

**THE PROVINCE OF
GAUTENG**



**DIE PROVINSIE
GAUTENG**

**Provincial Gazette Extraordinary
Buitengewone Provinsiale Koerant**

Vol. 20

PRETORIA, 13 NOVEMBER 2014

No. 318

We all have the power to prevent AIDS



**AIDS
HELPLINE**

0800 012 322

DEPARTMENT OF HEALTH

Prevention is the cure

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 No.***GENERAL NOTICE**

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GENERAL NOTICE

NOTICE 3856 OF 2014

PUBLICATION OF GAUTENG MUNICIPAL CONSOLIDATED STATEMENT: 1st QUARTER ENDED 30 SEPTEMBER 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 30 September 2014.



Nomfundo Tshabalala
Head of the Department
Gauteng Provincial Treasury

Date: 04/11/2014



GAUTENG PROVINCE
PROVINCIAL TREASURY
REPUBLIC OF SOUTH AFRICA

GAUTENG PROVINCIAL TREASURY

GAUTENG MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE QUARTER ENDED 30 SEPTEMBER 2014

IN TERMS OF SECTION 71 OF THE MFMA

AGGREGATED INFORMATION FOR GAUTENG
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure	101,773,948	26,392,667	25.9%	26,392,667	25.9%	24,525,420	26.0%	7.6%
Property rates	18,052,299	4,260,538	23.6%	4,260,538	23.6%	4,153,481	26.3%	2.8%
Property rates - penalties and collection charges	241,713	104,147	42.2%	104,147	42.2%	50,240	28.9%	107.2%
Service charges - electricity revenue	39,067,874	10,489,382	26.8%	10,489,382	26.8%	9,787,194	26.0%	7.2%
Service charges - water revenue	12,448,959	2,998,242	24.1%	2,998,242	24.1%	2,724,384	24.4%	10.1%
Service charges - sanitation revenue	4,959,871	1,208,884	24.4%	1,208,884	24.4%	1,122,813	25.1%	7.7%
Service charges - refuse revenue	3,724,926	958,155	25.7%	958,155	25.7%	820,903	24.9%	16.7%
Service charges - other	580,887	133,188	22.9%	133,188	22.9%	119,541	21.0%	11.4%
Rental of facilities and equipment	671,050	84,460	12.6%	84,460	12.6%	91,116	17.5%	(7.3%)
Interest earned - external investments	751,035	243,574	32.4%	243,574	32.4%	143,023	24.8%	70.4%
Interest earned - outstanding debtors	636,391	218,676	34.4%	218,676	34.4%	189,832	32.9%	15.2%
Dividends received	5	3	60.5%	3	60.5%	-	-	(100.0%)
Fines	885,124	93,176	10.5%	93,176	10.5%	123,007	13.4%	(24.3%)
Licences and permits	217,663	36,633	16.8%	36,633	16.8%	42,917	18.8%	(14.6%)
Agency services	967,451	209,063	21.6%	209,063	21.6%	205,811	26.4%	1.6%
Transfers recognised - operational	13,523,589	3,982,512	29.4%	3,982,512	29.4%	3,848,723	30.0%	3.5%
Other own revenue	5,010,905	1,370,624	27.4%	1,370,624	27.4%	1,102,143	23.8%	24.4%
Gains on disposal of PPE	28,905	1,330	4.6%	1,330	4.6%	293	3.1%	353.7%
Operating Expenditure	98,569,612	23,914,484	24.3%	23,914,484	24.3%	21,128,396	23.0%	13.2%
Employee related costs	23,716,766	5,499,235	23.2%	5,499,235	23.2%	5,087,876	23.0%	8.1%
Remuneration of councillors	508,873	112,958	22.2%	112,958	22.2%	104,785	22.9%	7.8%
Debt impairment	4,139,358	1,143,564	27.6%	1,143,564	27.6%	1,128,451	26.1%	1.3%
Depreciation and asset impairment	5,411,898	1,191,968	22.0%	1,191,968	22.0%	1,107,444	20.4%	7.8%
Finance charges	3,538,217	589,381	16.7%	589,381	16.7%	546,100	17.8%	7.9%
Bulk purchases	34,956,956	10,940,503	31.3%	10,940,503	31.3%	9,536,971	28.6%	14.7%
Other Materials	2,912,994	386,861	13.3%	386,861	13.3%	435,457	15.6%	(11.2%)
Contracted services	7,358,396	1,376,177	18.7%	1,376,177	18.7%	969,229	16.2%	42.0%
Transfers and grants	1,663,592	279,506	16.8%	279,506	16.8%	226,713	15.3%	23.3%
Other expenditure	13,336,782	2,393,518	17.9%	2,393,518	17.9%	1,965,159	15.4%	21.8%
Loss on disposal of PPE	25,000	815	3.3%	815	3.3%	20,211	80.7%	(96.0%)
Surplus/(Deficit)	3,204,336	2,478,184		2,478,184		3,397,024		
Transfers recognised - capital	7,855,338	836,433	10.6%	836,433	10.6%	717,759	10.2%	16.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	(111,800)	(28,250)	25.3%	(28,250)	25.3%	(32,500)	25.0%	(13.1%)
Surplus/(Deficit) after capital transfers and contributions	10,947,874	3,286,366		3,286,366		4,082,283		
Taxation	528,805	8,308	1.6%	8,308	1.6%	6,501	1.2%	27.8%
Surplus/(Deficit) attributable to municipality	10,419,069	3,278,058		3,278,058		4,075,782		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10,419,069	3,278,058		3,278,058		4,075,782		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure	20,322,740	1,895,464	9.3%	1,895,464	9.3%	1,464,388	9.0%	29.4%
Source of Finance	7,719,891	1,230,625	15.9%	1,230,625	15.9%	767,786	11.1%	60.3%
National Government	243,414	70,542	29.0%	70,542	29.0%	18,926	13.4%	272.7%
Provincial Government	2,704	-	-	-	-	-	-	-
District Municipality	17,100	1,317	7.7%	1,317	7.7%	1,581	3.9%	(16.7%)
Other transfers and grants	7,983,110	1,302,483	16.3%	1,302,483	16.3%	788,293	11.1%	65.2%
Transfers recognised - capital	6,329,910	464,016	7.3%	464,016	7.3%	332,787	7.9%	39.4%
Borrowing	5,458,006	121,713	2.2%	121,713	2.2%	218,448	5.0%	(44.3%)
Internally generated funds	551,715	7,252	1.3%	7,252	1.3%	124,860	21.9%	(94.2%)
Public contributions and donations	20,322,740	1,895,464	9.3%	1,895,464	9.3%	1,464,388	9.0%	29.4%
Capital Expenditure Standard Classification	2,707,999	95,495	3.5%	95,495	3.5%	46,351	2.4%	106.0%
Governance and Administration	377,987	63,241	16.7%	63,241	16.7%	4,396	1.9%	1,338.7%
Executive & Council	280,606	11,319	4.0%	11,319	4.0%	17,560	5.3%	(35.5%)
Budget & Treasury Office	2,049,406	20,935	1.0%	20,935	1.0%	24,396	1.8%	(14.2%)
Corporate Services	4,122,254	167,482	4.1%	167,482	4.1%	369,927	12.5%	(54.7%)
Community & Public Safety	340,433	13,509	4.0%	13,509	4.0%	8,486	2.2%	59.2%
Community & Social Services	424,162	17,808	4.2%	17,808	4.2%	57,724	11.7%	(69.1%)
Sport And Recreation	436,209	43,075	9.9%	43,075	9.9%	5,284	1.7%	715.1%
Public Safety	2,704,831	65,700	2.4%	65,700	2.4%	279,581	18.1%	(76.5%)
Housing	216,621	27,390	12.6%	27,390	12.6%	18,873	8.7%	45.1%
Health	6,948,500	1,324,084	19.1%	1,324,084	19.1%	570,617	10.3%	132.0%
Economic and Environmental Services	1,087,493	184,104	16.9%	184,104	16.9%	59,106	7.7%	211.5%
Planning and Development	5,745,411	1,064,959	18.5%	1,064,959	18.5%	511,163	10.9%	108.3%
Road Transport	111,806	75,024	67.2%	75,024	67.2%	328	0.3%	22,748.5%
Environmental Protection	6,505,738	306,713	4.7%	306,713	4.7%	471,530	8.1%	(35.0%)
Trading Services	3,730,051	146,710	3.9%	146,710	3.9%	177,685	6.4%	(17.4%)
Electricity	1,261,178	66,576	5.3%	66,576	5.3%	143,227	12.2%	(53.5%)
Water	1,140,987	91,097	8.0%	91,097	8.0%	137,796	9.0%	(33.9%)
Waste Water Management	373,512	2,330	0.6%	2,330	0.6%	12,822	3.6%	(81.8%)
Waste Management	38,250	1,689	4.4%	1,689	4.4%	5,963	8.3%	(71.7%)
Other								

Part 3: Cash Receipts and Payments

	2014/15				2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	Actual Expenditure	
Cash Flow from Operating Activities							
Receipts	103 678 120	24 578 714	23.7%	24 578 714	23.7%	23 551 011	24.5%
Ratepayers and other	81 129 182	18 843 774	23.4%	18 843 774	23.4%	18 891 508	24.7%
Government - operating	13 474 869	4 470 837	33.2%	4 470 837	33.2%	3 767 228	29.4%
Government - capital	7 827 294	702 729	9.0%	702 729	9.0%	873 942	12.3%
Interest	1 252 770	452 373	36.1%	452 373	36.1%	318 336	31.0%
Dividends	-	-	-	-	-	-	-
Payments	(86 745 162)	(26 438 430)	30.5%	(26 438 430)	30.5%	(25 242 210)	31.3%
Suppliers and employees	(81 859 726)	(25 645 671)	31.3%	(25 645 671)	31.3%	(24 458 716)	32.1%
Finance charges	(3 538 217)	(586 081)	16.6%	(586 081)	16.6%	(544 703)	17.8%
Transfers and grants	(1 347 221)	(286 678)	19.8%	(286 678)	19.8%	(238 789)	18.2%
Net Cash from/(used) Operating Activities	16 932 957	(1 919 776)	(11.3%)	(1 919 776)	(11.3%)	(1 691 199)	(10.6%)
Cash Flow from Investing Activities							
Receipts	11 055 964	1 501 480	(14.2%)	1 501 480	(14.2%)	258 888	(48.5%)
Proceeds on disposal of PPE	23 857	22 123	92.7%	22 123	92.7%	50 864	527.3%
Decrease in non-current debtors	(5 468)	1 281 775	(23 442.3%)	1 281 775	(23 442.3%)	(1 286 334)	(628.2%)
Decrease in other non-current receivables	23 369	101 509	434.0%	101 509	434.0%	1 526 596	(7 123.1%)
Decrease (increase) in non-current investments	(1 097 753)	98 074	(8.8%)	98 074	(8.8%)	(52 227)	(8.1%)
Payments	(19 607 963)	(2 959 502)	15.1%	(2 959 502)	15.1%	(2 182 573)	13.9%
Capital assets	(19 607 963)	(2 959 502)	15.1%	(2 959 502)	15.1%	(2 182 573)	13.9%
Net Cash from/(used) Investing Activities	(9 083 922)	(1 458 022)	7.1%	(1 458 022)	7.1%	(1 923 684)	11.8%
Cash Flow from Financing Activities							
Receipts	6 237 660	1 570 752	25.2%	1 570 752	25.2%	1 355 050	32.7%
Short term loans	-	1 577 966	-	1 577 966	-	90 000	1 653.3%
Borrowing long term/financing	6 170 950	-	-	-	-	1 243 083	31.8%
Increase (decrease) in consumer deposits	66 710	(7 214)	(10.8%)	(7 214)	(10.8%)	21 967	29.4%
Payments	(1 918 678)	(858 450)	34.3%	(858 450)	34.3%	(767 252)	42.2%
Repayment of borrowing	(1 918 678)	(858 450)	34.3%	(858 450)	34.3%	(767 252)	42.2%
Net Cash from/(used) Financing Activities	4 318 982	912 302	21.1%	912 302	21.1%	587 798	25.3%
Net increase/(decrease) in cash held	588 013	(2 465 496)	(419.3%)	(2 465 496)	(419.3%)	(3 027 086)	(179.9%)
Cash/cash equivalents at the year begin	12 009 314	12 742 926	106.1%	12 742 926	106.1%	11 669 806	135.1%
Cash/cash equivalents at the year end	12 687 327	10 277 432	81.8%	10 277 432	81.8%	8 642 721	83.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Re Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 387 414	13.4%	293 380	2.8%	311 304	3.0%	8 330 719	80.7%	10 322 817	25.9%	130 438	1.3%	15 525	2%
Trade and Other Receivables from Exchange Transactions - Electricity	2 656 908	30.1%	422 191	4.8%	272 751	3.1%	6 479 470	82.1%	8 330 318	21.8%	25 045	3%	3 854	-
Receivables from Non-exchange Transactions - Property Rates	1 804 256	21.8%	114 597	1.3%	287 854	3.3%	6 483 129	73.9%	8 759 817	21.6%	43 129	5%	10 102	1%
Receivables from Exchange Transactions - Waste Water Management	566 832	13.1%	82 818	1.8%	132 813	2.9%	3 754 547	82.2%	4 568 906	11.3%	25 365	6%	6 448	1%
Receivables from Exchange Transactions - Waste Management	383 444	12.5%	76 272	2.5%	85 254	2.8%	2 526 871	82.7%	3 071 842	7.7%	48 509	1.5%	4 488	1%
Receivables from Exchange Transactions - Property Rental Debtors	15 543	2.3%	7 966	1.2%	7 813	1.2%	642 854	95.4%	674 205	1.7%	635	1%	-	-
Interest on Atear Debtor Accounts	102 168	4.8%	58 083	2.7%	56 374	2.6%	1 924 039	89.9%	2 140 664	5.3%	54 240	2.5%	-	-
Other	1 176	4.3%	1 110	4.1%	1 099	3.9%	23 797	87.8%	27 151	1%	-	-	-	-
Receivable unauthorised, irregular or fruitless and wasteful Expenditure	1 735 516	5.2%	32 109	1.0%	22 671	1.1%	1 883 026	88.8%	2 124 393	5.2%	140 931	8.6%	23 645	1.1%
Total By Income Source	7 218 258	17.8%	1 095 527	2.7%	1 177 682	2.9%	31 028 551	76.6%	40 520 017	100.0%	472 878	1.2%	64 160	2%
Debtors Age Analysis By Customer Group														
Diagrams of State	140 405	15.2%	47 012	5.1%	44 736	4.8%	890 365	74.8%	922 518	2.3%	-	-	2 335	3%
Commercial	3 156 596	32.2%	387 916	3.8%	366 134	3.7%	5 908 453	60.3%	9 796 100	24.2%	30 050	3%	11 744	1%
Households	2 798 925	12.5%	624 288	2.8%	584 123	2.7%	18 395 350	82.1%	22 412 668	56.3%	433 304	1.9%	50 081	2%
Other	1 122 332	15.2%	56 329	8%	172 698	2.3%	6 034 382	81.7%	7 385 731	18.2%	9 494	1%	-	-
Total By Customer Group	7 218 258	17.8%	1 095 527	2.7%	1 177 682	2.9%	31 028 551	76.6%	40 520 017	100.0%	472 878	1.2%	64 160	2%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 254 089	94.5%	89 216	2.6%	-	-	100 368	2.9%	3 453 651	38.5%
Bulk Water	754 505	87.7%	18 349	2.3%	-	-	-	-	782 854	8.7%
PAYE deductions	718 048	100.0%	-	-	-	-	-	-	718 048	8.0%
VAT (output less input)	(96 185)	100.0%	-	-	-	-	-	-	(96 185)	(1.1%)
Pensions/Retirement	55 548	100.0%	-	-	-	-	-	-	55 548	1.1%
Loan repayments	127 001	100.0%	-	-	-	-	-	-	127 001	1.4%
Trade Creditors	1 560 403	56.0%	13 165	8%	11 930	7%	57 801	3.5%	1 643 153	18.3%
Auditor General	4 349	100.0%	-	-	-	-	-	-	4 349	-
Other	2 114 222	94.1%	(2 377)	(1%)	(2 002)	(1%)	138 187	6.1%	2 248 030	25.0%
Total	8 551 978	95.3%	118 357	1.3%	9 978	1.1%	294 154	3.3%	8 974 467	100.0%

