)	10.8%	(1,343,286)	45.1%	(341,982)	34.8%	(5.8%)	
Capital assets	(2,980,933)	(2,980,933)	(289,104)	9.7%	(732,157)	24.6%	(322,026)	10.8%	(1,343,286)	45.1%	(341,982)	34.8%	(5.8%)	
Net Cash from/(used) Investing Activities	(2,867,367)	(2,867,367)	(316,399)	11.0%	(837,584)	29.2%	(400,956)	14.0%	(1,554,939)	54.2%	(362,130)	37.8%	10.7%	
Cash Flow from Financing Activities														
Receipts	823,152	823,152	15,051	1.8%	5,685	.7%	(956)	(.1%)	19,780	2.4%	7,042	8.8%	(113.6%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	785,000	785,000	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	38,152	38,152	15,051	39.5%	5,685	14.3%	(956)	(2.5%)	19,780	51.8%	7,042	205.4%	(113.6%)	
Payments	(576,113)	(576,113)	(10,757)	1.9%	(111,203)	19.3%	(1,781)	.3%	(123,741)	21.5%	(22,735)	60.6%	(92.2%)	
Repayment of borrowing	(576,113)	(576,113)	(10,757)	1.9%	(111,203)	19.3%	(1,781)	.3%	(123,741)	21.5%	(22,735)	60.6%	(92.2%)	
Net Cash from/(used) Financing Activities	247,039	247,039	4,254	1.7%	(105,518)	(42.7%)	(2,737)	(1.1%)	(103,961)	(42.1%)	(15,693)	(5.7%)	(82.6%)	
Net Increase/(Decrease) in cash held	655,334	655,334	(627,967)	(95.8%)	1,068,220	163.0%	1,429,030	218.1%	1,869,283	285.2%	1,613,472	257.7%	(11.4%)	
Cash/cash equivalents at the year begin:	2,982,384	2,982,384	4,374,377	146.7%	3,746,410	125.6%	4,814,630	161.4%	4,374,377	146.7%	3,270,895	130.0%	47.2%	
Cash/cash equivalents at the year end:	3,637,717	3,637,717	3,746,410	103.0%	4,814,630	132.4%	6,243,660	171.6%	6,243,660	171.6%	4,884,367	163.8%	27.8%	

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	231,298	8.3%	118,412	4.2%	100,790	3.6%	2,346,850	83.9%	2,797,349	27.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	601,345	34.8%	112,746	6.5%	65,275	3.8%	950,618	54.9%	1,729,884	16.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	227,233	11.0%	79,015	3.8%	61,070	3.0%	1,696,615	82.2%	2,063,932	19.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	67,727	8.0%	36,055	4.3%	29,436	3.5%	712,129	84.2%	845,346	8.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	59,758	6.4%	32,640	3.5%	28,625	3.1%	808,857	87.0%	929,880	9.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	951	1.6%	1,350	2.2%	1,266	2.1%	57,628	94.2%	61,195	.6%	-	-	-
Interest on Anear Debtor Accounts	37,465	2.8%	44,354	3.3%	44,244	3.3%	1,219,230	90.6%	1,345,294	13.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	35,017	6.0%	22,914	3.9%	7,622	1.3%	519,463	88.8%	585,016	5.6%	-	-	-
Total By Income Source	1,260,793	12.2%	447,485	4.3%	338,328	3.3%	8,311,290	80.2%	10,357,897	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	29,153	13.1%	15,158	6.8%	11,580	5.4%	166,794	74.8%	223,086	2.2%	-	-	-
Commercial	710,783	31.1%	143,030	6.3%	91,152	4.0%	1,341,494	58.7%	2,286,463	22.1%	-	-	-
Households	514,527	6.7%	286,913	3.8%	232,583	3.0%	6,813,070	86.5%	7,647,092	73.8%	-	-	-
Other	6,292	3.1%	2,381	1.2%	2,613	1.3%	189,932	94.4%	201,256	1.9%	-	-	-
Total By Customer Group	1,260,793	12.2%	447,485	4.3%	338,328	3.3%	8,311,290	80.2%	10,357,897	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	531,474	100.0%	-	-	-	-	-	-	531,474	37.5%
Bulk Water	173,336	100.0%	-	-	-	-	-	-	173,336	12.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	123,951	100.0%	-	-	-	-	-	-	123,951	8.7%
Trade Creditors	587,950	100.0%	-	-	-	-	-	-	587,950	41.5%
Auditor General	926	100.0%	-	-	-	-	-	-	926	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	1,417,638	100.0%	-	-	-	-	-	-	1,417,638	100.0%

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

R thousands	2013/14								2012/13		Q3 of 2012/13 to Q3 of 2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure													
Operating Revenue	4,341,394	4,341,394	1,279,742	29.5%	1,081,023	24.9%	990,467	22.8%	3,351,232	77.2%	885,835	74.8%	11.8%
Property rates	469,468	469,468	116,159	24.7%	117,927	25.1%	118,284	25.2%	352,371	75.1%	103,047	78.0%	14.8%
Property rates - penalties and collection charges	0	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,874,199	1,897,091	548,952	29.3%	385,732	20.6%	355,341	18.7%	1,290,025	68.0%	349,088	75.0%	1.8%
Service charges - water revenue	756,385	756,460	245,008	32.4%	233,909	29.6%	213,304	28.2%	682,221	90.2%	160,841	69.6%	32.6%
Service charges - sanitation revenue	222,375	222,713	63,158	28.4%	68,717	30.9%	62,292	28.0%	194,166	87.2%	46,454	67.0%	34.1%
Service charges - refuse revenue	155,386	176,770	41,392	26.6%	42,398	27.3%	42,169	23.9%	125,959	71.3%	34,871	69.5%	20.9%
Service charges - other	54,427	9,738	909	1.7%	1,091	2.0%	2,319	23.8%	4,319	44.3%	2,145	65.0%	8.1%
Rental of facilities and equipment	13,915	13,915	2,911	20.9%	2,901	20.9%	3,006	21.6%	8,818	63.4%	2,786	65.0%	7.9%
Interest earned - external investments	8,569	8,569	1,493	17.4%	1,435	16.8%	3,743	43.7%	6,671	77.9%	3,140	76.8%	19.2%
Interest earned - outstanding debtors	25,708	25,708	6,849	26.6%	7,345	28.6%	8,662	33.7%	22,856	88.9%	7,278	77.3%	19.0%
Dividends received	-	-	-	-	3	-	-	-	3	-	-	-	-
Fines	35,008	35,008	6,340	18.1%	5,192	14.7%	3,223	9.2%	14,695	42.0%	6,128	72.4%	(47.4%)
Licences and permits	12	12	1	9.6%	1	7.5%	2	13.5%	4	30.6%	3	65.7%	(37.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	685,819	685,819	248,121	36.2%	219,021	31.9%	162,500	23.7%	629,732	91.8%	165,839	96.3%	(2.0%)
Other own revenue	38,799	38,799	(1,616)	(4.2%)	4,878	12.6%	15,484	39.9%	18,746	48.3%	4,210	9.2%	267.7%
Gains on disposal of PPE	1,324	1,324	65	4.9%	533	40.2%	50	3.8%	647	48.9%	6	8.9%	766.8%
Operating Expenditure	4,196,423	4,354,027	860,475	20.5%	825,483	19.7%	778,477	17.9%	2,464,435	56.6%	737,655	50.4%	5.5%
Employee related costs	827,886	827,886	209,375	25.3%	205,755	24.9%	203,498	24.6%	618,628	74.7%	192,846	65.6%	5.5%
Remuneration of councillors	41,852	41,852	6,701	16.0%	6,665	15.9%	18,667	44.6%	32,033	76.5%	7,362	47.3%	153.6%
Debt impairment	461,198	241,198	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	206,188	206,188	-	-	21,445	10.4%	6,389	3.1%	27,834	13.5%	-	-	(100.0%)
Finance charges	11,343	11,343	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	1,884,859	1,884,859	465,037	24.7%	397,824	21.1%	387,769	20.6%	1,250,630	66.4%	379,849	70.3%	2.1%
Other Materials	3,285	7,285	7,111	216.5%	10,549	321.1%	10,465	143.7%	28,125	386.1%	9,493	55.9%	10.2%
Contracted services	100,949	100,949	22,304	22.1%	6,041	6.0%	21,756	21.6%	50,101	49.6%	17,361	76.1%	25.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	658,864	1,032,467	149,947	22.8%	177,204	26.9%	129,932	12.6%	457,083	44.3%	130,744	27.0%	(6.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	144,971	(12,633)	419,267		255,539		211,990		886,797		148,180		
Transfers recognised - capital	181,133	181,133	21,821	12.0%	82,373	45.5%	28,758	15.9%	132,992	73.4%	2,031	2.0%	1,317.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	326,104	168,500	441,089		337,912		240,788		1,019,789		150,211		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	326,104	168,500	441,089		337,912		240,788		1,019,789		150,211		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	326,104	168,500	441,089		337,912		240,788		1,019,789		150,211		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	326,104	168,500	441,089		337,912		240,788		1,019,789		150,211		

Part 2: Capital Revenue and Expenditure

	2013/14										2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	326,104	335,204	46,945	14.4%	44,175	13.5%	26,205	7.8%	117,325	35.0%	77,079	26.7%	(66.0%)
National Government	159,433	221,604	39,736	24.9%	36,960	23.2%	25,564	11.5%	102,260	46.1%	72,557	30.0%	(64.8%)
Provincial Government	21,700	21,000	335	1.5%	3,574	16.5%	-	-	3,909	18.6%	81	3.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	181,133	242,604	40,071	22.1%	40,534	22.4%	25,564	10.5%	106,168	43.8%	72,638	29.5%	(64.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	144,971	92,600	6,875	4.7%	3,641	2.5%	642	.7%	11,157	12.0%	4,441	16.0%	(85.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	326,104	335,204	46,945	14.4%	44,175	13.5%	26,205	7.8%	117,325	35.0%	77,079	26.7%	(66.0%)
Governance and Administration	-	3,100	158	-	189	-	292	9.4%	639	20.6%	391	20.7%	(25.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	3,100	158	-	189	-	292	9.4%	639	20.6%	391	20.7%	(25.5%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	50,317	-	-	-	-	-	(180)	-	(180)	-	11,257	26.3%	(101.6%)
Community & Social Services	14,950	-	-	-	-	-	-	-	-	-	2,619	43.2%	(100.0%)
Sport And Recreation	7,300	-	-	-	-	-	-	-	-	-	4,435	19.1%	(100.0%)
Public Safety	6,667	-	-	-	-	-	(180)	-	(180)	-	4,202	37.1%	(104.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	21,400	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50,096	332,104	46,788	93.4%	44,969	89.8%	26,627	8.0%	118,384	35.6%	56,661	43.9%	(53.0%)
Planning and Development	6,700	332,104	46,788	698.3%	44,969	671.2%	26,627	8.0%	118,384	35.6%	3,810	20.7%	598.8%
Road Transport	43,396	-	-	-	-	-	-	-	-	-	52,650	49.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	225,690	-	-	-	(984)	(.4%)	(533)	-	(1,517)	-	8,770	11.3%	(106.1%)
Electricity	99,305	-	-	-	(984)	(1.0%)	(533)	-	(1,517)	-	5,323	15.3%	(110.0%)
Water	29,602	-	-	-	-	-	-	-	-	-	1,580	15.7%	(100.0%)
Waste Water Management	89,821	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7,163	-	-	-	-	-	-	-	-	-	1,867	32.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2013/14								2012/13		Q3 of 2012/13 to Q3 of 2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	4,030,710	4,031,410	1,156,109	28.7%	1,107,957	27.5%	861,695	21.4%	3,125,761	77.5%	880,967	80.1%	(2.2%)
Ratepayers and other	3,128,881	3,133,080	829,998	26.5%	850,780	27.2%	652,411	20.8%	2,333,189	74.5%	633,613	78.1%	3.0%
Government - operating	685,819	685,819	241,764	35.3%	198,997	29.0%	149,714	21.8%	590,475	86.1%	149,371	88.4%	2%
Government - capital	181,733	181,833	84,347	46.4%	58,180	32.0%	52,477	28.9%	195,004	107.2%	97,983	90.8%	(46.4%)
Interest	34,277	30,678	-	-	-	-	7,093	23.1%	7,093	23.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3,529,037)	(3,572,137)	(1,248,002)	35.4%	(1,025,477)	29.1%	(804,375)	22.9%	(3,077,854)	86.2%	(791,781)	93.3%	1.6%
Suppliers and employees	(3,517,695)	(3,560,795)	(1,248,002)	35.5%	(1,029,477)	29.2%	(804,375)	22.6%	(3,077,854)	86.4%	(791,781)	92.9%	1.6%
Finance charges	(11,343)	(11,343)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	501,673	459,273	(91,894)	(18.3%)	82,480	16.4%	57,321	12.5%	47,907	10.4%	89,186	5.7%	(35.7%)
Cash Flow from Investing Activities													
Receipts	1,324	221,324	58,590	4,425.8%	55,498	4,192.2%	39,239	17.7%	153,327	69.3%	52,129	-	(24.7%)
Proceeds on disposal of PPE	1,324	1,324	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	220,000	58,590	-	-	-	-	-	58,590	26.6%	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	55,498	-	39,239	-	94,737	-	52,129	-	(24.7%)
Payments	(326,104)	(335,204)	(93,684)	28.7%	(53,260)	16.3%	(27,221)	8.1%	(174,165)	52.0%	(52,615)	48.1%	(48.3%)
Capital assets	(326,104)	(335,204)	(93,684)	28.7%	(53,260)	16.3%	(27,221)	8.1%	(174,165)	52.0%	(52,615)	48.1%	(48.3%)
Net Cash from/(used) Investing Activities	(324,780)	(113,880)	(35,094)	10.8%	2,239	(.7%)	12,018	(10.6%)	(20,838)	18.3%	(486)	(12.9%)	(2,575.2%)
Cash Flow from Financing Activities													
Receipts	150,000	150,000	90,000	60.0%	28,900	19.3%	45,000	30.0%	163,900	109.3%	55,000	-	(18.2%)
Short term loans	150,000	150,000	90,000	60.0%	28,900	19.3%	45,000	30.0%	163,900	109.3%	55,000	-	(18.2%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150,000)	(150,000)	(16,302)	10.9%	(67,665)	45.1%	(48,899)	32.6%	(132,865)	88.6%	(40,135)	-	21.8%
Repayment of borrowing	(150,000)	(150,000)	(16,302)	10.9%	(67,665)	45.1%	(48,899)	32.6%	(132,865)	88.6%	(40,135)	-	21.8%
Net Cash from/(used) Financing Activities	-	-	73,698	-	(38,765)	-	(3,899)	-	31,035	-	14,865	-	(126.2%)
Net Increase/(Decrease) in cash held	176,893	345,393	(53,290)	(30.1%)	45,954	26.0%	65,440	18.9%	58,104	16.8%	103,565	43.7%	(36.8%)
Cash/cash equivalents at the year begin:	-	-	11,600	-	(41,689)	-	4,264	-	11,600	-	(7,729)	7.6%	(155.2%)
Cash/cash equivalents at the year end:	176,893	345,393	(41,689)	(23.6%)	4,264	2.4%	69,705	20.2%	69,705	20.2%	95,836	25.7%	(27.3%)