Source Local Government Database

1. All figures in this report are unaudited.
2. Mersfont AD and AC return are not uploaded due to technical error.
3. Westonaria AD was not uploaded due to technical error.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2014

Part 1: Operating Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	39,307,283	9,369,124	23.8%	9,369,124	23.8%	8,784,868	23.9%	6.7%
Property rates	7,610,948	1,631,518	21.4%	1,631,518	21.4%	1,833,642	28.7%	(11.0%)
Property rates - penalties and collection charges	103,246	22,131	21.4%	22,131	21.4%	19,882	21.8%	11.4%
Service charges - electricity revenue	13,573,620	3,223,918	23.8%	3,223,918	23.8%	3,020,563	22.8%	6.7%
Service charges - water revenue	4,618,593	1,118,577	24.2%	1,118,577	24.2%	1,024,287	24.2%	9.2%
Service charges - sanitation revenue	2,712,507	627,586	23.1%	627,586	23.1%	625,459	25.1%	.3%
Service charges - refuse revenue	1,060,922	295,444	27.8%	295,444	27.8%	231,800	23.5%	27.5%
Service charges - other	467,740	113,606	24.3%	113,606	24.3%	93,547	21.3%	21.4%
Rental of facilities and equipment	293,594	45,225	15.4%	45,225	15.4%	43,977	15.3%	2.8%
Interest earned - external investments	420,118	133,593	31.8%	133,593	31.8%	62,371	20.4%	114.2%
Interest earned - outstanding debtors	107,685	26,050	24.2%	26,050	24.2%	4,802	11.2%	442.5%
Dividends received	-	-	-	-	-	-	-	-
Fines	466,534	51,342	11.0%	51,342	11.0%	59,507	10.4%	(13.7%)
Licenses and permits	707	262	37.1%	262	37.1%	267	39.7%	(2.0%)
Agency services	584,677	118,982	20.4%	118,982	20.4%	116,392	23.2%	2.2%
Transfers recognised - operational	5,690,916	1,327,744	23.3%	1,327,744	23.3%	1,243,050	24.2%	6.8%
Other own revenue	1,575,476	633,146	40.2%	633,146	40.2%	405,382	20.4%	56.2%
Gains on disposal of PPE	20,000	-	-	-	-	-	-	-
Operating Expenditure	36,783,121	9,556,681	26.0%	9,556,681	26.0%	8,426,669	24.8%	13.4%
Employee related costs	8,740,592	2,050,690	23.5%	2,050,690	23.5%	1,944,820	23.8%	5.4%
Remuneration of councillors	134,301	29,977	22.3%	29,977	22.3%	29,227	23.5%	2.6%
Debt impairment	1,461,233	716,878	48.4%	716,878	48.4%	424,322	29.2%	68.9%
Depreciation and asset impairment	2,795,613	487,787	17.4%	487,787	17.4%	408,607	17.4%	16.3%
Finance charges	1,809,944	362,763	20.0%	362,763	20.0%	313,900	22.4%	15.6%
Bulk purchases	12,477,870	4,204,034	33.7%	4,204,034	33.7%	3,763,770	30.7%	11.7%
Other Materials	-	44,945	-	-	-	-	-	-
Contracted services	3,850,659	672,552	17.5%	672,552	17.5%	524,566	16.3%	28.2%
Transfers and grants	299,689	57,167	19.1%	57,167	19.1%	14,217	8.1%	302.1%
Other expenditure	5,146,375	974,531	18.9%	974,531	18.9%	983,516	20.6%	(9%)
Loss on disposal of PPE	-	293	-	293	-	19,524	39,047.2%	(98.5%)
Surplus/(Deficit)	2,524,162	(187,557)		(187,557)		358,199		
Transfers recognised - capital	2,654,718	43,290	1.6%	43,290	1.6%	167,767	6.6%	(74.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5,178,880	(144,327)		(144,327)		525,966		
Taxation	528,805	8,308	1.6%	8,308	1.6%	6,501	1.2%	27.8%
Surplus/(Deficit) after taxation	4,650,075	(152,635)		(152,635)		519,465		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4,650,075	(152,635)		(152,635)		519,465		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4,650,075	(152,635)		(152,635)		519,465		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	10,875,150	706,542	6.5%	706,542	6.5%	520,895	6.9%	35.6%
National Government	2,654,718	460,404	17.3%	460,404	17.3%	165,248	6.5%	178.6%
Provincial Government	-	(12)	-	(12)	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	2,654,718	460,392	17.3%	460,392	17.3%	165,248	6.5%	178.6%
Borrowing	3,276,000	218,538	6.7%	218,538	6.7%	112,349	7.7%	94.5%
Internally generated funds	4,481,367	27,913	0.6%	27,913	0.6%	130,263	4.1%	(78.6%)
Public contributions and donations	463,065	(301)	(1.1%)	(301)	(1.1%)	113,035	25.2%	(100.3%)
Capital Expenditure Standard Classification	10,875,150	706,542	6.5%	706,542	6.5%	520,895	6.9%	35.6%
Governance and Administration	1,638,847	(4,721)	(3%)	(4,721)	(3%)	7,135	.7%	(166.2%)
Executive & Council	143,880	(465)	(3%)	(465)	(3%)	-	-	(100.0%)
Budget & Treasury Office	3,199	(204)	(6.4%)	(204)	(6.4%)	-	-	(100.0%)
Corporate Services	1,691,768	(4,031)	(2%)	(4,031)	(2%)	7,135	8%	(156.5%)
Community and Public Safety	2,026,296	(44,395)	(2.2%)	(44,395)	(2.2%)	210,567	16.2%	(121.1%)
Community & Social Services	138,536	(1,578)	(1.1%)	(1,578)	(1.1%)	2,075	1.3%	(176.1%)
Sport And Recreation	166,400	(2)	-	(2)	-	924	9%	(100.2%)
Public Safety	162,800	12,598	7.7%	12,598	7.7%	67	1%	18,703.7%
Housing	1,473,534	(69,800)	(4.7%)	(69,800)	(4.7%)	207,501	23.0%	(133.6%)
Health	85,026	14,387	16.9%	14,387	16.9%	-	-	(100.0%)
Economic and Environmental Services	3,495,610	755,925	21.6%	755,925	21.6%	118,486	5.0%	538.0%
Planning and Development	964,908	150,416	15.6%	150,416	15.6%	1,974	3%	7,518.8%
Road Transport	2,468,872	532,228	21.6%	532,228	21.6%	118,262	6.9%	357.8%
Environmental Protection	61,830	73,282	118.5%	73,282	118.5%	250	1.0%	29,212.7%
Trading Services	3,514,397	(267)	-	(267)	-	184,707	6.3%	(100.1%)
Electricity	2,221,792	(203)	-	(203)	-	91,886	5.3%	(100.2%)
Water	654,951	(64)	-	(64)	-	59,273	9.7%	(100.1%)
Waste Water Management	436,634	-	-	-	-	29,102	7.1%	(100.0%)
Waste Management	201,050	-	-	-	-	4,446	2.5%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15						2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities									
Receipts	39,572,706	8,437,764	21.3%	8,437,764	21.3%	7,673,763	20.6%	10.0%	
Ratepayers and other	30,699,269	7,193,265	23.4%	7,193,265	23.4%	6,335,427	21.8%	13.5%	
Government - operating	5,690,916	1,327,744	23.3%	1,327,744	23.3%	1,130,738	22.0%	17.4%	
Government - capital	2,654,718	(242,888)	(9.1%)	(242,888)	(9.1%)	140,425	5.6%	(273.0%)	
Interest	527,803	159,643	30.2%	159,643	30.2%	67,173	19.3%	137.7%	
Dividends	-	-	-	-	-	-	-	-	
Payments	(31,942,115)	(8,159,622)	25.5%	(8,159,622)	25.5%	(7,838,567)	26.2%	4.1%	
Suppliers and employees	(30,132,471)	(7,753,849)	25.7%	(7,753,849)	25.7%	(7,510,450)	26.3%	3.2%	
Finance charges	(1,809,644)	(382,783)	20.0%	(382,783)	20.0%	(319,900)	22.4%	15.8%	
Transfers and grants	-	(43,010)	-	(43,010)	-	(14,217)	-	202.5%	
Net Cash from/(used) Operating Activities	7,630,590	278,142	3.6%	278,142	3.6%	(164,804)	(2.2%)	(268.6%)	
Cash Flow from Investing Activities									
Receipts	(845,147)	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	20,000	-	-	-	-	-	-	-	
Decrease in non-current debtors	(25,164)	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(839,987)	-	-	-	-	-	-	-	
Payments	(10,331,390)	(1,756,448)	17.0%	(1,756,448)	17.0%	(1,111,465)	15.4%	58.0%	
Capital assets	(10,331,390)	(1,756,448)	17.0%	(1,756,448)	17.0%	(1,111,465)	15.4%	58.0%	
Net Cash from/(used) Investing Activities	(11,176,537)	(1,756,448)	15.7%	(1,756,448)	15.7%	(1,111,465)	14.1%	58.0%	
Cash Flow from Financing Activities									
Receipts	3,276,000	-	-	-	-	608,000	41.7%	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	
Borrowing long term/financing	3,276,000	-	-	-	-	608,000	41.7%	(100.0%)	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	
Payments	(981,893)	(550,581)	56.1%	(550,581)	56.1%	(620,229)	149.4%	(11.2%)	
Repayment of borrowing	(981,893)	(550,581)	56.1%	(550,581)	56.1%	(620,229)	149.4%	(11.2%)	
Net Cash from/(used) Financing Activities	2,294,107	(550,581)	(24.0%)	(550,581)	(24.0%)	(12,229)	(1.2%)	4,402.3%	
Net Increase/(Decrease) in cash held	(1,251,839)	(2,028,887)	162.1%	(2,028,887)	162.1%	(1,288,498)	(237.0%)	57.5%	
Cash/cash equivalents at the year begin:	6,324,252	4,966,394	78.5%	4,966,394	78.5%	4,974,257	132.6%	(2.1%)	
Cash/cash equivalents at the year end:	5,072,413	2,937,507	57.9%	2,937,507	57.9%	3,685,759	85.8%	(20.3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	697,335	16.1%	31,222	.7%	123,241	2.8%	3,465,275	80.4%	4,337,073	24.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	950,451	20.3%	145,388	3.1%	137,206	2.9%	3,440,202	73.6%	4,673,247	26.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1,010,002	25.4%	(76,323)	(1.9%)	165,741	4.2%	2,878,214	72.4%	3,977,534	22.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	409,978	14.6%	20,814	.7%	82,161	2.9%	2,286,290	81.7%	2,795,244	16.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	196,891	14.8%	18,342	1.4%	38,416	2.9%	1,079,490	81.0%	1,333,139	7.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4,678	1.2%	4,721	1.1%	4,582	1.1%	408,145	96.6%	422,324	2.4%	-	-	-	-
Interest on Amort Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3,269,533	18.6%	144,164	.8%	551,347	3.1%	13,577,617	77.4%	17,542,661	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	67,398	17.2%	(1,758)	(.5%)	18,614	4.7%	307,694	78.6%	392,228	2.2%	-	-	-	-
Commercial	1,291,572	29.0%	35,376	.8%	175,274	3.9%	2,957,631	66.3%	4,459,853	25.4%	-	-	-	-
Households	1,033,506	14.8%	92,657	1.3%	188,048	2.7%	5,654,260	81.1%	6,968,864	39.7%	-	-	-	-
Other	977,054	15.3%	17,599	.3%	169,411	3.0%	4,657,652	81.4%	5,721,716	32.6%	-	-	-	-
Total By Customer Group	3,269,533	18.6%	144,164	.8%	551,347	3.1%	13,577,617	77.4%	17,542,661	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1,094,309	100.0%	-	-	-	-	-	-	1,094,309	36.1%
Bulk Water	310,742	100.0%	-	-	-	-	-	-	310,742	10.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	379,201	87.5%	5,603	1.3%	205	(.2%)	48,502	11.2%	433,512	14.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,064,702	89.0%	(2,377)	(.2%)	(2,002)	(.2%)	138,187	11.4%	1,196,510	39.4%
Total	2,848,954	93.9%	3,226	.1%	(1,797)	(.1%)	184,689	6.1%	3,035,073	100.0%

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	24,939,484	6,445,122	25.8%	6,445,122	25.8%	5,657,405	25.5%	13.9%
Property rates	4,888,154	1,181,188	24.2%	1,181,188	24.2%	1,046,592	23.5%	12.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9,714,755	2,714,663	27.9%	2,714,663	27.9%	2,321,434	25.8%	16.9%
Service charges - water revenue	3,071,955	750,011	24.4%	750,011	24.4%	643,458	23.5%	16.6%
Service charges - sanitation revenue	737,535	177,296	24.0%	177,296	24.0%	156,889	23.8%	13.0%
Service charges - refuse revenue	996,597	250,426	25.1%	250,426	25.1%	213,411	27.4%	17.3%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	288,884	18,553	6.9%	18,553	6.9%	25,799	19.6%	(28.1%)
Interest earned - external investments	66,622	12,370	18.6%	12,370	18.6%	8,255	21.5%	49.8%
Interest earned - outstanding debtors	227,379	86,156	37.9%	86,156	37.9%	74,065	30.8%	16.3%
Dividends received	-	-	-	-	-	-	-	-
Fines	75,022	1,315	1.8%	1,315	1.8%	1,420	1.8%	(7.4%)
Licences and permits	58,576	9,376	16.0%	9,376	16.0%	10,516	19.8%	(10.8%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	3,174,408	1,050,384	33.1%	1,050,384	33.1%	973,619	33.3%	7.9%
Other own revenue	1,659,596	193,384	11.7%	193,384	11.7%	181,527	17.4%	6.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	23,839,956	6,093,362	25.6%	6,093,362	25.6%	4,546,571	20.5%	34.0%
Employee related costs	6,599,935	1,550,097	23.5%	1,550,097	23.5%	1,391,141	22.7%	11.4%
Remuneration of councillors	169,043	25,370	23.3%	25,370	23.3%	24,463	23.7%	3.7%
Debt impairment	650,518	97,169	14.9%	97,169	14.9%	135,650	14.3%	(28.3%)
Depreciation and asset impairment	1,116,341	242,298	21.7%	242,298	21.7%	224,197	23.5%	8.1%
Finance charges	898,191	90,634	10.1%	90,634	10.1%	90,685	10.6%	(1.1%)
Bulk purchases	8,129,270	2,646,666	32.6%	2,646,666	32.6%	1,845,092	24.4%	43.4%
Other Materials	410,282	35,230	8.6%	35,230	8.6%	68,422	11.7%	(48.5%)
Contracted services	2,002,023	518,318	25.9%	518,318	25.9%	286,981	20.1%	80.6%
Transfers and grants	282,327	25,593	9.8%	25,593	9.8%	15,028	6.2%	70.3%
Other expenditure	3,662,046	861,435	23.5%	861,435	23.5%	464,223	13.8%	85.6%
Loss on disposal of PPE	-	522	-	522	-	688	-	(24.1%)
Surplus/(Deficit)	1,099,528	351,760		351,760		1,110,834		
Transfers recognised - capital	2,544,400	578,198	22.7%	578,198	22.7%	289,682	13.8%	99.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3,643,928	929,957		929,957		1,400,516		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3,643,928	929,957		929,957		1,400,516		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3,643,928	929,957		929,957		1,400,516		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3,643,928	929,957		929,957		1,400,516		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	4,167,987	788,529	18.9%	788,529	18.9%	513,242	11.8%	53.6%
National Government	2,529,271	592,202	23.4%	592,202	23.4%	310,073	15.9%	91.0%
Provincial Government	15,129	-	-	-	-	2,422	3.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	2,544,400	592,202	23.3%	592,202	23.3%	312,495	14.9%	89.5%
Borrowing	1,500,000	185,408	12.4%	185,408	12.4%	148,756	9.3%	24.6%
Internally generated funds	43,487	3,397	7.8%	3,397	7.8%	40,167	7.3%	(91.5%)
Public contributions and donations	80,100	7,522	9.4%	7,522	9.4%	11,825	12.3%	(36.4%)
Capital Expenditure Standard Classification	4,167,987	788,529	18.9%	788,529	18.9%	513,242	11.8%	53.6%
Governance and Administration	336,029	78,818	23.5%	78,818	23.5%	7,368	1.8%	969.7%
Executive & Council	167,229	61,445	32.8%	61,445	32.8%	2,258	1.8%	2,621.8%
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	148,800	17,373	11.7%	17,373	11.7%	5,111	1.7%	239.9%
Community and Public Safety	1,096,442	67,442	6.2%	67,442	6.2%	108,472	11.4%	(37.8%)
Community & Social Services	17,600	2,000	11.4%	2,000	11.4%	20	-	9,783.9%
Sport And Recreation	112,000	4,299	3.8%	4,299	3.8%	40,162	18.1%	(89.3%)
Public Safety	32,037	8,913	27.8%	8,913	27.8%	1,720	2.3%	418.2%
Housing	901,305	50,274	5.6%	50,274	5.6%	64,276	11.3%	(21.8%)
Health	33,500	1,958	5.8%	1,958	5.8%	2,293	5.5%	(14.7%)
Economic and Environmental Services	1,565,770	432,424	27.6%	432,424	27.6%	229,762	15.1%	88.2%
Planning and Development	2,800	83	3.0%	83	3.0%	66	3.2%	(2.9%)
Road Transport	1,561,470	432,267	27.7%	432,267	27.7%	229,729	15.2%	89.2%
Environmental Protection	1,520	74	4.9%	74	4.9%	(53)	(6%)	(239.5%)
Trading Services	1,156,246	208,694	18.0%	208,694	18.0%	162,569	11.5%	28.4%
Electricity	642,500	104,934	16.3%	104,934	16.3%	51,067	11.6%	105.5%
Water	149,600	22,896	15.3%	22,896	15.3%	30,485	14.6%	(24.9%)
Waste Water Management	349,146	80,418	23.0%	80,418	23.0%	81,017	10.9%	(.7%)
Waste Management	15,000	446	3.0%	446	3.0%	-	-	(100.0%)
Other	13,500	1,150	8.5%	1,150	8.5%	5,071	13.7%	(77.3%)

Part 3: Cash Receipts and Payments

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	26,355,426	6,848,256	26.0%	6,848,256	26.0%	5,981,054	25.7%	14.5%
Ratepayers and other	20,449,216	5,121,148	25.0%	5,121,148	25.0%	4,601,445	25.5%	11.3%
Government - operating	3,166,468	1,050,384	33.2%	1,050,384	33.2%	973,619	33.3%	7.9%
Government - capital	2,544,400	576,198	22.7%	576,198	22.7%	323,550	15.4%	78.6%
Interest	195,312	98,525	50.4%	98,525	50.4%	82,340	47.9%	19.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(21,903,700)	(9,453,241)	43.2%	(9,453,241)	43.2%	(7,359,294)	36.9%	28.5%
Suppliers and employees	(20,768,836)	(9,337,014)	45.0%	(9,337,014)	45.0%	(7,253,559)	38.4%	28.7%
Finance charges	(898,191)	(90,634)	10.1%	(90,634)	10.1%	(90,707)	10.6%	(1.1%)
Transfers and grants	(236,673)	(25,593)	10.8%	(25,593)	10.8%	(15,028)	6.2%	70.3%
Net Cash from/(used) Operating Activities	4,451,726	(2,604,986)	(58.5%)	(2,604,986)	(58.5%)	(1,378,240)	(42.2%)	89.0%
Cash Flow from Investing Activities								
Receipts	(51,447)	1,380,104	(2,682.6%)	1,380,104	(2,682.6%)	240,791	457.9%	473.2%
Proceeds on disposal of PPE	-	22,059	-	22,059	-	29,352	-	(24.8%)
Decrease in non-current debtors	-	1,272,627	-	1,272,627	-	(1,318,830)	(899.2%)	(196.5%)
Decrease in other non-current receivables	48,553	101,635	209.3%	101,635	209.3%	1,526,665	-	(93.3%)
Decrease (increase) in non-current investments	(100,000)	(16,216)	16.2%	(16,216)	16.2%	3,604	(3.8%)	(549.9%)
Payments	(4,012,608)	(788,529)	19.7%	(788,529)	19.7%	(513,242)	12.0%	53.6%
Capital assets	(4,012,608)	(788,529)	19.7%	(788,529)	19.7%	(513,242)	12.0%	53.6%
Net Cash from/(used) Investing Activities	(4,064,055)	591,575	(14.6%)	591,575	(14.6%)	(272,451)	6.4%	(317.1%)
Cash Flow from Financing Activities								
Receipts	1,523,200	1,463,549	96.1%	1,463,549	96.1%	641,113	39.0%	128.3%
Short term loans	-	1,479,966	-	1,479,966	-	-	-	(100.0%)
Borrowing long term/financing	1,500,000	-	-	-	-	835,083	39.7%	(100.0%)
Increase (decrease) in consumer deposits	23,200	(16,417)	(70.8%)	(16,417)	(70.8%)	6,030	13.5%	(372.3%)
Payments	(534,301)	(71,922)	11.3%	(71,922)	11.3%	(109,487)	16.5%	(34.3%)
Repayment of borrowing	(534,301)	(71,922)	11.3%	(71,922)	11.3%	(109,487)	16.5%	(34.3%)
Net Cash from/(used) Financing Activities	888,898	1,391,628	156.6%	1,391,628	156.6%	531,626	54.2%	161.8%
Net Increase/(Decrease) in cash held	1,276,569	(621,783)	(48.7%)	(621,783)	(48.7%)	(1,119,066)	(7,882.6%)	(44.4%)
Cash/cash equivalents at the year begin:	1,416,867	1,416,867	100.0%	1,416,867	100.0%	1,676,374	100.0%	(15.5%)
Cash/cash equivalents at the year end:	2,693,236	794,885	29.5%	794,885	29.5%	557,309	33.0%	42.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	310,376	27.8%	71,071	6.4%	46,480	4.2%	689,727	61.7%	1,117,653	17.1%	130,498	11.7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	467,521	39.1%	40,976	3.4%	22,104	1.8%	865,294	55.8%	1,195,995	18.2%	25,645	2.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	486,965	25.7%	72,611	3.8%	36,293	1.9%	1,294,759	68.5%	1,890,058	28.9%	48,128	2.5%	-	-
Receivables from Exchange Transactions - Waste Water Management	64,153	29.8%	8,214	3.8%	8,914	4.1%	133,934	62.2%	215,216	3.3%	28,355	12.2%	-	-
Receivables from Exchange Transactions - Waste Management	88,068	26.9%	11,192	3.4%	7,697	2.4%	220,098	67.3%	327,055	5.0%	46,509	14.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8,782	4.8%	1,555	.9%	1,704	.9%	189,295	93.4%	181,316	2.8%	835	.4%	-	-
Interest on Arrear Debtor Accounts	66,067	8.0%	27,323	3.3%	25,465	3.1%	702,080	65.5%	800,935	12.5%	54,240	6.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	112,187	14.1%	17,973	2.3%	8,207	1.0%	658,991	82.6%	797,357	12.2%	140,931	17.7%	-	-
Total By Income Source	1,603,528	24.5%	250,915	3.8%	156,863	2.4%	4,534,278	69.3%	6,545,585	100.0%	472,878	7.2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	573,361	29.8%	91,904	4.8%	61,427	3.2%	1,198,280	62.2%	1,924,972	29.4%	30,080	1.6%	-	-
Households	801,166	22.1%	127,483	3.5%	98,288	2.7%	2,598,423	71.7%	3,865,359	55.4%	433,304	12.0%	-	-
Other	229,001	23.0%	31,529	3.2%	(2,852)	(.3%)	737,575	74.1%	995,254	15.2%	9,494	1.0%	-	-
Total By Customer Group	1,603,528	24.5%	250,915	3.8%	156,863	2.4%	4,534,278	69.3%	6,545,585	100.0%	472,878	7.2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	871,363	100.0%	-	-	-	-	-	-	871,363	27.5%
Bulk Water	150,044	100.0%	-	-	-	-	-	-	150,044	4.7%
PAYE deductions	710,480	100.0%	-	-	-	-	-	-	710,480	22.4%
VAT (output less input)	(97,203)	100.0%	-	-	-	-	-	-	(97,203)	(3.1%)
Pensions / Retirement	87,165	100.0%	-	-	-	-	-	-	87,165	2.8%
Loan repayments	71,922	100.0%	-	-	-	-	-	-	71,922	2.3%
Trade Creditors	365,177	100.0%	-	-	-	-	-	-	365,177	11.5%
Auditor-General	1,760	100.0%	-	-	-	-	-	-	1,760	.1%
Other	1,004,966	100.0%	-	-	-	-	-	-	1,004,966	31.7%
Total	3,165,673	100.0%	-	-	-	-	-	-	3,165,673	100.0%