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	86,154	5.4%	65,231	4.1%	60,581	3.8%	1,395,105	86.8%	1,607,070	42.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	64,323	19.5%	22,771	6.9%	17,596	5.3%	225,942	68.3%	330,533	8.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35,720	8.0%	15,416	3.4%	13,181	2.9%	382,524	85.6%	448,840	11.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20,137	3.5%	14,396	2.5%	13,859	2.4%	525,298	91.6%	573,690	15.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	11,961	3.4%	9,065	2.6%	8,671	2.5%	321,599	91.5%	351,295	9.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5,710	1.3%	4,180	.9%	8,242	1.8%	434,931	96.0%	453,064	12.0%	-	-	-
Total By Income Source	224,006	6.0%	131,057	3.5%	122,130	3.2%	3,285,399	87.3%	3,762,592	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	15,748	6.4%	12,814	5.2%	14,490	5.9%	201,853	82.4%	244,905	6.5%	-	-	-
Commercial	74,773	23.5%	23,881	7.5%	19,302	6.0%	200,081	63.0%	317,737	8.4%	-	-	-
Households	131,974	4.2%	91,594	2.9%	87,143	2.8%	2,811,388	90.1%	3,122,029	83.0%	-	-	-
Other	1,511	1.9%	2,837	3.6%	1,495	1.9%	72,078	92.5%	77,921	2.1%	-	-	-
Total By Customer Group	224,006	6.0%	131,057	3.5%	122,130	3.2%	3,285,399	87.3%	3,762,592	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	97,592	100.0%	-	-	-	-	-	-	97,592	37.5%
Bulk Water	40,854	100.0%	-	-	-	-	-	-	40,854	15.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	110,320	90.8%	10,004	8.2%	495	.4%	890	.7%	121,709	46.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	248,566	95.6%	10,004	3.8%	495	.2%	890	.3%	259,955	100.0%

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	507,321	513,028	119,749	23.6%	108,342	21.4%	119,323	23.3%	347,414	67.7%	106,561	63.2%	12.0%
Property rates	64,801	62,303	15,532	24.0%	15,644	24.1%	15,615	25.1%	46,791	75.1%	14,850	74.9%	6.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	228,730	236,535	53,408	23.2%	47,863	20.9%	49,042	20.7%	150,313	63.5%	46,909	61.2%	4.5%
Service charges - water revenue	66,521	71,562	16,896	25.4%	17,855	25.8%	15,359	21.5%	50,110	70.0%	14,702	53.9%	4.5%
Service charges - sanitation revenue	19,808	19,413	4,601	23.2%	4,849	24.5%	4,524	23.3%	13,974	72.0%	4,054	-	11.6%
Service charges - refuse revenue	23,123	22,706	5,985	25.9%	6,028	26.1%	5,958	26.2%	17,972	79.2%	5,819	63.6%	6.0%
Service charges - other	295	6,069	907	307.8%	441	149.7%	736	12.1%	2,084	34.3%	405	9.0%	81.6%
Rental of facilities and equipment	9,642	5,633	452	4.7%	461	4.8%	1,067	18.9%	1,980	35.1%	811	37.2%	31.6%
Interest earned - external investments	1,569	1,272	16	1.0%	142	9.1%	206	16.2%	364	28.6%	247	89.2%	(16.5%)
Interest earned - outstanding debtors	3,068	2,488	1,573	51.3%	1,853	60.4%	2,001	80.4%	5,427	218.1%	1,240	82.4%	61.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	59	11.8%	49	9.7%	52	10.4%	160	32.0%	43	7.7%	19.5%
Licences and permits	63	91	5	8.5%	14	22.7%	24	26.7%	44	48.3%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	81,805	84,298	20,430	25.0%	12,935	15.8%	23,729	28.1%	57,094	67.7%	17,849	72.3%	22.9%
Other own revenue	7,396	159	(116)	(1.6%)	207	2.8%	1,009	634.4%	1,100	691.5%	30	17.1%	3,247.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	489,035	500,720	108,114	22.1%	91,842	18.8%	93,094	18.6%	293,050	58.5%	125,480	70.1%	(25.8%)
Employee related costs	114,179	109,145	24,264	21.3%	24,212	21.2%	24,335	22.3%	72,811	66.7%	23,403	67.6%	4.0%
Remuneration of councillors	8,140	8,032	1,771	21.8%	1,853	22.8%	2,236	27.8%	5,860	73.0%	1,738	72.9%	28.8%
Debt impairment	52,787	61,492	-	-	-	-	-	-	17,242	27.9%	7,521	94.8%	(100.0%)
Depreciation and asset impairment	35,499	35,992	-	-	-	-	-	-	17,242	47.9%	10,142	92.1%	70.0%
Finance charges	6,373	6,373	1,620	25.4%	1,984	31.1%	1,691	26.5%	5,294	83.1%	1,155	76.9%	41.5%
Bulk purchases	187,445	199,273	66,545	35.5%	45,792	24.4%	26,470	13.3%	138,807	69.7%	64,352	70.3%	(58.9%)
Other Materials	37,035	15,732	-	-	1,172	3.2%	3,811	24.2%	4,983	31.7%	-	-	(100.0%)
Contracted services	684	579	110	16.1%	131	19.2%	96	16.6%	337	58.3%	561	52.4%	(82.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	46,894	64,112	13,804	29.4%	16,697	35.6%	17,215	26.9%	47,717	74.4%	16,588	57.8%	3.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18,286	12,307	11,635		16,500		26,228		54,364		(18,920)		
Transfers recognised - capital	43,993	44,052	862	2.0%	902	2.1%	5,298	12.0%	7,062	16.0%	3,942	13.5%	34.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62,279	56,360	12,497		17,402		31,526		61,426		(14,977)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62,279	56,360	12,497		17,402		31,526		61,426		(14,977)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62,279	56,360	12,497		17,402		31,526		61,426		(14,977)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62,279	56,360	12,497		17,402		31,526		61,426		(14,977)		

Part 2: Capital Revenue and Expenditure

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	62,493	56,429	876	1.4%	4,167	6.7%	7,467	13.2%	12,510	22.2%	7,151	21.7%	4.4%
National Government	42,799	42,524	862	2.0%	3,577	8.4%	5,320	12.5%	9,758	22.9%	2,800	19.6%	90.0%
Provincial Government	1,194	1,203	14	1.2%	27	2.2%	-	-	41	3.4%	323	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	325	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43,993	44,052	876	2.0%	3,604	8.2%	5,320	12.1%	9,799	22.2%	3,123	21.5%	70.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18,500	12,376	-	-	563	3.0%	2,147	17.4%	2,711	21.9%	4,028	22.1%	(46.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	62,493	56,429	876	1.4%	4,167	6.7%	7,467	13.2%	12,510	22.2%	7,151	21.7%	4.4%
Governance and Administration	1,800	5,270	-	-	-	-	524	9.9%	524	9.9%	-	100.0%	(100.0%)
Executive & Council	1,800	890	-	-	-	-	-	-	-	-	-	-	100.0%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	4,380	-	-	-	-	524	12.0%	524	12.0%	-	-	(100.0%)
Community and Social Safety	5,874	2,691	14	.2%	27	.5%	465	17.3%	506	18.8%	556	42.0%	(16.3%)
Community & Social Services	1,494	2,415	14	.9%	27	1.8%	465	19.3%	506	21.0%	347	30.8%	34.2%
Sport And Recreation	-	275	-	-	-	-	-	-	-	-	196	124.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	13	76.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	4,380	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41,169	37,088	862	2.1%	4,140	10.1%	6,478	17.5%	11,480	31.0%	6,288	25.8%	3.0%
Planning and Development	-	643	-	-	563	-	-	-	563	87.6%	(1,527)	(56.0%)	(100.0%)
Road Transport	41,169	36,445	862	2.1%	3,577	8.7%	6,478	17.8%	10,917	30.0%	7,815	31.9%	(17.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13,650	11,380	-	-	-	-	-	-	-	-	307	5.8%	(100.0%)
Electricity	6,150	6,260	-	-	-	-	-	-	-	-	-	-	-
Water	3,500	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	5,100	-	-	-	-	-	-	-	-	307	31.4%	(100.0%)
Waste Management	4,000	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2013/14											Q3 of 2012/13 to Q3 of 2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Cash Flow from Operating Activities													
Receipts	458,116	485,784	136,640	29.8%	125,340	27.4%	116,463	24.0%	378,443	77.9%	101,575	69.0%	14.7%
Ratepayers and other	338,295	366,226	90,868	26.9%	92,066	27.2%	83,841	22.9%	266,775	72.8%	82,716	61.4%	1.4%
Government - operating	81,805	81,805	36,281	44.4%	28,626	35.0%	20,472	25.0%	85,378	104.4%	17,131	105.6%	19.5%
Government - capital	33,993	33,993	9,003	26.5%	4,400	12.9%	11,200	32.9%	24,603	72.4%	1,403	97.1%	698.3%
Interest	4,024	3,760	489	12.1%	249	6.2%	950	25.3%	1,687	44.9%	325	17.6%	192.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(380,783)	(436,543)	(147,126)	38.6%	(105,917)	27.6%	(95,989)	22.0%	(349,031)	80.0%	(86,161)	69.0%	11.4%
Suppliers and employees	(374,409)	(430,170)	(147,126)	39.3%	(102,691)	27.4%	(95,989)	22.3%	(345,805)	80.4%	(86,013)	68.9%	11.6%
Finance charges	(6,373)	(6,373)	-	-	(3,226)	50.6%	-	-	(3,226)	50.6%	(148)	76.8%	100.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	77,334	49,241	(10,486)	(13.6%)	19,424	25.1%	20,474	41.6%	29,412	59.7%	15,415	69.1%	32.8%
Cash Flow from Investing Activities													
Receipts	-	91	13	-	78	-	26	28.6%	117	128.6%	(8,925)	367.5%	(100.3%)
Proceeds on disposal of PPE	-	91	13	-	78	-	26	28.6%	117	128.6%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(8,925)	-	(100.0%)
Payments	(62,493)	(58,995)	(876)	1.4%	(4,140)	6.6%	(6,137)	10.4%	(11,154)	18.9%	(6,749)	24.7%	(9.1%)
Capital assets	(62,493)	(58,995)	(876)	1.4%	(4,140)	6.6%	(6,137)	10.4%	(11,154)	18.9%	(6,749)	24.7%	(9.1%)
Net Cash from/(used) Investing Activities	(62,493)	(58,904)	(863)	1.4%	(4,063)	6.5%	(6,112)	10.4%	(11,037)	18.7%	(15,674)	70.5%	(61.0%)
Cash Flow from Financing Activities													
Receipts	-	253	74	-	179	-	(35)	(13.9%)	218	86.1%	(17)	-	110.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	253	74	-	179	-	(35)	(13.9%)	218	86.1%	(17)	-	110.4%
Payments	(2,698)	(2,698)	-	-	(1,238)	45.9%	-	-	(1,238)	45.9%	(2,126)	80.6%	(100.0%)
Repayment of borrowing	(2,698)	(2,698)	-	-	(1,238)	45.9%	-	-	(1,238)	45.9%	(2,126)	80.6%	(100.0%)
Net Cash from/(used) Financing Activities	(2,698)	(2,446)	74	(2.7%)	(1,059)	39.3%	(35)	1.4%	(1,021)	41.7%	(2,143)	84.6%	(98.4%)
Net Increase/(Decrease) in cash held	12,142	(12,109)	(11,275)	(92.9%)	14,302	117.8%	14,327	(118.3%)	17,355	(143.3%)	(2,401)	108.5%	(696.6%)
Cash/cash equivalents at the year begin:	3,287	14,432	14,432	439.1%	3,157	96.0%	17,459	121.0%	14,432	100.0%	3,889	100.0%	349.0%
Cash/cash equivalents at the year end:	15,429	2,323	3,157	20.5%	17,459	113.2%	31,787	1,368.3%	31,787	1,368.3%	1,487	78.9%	2,037.4%

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6,738	6.9%	3,129	3.2%	3,930	4.0%	83,549	85.8%	97,346	29.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14,982	17.2%	4,003	4.6%	3,016	3.5%	65,191	74.8%	87,192	26.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4,195	11.9%	1,399	4.0%	1,037	2.9%	28,845	81.2%	35,275	10.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,948	5.6%	998	3.4%	878	3.0%	25,786	88.9%	29,310	8.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	2,152	4.2%	1,505	3.0%	1,364	2.7%	45,766	90.1%	50,786	15.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,460	4.9%	959	3.2%	412	1.4%	26,896	90.5%	29,727	9.0%	-	-	-
Total By Income Source	31,176	9.5%	11,991	3.6%	10,637	3.2%	275,833	83.7%	329,636	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1,969	21.2%	650	7.0%	441	4.7%	6,224	67.0%	9,283	2.8%	-	-	-
Commercial	11,250	83.3%	796	5.9%	342	2.5%	1,115	8.3%	13,503	4.1%	-	-	-
Households	17,183	5.6%	10,342	3.4%	9,758	3.2%	267,810	87.8%	305,093	92.6%	-	-	-
Other	774	44.1%	203	11.6%	96	5.5%	684	38.9%	1,757	5%	-	-	-
Total By Customer Group	31,176	9.5%	11,991	3.6%	10,637	3.2%	275,833	83.7%	329,636	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	10,973	100.0%	-	-	-	-	-	-	10,973	58.9%
Bulk Water	3,280	100.0%	-	-	-	-	-	-	3,280	17.6%
PAYE deductions	1,021	100.0%	-	-	-	-	-	-	1,021	5.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1,456	100.0%	-	-	-	-	-	-	1,456	7.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,887	100.0%	-	-	-	-	-	-	1,887	10.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	18,618	100.0%	-	-	-	-	-	-	18,618	100.0%

GAUTENG: MERAUFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure															
	2013/14												2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	1,245,937	1,462,447	272,755	21.9%	194,600	15.6%	313,114	21.4%	780,469	53.4%	192,004	69.4%	63.1%		
Property rates	287,289	275,451	68,823	23.9%	69,104	24.1%	67,926	24.7%	205,854	74.7%	63,381	76.5%	7.2%		
Property rates - penalties and collection charges	2,072	3,004	524	25.3%	558	26.9%	469	15.6%	1,551	51.6%	292	48.5%	60.3%		
Service charges - electricity revenue	234,643	225,114	59,367	25.3%	51,225	21.8%	50,330	22.4%	160,922	71.5%	48,902	71.3%	2.9%		
Service charges - water revenue	225,276	213,203	32,173	14.3%	37,417	16.6%	57,258	26.9%	126,849	59.5%	17,842	50.6%	224.6%		
Service charges - sanitation revenue	31,384	33,299	7,899	25.2%	8,751	27.9%	7,838	23.5%	24,488	73.6%	7,590	71.1%	3.3%		
Service charges - refuse revenue	37,077	38,465	9,550	25.8%	9,682	26.1%	9,633	25.0%	28,866	75.0%	8,507	74.0%	10.8%		
Service charges - other	661	602	152	23.0%	151	22.9%	151	25.0%	454	75.3%	149	69.0%	8.7%		
Rental of facilities and equipment	909	1,265	265	29.1%	231	25.4%	257	20.3%	752	59.5%	258	148.8%	(4.4%)		
Interest earned - external investments	16,942	19,707	573	3.4%	366	2.2%	366	1.9%	1,305	6.6%	609	49.4%	(39.9%)		
Interest earned - outstanding debtors	20,519	25,502	6,628	32.3%	6,118	29.8%	8,293	32.5%	21,039	82.5%	6,350	88.6%	30.6%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	6,023	3,412	812	13.5%	809	13.4%	968	28.4%	2,588	75.9%	1,019	55.6%	(5.1%)		
Licences and permits	35,836	34,027	8,985	25.1%	7,741	21.6%	7,921	23.3%	24,847	72.4%	8,588	76.7%	(7.8%)		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - operational	335,036	423,606	75,448	22.5%	-	-	100,493	23.7%	175,941	41.5%	27,248	60.5%	268.8%		
Other own revenue	9,268	165,419	1,569	16.9%	2,443	26.4%	1,211	7.7%	5,223	3.2%	1,113	509.8%	8.9%		
Gains on disposal of PPE	3,000	381	186	6.2%	4	1.1%	-	-	190	50.0%	165	-	(100.0%)		
Operating Expenditure	1,489,629	1,569,657	237,830	16.0%	226,607	15.2%	209,558	13.4%	673,995	42.9%	155,354	62.6%	34.9%		
Employee related costs	333,879	306,161	69,537	20.8%	64,344	19.3%	68,007	22.2%	201,887	65.9%	63,035	63.5%	7.9%		
Remuneration of councillors	17,269	17,429	4,097	23.7%	4,182	24.2%	5,027	28.8%	13,306	76.3%	4,212	81.3%	19.4%		
Debt impairment	95,399	76,022	-	-	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment	30,780	107,100	-	-	-	-	-	-	-	-	-	-	-		
Finance charges	15,797	8,658	1,360	8.7%	469	3.0%	1,250	14.4%	3,099	35.8%	1,680	27.1%	(25.6%)		
Bulk purchases	329,535	324,268	87,203	26.5%	73,902	22.4%	70,048	21.6%	231,153	71.3%	41,491	77.5%	68.8%		
Other Materials	-	67,393	16,991	-	13,801	-	6,313	9.4%	37,105	55.1%	7,938	-	(20.5%)		
Contracted services	72,402	101,291	24,388	33.7%	33,397	46.1%	32,788	32.4%	90,574	89.4%	17,934	84.2%	82.8%		
Transfers and grants	-	255,587	2,490	-	4,322	-	2,312	9%	9,124	3.6%	3,019	61.3%	(23.4%)		
Other expenditure	594,568	305,727	31,744	5.3%	32,190	5.4%	23,813	7.8%	87,747	28.7%	16,045	59.1%	48.4%		
Loss on disposal of PPE	-	43	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(243,692)	(107,210)	34,925		(32,007)		103,557		106,475		36,650				
Transfers recognised - capital	243,692	1,520	-	-	-	-	-	-	-	-	-	-	17.0%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(0)	(105,690)	34,925		(32,007)		103,557		106,475		36,650				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(0)	(105,690)	34,925		(32,007)		103,557		106,475		36,650				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(0)	(105,690)	34,925		(32,007)		103,557		106,475		36,650				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(0)	(105,690)	34,925		(32,007)		103,557		106,475		36,650				

Part 2: Capital Revenue and Expenditure

	2013/14								2012/13		Q3 of 2012/13 to Q3 of 2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	354,953	295,456	26,011	7.3%	44,520	12.5%	16,529	5.6%	87,060	29.5%	67,588	59.5%	(75.5%)
National Government	243,692	70,616	7,898	3.2%	16,961	7.0%	4,236	6.0%	29,095	41.2%	22,083	102.7%	(80.8%)
Provincial Government	-	154,572	14,715	-	21,754	-	9,504	6.1%	45,972	29.7%	40,138	61.4%	(76.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	79	-	(100.0%)
Transfers recognised - capital	243,692	225,188	22,613	9.3%	38,714	15.9%	13,740	6.1%	75,067	33.3%	62,300	73.7%	(77.9%)
Borrowing	62,906	36,650	542	.9%	4,305	6.8%	453	1.2%	5,300	14.5%	-	-	(100.0%)
Internally generated funds	48,355	32,514	2,856	5.9%	1,501	3.1%	2,336	7.2%	6,693	20.6%	4,966	13.5%	(53.0%)
Public contributions and donations	-	1,105	-	-	-	-	-	-	-	-	323	6.5%	(100.0%)
Capital Expenditure Standard Classification	354,953	295,456	26,011	7.3%	44,520	12.5%	16,529	5.6%	87,060	29.5%	67,588	59.5%	(75.5%)
Governance and Administration	5,175	1,175	-	-	-	-	1,728	147.1%	1,728	147.1%	213	15.1%	712.0%
Executive & Council	575	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4,600	-	-	-	-	-	1,728	-	1,728	-	213	25.4%	712.0%
Corporate Services	-	1,175	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9,280	13,138	2,280	24.6%	1,860	20.0%	198	1.5%	4,338	33.0%	28,146	304.5%	(99.3%)
Community & Social Services	1,000	2,984	303	30.3%	-	-	198	6.6%	501	16.8%	186	37.75%	6.3%
Sport And Recreation	4,400	6,810	1,977	44.9%	1,860	42.3%	-	-	3,837	56.3%	1,310	17.0%	(100.0%)
Public Safety	3,880	3,344	-	-	-	-	-	-	-	-	468	27.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	26,183	112,586.7%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	249,429	202,558	13,685	5.5%	22,715	9.1%	11,654	5.8%	48,055	23.7%	21,890	43.2%	(46.8%)
Planning and Development	20,106	26,005	3,049	15.2%	5,039	25.1%	453	1.7%	8,542	32.8%	-	3%	(100.0%)
Road Transport	229,323	176,553	10,836	4.6%	17,676	7.7%	11,201	6.3%	39,513	22.4%	21,890	46.8%	(48.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	91,069	78,596	10,046	11.0%	19,945	21.9%	2,949	3.8%	32,940	41.9%	17,339	40.3%	(83.0%)
Electricity	57,985	32,735	782	1.3%	16,124	27.8%	608	1.9%	17,494	53.4%	1,219	41.9%	(50.1%)
Water	3,142	7,110	3,661	116.5%	-	-	-	-	3,661	51.5%	13,362	36.2%	(100.0%)
Waste Water Management	18,885	28,880	3,406	20.2%	2,576	15.3%	439	1.5%	6,420	22.2%	2,758	59.9%	(64.1%)
Waste Management	13,057	9,861	2,217	17.0%	1,245	9.5%	1,902	19.3%	5,365	54.4%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2013/14										2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1,394,230	1,296,394	206,944	14.8%	238,898	17.1%	311,650	24.0%	757,491	58.4%	258,266	70.0%	20.7%
Ratepayers and other	798,560	837,375	124,295	15.6%	173,688	21.8%	211,356	25.2%	509,340	60.8%	161,596	62.0%	30.8%
Government - operating	335,036	172,341	75,448	22.5%	55,225	16.5%	45,268	16.5%	175,541	102.1%	46,461	56.2%	(2.6%)
Government - capital	243,692	243,692	-	-	3,500	1.4%	46,366	19.0%	49,866	20.5%	43,250	-	7.2%
Interest	16,942	42,986	7,201	42.5%	6,484	38.3%	8,659	20.1%	22,344	52.0%	6,959	52.8%	24.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(793,696)	(990,200)	(226,818)	28.6%	(225,648)	28.4%	(209,558)	21.2%	(662,024)	65.8%	(173,807)	56.8%	20.6%
Suppliers and employees	(788,551)	(962,508)	(222,948)	28.3%	(221,688)	28.1%	(205,995)	21.4%	(650,631)	67.6%	(168,899)	66.5%	22.0%
Finance charges	(5,146)	(8,658)	(1,380)	26.8%	(468)	9.1%	(1,250)	14.4%	(3,099)	35.8%	(1,675)	20.3%	(25.4%)
Transfers and grants	-	(19,035)	(2,490)	-	(3,492)	-	(2,312)	12.1%	(8,294)	43.6%	(3,233)	5.1%	(28.5%)
Net Cash from/(used) Operating Activities	600,533	306,193	(19,874)	(3.3%)	13,249	2.2%	102,092	33.3%	95,468	31.2%	84,459	154.6%	20.9%
Cash Flow from Investing Activities													
Receipts	3,471	-	26,095	751.7%	38,921	1,121.2%	-	-	65,016	-	-	16.4%	-
Proceeds on disposal of PPE	3,000	-	26,095	869.8%	38,921	1,297.4%	-	-	65,016	-	-	16.4%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	471	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(354,953)	(243,692)	(60,563)	17.1%	(91,018)	25.6%	(41,454)	17.0%	(193,035)	79.2%	(63,501)	76.3%	(34.7%)
Capital assets	(354,953)	(243,692)	(60,563)	17.1%	(91,018)	25.6%	(41,454)	17.0%	(193,035)	79.2%	(63,501)	76.3%	(34.7%)
Net Cash from/(used) Investing Activities	(351,482)	(243,692)	(34,468)	9.8%	(52,097)	14.8%	(41,454)	17.0%	(128,019)	52.9%	(63,501)	-	(34.7%)
Cash Flow from Financing Activities													
Receipts	62,906	-	81	.1%	63	.1%	57	-	201	-	28	-	101.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	62,906	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	81	-	63	-	57	-	201	-	28	-	101.7%
Payments	(10,651)	(6,331)	(1,489)	14.0%	(1,603)	15.1%	(1,597)	25.2%	(4,689)	74.1%	(1,455)	-	9.7%
Repayment of borrowing	(10,651)	(6,331)	(1,489)	14.0%	(1,603)	15.1%	(1,597)	25.2%	(4,689)	74.1%	(1,455)	-	9.7%
Net Cash from/(used) Financing Activities	52,255	(6,331)	(1,408)	(2.7%)	(1,540)	(2.9%)	(1,540)	24.3%	(4,488)	70.9%	(1,427)	-	7.9%
Net Increase/(Decrease) in cash held	301,306	56,171	(55,750)	(18.5%)	(40,388)	(13.4%)	59,098	105.2%	(37,039)	(65.9%)	19,530	56.2%	202.6%
Cash/cash equivalents at the year begin:	133,054	-	11,895	8.9%	(43,855)	(33.0%)	(84,243)	-	11,895	-	63,170	-	(233.4%)
Cash/cash equivalents at the year end:	434,361	56,171	(43,855)	(10.1%)	(84,243)	(19.4%)	(25,145)	(44.8%)	(25,145)	(44.8%)	82,700	52.6%	(130.4%)

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	8,368	8.1%	6,523	6.3%	4,368	4.2%	84,668	81.5%	103,927	16.4%	-	-	88,665
Trade and Other Receivables from Exchange Transactions - Electricity	15,663	33.3%	10,126	21.6%	2,590	5.5%	18,568	39.6%	46,967	7.4%	-	-	11,179
Receivables from Non-exchange Transactions - Property Rates	23,548	20.6%	20,103	17.6%	5,732	5.0%	64,794	56.7%	114,177	18.0%	-	-	70,444
Receivables from Exchange Transactions - Waste Water Management	2,674	6.8%	2,460	6.3%	1,846	4.7%	32,370	82.3%	39,349	6.2%	-	-	34,218
Receivables from Exchange Transactions - Waste Management	3,156	5.7%	2,484	4.5%	2,098	3.8%	47,703	86.0%	55,441	8.7%	-	-	49,768
Receivables from Exchange Transactions - Property Rental Debtors	48	9.8%	39	6.0%	12	2.4%	391	79.8%	490	.1%	-	-	403
Interest on Arrear Debtor Accounts	-	-	1	.2%	14	3.7%	359	96.1%	373	.1%	-	-	373
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24,089	8.8%	10,714	3.9%	9,348	3.4%	228,939	83.8%	273,090	43.1%	-	-	238,287
Total By Income Source	77,547	12.2%	52,448	8.3%	26,009	4.1%	477,812	75.4%	633,815	100.0%	-	-	493,336
Debtors Age Analysis By Customer Group													
Organs of State	3,272	17.4%	1,602	8.5%	1,077	5.7%	12,856	68.4%	18,808	3.0%	-	-	13,656
Commercial	45,267	14.1%	29,012	9.1%	10,974	3.4%	234,771	73.4%	320,025	50.5%	-	-	245,540
Households	29,008	9.8%	21,834	7.4%	13,957	4.7%	230,184	78.0%	294,983	46.5%	-	-	234,141
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	77,547	12.2%	52,448	8.3%	26,009	4.1%	477,812	75.4%	633,815	100.0%	-	-	493,336

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	33	53.7%	28	45.3%	1	1.1%	-	-	61	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	33	53.7%	28	45.3%	1	1.1%	-	-	61	100.0%