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	26,310,701	7,477,418	28.4%	7,477,418	28.4%	7,202,335	29.1%	3.8%
Property rates	4,025,721	1,004,651	25.0%	1,004,651	25.0%	944,396	28.7%	6.4%
Property rates - penalties and collection charges	108,989	22,100	20.3%	22,100	20.3%	29,854	47.9%	(26.0%)
Service charges - electricity revenue	11,717,499	3,492,599	29.8%	3,492,599	29.8%	3,387,941	29.5%	3.1%
Service charges - water revenue	2,867,861	707,782	24.7%	707,782	24.7%	640,702	24.9%	10.5%
Service charges - sanitation revenue	955,311	244,927	24.6%	244,927	24.8%	222,054	25.7%	10.3%
Service charges - refuse revenue	1,231,349	303,420	24.6%	303,420	24.6%	276,689	24.1%	9.6%
Service charges - other	78,333	17,407	22.2%	17,407	22.2%	14,558	21.4%	16.4%
Rental of facilities and equipment	65,945	13,943	21.1%	13,943	21.1%	13,147	21.5%	8.1%
Interest earned - external investments	220,043	93,395	42.4%	93,395	42.4%	58,616	30.0%	59.3%
Interest earned - outstanding debtors	219,921	73,112	33.2%	73,112	33.2%	87,753	43.5%	(16.7%)
Dividends received	-	-	-	-	-	-	-	-
Fines	253,116	28,271	11.2%	28,271	11.2%	45,745	24.7%	(38.2%)
Licences and permits	45,417	12,180	26.8%	12,180	26.8%	9,805	25.2%	24.2%
Agency services	258,557	65,288	25.3%	65,288	25.3%	59,549	24.2%	9.5%
Transfers recognised - operational	2,683,115	885,632	33.0%	885,632	33.0%	911,683	34.8%	(2.9%)
Other own revenue	1,534,524	512,712	33.4%	512,712	33.4%	499,140	34.2%	2.7%
Gains on disposal of PPE	5,000	-	-	-	-	-	-	-
Operating Expenditure	26,194,817	5,988,076	22.9%	5,988,076	22.9%	5,830,554	23.7%	2.7%
Employee related costs	5,446,788	1,239,570	22.8%	1,239,570	22.8%	1,121,687	21.8%	10.5%
Remuneration of councillors	101,919	23,607	23.2%	23,607	23.2%	22,204	22.8%	6.3%
Debt impairment	1,230,204	307,551	25.0%	307,551	25.0%	546,157	47.7%	(43.7%)
Depreciation and asset impairment	1,431,820	357,955	25.0%	357,955	25.0%	328,224	25.0%	9.1%
Finance charges	706,964	116,523	16.5%	116,523	16.5%	119,159	17.4%	(2.2%)
Bulk purchases	10,290,877	3,091,789	30.0%	3,091,789	30.0%	2,916,062	30.1%	6.0%
Other Materials	2,355,214	324,445	13.8%	324,445	13.8%	338,974	16.0%	(4.3%)
Contracted services	902,139	81,821	9.1%	81,821	9.1%	58,100	7.2%	40.8%
Transfers and grants	1,048,821	189,919	18.1%	189,919	18.1%	187,898	18.7%	1.1%
Other expenditure	2,655,071	254,897	9.6%	254,897	9.6%	192,088	7.3%	32.7%
Loss on disposal of PPE	25,000	-	-	-	-	-	-	-
Surplus/(Deficit)	115,883	1,489,342		1,489,342		1,371,782		
Transfers recognised - capital	2,003,181	181,391	9.1%	181,391	9.1%	212,029	12.5%	(14.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	(113,000)	(28,250)	25.0%	(28,250)	25.0%	(32,500)	25.0%	(13.1%)
Surplus/(Deficit) after capital transfers and contributions	2,006,064	1,642,483		1,642,483		1,551,310		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2,006,064	1,642,483		1,642,483		1,551,310		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2,006,064	1,642,483		1,642,483		1,551,310		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2,006,064	1,642,483		1,642,483		1,551,310		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	3,790,366	282,848	7.5%	282,848	7.5%	287,522	9.6%	(1.6%)
National Government	1,920,981	112,113	5.8%	112,113	5.8%	206,492	12.6%	(45.7%)
Provincial Government	76,700	69,275	90.3%	69,275	90.3%	1,300	5.5%	5,227.7%
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	5,500	1,317	23.9%	1,317	23.9%	1,581	5.7%	(16.7%)
Transfers recognised - capital	2,003,181	182,705	9.1%	182,705	9.1%	209,373	12.4%	(12.7%)
Borrowing	1,234,110	41,287	3.3%	41,287	3.3%	69,176	6.7%	(40.3%)
Internally generated funds	553,075	58,855	10.6%	58,855	10.6%	8,973	3.6%	555.9%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3,790,366	282,848	7.5%	282,848	7.5%	287,522	9.6%	(1.6%)
Governance and Administration	475,026	14,597	3.1%	14,597	3.1%	22,704	4.9%	(35.7%)
Executive & Council	27,143	219	8%	219	8%	2,045	8.9%	(89.3%)
Budget & Treasury Office	265,182	11,134	4.2%	11,134	4.2%	17,391	6.2%	(36.0%)
Corporate Services	182,721	3,245	1.8%	3,245	1.8%	3,267	2.1%	(7%)
Community and Public Safety	859,617	123,327	14.3%	123,327	14.3%	41,664	8.0%	196.0%
Community & Social Services	151,475	10,671	7.0%	10,671	7.0%	1,698	1.2%	528.5%
Sport And Recreation	48,600	7,399	15.7%	7,399	15.7%	14,595	14.8%	(49.7%)
Public Safety	234,950	20,832	8.9%	20,832	8.9%	1,008	8%	1,965.8%
Housing	329,992	73,438	22.3%	73,438	22.3%	7,783	11.0%	843.5%
Health	96,600	11,047	11.4%	11,047	11.4%	16,580	18.1%	(33.4%)
Economic and Environmental Services	1,274,388	61,554	4.8%	61,554	4.8%	138,495	12.7%	(55.6%)
Planning and Development	47,700	467	1.0%	467	1.0%	7,209	13.1%	(83.5%)
Road Transport	1,215,193	61,039	5.0%	61,039	5.0%	131,154	12.8%	(53.5%)
Environmental Protection	11,495	48	4%	48	4%	131	1.1%	(63.7%)
Trading Services	1,165,584	82,858	7.1%	82,858	7.1%	83,823	9.4%	(1.2%)
Electricity	578,150	37,110	6.4%	37,110	6.4%	26,142	7.4%	42.0%
Water	333,300	36,599	11.0%	36,599	11.0%	37,031	15.4%	(1.2%)
Waste Water Management	127,217	8,859	7.0%	8,859	7.0%	17,883	10.0%	(50.5%)
Waste Management	126,917	291	2%	291	2%	2,767	2.3%	(89.5%)
Other	15,750	511	3.2%	511	3.2%	837	4.9%	(38.9%)