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

R thousands	2013/14										2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	659,674	644,326	180,900	27.4%	158,133	24.0%	155,392	24.1%	494,426	76.7%	154,819	74.7%	.4%
Property rates	118,112	108,978	25,473	21.6%	27,538	23.3%	27,400	25.1%	80,411	73.8%	38,679	107.8%	(29.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	245,366	242,148	64,112	26.1%	56,298	22.9%	54,574	22.5%	174,984	72.3%	38,937	72.5%	40.2%
Service charges - water revenue	126,039	128,329	33,792	26.8%	33,461	26.5%	30,546	23.8%	97,799	76.2%	29,710	78.8%	2.8%
Service charges - sanitation revenue	26,309	26,277	6,856	26.1%	6,890	26.2%	6,483	24.7%	20,229	77.0%	6,063	74.4%	6.9%
Service charges - refuse revenue	26,680	25,568	6,450	24.2%	6,650	24.9%	6,122	23.9%	19,222	75.2%	5,589	72.7%	9.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,020	1,270	357	35.0%	257	25.2%	264	20.8%	878	69.1%	258	56.2%	2.6%
Interest earned - external investments	1,800	2,800	6,075	337.5%	(4,746)	(263.7%)	1,633	58.3%	2,962	105.8%	550	99.8%	196.9%
Interest earned - outstanding debtors	7,200	5,200	169	2.3%	1,724	24.0%	1,818	35.0%	3,711	71.4%	1,632	79.4%	11.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9,000	14,000	3,693	41.0%	3,497	38.9%	3,040	21.7%	10,230	73.1%	1,945	72.4%	56.3%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	72,133	71,287	28,175	39.1%	21,284	29.5%	16,066	22.5%	65,524	91.9%	14,202	83.2%	13.1%
Other own revenue	26,017	18,470	5,748	22.1%	5,279	20.3%	7,446	40.3%	18,474	100.0%	17,255	41.7%	(56.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	743,564	736,073	175,566	23.6%	177,169	23.8%	164,643	22.4%	517,378	70.3%	108,278	46.9%	52.1%
Employee related costs	165,305	164,904	39,266	23.8%	38,036	23.0%	38,914	23.6%	116,216	70.5%	35,544	67.1%	9.5%
Remuneration of councillors	9,708	9,377	1,974	20.3%	2,005	20.6%	2,527	26.9%	6,506	69.4%	1,908	64.2%	32.4%
Debt impairment	27,060	25,060	6,765	25.0%	6,765	25.0%	4,510	18.0%	18,040	72.0%	-	-	(100.0%)
Depreciation and asset impairment	117,353	117,353	29,338	25.0%	29,338	25.0%	29,338	25.0%	88,015	75.0%	-	-	(100.0%)
Finance charges	22,116	22,116	220	1.0%	8,244	37.3%	214	1.0%	9,678	39.2%	90	75.1%	139.0%
Bulk purchases	249,800	252,800	72,248	28.9%	60,483	24.2%	51,255	20.3%	183,987	72.8%	49,441	62.4%	3.7%
Other Materials	-	34,073	2,780	-	5,073	-	11,715	34.4%	19,568	57.4%	-	-	(100.0%)
Contracted services	60,120	57,668	9,231	15.4%	12,721	21.2%	12,483	21.6%	34,436	59.7%	11,591	54.8%	7.7%
Transfers and grants	-	2,033	6	-	3	-	3	1%	11	5%	-	-	(100.0%)
Other expenditure	92,102	50,689	13,739	14.9%	14,501	15.7%	13,683	27.0%	41,923	82.7%	9,704	31.0%	41.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(83,890)	(91,747)	5,334		(19,036)		(9,251)		(22,952)		46,541		
Transfers recognised - capital	84,316	37,314	5,836	6.9%	15,203	18.0%	17,710	47.5%	38,750	103.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	426	(54,433)	11,171		(3,833)		8,460		15,798		46,541		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	426	(54,433)	11,171		(3,833)		8,460		15,798		46,541		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	426	(54,433)	11,171		(3,833)		8,460		15,798		46,541		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	426	(54,433)	11,171		(3,833)		8,460		15,798		46,541		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14										2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	152,468	96,907	9,179	6.0%	11,837	7.8%	15,816	16.3%	36,832	38.0%	3,752	13.0%	321.5%
National Government	84,317	36,214	7,109	8.4%	6,448	7.6%	5,610	15.5%	19,167	52.9%	3,183	34.3%	76.2%
Provincial Government	-	100	-	-	181	-	-	-	181	180.8%	146	28.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	143	-	143	-	-	-	(100.0%)
Transfers recognised - capital	84,317	36,314	7,109	8.4%	6,629	7.9%	5,753	15.8%	19,491	53.7%	3,329	34.1%	72.8%
Borrowing	45,440	43,046	1,964	4.3%	4,215	9.3%	7,641	17.8%	13,820	32.1%	(347)	-	(2,301.4%)
Internally generated funds	12,711	16,048	106	.8%	992	7.8%	2,134	13.3%	3,232	20.1%	770	21.6%	177.1%
Public contributions and donations	10,000	1,500	-	-	-	-	289	19.2%	289	19.2%	-	-	(100.0%)
Capital Expenditure Standard Classification	152,468	96,907	9,179	6.0%	11,837	7.8%	15,816	16.3%	36,832	38.0%	3,752	13.0%	321.5%
Governance and Administration	1,425	3,058	19	1.4%	2,501	175.6%	278	9.1%	2,799	91.2%	226	23.6%	23.4%
Executive & Council	826	860	-	-	280	33.9%	-	-	280	42.4%	-	-	-
Budget & Treasury Office	119	216	11	9.4%	56	46.9%	112	52.1%	175	83.0%	-	-	(100.0%)
Corporate Services	480	2,192	8	1.7%	2,166	451.2%	166	7.6%	2,340	106.7%	226	1,325.0%	(26.4%)
Community and Public Safety	12,746	12,368	421	3.3%	1,321	10.4%	2,231	18.0%	3,973	32.1%	146	12.6%	1,429.5%
Community & Social Services	6,600	6,383	421	6.4%	1,089	16.5%	1,095	17.2%	2,605	40.8%	146	12.8%	651.0%
Sport And Recreation	4,159	4,634	-	-	59	1.4%	795	17.1%	853	18.4%	-	-	(100.0%)
Public Safety	1,987	1,351	-	-	173	8.7%	341	25.2%	514	38.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35,563	22,374	1,895	5.3%	1,278	3.6%	8,022	35.9%	11,195	50.0%	872	7.8%	820.3%
Planning and Development	38	36	-	-	36	96.6%	-	-	36	100.0%	-	-	-
Road Transport	35,526	22,338	1,895	5.3%	1,242	3.5%	8,022	35.9%	11,159	50.0%	872	7.8%	820.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	102,734	59,097	6,843	6.7%	6,737	6.6%	5,285	8.9%	18,865	31.9%	2,509	13.7%	110.6%
Electricity	29,064	33,890	3,593	12.4%	3,869	13.3%	1,167	3.4%	8,629	25.5%	273	2.4%	328.0%
Water	7,800	7,437	204	2.6%	256	3.3%	2,583	34.7%	3,043	40.9%	569	8.9%	361.8%
Waste Water Management	64,040	14,519	3,047	4.8%	2,544	4.0%	1,525	10.5%	7,116	49.0%	1,648	20.9%	(7.4%)
Waste Management	1,810	3,250	-	-	68	3.7%	10	.3%	78	2.4%	30	1.7%	(65.7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2013/14										2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	715,625	683,337	191,864	26.8%	185,163	25.9%	178,277	26.1%	3	81.3%	164,036	76.5%	8.7%
Ratepayers and other	550,177	592,697	156,609	28.5%	150,578	27.4%	143,045	24.1%	450,232	76.0%	134,369	74.0%	6.5%
Government - operating	72,132	50,576	28,119	39.0%	29,107	40.4%	16,458	32.5%	73,684	145.7%	14,287	89.7%	15.2%
Government - capital	84,316	31,542	5,892	7.0%	3,000	3.6%	15,323	48.6%	24,214	76.8%	13,198	89.4%	16.1%
Interest	9,000	8,522	1,244	13.8%	2,478	27.5%	3,451	40.5%	7,173	84.2%	2,182	82.2%	58.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(588,822)	(597,208)	(166,779)	28.3%	(155,795)	26.5%	(146,455)	24.5%	(469,029)	78.5%	(130,210)	80.6%	12.5%
Suppliers and employees	(568,706)	(579,201)	(166,554)	29.4%	(147,547)	26.0%	(148,195)	25.2%	(460,256)	79.5%	(130,203)	81.4%	12.3%
Finance charges	(22,116)	(17,889)	(220)	1.0%	(8,244)	37.3%	(255)	1.4%	(8,718)	48.7%	(7)	47.9%	3,744.5%
Transfers and grants	-	(19)	(6)	-	(4)	-	(5)	27.3%	(15)	79.7%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	126,803	86,128	25,084	19.8%	29,368	23.2%	31,822	36.9%	86,274	100.2%	33,827	59.2%	(5.9%)
Cash Flow from Investing Activities													
Receipts	(6,149)	(63,300)	(26,300)	427.7%	(37,000)	601.7%	(6,419)	10.1%	(69,719)	110.1%	(26,390)	-	(75.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	1,281	-	1,281	-	-	-	(100.0%)
Decrease in non-current debtors	(6,149)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(63,300)	(26,300)	-	(37,000)	-	(7,700)	12.2%	(71,000)	112.2%	(26,390)	-	(70.8%)
Payments	(155,267)	(51,053)	(9,179)	5.9%	(11,874)	7.6%	(15,806)	31.0%	(36,859)	72.2%	(3,752)	25.4%	321.2%
Capital assets	(155,267)	(51,053)	(9,179)	5.9%	(11,874)	7.6%	(15,806)	31.0%	(36,859)	72.2%	(3,752)	25.4%	321.2%
Net Cash from/(used) Investing Activities	(161,416)	(114,353)	(35,479)	22.0%	(48,874)	30.3%	(22,225)	19.4%	(106,578)	93.2%	(30,142)	107.9%	(26.3%)
Cash Flow from Financing Activities													
Receipts	1,157	34,230	91	7.9%	34,139	2,950.6%	54	.2%	34,284	100.2%	319	44.8%	(83.2%)
Short term loans	831	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	34,000	-	-	34,000	-	-	-	34,000	100.0%	-	-	-
Increase (decrease) in consumer deposits	526	230	91	17.4%	139	26.4%	54	23.3%	284	123.3%	319	44.8%	(83.2%)
Payments	35,701	-	-	-	-	-	-	-	-	-	(83)	48.8%	(100.0%)
Repayment of borrowing	35,701	-	-	-	-	-	-	-	-	-	(83)	48.8%	(100.0%)
Net Cash from/(used) Financing Activities	36,858	34,230	91	.2%	34,139	92.6%	54	.2%	34,284	100.2%	236	49.4%	(77.3%)
Net Increase/(Decrease) in cash held	2,245	6,005	(10,303)	(458.9%)	14,633	651.8%	9,651	160.7%	13,980	232.8%	3,920	15.2%	146.2%
Cash/cash equivalents at the year begin:	20,354	23,494	23,494	115.4%	13,191	64.8%	27,824	118.4%	23,494	100.0%	10,396	50.0%	167.6%
Cash/cash equivalents at the year end:	22,599	29,500	13,191	58.4%	27,824	123.1%	37,474	127.0%	37,474	127.0%	14,317	19.8%	161.8%

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	12,466	27.0%	2,545	5.5%	1,702	3.7%	29,469	63.8%	46,182	30.2%	-	-	15,525
Trade and Other Receivables from Exchange Transactions - Electricity	8,778	54.0%	403	2.5%	358	2.2%	6,706	41.3%	16,246	10.6%	-	-	3,954
Receivables from Non-exchange Transactions - Property Rates	9,772	29.0%	1,471	4.4%	1,238	3.7%	21,210	63.0%	33,690	22.0%	-	-	10,102
Receivables from Exchange Transactions - Waste Water Management	2,870	17.5%	558	3.4%	578	3.5%	12,354	75.5%	16,359	10.7%	-	-	6,445
Receivables from Exchange Transactions - Waste Water Management	2,720	21.5%	416	3.3%	519	4.1%	8,998	71.1%	12,653	8.3%	-	-	4,488
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,181	5.8%	552	2.7%	513	2.5%	18,258	89.0%	20,502	13.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10,613)	(146.9%)	145	2.0%	201	2.8%	17,493	242.1%	7,226	4.7%	-	-	22,694
Total By Income Source	27,175	17.8%	6,089	4.0%	5,109	3.3%	114,486	74.9%	152,858	100.0%	-	-	63,209
Debtors Age Analysis By Customer Group													
Organs of State	(2,827)	(97.2%)	273	9.4%	281	9.7%	5,182	178.1%	2,909	1.9%	-	-	2,335
Commercial	7,603	36.8%	1,295	6.3%	382	1.8%	11,378	55.1%	20,657	13.5%	-	-	11,744
Households	22,399	17.3%	4,521	3.5%	4,446	3.4%	97,925	75.7%	129,291	84.6%	-	-	49,129
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27,175	17.8%	6,089	4.0%	5,109	3.3%	114,485	74.9%	152,858	100.0%	-	-	63,209

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11,664	100.0%	-	-	-	-	-	-	11,664	28.2%
Bulk Water	6,470	100.0%	-	-	-	-	-	-	6,470	15.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	23,256	100.0%	-	-	-	-	-	-	23,256	56.2%
Total	41,390	100.0%	-	-	-	-	-	-	41,390	100.0%

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

	2013/14											Q3 of 2012/13 to Q3 of 2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1,858,064	1,845,095	493,181	26.5%	468,151	25.2%	475,175	25.8%	1,436,507	77.9%	430,773	78.1%	10.3%
Property rates	286,716	289,908	73,061	25.5%	71,893	25.1%	73,106	25.9%	222,990	76.9%	63,246	73.8%	23.4%
Property rates - penalties and collection charges	18,393	30,261	-	-	-	-	14,226	47.0%	14,226	47.0%	-	-	(100.0%)
Service charges - electricity revenue	805,124	761,255	198,122	24.6%	182,506	22.7%	171,226	22.5%	551,854	72.5%	161,368	71.8%	6.1%
Service charges - water revenue	210,711	208,805	45,080	21.4%	59,323	28.2%	68,753	32.9%	173,155	82.9%	44,278	73.4%	55.3%
Service charges - sanitation revenue	110,452	101,101	25,181	22.8%	25,369	23.0%	25,683	25.4%	76,233	75.4%	22,418	72.5%	14.6%
Service charges - refuse revenue	100,711	97,033	23,970	23.8%	24,546	24.4%	24,857	25.6%	73,374	75.6%	22,796	76.1%	9.0%
Service charges - other	-	-	8,739	-	6,315	-	(4,930)	-	10,124	-	10,615	67.4%	(146.4%)
Rental of facilities and equipment	3,233	3,278	846	26.2%	793	24.5%	655	20.0%	2,294	70.0%	707	73.6%	(7.4%)
Interest earned - external investments	1,000	2,938	535	53.5%	984	98.4%	6,492	221.0%	8,012	272.7%	9,857	1,041.1%	(32.8%)
Interest earned - outstanding debtors	9,232	12,834	3,781	41.0%	2,836	28.5%	3,775	29.4%	10,192	79.4%	2,892	83.0%	33.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	19,583	22,191	4,206	21.5%	6,898	35.2%	5,368	24.2%	16,472	74.2%	3,243	75.6%	65.5%
Licences and permits	17	22	5	28.7%	6	34.4%	8	35.2%	19	85.2%	3	67.2%	178.3%
Agency services	19,075	24,950	9,040	47.4%	(458)	(2.4%)	6,965	27.9%	15,547	62.3%	3,664	70.1%	90.1%
Transfers recognised - operational	234,461	239,210	94,308	40.2%	78,209	33.4%	60,030	25.1%	232,547	97.2%	59,754	97.4%	5.5%
Other own revenue	39,355	50,870	6,305	16.0%	8,693	22.1%	11,342	22.3%	26,340	51.8%	26,409	153.3%	(57.1%)
Gains on disposal of PPE	-	439	-	-	439	-	2,690	613.3%	3,129	713.3%	(209)	(137.6%)	(1,385.3%)
Operating Expenditure	2,101,634	2,186,056	552,099	26.3%	410,178	19.5%	450,877	20.6%	1,413,154	64.6%	429,270	65.3%	5.0%
Employee related costs	512,988	498,404	118,554	23.1%	127,320	24.8%	121,044	24.3%	366,919	73.6%	109,644	70.9%	10.4%
Remuneration of councillors	22,056	25,806	4,793	21.7%	4,792	21.7%	8,455	32.8%	18,040	69.9%	4,704	64.8%	79.7%
Debt impairment	57,700	65,862	15,557	27.0%	15,557	27.0%	18,283	27.0%	49,397	75.0%	19,426	63.8%	(5.9%)
Depreciation and asset impairment	251,615	281,809	112,285	44.6%	1,486	0.5%	61,548	21.8%	175,299	62.2%	45,887	59.9%	34.1%
Finance charges	39,488	40,252	13,835	35.0%	6,726	17.0%	17,023	42.3%	37,583	93.4%	6,461	40.0%	163.5%
Bulk purchases	683,805	691,148	204,582	29.9%	147,125	21.5%	139,013	20.1%	490,719	71.0%	127,793	72.2%	8.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	213,971	228,049	31,216	14.6%	51,049	23.9%	32,868	14.4%	115,134	50.5%	41,315	48.8%	(20.4%)
Transfers and grants	37,053	38,294	7,074	19.1%	6,525	17.6%	3,986	10.4%	17,585	45.9%	7,761	72.2%	(48.6%)
Other expenditure	282,978	316,430	44,203	15.6%	49,619	17.5%	48,656	15.4%	142,478	45.0%	66,269	62.5%	(26.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(243,570)	(340,962)	(58,918)	-	57,973	-	24,298	-	23,353	-	1,503	-	-
Transfers recognised - capital	106,718	110,104	9,355	8.8%	36,241	34.0%	14,121	12.8%	59,716	54.2%	35,879	53.4%	(60.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(136,852)	(230,857)	(49,564)	-	94,214	-	38,419	-	83,070	-	37,382	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(136,852)	(230,857)	(49,564)	-	94,214	-	38,419	-	83,070	-	37,382	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(136,852)	(230,857)	(49,564)	-	94,214	-	38,419	-	83,070	-	37,382	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(136,852)	(230,857)	(49,564)	-	94,214	-	38,419	-	83,070	-	37,382	-	-

Part 2: Capital Revenue and Expenditure

	2013/14											2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure	220,582	253,812	24,307	11.0%	67,119	30.4%	52,624	20.7%	144,050	56.8%	89,503	39.9%	(41.2%)	
Source of Finance	101,394	104,477	13,507	13.3%	31,823	31.4%	13,450	12.9%	58,779	56.3%	23,282	48.5%	(42.2%)	
National Government	3,139	3,442	139	4.4%	141	4.5%	125	3.6%	405	11.8%	6,881	88.8%	(98.2%)	
Provincial Government	2,185	2,185	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	106,718	110,104	13,646	12.8%	31,964	30.0%	13,575	12.3%	59,185	53.8%	30,163	53.3%	(55.0%)	
Borrowing	14,732	23,221	709	4.8%	709	4.8%	148	6.4%	857	3.7%	56,602	35.5%	(99.7%)	
Internally generated funds	99,132	120,487	10,661	10.8%	34,446	34.7%	38,902	32.3%	84,008	69.7%	2,739	22.7%	1,320.5%	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	220,582	253,812	24,307	11.0%	67,119	30.4%	52,624	20.7%	144,050	56.8%	89,503	39.9%	(41.2%)	
Governance and Administration	3,200	8,411	58	1.8%	408	12.8%	737	8.9%	1,203	14.3%	806	16.9%	(8.6%)	
Executive & Council	1,100	711	-	-	5	0.5%	573	80.6%	578	81.4%	18	3%	3,055.1%	
Budget & Treasury Office	1,000	1,529	-	-	102	10.2%	163	10.7%	265	17.3%	15	3%	1,027.4%	
Corporate Services	1,100	6,172	58	5.3%	301	27.4%	-	-	360	5.8%	774	72.2%	(100.0%)	
Community and Public Safety	43,285	45,009	139	.3%	9,034	20.9%	8,048	17.9%	17,221	38.3%	14,164	69.4%	(43.2%)	
Community & Social Services	3,139	5,411	139	4.4%	2,169	69.1%	95	1.8%	2,403	44.4%	-	-	(100.0%)	
Sport And Recreation	40,114	39,566	-	-	6,865	17.1%	7,953	20.1%	14,818	37.5%	14,164	237.1%	(43.9%)	
Public Safety	32	32	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	88,090	79,712	12,182	13.8%	20,767	23.6%	8,252	10.4%	41,201	51.7%	28,820	39.8%	(71.4%)	
Planning and Development	12,000	12,000	-	-	-	-	-	-	-	-	18,500	63.4%	(100.0%)	
Road Transport	63,525	55,536	12,182	19.2%	19,963	31.4%	7,415	13.4%	39,561	71.2%	10,320	42.9%	(28.1%)	
Environmental Protection	12,565	12,175	-	-	804	6.4%	837	6.9%	1,641	13.5%	-	-	(100.0%)	
Trading Services	75,939	115,151	11,872	15.6%	36,397	47.9%	35,204	30.6%	83,473	72.5%	45,713	36.7%	(23.0%)	
Electricity	5,500	59,127	9	.2%	16,447	335.4%	21,585	37.2%	40,441	68.4%	26,950	33.5%	(18.4%)	
Water	41,114	23,174	8,892	16.8%	6,179	15.0%	2,048	8.8%	15,118	65.2%	5,908	29.1%	(65.3%)	
Waste Water Management	25,326	21,661	3,055	12.1%	5,923	23.4%	9,327	43.1%	18,305	84.5%	12,825	48.7%	(27.3%)	
Waste Management	4,000	11,189	1,915	47.9%	5,849	146.2%	1,844	16.5%	9,609	85.9%	30	.6%	6,046.5%	
Other	10,067	5,530	55	.5%	513	5.1%	384	6.9%	951	17.2%	-	-	(100.0%)	

Part 3: Cash Receipts and Payments

Part B: Cash receipts and Payments	2013/14										2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2,162,759	2,199,236	555,000	25.7%	572,384	26.5%	569,455	25.9%	1,696,839	77.2%	458,134	74.2%	24.3%
Ratepayers and other	1,811,348	1,833,484	436,567	24.1%	450,822	24.9%	449,504	24.5%	1,336,894	72.9%	374,994	69.1%	19.9%
Government - operating	234,461	239,876	99,501	42.4%	76,865	32.8%	56,141	23.4%	232,507	96.9%	53,045	96.7%	5.8%
Government - capital	106,718	110,104	14,615	13.7%	41,077	38.5%	53,543	48.6%	109,235	99.2%	24,900	95.1%	114.9%
Interest	10,232	15,772	4,317	42.2%	3,620	35.4%	10,267	65.1%	18,204	115.4%	5,244	807.1%	95.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,962,782)	(1,963,789)	(471,793)	24.0%	(507,811)	25.9%	(429,869)	21.9%	(1,409,472)	71.8%	(415,547)	73.2%	3.4%
Suppliers and employees	(1,886,242)	(1,885,243)	(450,820)	23.9%	(494,822)	26.2%	(413,208)	21.9%	(1,358,656)	72.1%	(410,004)	74.4%	8%
Finance charges	(39,488)	(40,252)	(13,850)	35.2%	(6,664)	16.9%	(12,675)	31.5%	(33,232)	82.6%	(4,192)	54.1%	202.3%
Transfers and grants	(37,053)	(38,294)	(7,074)	19.1%	(6,525)	17.6%	(3,986)	10.4%	(17,585)	45.9%	(1,351)	22.9%	195.0%
Net Cash from/(used) Operating Activities	199,977	235,447	83,207	41.6%	64,574	32.3%	139,587	59.3%	287,367	122.1%	42,587	83.9%	227.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(220,581)	(253,812)	(64,376)	29.2%	(62,315)	28.3%	(55,301)	21.8%	(181,991)	71.7%	(90,966)	43.9%	(38.2%)
Capital assets	(220,581)	(253,812)	(64,376)	29.2%	(62,315)	28.3%	(55,301)	21.8%	(181,991)	71.7%	(90,966)	43.9%	(38.2%)
Net Cash from/(used) Investing Activities	(220,581)	(253,812)	(64,376)	29.2%	(62,315)	28.3%	(55,301)	21.8%	(181,991)	71.7%	(90,966)	43.9%	(38.2%)
Cash Flow from Financing Activities													
Receipts	(1,382)	0	0	-	-	-	-	-	0	100.0%	65,539	78.2%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	65,539	78.2%	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1,382)	0	0	-	-	-	-	-	0	100.0%	-	-	-
Payments	(21,945)	(21,945)	(5,548)	25.3%	(5,311)	24.2%	(5,368)	24.5%	(16,227)	73.9%	(6,424)	70.7%	(16.4%)
Repayment of borrowing	(21,945)	(21,945)	(5,548)	25.3%	(5,311)	24.2%	(5,368)	24.5%	(16,227)	73.9%	(6,424)	70.7%	(16.4%)
Net Cash from/(used) Financing Activities	(23,327)	(21,945)	(5,548)	23.8%	(5,311)	22.8%	(5,368)	24.5%	(16,226)	73.9%	59,116	79.1%	(109.1%)
Net Increase/(Decrease) in cash held	(43,931)	(40,310)	13,284	(30.2%)	(3,052)	6.9%	78,918	(195.8%)	89,149	(221.2%)	10,736	26,931.3%	635.0%
Cash/cash equivalents at the year begin:	66,654	67,577	67,577	101.4%	80,861	121.3%	77,809	115.1%	67,577	100.0%	146,951	100.0%	(47.1%)
Cash/cash equivalents at the year end:	22,723	27,267	80,861	355.8%	77,809	342.4%	156,727	574.8%	156,727	574.8%	157,688	698.5%	(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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	28,157	15.5%	3,909	2.1%	1,656	.9%	153,929	81.6%	188,651	21.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	91,176	38.4%	2,476	1.0%	974	.4%	142,724	60.1%	237,349	26.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40,384	23.6%	712	.4%	539	.3%	129,337	75.6%	170,972	19.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	17,912	36.3%	3,061	6.2%	3,135	6.3%	25,283	51.2%	49,390	5.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	16,289	27.1%	2,859	4.8%	4,166	6.9%	36,832	61.2%	60,145	6.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	356	22.6%	62	3.9%	94	3.4%	1,101	70.0%	1,572	2%	-	-	-
Interest on Asset Debtor Accounts	3,023	17.6%	1,028	6.0%	924	5.4%	12,181	71.0%	17,156	1.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34,040	19.5%	3,948	2.3%	3,023	1.7%	133,506	76.5%	174,517	19.4%	-	-	-
Total By Income Source	232,336	25.6%	18,053	2.0%	14,471	1.6%	634,892	70.6%	899,752	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	9,222	51.0%	1,163	6.4%	557	3.1%	7,141	39.5%	18,084	2.0%	-	-	-
Commercial	70,655	42.7%	2,334	1.4%	723	.4%	91,605	55.4%	165,317	18.4%	-	-	-
Households	149,392	32.8%	13,421	2.9%	12,668	2.8%	279,571	61.4%	455,051	50.6%	-	-	-
Other	3,067	1.2%	1,135	.4%	523	.2%	256,575	98.2%	261,200	29.0%	-	-	-
Total By Customer Group	232,336	25.6%	18,053	2.0%	14,471	1.6%	634,892	70.6%	899,752	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	%
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	35,851	100.0%	-	-	-	-	-	-	35,851	30.8%
Bulk Water	15,586	50.1%	15,533	49.9%	-	-	-	-	31,119	26.7%
PAYE deductions	5,266	100.0%	-	-	-	-	-	-	5,266	4.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6,684	100.0%	-	-	-	-	-	-	6,684	5.7%
Loan repayments	3,086	100.0%	-	-	-	-	-	-	3,086	2.7%
Trade Creditors	14,069	40.9%	19,296	55.9%	492	1.4%	608	1.8%	34,405	29.6%
Auditor-General	-	-	-	-	4	100.0%	-	-	4	-
Other	-	-	-	-	-	-	-	-	-	-
Total	80,523	69.2%	34,769	29.9%	496	.4%	608	.5%	116,395	100.0%

GAUTENG: RANDFONTEIN (GT482)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