Part 3: Cash Receipts and Payments

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	26,388,353	6,519,290	24.7%	6,519,290	24.7%	7,082,989	28.3%	(8.0%)
Ratepayers and other	21,272,093	4,795,869	22.5%	4,795,869	22.5%	5,736,791	28.2%	(16.4%)
Government - operating	2,683,115	1,375,524	51.3%	1,375,524	51.3%	921,412	35.2%	49.3%
Government - capital	2,003,191	161,591	8.1%	161,591	8.1%	278,416	15.5%	(34.6%)
Interest	439,964	166,507	37.8%	166,507	37.8%	146,370	36.8%	13.6%
Dividends	-	-	-	-	-	-	-	-
Payments	(22,782,365)	(6,072,504)	26.7%	(6,072,504)	26.7%	(7,398,851)	34.0%	(17.9%)
Suppliers and employees	(21,026,330)	(5,764,955)	27.4%	(5,764,955)	27.4%	(7,081,856)	35.2%	(16.6%)
Finance charges	(706,964)	(116,523)	16.5%	(116,523)	16.5%	(119,159)	17.4%	(2.2%)
Transfers and grants	(1,049,071)	(191,027)	18.2%	(191,027)	18.2%	(197,835)	19.7%	(3.4%)
Net Cash from/(used) Operating Activities	3,615,987	446,786	12.4%	446,786	12.4%	(315,862)	(9.6%)	(241.4%)
Cash Flow from Investing Activities								
Receipts	(158,811)	(24,589)	15.5%	(24,589)	15.5%	(27,295)	(24.0%)	(9.9%)
Proceeds on disposal of PPE	-	-	-	-	-	1,581	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	26	-	(100.0%)
Decrease in other non-current receivables	-	(129)	-	(129)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	(158,811)	(24,460)	15.4%	(24,460)	15.4%	(28,903)	(25.5%)	(15.4%)
Payments	(3,790,365)	(282,848)	7.5%	(282,848)	7.5%	(289,104)	9.7%	(2.2%)
Capital assets	(3,790,365)	(282,848)	7.5%	(282,848)	7.5%	(289,104)	9.7%	(2.2%)
Net Cash from/(used) Investing Activities	(3,949,177)	(307,437)	7.8%	(307,437)	7.8%	(316,399)	11.0%	(2.8%)
Cash Flow from Financing Activities								
Receipts	1,140,784	9,927	.9%	9,927	.9%	15,051	1.8%	(34.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	1,100,000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	40,784	9,927	24.3%	9,927	24.3%	15,051	38.5%	(34.0%)
Payments	(222,087)	(12,361)	5.6%	(12,361)	5.6%	(10,757)	1.9%	14.9%
Repayment of borrowing	(222,087)	(12,361)	5.6%	(12,361)	5.6%	(10,757)	1.9%	14.9%
Net Cash from/(used) Financing Activities	918,697	(2,434)	(.3%)	(2,434)	(.3%)	4,294	1.7%	(156.7%)
Net Increase/(Decrease) in cash held	585,507	136,915	23.4%	136,915	23.4%	(627,967)	(95.8%)	(121.8%)
Cash/cash equivalents at the year begin:	3,755,814	5,894,540	158.9%	5,894,540	158.9%	4,374,377	146.7%	34.8%
Cash/cash equivalents at the year end:	4,341,321	6,031,456	138.9%	6,031,456	138.9%	3,746,410	103.0%	61.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	232,682	8.5%	111,799	4.1%	86,674	3.2%	2,318,743	84.2%	2,749,898	25.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	987,406	45.1%	193,249	8.8%	88,400	4.0%	921,222	42.1%	2,190,276	20.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	259,030	12.8%	89,774	4.4%	63,255	3.1%	1,649,641	80.0%	2,061,699	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	75,474	9.1%	32,901	4.0%	25,175	3.1%	691,700	83.8%	825,249	7.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	59,705	6.7%	31,038	3.9%	29,171	3.0%	771,053	86.9%	868,237	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1,175	1.7%	1,571	2.3%	1,424	2.1%	63,965	93.8%	87,536	8%	-	-	-	-
Interest on Arrear Debtor Accounts	30,380	2.4%	29,061	2.3%	29,457	2.3%	1,196,503	93.1%	1,285,381	12.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29,303	5.2%	10,653	1.9%	9,336	1.7%	514,644	91.3%	563,935	5.3%	-	-	-	-
Total By Income Source	1,675,136	15.8%	500,014	4.7%	330,191	3.1%	8,126,870	76.4%	10,632,211	100.0%				
Debtors Age Analysis By Customer Group														
Organ of State	39,556	18.1%	30,931	12.6%	13,976	5.7%	161,229	65.6%	245,794	2.9%	-	-	-	-
Commercial	1,048,380	37.8%	203,477	7.3%	110,220	4.0%	1,425,205	51.1%	2,787,281	26.2%	-	-	-	-
Households	579,885	8.0%	280,846	3.6%	201,958	2.8%	6,236,711	85.7%	7,279,402	68.5%	-	-	-	-
Other	7,315	2.3%	4,758	1.5%	4,036	1.3%	303,825	95.0%	319,734	3.0%	-	-	-	-
Total By Customer Group	1,675,136	15.8%	500,014	4.7%	330,191	3.1%	8,126,870	76.4%	10,632,211	100.0%				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1,049,052	100.0%	-	-	-	-	-	-	1,049,052	54.6%
Bulk Water	212,075	100.0%	-	-	-	-	-	-	212,075	11.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	52,033	100.0%	-	-	-	-	-	-	52,033	2.7%
Trade Creditors	606,613	100.0%	-	-	-	-	-	-	606,613	31.6%
Auditor-General	1,757	100.0%	-	-	-	-	-	-	1,757	1%
Other	-	-	-	-	-	-	-	-	-	-
Total	1,921,529	100.0%	-	-	-	-	-	-	1,921,529	100.0%

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2014

Part 1: Operating Revenue and Expenditure

R thousands	2014/15						2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure	4,708,536	1,288,197	27.4%	1,288,197	27.4%	1,279,742	29.5%	-.7%	
Operating Revenue	4,708,536	1,288,197	27.4%	1,288,197	27.4%	1,279,742	29.5%	-.7%	
Property rates	539,000	135,384	25.1%	135,384	25.1%	116,159	24.7%	16.8%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	1,977,314	540,824	27.4%	540,824	27.4%	548,952	29.3%	(1.5%)	
Service charges - water revenue	948,898	229,075	24.2%	229,075	24.2%	245,008	32.4%	(8.5%)	
Service charges - sanitation revenue	259,158	87,920	33.9%	87,920	33.9%	63,158	28.4%	7.5%	
Service charges - refuse revenue	171,227	45,534	26.6%	45,534	26.6%	41,392	28.6%	10.2%	
Service charges - other	27,564	1,734	6.3%	1,734	6.3%	929	1.7%	80.7%	
Rental of facilities and equipment	14,772	2,942	19.9%	2,942	19.9%	2,911	20.9%	1.1%	
Interest earned - external investments	11,152	1,321	11.8%	1,321	11.8%	1,493	17.4%	(11.5%)	
Interest earned - outstanding debtors	22,796	7,375	32.4%	7,375	32.4%	6,849	26.6%	7.7%	
Dividends received	5	3	60.5%	3	60.5%	-	-	(100.0%)	
Fines	35,008	4,509	12.9%	4,509	12.9%	6,340	18.1%	(28.9%)	
Licences and permits	13	2	15.4%	2	15.4%	1	9.6%	71.4%	
Agency services	-	-	-	-	-	-	-	-	
Transfers recognised - operational	689,140	247,582	37.0%	247,582	37.0%	248,121	36.2%	(2%)	
Other own revenue	33,075	3,864	11.7%	3,864	11.7%	(1,616)	(4.2%)	(339.2%)	
Gains on disposal of PPE	1,414	28	2.0%	28	2.0%	65	4.9%	(56.3%)	
Operating Expenditure	4,566,121	830,731	18.2%	830,731	18.2%	860,475	20.5%	(3.5%)	
Employee related costs	918,945	217,465	23.7%	217,465	23.7%	209,375	25.3%	3.9%	
Remuneration of councillors	47,185	10,805	22.9%	10,805	22.9%	6,701	16.0%	61.2%	
Debt impairment	438,179	-	-	-	-	-	-	-	
Depreciation and asset impairment	248,527	-	-	-	-	-	-	-	
Finance charges	11,897	-	-	-	-	-	-	-	
Bulk purchases	1,950,243	433,061	22.2%	433,061	22.2%	465,037	24.7%	(6.9%)	
Other Materials	8,281	5,178	62.5%	5,178	62.5%	7,111	216.5%	(27.2%)	
Contracted services	134,239	15,624	11.6%	15,624	11.6%	22,304	22.1%	(29.9%)	
Transfers and grants	-	-	-	-	-	-	-	-	
Other expenditure	808,828	148,599	18.4%	148,599	18.4%	149,947	22.8%	(9%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	142,415	457,465		457,465		419,267			
Transfers recognised - capital	266,011	774	3%	774	3%	21,821	12.0%	(96.5%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	408,425	458,240		458,240		441,089			
Taxation	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	408,425	458,240		458,240		441,089			
Attributable to minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	408,425	458,240		458,240		441,089			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	408,425	458,240		458,240		441,089			

Part 2: Capital Revenue and Expenditure

R thousands	2014/15						2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget Main appropriation	First Quarter		Year to Date		First Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure	408,425	32,728	8.0%	32,728	8.0%	46,945	14.4%	(30.3%)	
Source of Finance	408,425	32,728	8.0%	32,728	8.0%	46,945	14.4%	(30.3%)	
National Government	265,151	25,966	9.8%	25,966	9.8%	39,736	24.9%	(34.7%)	
Provincial Government	1,819	-	-	-	-	335	1.5%	(100.0%)	
District Municipality	2,704	-	-	-	-	-	-	-	
Other transfers and grants	300	-	-	-	-	-	-	-	
Transfers recognised - capital	269,974	25,966	9.6%	25,966	9.6%	40,071	22.1%	(35.2%)	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	138,451	6,761	4.9%	6,761	4.9%	6,875	4.7%	(1.6%)	
Public contributions and donations	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	408,425	32,728	8.0%	32,728	8.0%	46,945	14.4%	(30.3%)	
Governance and Administration	5,000	195	3.9%	195	3.9%	158	-	24.1%	
Executive & Council	-	-	-	-	-	-	-	-	
Budget & Treasury Office	4,000	195	4.9%	195	4.9%	158	-	24.1%	
Corporate Services	1,000	-	-	-	-	-	-	-	
Community and Public Safety	42,321	-	-	-	-	-	-	-	
Community & Social Services	8,814	-	-	-	-	-	-	-	
Sport And Recreation	32,012	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	
Health	1,495	-	-	-	-	-	-	-	
Economic and Environmental Services	132,730	32,413	24.4%	32,413	24.4%	46,788	93.4%	(30.7%)	
Planning and Development	5,500	32,413	589.3%	32,413	589.3%	46,788	698.3%	(30.7%)	
Road Transport	127,230	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	
Trading Services	228,375	119	.1%	119	.1%	-	-	(100.0%)	
Electricity	83,900	119	.1%	119	.1%	-	-	(100.0%)	
Water	4,500	-	-	-	-	-	-	-	
Waste Water Management	138,520	-	-	-	-	-	-	-	
Waste Management	1,405	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	4,547,285	1,202,450	26.4%	1,202,450	26.4%	1,156,109	28.7%	4.0%
Payers and other	3,626,682	872,726	24.1%	872,726	24.1%	829,998	26.5%	5.1%
Government - operating	623,644	238,348	38.2%	238,348	38.2%	241,764	35.3%	(1.4%)
Government - capital	263,007	82,677	31.4%	82,677	31.4%	84,347	46.4%	(2.0%)
Interest	33,948	8,699	25.6%	8,699	25.6%	-	-	(100.0%)
Dividends	5	-	-	-	-	-	-	-
Payments	(3,882,629)	(1,467,321)	37.8%	(1,467,321)	37.8%	(1,248,002)	35.4%	17.6%
Suppliers and employees	(3,870,732)	(1,467,235)	37.9%	(1,467,235)	37.9%	(1,248,002)	35.5%	17.6%
Finance charges	(11,897)	(86)	.7%	(86)	.7%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	664,656	(264,871)	(39.9%)	(264,871)	(39.9%)	(91,894)	(18.3%)	188.2%
Cash Flow from Investing Activities								
Receipts	1,414	136,750	9,672.1%	136,750	9,672.1%	58,590	4,425.8%	133.4%
Proceeds on disposal of PPE	1,414	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	58,590	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	136,750	-	136,750	-	-	-	(100.0%)
Payments	(408,425)	(38,708)	9.5%	(38,708)	9.5%	(93,684)	28.7%	(58.7%)
Capital assets	(408,425)	(38,708)	9.5%	(38,708)	9.5%	(93,684)	28.7%	(58.7%)
Net Cash from/(used) Investing Activities	(407,011)	98,041	(24.1%)	98,041	(24.1%)	(35,094)	10.8%	(379.4%)
Cash Flow from Financing Activities								
Receipts	-	98,000	-	98,000	-	90,000	60.0%	8.9%
Short term loans	-	98,000	-	98,000	-	90,000	60.0%	8.9%
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	(15,937)	-	(15,937)	-	(16,302)	10.9%	(2.2%)
Repayment of borrowing	-	(15,937)	-	(15,937)	-	(16,302)	10.9%	(2.2%)
Net Cash from/(used) Financing Activities	-	82,063	-	82,063	-	73,698	-	11.4%
Net Increase/(Decrease) in cash held	257,644	(84,767)	(32.9%)	(84,767)	(32.9%)	(53,290)	(30.1%)	59.1%
Cash/cash equivalents at the year begin:	127,704	45,204	35.4%	45,204	35.4%	11,800	289.7%	-
Cash/cash equivalents at the year end:	385,349	(39,563)	(10.3%)	(39,563)	(10.3%)	(41,689)	(23.8%)	(5.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	80,391	4.6%	66,721	3.8%	47,040	2.7%	1,559,575	88.9%	1,753,727	43.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	81,356	22.5%	30,075	8.3%	18,019	5.0%	231,708	64.2%	361,159	9.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	41,077	8.6%	20,530	4.3%	14,757	3.1%	398,655	83.9%	475,028	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	19,379	3.2%	15,721	2.6%	12,275	2.0%	567,051	92.3%	614,425	15.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11,558	3.0%	9,735	2.6%	7,715	2.0%	351,498	92.4%	380,505	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7,754	1.8%	3,278	.8%	1,471	.3%	421,102	97.1%	433,606	10.8%	-	-	-	-
Total By Income Source	241,515	6.0%	146,059	3.6%	101,277	2.5%	3,529,599	87.8%	4,018,451	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17,507	7.5%	12,641	5.4%	8,107	3.5%	195,468	83.6%	233,724	5.8%	-	-	-	-
Commercial	87,346	25.5%	29,039	8.5%	16,187	4.7%	209,424	61.2%	341,996	8.5%	-	-	-	-
Households	134,417	4.0%	102,926	3.1%	75,695	2.3%	3,040,935	90.7%	3,353,973	83.5%	-	-	-	-
Other	2,245	2.5%	1,452	1.6%	1,288	1.5%	83,773	94.4%	88,758	2.2%	-	-	-	-
Total By Customer Group	241,515	6.0%	146,059	3.6%	101,277	2.5%	3,529,599	87.8%	4,018,451	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	122,674	100.0%	-	-	-	-	-	-	122,674	38.1%
Bulk Water	56,542	100.0%	-	-	-	-	-	-	56,542	16.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	152,077	94.8%	4,650	2.9%	3,692	2.3%	-	-	160,419	47.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	331,293	97.5%	4,650	1.4%	3,692	1.1%	-	-	339,636	100.0%