R thousands	2013/14										2012/13		Q3 of 2013/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	851,105	880,393	203,218	23.9%	185,007	21.7%	204,079	23.2%	592,303	67.3%	168,544	69.9%	21.1%
Property rates	106,439	106,439	22,323	21.0%	18,923	17.8%	19,146	18.0%	60,393	56.7%	18,830	60.0%	1.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	383,250	383,250	113,248	29.5%	96,307	25.1%	71,163	18.6%	280,717	73.2%	78,296	70.5%	(9.1%)
Service charges - water revenue	115,320	115,320	17,281	15.0%	22,215	19.3%	19,409	16.8%	58,905	51.1%	17,017	49.3%	14.1%
Service charges - sanitation revenue	37,142	37,142	7,927	21.3%	7,811	21.0%	7,815	21.0%	23,553	63.4%	7,355	65.7%	6.3%
Service charges - refuse revenue	36,753	36,753	9,458	25.7%	9,698	26.4%	9,727	26.5%	28,883	78.6%	8,876	79.3%	9.6%
Service charges - other	2,713	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2,283	2,383	529	23.2%	460	20.2%	509	21.4%	1,499	62.9%	490	43.8%	4.0%
Interest earned - external investments	1,440	1,440	3,790	263.2%	4,071	282.7%	3,764	261.4%	11,625	807.3%	459	75.5%	720.3%
Interest earned - outstanding debtors	8,000	8,000	-	-	-	-	-	-	-	-	1,369	64.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2,043	3,744	1,132	55.4%	720	35.2%	956	25.5%	2,809	75.0%	1,873	196.3%	(48.9%)
Licences and permits	14,010	43,683	9	1%	5	-	7	-	22	-	18	4%	(62.3%)
Agency services	5,000	2,000	1,141	22.8%	(4,716)	(94.3%)	30,707	1,535.4%	27,132	1,356.6%	3,412	270.9%	799.9%
Transfers recognised - operational	126,897	126,897	24,903	20.0%	28,232	22.6%	39,902	31.5%	93,037	73.4%	24,927	98.8%	60.1%
Other own revenue	12,016	13,543	1,476	12.3%	1,279	10.6%	975	7.2%	3,730	27.5%	5,620	56.1%	(82.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	911,527	939,842	145,980	16.0%	178,709	19.6%	180,128	19.2%	504,818	53.7%	153,294	55.4%	17.5%
Employee related costs	216,103	206,412	47,377	21.9%	57,316	26.5%	53,476	25.9%	158,170	76.6%	50,171	71.3%	6.6%
Remuneration of councillors	15,194	15,194	3,381	22.3%	3,335	21.9%	3,929	25.9%	10,445	70.1%	4,057	73.2%	(3.2%)
Depreciation	60,481	60,481	-	-	-	-	-	-	-	-	1,596	31.5%	(100.0%)
Depreciation and asset impairment	121,326	121,265	2	-	1	-	32	-	35	-	-	-	(100.0%)
Finance charges	8,657	17,625	4,235	48.9%	4,041	46.7%	6,604	37.5%	14,881	84.4%	4,406	102.2%	49.9%
Bulk purchases	314,396	314,396	69,553	22.1%	84,801	27.0%	71,164	22.6%	225,519	71.7%	61,368	70.8%	16.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	2,362	7,285.1%	(100.0%)
Contracted services	26,204	27,804	1,549	5.9%	2,403	9.2%	6,674	24.0%	10,625	38.2%	2,383	46.3%	180.1%
Transfers and grants	420	420	-	-	105	25.0%	105	25.0%	210	50.0%	-	-	(100.0%)
Other expenditure	148,747	176,245	19,882	13.4%	26,706	18.0%	38,144	21.6%	84,733	48.1%	26,951	45.2%	41.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(60,423)	(59,449)	57,237		6,298		23,951		87,486		15,250		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(60,423)	(59,449)	57,237		6,298		23,951		87,486		15,250		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(60,423)	(59,449)	57,237		6,298		23,951		87,486		15,250		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(60,423)	(59,449)	57,237		6,298		23,951		87,486		15,250		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(60,423)	(59,449)	57,237		6,298		23,951		87,486		15,250		

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure																
R thousands	2013/14													2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Capital Revenue and Expenditure																
Source of Finance	114,852	126,958	9,820	8.6%	10,041	8.7%	11,828	9.3%	31,690	25.0%	8,076	22.5%	46.5%			
National Government	48,461	48,118	1,948	4.0%	1,110	2.3%	3,624	7.5%	6,682	13.9%	2,531	12.7%	43.2%			
Provincial Government	14,040	20,840	-	-	1,585	11.3%	1,319	6.3%	2,904	13.9%	989	238.8%	33.3%			
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	165	-	(100.0%)			
Transfers recognised - capital	62,501	68,958	1,948	3.1%	2,694	4.3%	4,943	7.2%	9,586	13.9%	3,685	27.0%	34.1%			
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-			
Internally generated funds	52,351	56,500	7,872	15.0%	7,347	14.0%	6,885	12.2%	22,104	39.1%	3,856	16.8%	78.5%			
Public contributions and donations	-	1,500	-	-	-	-	-	-	-	-	535	-	(100.0%)			
Capital Expenditure Standard Classification	114,852	126,958	9,820	8.6%	10,041	8.7%	11,828	9.3%	31,690	25.0%	8,076	22.5%	46.5%			
Governance and Administration	5,858	6,732	2,376	40.6%	234	4.0%	423	6.3%	3,034	45.1%	127	25.8%	233.1%			
Executive & Council	371	591	93	25.0%	93	25.0%	93	15.7%	278	47.1%	-	-	(100.0%)			
Budget & Treasury Office	50	50	-	-	-	-	37	74.7%	37	74.7%	-	-	(100.0%)			
Corporate Services	5,437	6,091	2,283	42.0%	142	2.6%	293	4.8%	2,718	44.6%	127	37.0%	130.8%			
Community and Public Safety	27,819	35,619	1,515	5.4%	3,099	11.1%	4,404	12.4%	9,019	25.3%	2,037	26.4%	116.2%			
Community & Social Services	22,079	28,089	700	3.2%	2,284	10.3%	3,108	11.1%	6,093	21.7%	1,524	16.3%	104.0%			
Sport And Recreation	354	2,694	66	18.6%	66	18.6%	66	2.5%	198	7.4%	513	75.6%	(87.1%)			
Public Safety	5,386	4,866	749	13.9%	749	13.9%	1,230	25.3%	2,728	56.1%	-	2%	(100.0%)			
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-			
Health	-	-	-	-	-	-	-	-	-	-	-	-	-			
Economic and Environmental Services	41,681	31,884	1,093	2.6%	1,093	2.6%	1,894	5.9%	4,079	12.8%	3,042	11.0%	(37.7%)			
Planning and Development	1,200	1,200	-	-	-	-	-	-	-	-	161	3.8%	(100.0%)			
Road Transport	40,481	30,284	1,093	2.7%	1,093	2.7%	1,894	6.3%	4,079	13.5%	2,881	11.9%	(34.3%)			
Environmental Protection	-	400	-	-	-	-	-	-	-	-	-	-	-			
Trading Services	38,494	52,723	4,837	12.2%	5,615	14.2%	5,106	9.7%	15,558	29.5%	2,870	32.1%	77.9%			
Electricity	25,550	29,050	2,651	10.4%	3,547	13.9%	702	2.4%	6,900	23.8%	-	16.1%	(100.0%)			
Water	4,017	13,551	424	10.5%	304	7.6%	2,641	19.5%	3,369	24.9%	2,800	145.2%	(5.7%)			
Waste Water Management	252	3,146	287	113.7%	287	113.7%	287	9.1%	860	27.3%	71	17.9%	305.5%			
Waste Management	9,675	6,975	1,476	15.3%	1,476	15.3%	1,476	21.2%	4,429	63.5%	-	-	(100.0%)			
Other	-	-	-	-	-	-	-	-	-	-	-	-	-			

Part 3: Cash Receipts and Payments

Part 3: Cash receipts and Payments														
	Budget		First Quarter		2013/14		Third Quarter		Year to Date		2012/13		Q3 of 2012/13 to Q3 of 2013/14	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	691,002	691,002	218,305	31.6%	192,871	27.9%	172,642	25.0%	583,818	84.5%	192,952	73.6%	(10.5%)	
Ratepayers and other	494,364	494,364	179,170	36.2%	156,528	31.7%	124,144	25.1%	459,842	93.0%	148,352	68.2%	(16.3%)	
Government - operating	124,697	124,697	30,368	24.4%	29,813	23.9%	23,970	19.2%	84,151	67.5%	24,505	95.2%	(2.2%)	
Government - capital	62,501	62,501	5,550	8.9%	1,800	2.9%	23,132	37.0%	30,482	48.8%	18,268	109.8%	26.6%	
Interest	9,440	9,440	3,218	34.1%	4,730	50.1%	1,395	14.8%	9,343	99.0%	1,828	66.4%	(23.7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(626,684)	(626,684)	(183,854)	29.3%	(168,093)	26.8%	(159,300)	25.4%	(511,247)	81.6%	(160,578)	79.7%	(.8%)	
Suppliers and employees	(617,607)	(617,607)	(178,537)	28.9%	(162,401)	26.3%	(151,985)	24.6%	(492,929)	79.8%	(150,876)	76.9%	-.7%	
Finance charges	(6,657)	(6,657)	(4,378)	65.3%	(3,307)	38.2%	(6,279)	72.9%	(13,964)	161.3%	(4,406)	237.8%	42.5%	
Transfers and grants	(420)	(420)	(939)	223.5%	(2,385)	567.9%	(1,036)	246.7%	(4,360)	1,038.1%	(5,295)	1,186.0%	(80.4%)	
Net Cash from/(used) Operating Activities	64,318	64,318	34,451	53.6%	24,778	38.5%	13,342	20.7%	72,571	112.8%	32,375	38.2%	(58.8%)	
Cash Flow from Investing Activities														
Receipts	2,986	2,986	(6,748)	(226.0%)	(6,137)	(205.5%)	(6,425)	(215.2%)	(19,311)	(646.7%)	150	-	(4,396.5%)	
Proceeds on disposal of PPE	5,574	5,574	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	(3,816)	(3,816)	(6,120)	160.4%	(6,137)	160.8%	(6,425)	168.4%	(18,683)	489.5%	150	-	(4,396.5%)	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	1,228	1,228	(628)	(51.1%)	-	-	-	-	(628)	(51.1%)	-	-	-	
Payments	(62,501)	(62,501)	(5,276)	8.4%	(8,208)	13.1%	(12,064)	19.3%	(25,548)	40.9%	(8,076)	21.1%	49.4%	
Capital assets	(62,501)	(62,501)	(5,276)	8.4%	(8,208)	13.1%	(12,064)	19.3%	(25,548)	40.9%	(8,076)	21.1%	49.4%	
Net Cash from/(used) Investing Activities	(59,515)	(59,515)	(12,024)	20.2%	(14,345)	24.1%	(18,490)	31.1%	(44,859)	75.4%	(7,927)	20.8%	133.3%	
Cash Flow from Financing Activities														
Receipts	1,348	1,348	639	47.4%	863	64.0%	859	63.7%	2,361	175.2%	3,233	21.4%	(73.4%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	1,348	1,348	639	47.4%	863	64.0%	859	63.7%	2,361	175.2%	3,233	21.4%	(73.4%)	
Payments	(3,400)	(3,400)	(675)	19.9%	-	-	(733)	21.6%	(1,408)	41.4%	(632)	100.0%	16.1%	
Repayment of borrowing	(3,400)	(3,400)	(675)	19.9%	-	-	(733)	21.6%	(1,408)	41.4%	(632)	100.0%	16.1%	
Net Cash from/(used) Financing Activities	(2,052)	(2,052)	(36)	1.7%	863	(42.0%)	126	(6.1%)	953	(46.4%)	2,602	2.2%	(95.2%)	
Net Increase/(Decrease) in cash held	2,751	2,751	22,392	814.0%	11,295	410.6%	(5,022)	(182.6%)	28,664	1,042.0%	27,049	96.3%	(118.6%)	
Cash/cash equivalents at the year begin:	250	250	48,003	19,201.4%	70,395	28,158.0%	81,890	32,678.1%	48,003	19,201.4%	(2,187)	95.5%	(3,835.2%)	
Cash/cash equivalents at the year end:	3,001	3,001	70,395	2,345.8%	81,690	2,722.2%	76,668	2,554.8%	76,668	2,554.8%	24,862	96.3%	208.4%	

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7,844	12.6%	2,603	4.2%	1,910	3.1%	49,734	80.1%	62,091	20.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8,200	25.0%	1,657	5.1%	1,512	4.6%	21,417	65.3%	32,786	11.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,757	2.9%	2,733	3.6%	3,734	4.9%	68,355	89.3%	76,578	25.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,788	12.6%	431	3.1%	379	2.7%	11,415	81.0%	13,990	4.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	2,266	14.3%	529	3.3%	460	2.9%	12,803	79.5%	15,858	5.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	67.0%	-	-	-	-	3	33.0%	10	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,403	2.5%	2,725	2.8%	2,390	2.4%	90,533	92.3%	96,050	32.8%	-	-	-
Total By Income Source	24,245	8.1%	10,677	3.6%	10,385	3.5%	254,060	84.9%	299,367	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	439	11.1%	287	7.3%	203	5.1%	3,022	76.5%	3,952	1.3%	-	-	-
Commercial	21,846	57.8%	3,340	8.9%	1,735	4.6%	10,758	28.7%	37,479	12.5%	-	-	-
Households	2,142	8%	7,042	2.7%	8,441	3.3%	240,280	93.2%	257,885	86.1%	-	-	-
Other	18	35.3%	8	16.1%	5	10.6%	19	37.6%	51	-	-	-	-
Total By Customer Group	24,245	8.1%	10,677	3.6%	10,385	3.5%	254,060	84.9%	299,367	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	22,152	26.2%	20,233	23.9%	42,187	49.9%	-	-	84,573	96.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1,361	44.6%	480	15.7%	-	-	1,210	39.7%	3,050	3.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	23,513	26.8%	20,713	23.6%	42,187	48.1%	1,210	1.4%	87,623	100.0%