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	546,168	129,282	23.7%	129,282	23.7%	119,749	23.6%	8.0%
Property rates	73,200	19,857	27.1%	19,857	27.1%	15,532	24.0%	27.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	240,834	61,154	25.4%	61,154	25.4%	53,408	23.3%	14.5%
Service charges - water revenue	73,093	17,201	23.5%	17,201	23.5%	16,896	25.4%	1.8%
Service charges - sanitation revenue	21,553	5,026	23.3%	5,026	23.3%	4,601	23.2%	9.2%
Service charges - refuse revenue	25,565	6,277	24.6%	6,277	24.6%	5,985	25.9%	4.9%
Service charges - other	254	35	13.8%	35	13.8%	907	307.8%	(96.1%)
Rental of facilities and equipment	7,724	464	6.0%	464	6.0%	452	4.7%	2.6%
Interest earned - external investments	1,272	132	10.4%	132	10.4%	16	1.0%	739.4%
Interest earned - outstanding debtors	2,488	2,244	90.2%	2,244	90.2%	1,573	51.3%	42.6%
Dividends received	-	-	-	-	-	-	-	-
Fines	2,500	24	1.0%	24	1.0%	59	11.8%	(58.6%)
Licences and permits	91	0	3%	0	3%	5	8.5%	(95.4%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	91,364	15,006	16.4%	15,006	16.4%	20,430	25.0%	(26.5%)
Other own revenue	6,231	1,862	29.9%	1,862	29.9%	(116)	(1.6%)	(1,709.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	544,209	84,078	15.4%	84,078	15.4%	108,114	22.1%	(22.2%)
Employee related costs	147,509	10,714	7.3%	10,714	7.3%	24,284	21.3%	(55.8%)
Remuneration of councillors	8,185	-	-	-	-	1,771	21.8%	(100.0%)
Debt impairment	51,018	-	-	-	-	-	-	-
Depreciation and asset impairment	34,054	-	-	-	-	-	-	-
Finance charges	6,084	1,844	30.3%	1,844	30.3%	1,620	25.4%	13.8%
Bulk purchases	207,281	47,706	23.0%	47,706	23.0%	66,545	35.5%	(28.3%)
Other Materials	18,556	4,859	26.2%	4,859	26.2%	-	-	(100.0%)
Contracted services	611	107	17.5%	107	17.5%	110	16.1%	(3.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	70,910	18,848	26.6%	18,848	26.6%	13,804	29.4%	38.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1,959	45,204		45,204		11,635		
Transfers recognised - capital	32,037	9,846	30.7%	9,846	30.7%	862	2.0%	1,042.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33,996	55,050		55,050		12,497		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33,996	55,050		55,050		12,497		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33,996	55,050		55,050		12,497		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33,996	55,050		55,050		12,497		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	47,654	17,174	36.0%	17,174	36.0%	876	1.4%	1,860.6%
National Government	32,037	16,228	50.7%	16,228	50.7%	862	2.0%	1,782.9%
Provincial Government	-	-	-	-	-	14	1.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	32,037	16,228	50.7%	16,228	50.7%	876	2.0%	1,752.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	15,617	946	6.1%	946	6.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47,654	17,174	36.0%	17,174	36.0%	876	1.4%	1,860.6%
Governance and Administration	2,567	360	14.0%	360	14.0%	-	-	(100.0%)
Executive & Council	1,950	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	617	360	58.3%	360	58.3%	-	-	(100.0%)
Community and Public Safety	1,000	586	58.6%	586	58.6%	14	2%	4,061.3%
Community & Social Services	1,000	586	58.6%	586	58.6%	14	9%	4,061.3%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	30,387	16,228	53.4%	16,228	53.4%	862	2.1%	1,782.9%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	30,387	16,228	53.4%	16,228	53.4%	862	2.1%	1,782.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	13,700	-	-	-	-	-	-	-
Electricity	7,000	-	-	-	-	-	-	-
Water	3,500	-	-	-	-	-	-	-
Waste Water Management	800	-	-	-	-	-	-	-
Waste Management	2,400	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	511,050	143,531	28.1%	143,531	28.1%	136,640	29.8%	5.0%
Payers and other	398,157	88,049	22.7%	88,049	22.7%	90,868	26.9%	(3.1%)
Government - operating	87,096	35,229	40.4%	35,229	40.4%	38,281	44.4%	(2.9%)
Government - capital	32,037	20,000	62.4%	20,000	62.4%	9,003	28.5%	122.2%
Interest	3,760	252	6.7%	252	6.7%	489	12.1%	(48.3%)
Dividends	-	-	-	-	-	-	-	-
Payments	(459,138)	(157,767)	34.4%	(157,767)	34.4%	(147,126)	38.6%	7.2%
Suppliers and employees	(453,054)	(157,767)	34.8%	(157,767)	34.8%	(147,126)	39.3%	7.2%
Finance charges	(6,084)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51,912	(14,237)	(27.4%)	(14,237)	(27.4%)	(10,486)	(13.6%)	35.8%
Cash Flow from Investing Activities								
Receipts	-	65	-	65	-	13	-	400.0%
Proceeds on disposal of PPE	-	65	-	65	-	13	-	400.0%
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(45,654)	(20,083)	44.0%	(20,083)	44.0%	(876)	1.4%	2,192.7%
Capital assets	(45,654)	(20,083)	44.0%	(20,083)	44.0%	(876)	1.4%	2,192.7%
Net Cash from/(used) Investing Activities	(45,654)	(20,018)	43.8%	(20,018)	43.8%	(863)	1.4%	2,219.6%
Cash Flow from Financing Activities								
Receipts	-	(159)	-	(159)	-	74	-	(315.6%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(159)	-	(159)	-	74	-	(315.6%)
Payments	(2,818)	-	-	-	-	-	-	-
Repayment of borrowing	(2,818)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2,818)	(159)	5.6%	(159)	5.6%	74	(2.7%)	(315.6%)
Net Increase/(Decrease) in cash held	3,440	(34,413)	(1,000.3%)	(34,413)	(1,000.3%)	(11,275)	(92.9%)	205.2%
Cash/cash equivalents at the year begin:	984	8,248	838.6%	8,248	838.6%	14,432	439.1%	(42.8%)
Cash/cash equivalents at the year end:	4,424	(26,165)	(591.5%)	(26,165)	(591.5%)	3,157	20.5%	(928.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6,656	8.3%	3,734	3.5%	3,546	3.4%	91,596	86.8%	105,532	28.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16,670	16.7%	6,080	6.1%	4,305	4.3%	72,527	72.8%	99,582	27.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6,296	15.2%	2,458	5.9%	1,906	4.6%	30,669	74.2%	41,329	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1,783	5.6%	1,087	3.4%	986	3.1%	27,736	87.8%	31,592	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,154	4.1%	1,547	2.9%	1,466	2.8%	47,837	90.3%	53,003	14.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,474	10.3%	1,721	5.1%	369	1.1%	28,068	83.5%	33,623	9.2%	-	-	-	-
Total By Income Source	37,033	10.2%	16,626	4.6%	12,569	3.4%	298,432	81.8%	364,660	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2,822	19.5%	1,803	12.4%	1,600	11.0%	8,267	57.0%	14,492	4.0%	-	-	-	-
Commercial	14,327	75.1%	2,450	12.8%	739	3.9%	1,569	8.2%	19,085	5.2%	-	-	-	-
Households	19,083	5.8%	12,097	3.7%	10,057	3.1%	287,581	87.5%	328,819	90.2%	-	-	-	-
Other	801	35.4%	276	12.2%	172	7.6%	1,016	44.8%	2,265	.6%	-	-	-	-
Total By Customer Group	37,033	10.2%	16,626	4.6%	12,569	3.4%	298,432	81.8%	364,660	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	15,815	100.0%	-	-	-	-	-	-	15,815	50.3%
Bulk Water	7,661	100.0%	-	-	-	-	-	-	7,661	24.4%
PAYE deductions	1,301	100.0%	-	-	-	-	-	-	1,301	4.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1,211	100.0%	-	-	-	-	-	-	1,211	3.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,691	100.0%	-	-	-	-	-	-	2,691	8.6%
Auditor-General	422	100.0%	-	-	-	-	-	-	422	1.3%
Other	2,330	100.0%	-	-	-	-	-	-	2,330	7.4%
Total	31,431	100.0%	-	-	-	-	-	-	31,431	100.0%

GAUTENG: MERAFO NG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	1,170,175	316,449	27.0%	316,449	27.0%	272,755	21.9%	16.0%
Property rates	293,356	72,791	24.8%	72,791	24.8%	68,623	23.9%	6.1%
Property rates - penalties and collection charges	2,293	54,708	2,386.2%	54,708	2,386.2%	524	25.3%	10,346.2%
Service charges - electricity revenue	238,920	42,458	17.8%	42,458	17.8%	59,367	25.3%	(28.5%)
Service charges - water revenue	258,285	30,445	11.8%	30,445	11.8%	32,173	14.3%	(5.4%)
Service charges - sanitation revenue	36,398	8,078	22.2%	8,078	22.2%	7,899	25.2%	2.3%
Service charges - refuse revenue	50,225	12,676	25.2%	12,676	25.2%	9,550	25.8%	32.7%
Service charges - other	639	195	30.6%	195	30.6%	152	23.0%	28.6%
Rental of facilities and equipment	1,051	272	25.9%	272	25.9%	265	29.1%	2.6%
Interest earned - external investments	17,959	481	2.7%	481	2.7%	573	3.4%	(16.0%)
Interest earned - outstanding debtors	29,895	10,472	35.0%	10,472	35.0%	6,628	32.3%	58.0%
Dividends received	-	-	-	-	-	-	-	-
Fines	3,493	982	28.1%	982	28.1%	812	13.5%	21.0%
Licences and permits	37,987	8,995	23.7%	8,995	23.7%	8,985	25.1%	.1%
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	187,077	71,233	38.1%	71,233	38.1%	75,448	22.5%	(5.6%)
Other own revenue	12,194	1,351	11.2%	1,351	11.2%	1,559	16.9%	(13.3%)
Gains on disposal of PPE	403	1,301	322.6%	1,301	322.6%	186	6.2%	598.1%
Operating Expenditure	1,246,495	208,914	16.8%	208,914	16.8%	237,830	16.0%	(12.2%)
Employee related costs	345,158	73,708	21.4%	73,708	21.4%	69,537	20.8%	6.0%
Remuneration of councillors	19,023	4,456	23.4%	4,456	23.4%	4,097	23.7%	8.6%
Debt impairment	104,841	-	-	-	-	-	-	-
Depreciation and asset impairment	109,947	-	-	-	-	-	-	-
Finance charges	10,008	1,154	11.5%	1,154	11.5%	1,380	8.7%	(16.4%)
Bulk purchases	350,469	73,789	21.1%	73,789	21.1%	87,203	26.5%	(15.4%)
Other Materials	-	5,826	-	5,826	-	16,991	-	(65.7%)
Contracted services	104,755	29,353	28.0%	29,353	28.0%	24,388	33.7%	20.4%
Transfers and grants	-	1,127	-	1,127	-	2,490	-	(54.7%)
Other expenditure	202,294	19,502	9.6%	19,502	9.6%	31,744	5.3%	(38.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(76,320)	107,535		107,535		34,925		
Transfers recognised - capital	218,503	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	142,183	107,535		107,535		34,925		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	142,183	107,535		107,535		34,925		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	142,183	107,535		107,535		34,925		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	142,183	107,535		107,535		34,925		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	294,679	12,106	4.1%	12,106	4.1%	26,011	7.3%	(53.5%)
National Government	74,929	-	-	-	-	7,698	3.2%	(100.0%)
Provincial Government	143,365	-	-	-	-	14,715	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	218,314	-	-	-	-	22,613	9.3%	(100.0%)
Borrowing	55,900	-	-	-	-	542	9%	(100.0%)
Internally generated funds	20,465	12,106	59.2%	12,106	59.2%	2,856	5.9%	323.8%
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	294,679	12,106	4.1%	12,106	4.1%	26,011	7.3%	(53.5%)
Governance and Administration	5,000	135	2.7%	135	2.7%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	5,000	135	2.7%	135	2.7%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	4,500	11,847	263.3%	11,847	263.3%	2,280	24.6%	416.6%
Community & Social Services	-	58	-	58	-	303	30.3%	(80.9%)
Sport And Recreation	4,500	-	-	-	-	1,977	44.9%	(100.0%)
Public Safety	-	2	-	2	-	-	-	(100.0%)
Housing	-	11,788	-	11,788	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	226,314	123	.1%	123	.1%	13,685	5.5%	(99.1%)
Planning and Development	955	42	4.4%	42	4.4%	3,049	15.2%	(98.6%)
Road Transport	225,359	81	-	81	-	10,638	4.6%	(99.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	58,865	-	-	-	-	10,046	11.0%	(100.0%)
Electricity	45,900	-	-	-	-	792	1.3%	(100.0%)
Water	11,465	-	-	-	-	3,661	116.5%	(100.0%)
Waste Water Management	-	-	-	-	-	3,406	20.2%	(100.0%)
Waste Management	1,500	-	-	-	-	2,217	17.0%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	1,139,859	355,825	31.2%	355,825	31.2%	213,127	15.3%	67.0%
Ratepayers and other	659,894	233,421	27.1%	233,421	27.1%	124,285	15.6%	87.8%
Government - operating	187,077	74,649	39.9%	74,649	39.9%	81,631	24.4%	(8.8%)
Government - capital	74,929	40,704	54.3%	40,704	54.3%	-	-	(100.0%)
Interest	17,958	7,050	39.3%	7,050	39.3%	7,201	42.5%	(2.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1,011,242)	(162,939)	16.1%	(162,939)	16.1%	(226,818)	28.6%	(28.2%)
Suppliers and employees	(1,001,234)	(161,830)	16.2%	(161,830)	16.2%	(222,949)	28.3%	(27.4%)
Finance charges	(10,008)	(945)	2.6%	(945)	2.6%	(1,380)	26.8%	(61.0%)
Transfers and grants	-	(945)	-	(945)	-	(2,490)	-	(66.0%)
Net Cash from/(used) Operating Activities	128,617	192,886	150.0%	192,886	150.0%	(13,691)	(2.3%)	(1,508.9%)
Cash Flow from Investing Activities								
Receipts	403	-	-	-	-	19,912	573.6%	(100.0%)
Proceeds on disposal of PPE	403	-	-	-	-	19,912	663.7%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(294,679)	(4,539)	1.5%	(4,539)	1.5%	(60,563)	17.1%	(92.5%)
Capital assets	(294,679)	(4,539)	1.5%	(4,539)	1.5%	(60,563)	17.1%	(92.5%)
Net Cash from/(used) Investing Activities	(294,275)	(4,539)	1.5%	(4,539)	1.5%	(40,651)	11.6%	(88.8%)
Cash Flow from Financing Activities								
Receipts	55,900	-	-	-	-	81	.1%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	55,900	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	81	-	(100.0%)
Payments	(8,100)	(1,118)	13.8%	(1,118)	13.8%	(1,489)	14.0%	(24.9%)
Repayment of borrowing	(8,100)	(1,118)	13.8%	(1,118)	13.8%	(1,489)	14.0%	(24.9%)
Net Cash from/(used) Financing Activities	47,800	(1,118)	(2.3%)	(1,118)	(2.3%)	(1,408)	(2.7%)	(20.6%)
Net Increase/(Decrease) in cash held	(117,858)	187,229	(158.9%)	187,229	(158.9%)	(55,750)	(18.5%)	(435.8%)
Cash/cash equivalents at the year begin:	226,364	203,945	90.1%	203,946	90.1%	434,438	288.5%	(53.1%)
Cash/cash equivalents at the year end:	108,506	391,174	360.5%	391,174	360.5%	378,689	87.2%	3.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