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Fairf: Operating Revenue and Expenditure													
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2012/13 to Q3 of 2013/14
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	350,567	368,161	112,634	32.1%	94,667	27.0%	66,187	18.0%	273,488	74.3%	86,948	84.3%	(23.9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9,104	9,086	2,245	24.7%	2,243	24.6%	1,385	15.2%	5,872	64.6%	1,871	68.3%	(26.0%)
Interest earned - external investments	2,060	2,100	708	34.3%	364	17.7%	240	11.4%	1,311	62.4%	532	83.1%	(54.9%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	65,855	64,955	9,857	15.0%	13,652	20.7%	3,871	6.0%	27,380	42.2%	26,023	67.3%	(85.1%)
Agency services	7,307	6,472	1,672	22.9%	1,604	22.0%	1,618	25.0%	4,894	75.6%	1,722	78.0%	(6.1%)
Transfers recognised - operational	260,552	260,552	97,177	37.3%	75,870	29.1%	58,141	22.3%	231,188	88.7%	56,694	89.6%	2.6%
Other own revenue	5,590	24,926	934	16.7%	922	16.5%	933	3.7%	2,788	11.2%	115	38.5%	709.3%
Gains on disposal of PPE	100	70	42	42.0%	12	12.0%	(1)	(1.1%)	53	76.1%	(10)	144.0%	(92.6%)
Operating Expenditure	350,388	361,769	82,459	23.5%	85,508	24.4%	80,291	22.2%	248,257	68.6%	82,810	69.4%	(3.0%)
Employee related costs	195,544	200,318	50,628	25.9%	49,692	25.4%	49,389	24.7%	149,708	74.7%	47,287	75.4%	4.4%
Remuneration of councillors	10,580	10,934	2,519	23.8%	2,464	23.3%	2,846	26.0%	7,829	71.6%	2,644	70.2%	7.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23,266	23,266	4,591	19.7%	6,916	29.7%	6,946	29.9%	18,453	79.3%	8,934	69.7%	(22.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	39,560	40,004	8,384	21.2%	11,659	29.5%	6,217	15.5%	26,260	65.6%	11,214	71.7%	(44.6%)
Transfers and grants	16,013	16,013	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	65,424	71,234	16,337	25.0%	14,777	22.6%	14,893	20.9%	46,007	64.6%	12,730	61.5%	17.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	180	6,391	30,176		9,159		(14,104)		25,230		4,138		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	180	6,391	30,176		9,159		(14,104)		25,230		4,138		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	180	6,391	30,176		9,159		(14,104)		25,230		4,138		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	180	6,391	30,176		9,159		(14,104)		25,230		4,138		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	180	6,391	30,176		9,159		(14,104)		25,230		4,138		

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure	2013/14									2012/13		Q3 of 2012/13 to Q3 of 2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	17,702	22,602	7,397	41.8%	4,918	27.8%	4,662	20.6%	16,977	75.1%	1,685	99.2%	176.7%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17,702	22,602	7,397	41.8%	4,918	27.8%	4,662	20.6%	16,977	75.1%	41	372.0%	11,303.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	1,644	-	(100.0%)
Capital Expenditure Standard Classification	17,702	22,602	7,397	41.8%	4,918	27.8%	4,662	20.6%	16,977	75.1%	1,685	99.2%	176.7%
Governance and Administration	12,261	16,671	6,024	49.1%	3,563	29.1%	4,103	24.6%	13,691	82.1%	1,685	99.2%	143.5%
Executive & Council	490	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	11,771	16,671	6,024	51.2%	3,563	30.3%	4,103	24.6%	13,691	82.1%	1,685	99.2%	143.5%
Community and Public Safety	1,300	1,300	559	43.0%	442	34.0%	261	20.1%	1,262	97.1%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1,300	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1,300	559	-	-	-	261	20.1%	820	63.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4,141	4,631	814	19.6%	913	22.0%	298	6.4%	2,024	43.7%	-	-	(100.0%)
Planning and Development	1,000	1,000	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3,141	3,141	814	25.9%	913	29.1%	298	9.5%	2,024	64.4%	-	-	(100.0%)
Environmental Protection	-	490	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part 3: Cash receipts and payments	2013/14										2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	350,467	368,091	112,634	32.1%	94,718	27.0%	66,200	18.0%	273,552	74.3%	86,961	86.0%	(23.9%)
Ratepayers and other	87,855	105,439	14,750	16.8%	18,485	21.0%	7,819	7.4%	41,053	38.9%	29,735	72.8%	(73.7%)
Government - operating	260,552	260,552	97,177	37.3%	75,870	29.1%	58,141	22.3%	231,168	88.7%	56,694	89.6%	2.6%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2,060	2,100	708	34.3%	364	17.7%	240	11.4%	1,311	62.4%	532	83.1%	(54.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(310,848)	(338,504)	(72,524)	23.3%	(81,352)	26.2%	(53,141)	15.7%	(207,017)	61.2%	(87,404)	66.7%	(39.2%)
Suppliers and employees	(294,835)	(322,491)	(72,524)	24.6%	(81,352)	27.6%	(53,141)	16.5%	(207,017)	64.2%	(87,404)	69.0%	(39.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(16,013)	(16,013)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39,619	29,587	40,110	101.2%	13,366	33.7%	13,059	44.1%	66,535	224.9%	(443)	(1,472.2%)	(3,048.3%)
Cash Flow from Investing Activities													
Receipts	50	70	-	-	(52)	(103.3%)	(1)	(.9%)	(52)	(74.8%)	(21)	-	(96.8%)
Proceeds on disposal of PPE	50	70	-	-	(52)	(103.3%)	(1)	(.9%)	(52)	(74.8%)	(21)	-	(96.8%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(17,702)	(22,602)	(7,397)	41.8%	(4,918)	27.8%	(4,662)	20.6%	(16,977)	75.1%	(1,603)	59.8%	190.8%
Capital assets	(17,702)	(22,602)	(7,397)	41.8%	(4,918)	27.8%	(4,662)	20.6%	(16,977)	75.1%	(1,603)	59.8%	190.8%
Net Cash from/(used) Investing Activities	(17,652)	(22,532)	(7,397)	41.9%	(4,970)	28.2%	(4,662)	20.7%	(17,029)	75.6%	(1,624)	59.9%	187.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	21,967	7,055	32,713	148.9%	8,396	38.2%	8,396	119.0%	49,506	701.7%	(2,067)	(224.1%)	(506.3%)
Cash/cash equivalents at the year begin:	11,158	6,916	6,905	61.9%	39,618	355.1%	48,014	694.3%	6,905	99.8%	67,461	100.0%	(28.8%)
Cash/cash equivalents at the year end:	33,125	13,971	39,618	119.6%	48,014	144.9%	56,411	403.8%	56,411	403.8%	65,394	(588.4%)	(13.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Area/ Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	479	25.0%	456	23.8%	-	-	978	51.1%	1,914	100.0%	-	-	-
Total By Income Source	479	25.0%	456	23.8%	-	-	978	51.1%	1,914	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	479	25.0%	456	23.8%	-	-	978	51.1%	1,914	100.0%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	479	25.0%	456	23.8%	-	-	978	51.1%	1,914	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17,496	100.0%	-	-	-	-	-	-	17,496	35.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31,479	100.0%	-	-	-	-	-	-	31,479	64.3%
Total	48,976	100.0%	-	-	-	-	-	-	48,976	100.0%

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

R thousands	2013/14											2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure														
Operating Revenue	258,989	276,407	98,296	38.0%	70,430	27.2%	63,439	23.0%	232,166	84.0%	53,590	78.1%	18.4%	
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - other	3,800	4,080	259	6.8%	839	22.1%	273	6.7%	1,371	33.6%	-	26.2%	(100.0%)	
Rental of facilities and equipment	-	1,413	441	-	121	-	752	53.2%	1,314	92.9%	474	79.4%	58.7%	
Interest earned - external investments	3,500	5,101	1,087	31.1%	1,285	36.7%	1,450	28.4%	3,822	74.9%	1,406	99.0%	3.1%	
Interest earned - outstanding debtors	-	144	-	-	-	-	-	-	-	-	-	87.8%	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits	-	147	49	-	25	-	40	27.4%	114	77.4%	49	92.6%	(17.3%)	
Agency services	-	35,834	17,917	-	7,167	-	10,750	30.0%	35,834	100.0%	-	-	(100.0%)	
Transfers recognised - operational	220,433	185,205	78,094	35.4%	61,038	27.7%	43,447	23.5%	182,579	98.6%	50,305	94.6%	(13.6%)	
Other own revenue	31,256	44,483	448	1.4%	(44)	(.1%)	8,727	15.1%	7,131	16.0%	1,358	7.7%	396.1%	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	253,629	273,431	66,626	26.3%	62,862	24.8%	65,462	23.9%	194,949	71.3%	40,657	55.3%	61.0%	
Employee related costs	159,201	153,086	40,749	25.6%	40,221	25.3%	41,979	27.4%	122,948	80.3%	23,304	62.3%	80.1%	
Remuneration of councillors	9,353	10,229	2,063	22.1%	2,132	22.8%	2,680	26.0%	6,855	67.0%	1,327	58.1%	100.4%	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	8,887	9,212	-	-	-	-	-	-	-	-	829	56.2%	(100.0%)	
Finance charges	3,696	1,072	254	6.9%	-	-	171	16.0%	425	39.7%	-	50.0%	(100.0%)	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	4,394	4,394	1,200	27.3%	997	22.7%	-	-	2,197	50.0%	1,099	51.3%	(100.0%)	
Other expenditure	68,097	95,439	22,360	32.8%	19,511	28.7%	20,652	21.6%	62,524	65.5%	14,098	46.3%	46.5%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	5,360	2,976	31,670		7,569		(2,022)		37,217		12,933			
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	5,360	2,976	31,670		7,569		(2,022)		37,217		12,933			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	5,360	2,976	31,670		7,569		(2,022)		37,217		12,933			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	5,360	2,976	31,670		7,569		(2,022)		37,217		12,933			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	5,360	2,976	31,670		7,569		(2,022)		37,217		12,933			

Part 2: Capital Revenue and Expenditure

	2013/14										2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	5,360	2,976	3,279	61.2%	1,461	27.3%	(2,739)	(92.1%)	2,001	67.3%	-	7.0%	(100.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	5,360	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	5,360	-	-	-	-	-	-	-	-	-	-	7.0%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2,976	3,279	-	1,461	-	116	3.9%	4,857	163.2%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	(2,855)	-	(2,855)	-	-	-	(100.0%)
Capital Expenditure Standard Classification	5,360	2,976	3,279	61.2%	1,461	27.3%	(2,739)	(92.1%)	2,001	67.3%	-	7.0%	(100.0%)
Governance and Administration	200	300	-	-	-	-	116	38.6%	116	38.6%	-	7.0%	(100.0%)
Executive & Council	200	200	-	-	-	-	116	57.8%	116	57.8%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	100	-	-	-	-	-	-	-	-	-	7.0%	-
Community and Public Safety	2,160	1,886	1,181	54.7%	705	32.6%	-	-	1,886	100.0%	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2,160	1,886	1,181	54.7%	705	32.6%	-	-	1,886	100.0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	790	2,099	-	756	-	(2,855)	(361.4%)	-	-	-	-	(100.0%)
Planning and Development	-	790	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	2,099	-	756	-	(2,855)	-	-	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3,000	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	3,000	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part J: Cash Receipts and Payments													
	2013/14										2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	258,989	276,407	101,731	39.3%	70,430	27.2%	62,343	22.6%	234,504	84.8%	118,757	119.9%	(47.5%)
Ratepayers and other	35,056	85,957	22,549	64.3%	8,108	23.1%	17,455	20.3%	48,113	56.0%	32,745	61.3%	(46.7%)
Government - operating	220,433	185,205	78,094	35.4%	61,038	27.7%	43,447	23.5%	182,579	98.6%	84,606	139.7%	(48.6%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3,500	5,244	1,087	31.1%	1,285	36.7%	1,440	27.5%	3,812	72.7%	1,406	104.2%	2.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(253,629)	(244,897)	(27,516)	10.8%	(61,804)	24.4%	(69,627)	28.4%	(158,946)	64.9%	(62,092)	71.7%	12.1%
Suppliers and employees	(245,538)	(239,431)	(25,062)	10.8%	(60,807)	24.8%	(69,455)	29.0%	(156,324)	65.3%	(60,867)	72.1%	14.5%
Finance charges	(8,696)	(1,072)	(254)	6.9%	-	-	(171)	16.0%	(425)	39.7%	(327)	68.0%	(47.6%)
Transfers and grants	(4,394)	(4,394)	(1,200)	27.3%	(997)	22.7%	-	-	(2,197)	50.0%	(1,099)	51.3%	(100.0%)
Net Cash from/(used) Operating Activities	5,361	31,509	74,215	1,384.5%	8,626	160.9%	(7,284)	(23.1%)	75,558	239.8%	56,665	(1,186.8%)	(112.9%)
Cash Flow from Investing Activities													
Receipts	(14,273)	-	(79)	.6%	(7)	.1%	-	-	(87)	-	(44,862)	65.7%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	727	-	(79)	(10.9%)	(7)	(1.0%)	-	-	(87)	-	-	-	-
Decrease (increase) in non-current investments	(15,000)	-	-	-	-	-	-	-	-	-	(44,862)	65.7%	(100.0%)
Payments	(5,360)	(2,976)	(1,886)	35.2%	(1,014)	18.9%	(116)	3.9%	(3,015)	101.3%	-	37.6%	(100.0%)
Capital assets	(5,360)	(2,976)	(1,886)	35.2%	(1,014)	18.9%	(116)	3.9%	(3,015)	101.3%	-	37.6%	(100.0%)
Net Cash from/(used) Investing Activities	(19,633)	(2,976)	(1,965)	10.0%	(1,021)	5.2%	(116)	3.9%	(3,102)	104.2%	(44,862)	64.8%	(99.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3,696)	(3,696)	-	-	-	-	(1,676)	45.4%	(1,676)	45.4%	(1,521)	80.3%	10.2%
Repayment of borrowing	(3,696)	(3,696)	-	-	-	-	(1,676)	45.4%	(1,676)	45.4%	(1,521)	80.3%	10.2%
Net Cash from/(used) Financing Activities	(3,696)	(3,696)	-	-	-	-	(1,676)	45.4%	(1,676)	45.4%	(1,521)	80.3%	10.2%
Net Increase/(Decrease) in cash held	(17,969)	24,838	72,250	(402.1%)	7,605	(42.3%)	(9,076)	(36.5%)	70,780	285.0%	10,283	(18.3%)	(188.3%)
Cash/cash equivalents at the year begin:	(42,499)	57,815	33,020	(77.7%)	105,270	(247.7%)	112,875	195.2%	33,020	57.1%	35,866	36.5%	214.7%
Cash/cash equivalents at the year end:	(60,468)	82,653	105,270	(174.1%)	112,875	(186.7%)	103,800	125.6%	103,800	125.6%	46,148	(58.4%)	124.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	2%	19	.8%	25	1.1%	2,199	97.8%	2,249	100.0%	-	-	2,172
Total By Income Source	5	2%	19	.8%	25	1.1%	2,199	97.8%	2,249	100.0%	-	-	2,172
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	5	2%	19	.8%	25	1.1%	2,199	97.8%	2,249	100.0%	-	-	2,172
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5	2%	19	.8%	25	1.1%	2,199	97.8%	2,249	100.0%	-	-	2,172

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	22	3.1%	16	2.3%	-	-	656	94.6%	694	100.0%
Total	22	3.1%	16	2.3%	-	-	656	94.6%	694	100.0%