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

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	739,385	194,456	26.3%	194,456	26.3%	180,900	27.4%	7.5%
Property rates	130,588	33,221	25.4%	33,221	25.4%	25,473	21.8%	30.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	273,688	68,610	25.1%	68,610	25.1%	64,112	26.1%	7.0%
Service charges - water revenue	145,112	34,694	23.7%	34,694	23.7%	33,792	26.8%	2.7%
Service charges - sanitation revenue	30,355	7,609	25.1%	7,609	25.1%	6,856	26.1%	11.0%
Service charges - refuse revenue	29,508	6,844	23.2%	6,844	23.2%	6,450	24.2%	6.1%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,300	242	18.6%	242	18.6%	357	35.0%	(32.2%)
Interest earned - external investments	2,000	1,026	51.3%	1,026	51.3%	6,075	337.5%	(83.1%)
Interest earned - outstanding debtors	4,000	2,459	61.5%	2,459	61.5%	169	2.3%	1,354.3%
Dividends received	-	-	-	-	-	-	-	-
Fines	14,523	1,835	12.6%	1,835	12.6%	3,693	41.0%	(50.3%)
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	77,119	28,770	37.3%	28,770	37.3%	28,175	39.1%	2.1%
Other own revenue	30,191	9,148	30.3%	9,148	30.3%	5,748	22.1%	58.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	828,153	171,912	20.8%	171,912	20.8%	175,566	23.6%	(2.1%)
Employee related costs	186,356	41,154	22.1%	41,154	22.1%	39,266	23.8%	4.8%
Remuneration of councillors	9,052	2,152	23.8%	2,152	23.8%	1,974	20.3%	9.0%
Debt impairment	28,680	7,170	25.0%	7,170	25.0%	6,765	25.0%	6.0%
Depreciation and asset impairment	131,700	32,925	25.0%	32,925	25.0%	29,338	25.0%	12.2%
Finance charges	18,806	327	1.7%	327	1.7%	220	1.0%	48.8%
Bulk purchases	283,639	60,309	21.3%	60,309	21.3%	72,248	28.9%	(16.5%)
Other Materials	-	4,364	-	4,364	-	2,780	-	57.0%
Contracted services	56,968	9,500	16.7%	9,500	16.7%	9,231	15.4%	2.9%
Transfers and grants	5,925	4	.1%	4	.1%	6	-	(34.5%)
Other expenditure	107,026	14,008	13.1%	14,008	13.1%	13,799	14.9%	2.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(88,768)	22,544		22,544		5,334		
Transfers recognised - capital	31,236	13,905	44.5%	13,905	44.5%	5,836	6.9%	138.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	1,200	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(56,332)	36,450		36,450		11,171		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(56,332)	36,450		36,450		11,171		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(56,332)	36,450		36,450		11,171		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(56,332)	36,450		36,450		11,171		

Part 2: Capital Revenue and Expenditure

	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	82,392	18,524	22.5%	18,524	22.5%	9,179	6.0%	101.8%
National Government	28,705	9,831	34.2%	9,831	34.2%	7,109	8.4%	38.3%
Provincial Government	1,450	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	4,300	-	-	-	-	-	-	-
Transfers recognised - capital	34,455	9,831	28.5%	9,831	28.5%	7,109	8.4%	38.3%
Borrowing	24,400	7,245	29.7%	7,245	29.7%	1,964	4.3%	268.9%
Internally generated funds	14,987	1,418	9.5%	1,418	9.5%	106	.8%	1,240.7%
Public contributions and donations	8,550	31	.4%	31	.4%	-	-	(100.0%)
Capital Expenditure Standard Classification	82,392	18,524	22.5%	18,524	22.5%	9,179	6.0%	101.8%
Governance and Administration	2,553	396	15.5%	396	15.5%	19	1.4%	1,956.0%
Executive & Council	265	-	-	-	-	-	-	-
Budget & Treasury Office	140	11	7.8%	11	7.8%	11	9.4%	(2.8%)
Corporate Services	2,148	386	18.0%	386	18.0%	8	1.7%	4,657.9%
Community and Public Safety	14,150	6,512	46.0%	6,512	46.0%	421	3.3%	1,447.6%
Community & Social Services	4,220	1	.1%	1	.1%	421	6.4%	(89.9%)
Sport And Recreation	7,824	5,922	75.7%	5,922	75.7%	-	-	(100.0%)
Public Safety	2,106	590	28.0%	590	28.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	12,577	6,221	49.5%	6,221	49.5%	1,895	5.3%	228.3%
Planning and Development	125	-	-	-	-	-	-	-
Road Transport	12,452	6,221	50.0%	6,221	50.0%	1,895	5.3%	228.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	53,112	5,394	10.2%	5,394	10.2%	6,843	6.7%	(21.2%)
Electricity	20,880	1,565	7.6%	1,565	7.6%	3,593	12.4%	(56.4%)
Water	16,430	2,062	12.6%	2,062	12.6%	204	2.6%	910.8%
Waste Water Management	13,952	979	7.0%	979	7.0%	3,047	4.8%	(67.9%)
Waste Management	2,050	789	38.5%	789	38.5%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	729,002	57,711	7.9%	57,711	7.9%	191,864	26.6%	(69.9%)
Ratepayers and other	618,647	55,248	8.9%	55,248	8.9%	156,609	28.5%	(64.7%)
Government - operating	77,119	1,388	1.8%	1,388	1.8%	28,119	39.0%	(95.1%)
Government - capital	31,236	-	-	-	-	5,892	7.0%	(100.0%)
Interest	2,000	1,075	53.7%	1,075	53.7%	1,244	13.8%	(13.6%)
Dividends	-	-	-	-	-	-	-	-
Payments	(784,925)	(54,071)	6.9%	(54,071)	6.9%	(166,779)	28.3%	(67.6%)
Suppliers and employees	(766,120)	(53,959)	7.0%	(53,959)	7.0%	(166,554)	29.4%	(67.6%)
Finance charges	(18,805)	(111)	.6%	(111)	.6%	(220)	1.0%	(49.3%)
Transfers and grants	-	(1)	-	(1)	-	(6)	-	(76.8%)
Net Cash from/(used) Operating Activities	(55,924)	3,639	(6.5%)	3,639	(6.5%)	25,084	19.8%	(85.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	(26,300)	427.7%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	(26,300)	-	(100.0%)
Payments	(81,192)	(9,042)	11.1%	(9,042)	11.1%	(9,179)	5.9%	(1.5%)
Capital assets	(81,192)	(9,042)	11.1%	(9,042)	11.1%	(9,179)	5.9%	(1.5%)
Net Cash from/(used) Investing Activities	(81,192)	(9,042)	11.1%	(9,042)	11.1%	(35,479)	22.0%	(74.5%)
Cash Flow from Financing Activities								
Receipts	(410)	83	(20.3%)	83	(20.3%)	91	7.9%	(9.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	(410)	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	83	-	83	-	91	17.4%	(9.0%)
Payments	(13,261)	(1,432)	10.8%	(1,432)	10.8%	-	-	(100.0%)
Repayment of borrowing	(13,261)	(1,432)	10.8%	(1,432)	10.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(13,671)	(1,349)	9.9%	(1,349)	9.9%	91	.2%	(1,576.6%)
Net Increase/(Decrease) in cash held	(150,786)	(6,751)	4.5%	(6,751)	4.5%	(10,303)	(458.9%)	(34.5%)
Cash/cash equivalents at the year begin:	20,354	-	-	-	-	23,494	115.4%	(100.0%)
Cash/cash equivalents at the year end:	(130,432)	(6,751)	5.2%	(6,751)	5.2%	13,191	58.4%	(151.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15,994	31.1%	2,883	5.8%	1,574	3.1%	31,027	60.3%	51,478	22.2%	-	-	15,525	30.0%
Trade and Other Receivables from Exchange Transactions - Electricity	11,823	61.5%	475	2.5%	387	2.0%	6,531	34.0%	19,215	12.0%	-	-	3,954	20.0%
Receivables from Non-exchange Transactions - Property Rates	12,098	30.9%	1,800	4.6%	1,240	3.2%	24,022	61.3%	39,160	24.5%	-	-	10,102	25.0%
Receivables from Exchange Transactions - Waste Water Management	3,513	20.4%	529	3.1%	822	3.8%	12,597	73.0%	17,261	10.8%	-	-	6,445	37.0%
Receivables from Exchange Transactions - Waste Management	3,423	24.4%	578	4.1%	567	4.0%	9,461	67.4%	14,029	8.8%	-	-	4,488	32.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,332	10.4%	301	2.3%	290	2.3%	10,945	85.1%	12,868	8.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14,059)	(238.2%)	1,174	19.9%	343	5.8%	18,444	312.5%	5,903	3.7%	-	-	22,694	384.0%
Total By Income Source	34,123	21.3%	7,740	4.8%	5,023	3.1%	113,026	70.7%	159,913	100.0%	-	-	63,209	39.0%
Debtors Age Analysis By Customer Group														
Organs of State	148	2.2%	446	6.8%	480	7.1%	5,680	84.0%	6,734	4.2%	-	-	2,335	34.0%
Commercial	15,732	54.0%	1,148	3.9%	405	1.4%	11,849	40.7%	29,133	18.2%	-	-	11,744	40.0%
Households	18,244	14.7%	6,146	5.0%	4,138	3.3%	95,518	77.0%	124,045	77.6%	-	-	49,129	39.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	34,123	21.3%	7,740	4.8%	5,023	3.1%	113,026	70.7%	159,913	100.0%	-	-	63,209	39.0%