GAUTENG: WESTONARIA (GT483)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure																
	2013/14													2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
R thousands																
Operating Revenue and Expenditure																
Operating Revenue	458,389	418,430	116,756	25.5%	102,947	22.5%	78,805	18.8%	298,509	71.3%	61,420	61.0%	28.3%			
Property rates	36,195	34,147	7,278	20.1%	8,682	24.0%	6,779	19.9%	22,739	66.6%	9,832	71.3%	(31.0%)			
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - electricity revenue	102,599	95,004	20,047	19.5%	18,374	17.9%	15,238	16.0%	53,660	56.5%	16,302	53.6%	(6.5%)			
Service charges - water revenue	130,085	118,249	25,728	19.8%	25,847	19.7%	14,126	11.9%	65,500	55.4%	2,333	17.6%	505.6%			
Service charges - sanitation revenue	16,853	15,853	3,989	16.5%	3,789	23.7%	(7,425)	(46.8%)	(847)	(4.1%)	2,576	46.0%	(388.2%)			
Service charges - refuse revenue	6,093	5,627	1,996	32.8%	1,868	30.7%	18,742	333.1%	22,606	401.8%	1,554	113.3%	1,106.3%			
Service charges - other	-	-	113	-	36	-	9	-	158	-	32	-	(70.7%)			
Rental of facilities and equipment	153	389	113	73.5%	96	62.8%	84	16.6%	273	70.3%	98	68.5%	(34.2%)			
Interest earned - external investments	578	545	-	-	1,941	335.9%	(3,605)	(561.5%)	(1,684)	(305.2%)	3,524	1,973.5%	(202.3%)			
Interest earned - outstanding debtors	17,523	18,030	4,191	23.9%	4,150	23.7%	1,482	8.2%	9,822	54.5%	-	7.0%	(100.0%)			
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-			
Fines	5,201	4,236	92	1.8%	1,569	30.2%	16	4%	1,676	39.6%	524	(2.3%)	(97.0%)			
Licences and permits	19,908	14,300	3,418	17.2%	626	3.1%	1,227	8.6%	5,271	36.9%	0	-	350,460.9%			
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers recognised - operational	115,514	108,261	49,410	42.8%	35,786	31.0%	30,318	28.0%	115,514	106.7%	23,833	120.8%	27.2%			
Other own revenue	7,886	2,889	1,582	20.6%	184	2.4%	1,834	63.5%	3,599	124.6%	813	87.9%	125.7%			
Gains on disposal of PPE	-	900	-	-	-	-	-	-	-	-	-	-	-			
Operating Expenditure	447,934	470,509	95,908	21.4%	97,483	21.8%	119,594	25.4%	312,985	66.5%	100,640	61.4%	18.8%			
Employee related costs	126,584	110,413	29,690	23.5%	30,317	24.0%	29,335	26.6%	89,342	80.9%	28,394	71.9%	3.3%			
Remuneration of councillors	10,865	9,145	1,484	13.5%	1,617	14.9%	1,175	12.8%	4,255	46.5%	2,093	54.5%	(43.9%)			
Debt impairment	20,497	24,402	-	-	-	-	-	-	-	-	11,565	47.4%	(100.0%)			
Depreciation and asset impairment	8,529	65,031	-	-	-	-	48,500	74.6%	48,500	74.6%	-	-	(100.0%)			
Finance charges	9,301	10,866	812	8.7%	1,158	12.4%	227	2.1%	2,196	20.2%	1,928	58.5%	(88.2%)			
Bulk purchases	183,470	169,879	46,879	25.6%	46,848	25.4%	39,267	23.1%	132,795	78.2%	42,696	82.4%	(8.0%)			
Other Materials	11,558	13,091	1,179	10.2%	1,076	9.3%	659	5.0%	2,913	22.3%	3,210	72.0%	(79.5%)			
Contracted services	13,017	8,470	2,399	18.4%	3,617	27.8%	1,769	20.9%	7,785	91.9%	2,717	114.8%	(34.9%)			
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other expenditure	64,113	59,212	13,487	21.0%	13,050	20.4%	(1,338)	(2.3%)	25,199	42.6%	8,039	46.4%	(116.6%)			
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit)	10,455	(52,079)	20,848	5.4%	5,465	1.3%	(40,789)	(5.2%)	(14,476)	(3.5%)	(39,219)	(9.5%)	(100.0%)			
Transfers recognised - capital	72,482	63,756	20,982	28.9%	36,309	50.1%	-	-	57,291	89.9%	15,224	23.9%	(100.0%)			
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-			
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after capital transfers and contributions	82,937	11,677	41,830	5.2%	41,774	1.3%	(40,789)	(5.2%)	42,815	(3.5%)	(23,995)	(9.5%)	(100.0%)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after taxation	82,937	11,677	41,830	5.2%	41,774	1.3%	(40,789)	(5.2%)	42,815	(3.5%)	(23,995)	(9.5%)	(100.0%)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality	82,937	11,677	41,830	5.2%	41,774	1.3%	(40,789)	(5.2%)	42,815	(3.5%)	(23,995)	(9.5%)	(100.0%)			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) for the year	82,937	11,677	41,830	5.2%	41,774	1.3%	(40,789)	(5.2%)	42,815	(3.5%)	(23,995)	(9.5%)	(100.0%)			

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure														Q3 of 2012/13 to Q3 of 2013/14
R thousands	2013/14										2012/13			
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure	84,901	84,901	25,384	29.9%	27,542	32.4%	6,606	7.8%	59,532	70.1%	10,961	38.1%	(39.7%)	
Source of Finance	59,282	59,282	25,384	42.8%	27,542	46.5%	6,606	11.1%	59,532	100.4%	10,961	47.3%	(39.7%)	
National Government	200	200	-	-	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	72,482	72,482	25,384	35.0%	27,542	38.0%	6,606	9.1%	59,532	82.1%	10,961	47.3%	(39.7%)	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	12,419	12,419	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	1.0%	-	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	84,901	84,901	25,384	29.9%	27,542	32.4%	6,606	7.8%	59,532	70.1%	10,961	38.1%	(39.7%)	
Governance and Administration	8,300	8,300	509	6.1%	761	9.2%	322	3.9%	1,593	19.2%	438	7.2%	(26.5%)	
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	
Budget & Treasury Office	4,845	4,845	-	-	-	-	-	-	-	-	58	29.0%	(100.0%)	
Corporate Services	3,455	3,455	509	14.7%	761	22.0%	322	9.3%	1,593	46.1%	380	7.6%	(15.2%)	
Community and Public Safety	23,130	23,130	3,115	13.5%	5,972	25.8%	4,469	19.3%	13,556	58.6%	2,750	113.3%	62.5%	
Community & Social Services	2,260	2,260	1,882	83.3%	-	-	2,806	124.1%	4,688	207.4%	1,487	88.6%	88.7%	
Sport And Recreation	16,174	16,174	1,233	7.6%	4,983	30.8%	533	3.3%	6,748	41.7%	1,104	6.8%	(51.7%)	
Public Safety	245	245	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	4,451	4,451	-	-	989	22.2%	1,131	25.4%	2,120	47.6%	160	3.6%	607.7%	
Economic and Environmental Services	5,975	5,975	4,457	74.6%	1,104	18.5%	1,221	20.4%	6,782	113.5%	5,674	29.2%	(78.5%)	
Planning and Development	975	975	-	-	627	64.3%	-	-	627	64.3%	4,058	25.3%	(100.0%)	
Road Transport	5,000	5,000	4,457	89.1%	477	9.5%	1,221	24.4%	6,155	123.1%	1,616	26.4%	(24.4%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	36,534	36,534	17,303	43.8%	16,845	42.6%	454	1.1%	34,602	87.5%	2,098	133.0%	(78.4%)	
Electricity	13,000	13,000	12,045	92.7%	13,000	100.0%	-	-	25,045	192.7%	-	-	-	
Water	23,003	23,003	5,258	22.9%	3,651	15.9%	-	-	8,909	38.7%	1,550	6.7%	(100.0%)	
Waste Water Management	2,271	2,271	-	-	195	8.6%	454	20.0%	848	28.5%	549	55.6%	(17.3%)	
Waste Management	1,260	1,260	-	-	-	-	-	-	-	-	-	-	-	
Other	7,962	7,962	-	-	2,859	35.9%	140	1.8%	2,999	37.7%	-	-	(100.0%)	

Part 3: Cash Receipts and Payments

Part 3: Cash receipts and Payments	2013/14											2012/13		Q3 of 2012/13 to Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
Receipts	518,921	455,318	138,312	26.7%	130,161	25.1%	129,402	28.4%	397,876	87.4%	101,653	72.7%	27.3%	
Ratepayers and other	353,351	266,972	63,043	17.8%	56,366	16.0%	74,073	27.7%	193,482	72.5%	52,321	55.8%	41.6%	
Government - operating	106,089	115,514	48,522	45.7%	35,786	33.7%	29,339	25.4%	113,647	98.4%	23,833	121.6%	23.1%	
Government - capital	59,481	72,482	22,557	37.9%	36,237	60.9%	25,836	35.5%	84,530	116.8%	21,975	50.5%	17.6%	
Interest	-	350	4,191	-	1,772	-	154	44.0%	6,117	1,747.6%	3,524	-	(95.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(436,969)	(337,508)	(112,086)	25.7%	(95,910)	21.9%	(62,618)	18.6%	(270,614)	80.2%	(100,653)	78.8%	(37.8%)	
Suppliers and employees	(427,668)	(322,438)	(111,274)	26.0%	(95,122)	22.2%	(62,502)	19.4%	(268,898)	83.4%	(98,726)	80.2%	(36.7%)	
Finance charges	(9,301)	(15,070)	(812)	8.7%	(788)	8.5%	(116)	8.4%	(1,716)	11.4%	(1,928)	31.3%	(94.0%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	81,952	117,811	26,226	32.0%	34,251	41.8%	66,784	56.7%	127,261	108.0%	1,000	43.5%	6,579.6%	
Cash Flow from Investing Activities														
Receipts	(1,592)	732	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	(251)	251	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	(271)	481	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	(1,070)	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(59,482)	(77,793)	(25,384)	42.7%	(16,593)	27.9%	(3,128)	4.0%	(45,105)	58.0%	(10,961)	46.7%	(71.5%)	
Capital assets	(59,482)	(77,793)	(25,384)	42.7%	(16,593)	27.9%	(3,128)	4.0%	(45,105)	58.0%	(10,961)	46.7%	(71.5%)	
Net Cash from/(used) Investing Activities	(61,074)	(77,061)	(25,384)	41.6%	(16,593)	27.2%	(3,128)	4.1%	(45,105)	58.5%	(10,961)	45.7%	(71.5%)	
Cash Flow from Financing Activities														
Receipts	-	324	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	324	-	-	-	-	-	-	-	-	-	-	-	
Payments	(6,507)	(5,694)	(2,765)	42.5%	(2,538)	39.0%	(785)	13.8%	(6,088)	106.9%	(896)	87.9%	(12.3%)	
Repayment of borrowing	(6,507)	(5,694)	(2,765)	42.5%	(2,538)	39.0%	(785)	13.8%	(6,088)	106.9%	(896)	87.9%	(12.3%)	
Net Cash from/(used) Financing Activities	(6,507)	(5,370)	(2,765)	42.5%	(2,538)	39.0%	(785)	14.6%	(6,088)	113.4%	(896)	(67.4%)	(12.3%)	
Net Increase/(Decrease) in cash held	14,371	35,380	(1,923)	(13.4%)	15,120	105.2%	62,872	177.7%	76,069	215.0%	(10,857)	.2%	(679.1%)	
Cash/cash equivalents at the year begin:	32,065	5,328	5,328	16.6%	3,405	10.6%	18,525	347.7%	5,328	100.0%	16,174	63.7%	14.5%	
Cash/cash equivalents at the year end:	46,436	40,708	3,405	7.3%	18,525	39.9%	81,397	200.0%	81,397	200.0%	5,318	16.6%	1,430.6%	

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3,972	8.1%	2,622	5.4%	936	1.9%	41,329	84.6%	48,859	26.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4,449	40.0%	1,182	10.6%	412	3.7%	5,090	45.7%	11,132	6.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2,166	6.7%	954	2.9%	986	3.0%	28,389	87.4%	32,494	17.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,980	4.3%	2,055	2.2%	10,656	11.6%	75,282	81.8%	91,954	49.9%	-	-	-
Total By Income Source	14,567	7.9%	6,812	3.7%	12,990	7.0%	150,070	81.4%	184,439	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	951	25.9%	863	23.5%	490	13.3%	1,369	37.3%	3,674	2.0%	-	-	-
Commercial	2,586	23.9%	526	4.9%	628	5.8%	7,062	65.4%	10,802	5.9%	-	-	-
Households	6,339	4.3%	4,194	2.8%	10,916	7.4%	126,339	85.5%	147,787	80.1%	-	-	-
Other	4,681	21.2%	1,230	5.5%	956	4.3%	15,299	69.0%	22,177	12.0%	-	-	-
Total By Customer Group	14,567	7.9%	6,812	3.7%	12,990	7.0%	150,070	81.4%	184,439	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	62,293	100.0%	62,293	95.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	1,806	61.0%	406	13.7%	47	1.6%	701	23.7%	2,961	4.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1,806	2.8%	406	.6%	47	.1%	62,994	96.5%	65,254	100.0%

NOTICE – CHANGE OF TELEPHONE NUMBERS: GOVERNMENT PRINTING WORKS

As the mandated government security printer, providing world class security products and services, Government Printing Works has adopted some of the highly innovative technologies to best serve its customers and stakeholders. In line with this task, Government Printing Works has implemented a new telephony system to ensure most effective communication and accessibility. As a result of this development, our telephone numbers will change with effect from 3 February 2014, starting with the Pretoria offices.

The new numbers are as follows:

- Switchboard : 012 748 6001/6002
- Advertising : 012 748 6205/6206/6207/6208/6209/6210/6211/6212
- Publications Enquiries : 012 748 6052/6053/6058 GeneralEnquiries@gpw.gov.za
 - Maps : 012 748 6061/6065 BookShop@gpw.gov.za
 - Debtors : 012 748 6060/6056/6064 PublicationsDebtors@gpw.gov.za
 - Subscription : 012 748 6054/6055/6057 Subscriptions@gpw.gov.za
- SCM : 012 748 6380/6373/6218
- Debtors : 012 748 6236/6242
- Creditors : 012 748 6246/6274

Please consult our website at www.gpwonline.co.za for more contact details.

The numbers for our provincial offices in Polokwane, East London and Mmabatho will not change at this stage.