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	22,822	100.0%	-	-	-	-	-	-	22,822	52.1%
Bulk Water	7,919	100.0%	-	-	-	-	-	-	7,919	18.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13,077	100.0%	-	-	-	-	-	-	13,077	29.8%
Total	43,818	100.0%	-	-	-	-	-	-	43,818	100.0%

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	2,001,308	570,870	28.5%	570,870	28.5%	493,181	26.5%	15.8%
Property rates	316,406	85,979	27.2%	85,979	27.2%	73,061	25.5%	17.7%
Property rates - penalties and collection charges	32,486	5,208	16.0%	5,208	16.0%	-	-	(100.0%)
Service charges - electricity revenue	833,172	213,972	25.7%	213,972	25.7%	198,122	24.8%	8.0%
Service charges - water revenue	229,868	52,371	22.8%	52,371	22.8%	45,080	21.4%	16.2%
Service charges - sanitation revenue	111,476	56,302	50.5%	56,302	50.5%	25,181	22.8%	123.8%
Service charges - refuse revenue	105,544	25,699	24.3%	25,699	24.3%	23,970	23.8%	7.2%
Service charges - other	-	-	-	-	-	8,739	-	(100.0%)
Rental of facilities and equipment	3,508	932	26.6%	932	26.6%	846	26.2%	10.2%
Interest earned - external investments	1,468	-	-	-	-	535	53.5%	(100.0%)
Interest earned - outstanding debtors	13,732	7,598	55.3%	7,598	55.3%	3,781	41.0%	100.9%
Dividends received	-	-	-	-	-	-	-	-
Fines	23,522	4,137	17.6%	4,137	17.6%	4,206	21.5%	(1.6%)
Licences and permits	24	4	17.9%	4	17.9%	5	28.7%	(15.7%)
Agency services	24,950	16,166	64.8%	16,166	64.8%	9,040	47.4%	78.8%
Transfers recognised - operational	250,984	96,358	38.4%	96,358	38.4%	94,308	40.2%	2.2%
Other own revenue	52,167	6,144	11.8%	6,144	11.8%	6,305	16.0%	(2.6%)
Gains on disposal of PPE	2,000	-	-	-	-	-	-	-
Operating Expenditure	2,370,408	545,044	23.0%	545,044	23.0%	552,099	26.3%	(1.3%)
Employee related costs	570,352	132,598	23.2%	132,598	23.2%	118,554	23.1%	11.8%
Remuneration of councillors	28,387	6,248	22.0%	6,248	22.0%	4,793	21.7%	30.4%
Debt impairment	45,775	13,445	29.4%	13,445	29.4%	15,557	27.0%	(13.6%)
Depreciation and asset impairment	281,809	65,849	23.4%	65,849	23.4%	112,285	44.6%	(41.4%)
Finance charges	58,067	12,664	21.8%	12,664	21.8%	13,835	35.0%	(8.5%)
Bulk purchases	753,733	219,910	29.2%	219,910	29.2%	204,582	29.9%	7.5%
Other Materials	75,281	6,870	9.1%	6,870	9.1%	-	-	(100.0%)
Contracted services	227,635	41,087	18.0%	41,087	18.0%	31,216	14.6%	31.6%
Transfers and grants	40,650	5,696	14.0%	5,696	14.0%	7,074	19.1%	(19.5%)
Other expenditure	288,719	40,678	14.1%	40,678	14.1%	44,203	15.6%	(8.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(369,100)	25,826		25,826		(58,918)		
Transfers recognised - capital	122,012	9,088	7.4%	9,088	7.4%	9,355	8.8%	(2.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(247,088)	34,914		34,914		(49,564)		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(247,088)	34,914		34,914		(49,564)		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(247,088)	34,914		34,914		(49,564)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(247,088)	34,914		34,914		(49,564)		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	483,996	24,603	5.1%	24,603	5.1%	24,307	11.0%	1.2%
National Government	118,118	9,150	7.7%	9,150	7.7%	13,507	13.3%	(32.3%)
Provincial Government	3,895	-	-	-	-	139	4.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	122,012	9,150	7.5%	9,150	7.5%	13,646	12.8%	(32.9%)
Borrowing	239,500	11,538	4.8%	11,538	4.8%	-	-	(100.0%)
Internally generated funds	122,484	3,915	3.2%	3,915	3.2%	10,661	10.8%	(63.3%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	483,996	24,603	5.1%	24,603	5.1%	24,307	11.0%	1.2%
Government and Administration	25,778	2,006	7.8%	2,006	7.8%	58	1.8%	3,334.1%
Executive & Council	17,071	1,958	11.5%	1,958	11.5%	-	-	(100.0%)
Budget & Treasury Office	3,105	48	1.5%	48	1.5%	-	-	(100.0%)
Corporate Services	5,602	-	-	-	-	58	5.3%	(100.0%)
Community and Public Safety	37,374	162	.4%	162	.4%	139	.3%	16.3%
Community & Social Services	9,597	-	-	-	-	139	4.4%	(100.0%)
Sport And Recreation	27,534	162	.6%	162	.6%	-	-	(100.0%)
Public Safety	243	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	167,160	14,179	8.5%	14,179	8.5%	12,182	13.8%	16.4%
Planning and Development	64,815	683	1.1%	683	1.1%	-	-	(100.0%)
Road Transport	76,154	11,878	15.6%	11,878	15.6%	12,182	19.2%	(2.5%)
Environmental Protection	26,191	1,618	6.2%	1,618	6.2%	-	-	(100.0%)
Trading Services	244,684	8,228	3.4%	8,228	3.4%	11,872	15.6%	(30.7%)
Electricity	94,730	2,613	2.8%	2,613	2.8%	9	.2%	28,024.0%
Water	85,412	4,889	5.7%	4,889	5.7%	6,892	16.8%	(29.1%)
Waste Water Management	52,721	581	1.1%	581	1.1%	3,055	12.1%	(81.0%)
Waste Management	11,821	145	1.2%	145	1.2%	1,915	47.9%	(92.4%)
Other	9,000	28	.3%	28	.3%	55	.5%	(49.2%)

Part 3: Cash Receipts and Payments

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	2,379,029	560,005	23.5%	560,005	23.5%	555,000	25.7%	.9%
Payers and other	1,990,832	423,618	21.3%	423,618	21.3%	436,567	24.1%	(3.0%)
Government - operating	250,984	108,373	43.2%	108,373	43.2%	99,501	42.4%	8.9%
Government - capital	122,012	19,910	16.3%	19,910	16.3%	14,615	13.7%	36.2%
Interest	15,201	8,103	53.3%	8,103	53.3%	4,317	42.2%	87.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(2,129,014)	(548,305)	25.8%	(548,305)	25.8%	(471,793)	24.0%	16.2%
Suppliers and employees	(2,030,297)	(530,045)	26.1%	(530,045)	26.1%	(450,826)	23.9%	17.6%
Finance charges	(58,068)	(12,564)	21.6%	(12,564)	21.6%	(13,893)	35.2%	(9.6%)
Transfers and grants	(40,850)	(5,696)	14.0%	(5,696)	14.0%	(7,074)	19.1%	(19.5%)
Net Cash from/(used) Operating Activities	250,015	11,700	4.7%	11,700	4.7%	83,207	41.6%	(85.9%)
Cash Flow from Investing Activities								
Receipts	2,000	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2,000	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(483,996)	(52,377)	10.8%	(52,377)	10.8%	(64,376)	29.2%	(18.6%)
Capital assets	(483,996)	(52,377)	10.8%	(52,377)	10.8%	(64,376)	29.2%	(18.6%)
Net Cash from/(used) Investing Activities	(481,996)	(52,377)	10.9%	(52,377)	10.9%	(64,376)	29.2%	(18.6%)
Cash Flow from Financing Activities								
Receipts	240,227	-	-	-	-	0	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	239,500	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	727	-	-	-	-	0	-	(100.0%)
Payments	(28,521)	(5,514)	19.3%	(5,514)	19.3%	(5,548)	25.3%	(.6%)
Payment of borrowing	(28,521)	(5,514)	19.3%	(5,514)	19.3%	(5,548)	25.3%	(.6%)
Net Cash from/(used) Financing Activities	211,606	(5,514)	(2.6%)	(5,514)	(2.6%)	(5,548)	23.8%	(.6%)
Net Increase/(Decrease) in cash held	(20,375)	(46,190)	226.7%	(46,190)	226.7%	13,284	(30.2%)	(447.7%)
Cash/cash equivalents at the year begin:	27,267	96,705	354.7%	96,705	354.7%	67,577	101.4%	43.1%
Cash/cash equivalents at the year end:	6,892	50,515	733.0%	50,515	733.0%	80,861	355.8%	(37.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37,473	20.4%	3,806	2.1%	1,723	9%	140,677	76.8%	183,679	18.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	116,642	48.9%	2,300	9%	754	3%	129,157	51.9%	248,853	25.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	71,068	36.5%	674	3%	2,236	1.1%	120,955	52.0%	194,933	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	22,472	39.4%	2,671	4.7%	2,027	3.6%	29,816	52.9%	56,986	5.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19,026	28.5%	2,756	4.1%	2,397	3.8%	42,600	63.6%	66,779	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	626	35.2%	46	2.6%	40	2.3%	1,064	59.9%	1,777	2%	-	-	-	-
Interest on Arrear Debtor Accounts	4,410	20.5%	1,367	6.5%	1,163	5.4%	14,511	67.6%	21,461	2.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	35,558	17.4%	2,561	1.3%	1,968	1.0%	163,665	80.3%	203,652	20.8%	-	-	-	-
Total By Income Source	307,275	31.4%	16,212	1.7%	12,308	1.3%	642,644	65.7%	978,440	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11,043	49.1%	2,189	9.7%	815	3.6%	8,454	37.6%	22,501	2.3%	-	-	-	-
Commercial	100,440	51.5%	2,342	1.2%	1,155	6%	91,167	46.7%	195,124	19.9%	-	-	-	-
Households	190,014	37.7%	11,800	2.2%	8,812	1.9%	293,215	58.2%	504,121	51.5%	-	-	-	-
Other	5,778	2.3%	602	2%	526	2%	246,789	97.3%	256,695	26.2%	-	-	-	-
Total By Customer Group	307,275	31.4%	16,212	1.7%	12,308	1.3%	642,644	65.7%	978,440	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	58,484	53.6%	50,669	46.4%	-	-	-	-	109,154	57.3%
Bulk Water	19,523	51.5%	18,349	48.5%	-	-	-	-	37,872	19.9%
PAYE deductions	6,265	100.0%	-	-	-	-	-	-	6,265	3.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7,169	100.0%	-	-	-	-	-	-	7,169	3.8%
Loan repayments	3,046	100.0%	-	-	-	-	-	-	3,046	1.6%
Trade Creditors	25,477	96.3%	162	6%	-	-	810	3.1%	26,450	13.9%
Auditor-General	410	100.0%	-	-	-	-	-	-	410	.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	120,375	63.2%	69,181	36.3%	-	-	810	.4%	190,366	100.0%

GAUTENG: RANDFONTEIN (GT482)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2014

Part 1: Operating Revenue and Expenditure

	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	939,819	226,133	24.1%	226,133	24.1%	203,218	23.9%	11.3%
Property rates	112,732	32,086	28.5%	32,086	28.5%	22,323	21.0%	43.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	411,572	102,020	24.8%	102,020	24.8%	113,248	29.5%	(9.9%)
Service charges - water revenue	124,661	20,002	16.0%	20,002	16.0%	17,281	15.0%	15.7%
Service charges - sanitation revenue	39,445	7,356	18.6%	7,356	18.6%	7,927	21.3%	(7.2%)
Service charges - refuse revenue	38,958	9,266	23.8%	9,266	23.8%	9,458	25.7%	(2.0%)
Service charges - other	1,675	-	-	-	-	-	-	-
Rental of facilities and equipment	2,533	412	16.3%	412	16.3%	529	23.2%	(22.2%)
Interest earned - external investments	1,508	355	23.6%	355	23.6%	3,790	263.2%	(90.6%)
Interest earned - outstanding debtors	8,496	3,213	37.8%	3,213	37.8%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	4,006	760	19.0%	760	19.0%	1,132	55.4%	(32.9%)
Licences and permits	86	3	3.0%	3	3.0%	9	.1%	(72.8%)
Agency services	48,852	7,022	14.4%	7,022	14.4%	1,141	22.8%	515.4%
Transfers recognised - operational	131,725	42,058	31.9%	42,058	31.9%	24,903	20.0%	68.9%
Other own revenue	13,571	1,581	11.7%	1,581	11.7%	1,476	12.3%	7.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	994,729	185,300	18.6%	185,300	18.6%	145,980	16.0%	26.9%
Employee related costs	231,718	55,425	23.9%	55,425	23.9%	47,377	21.9%	17.0%
Remuneration of councillors	16,465	3,426	20.8%	3,426	20.8%	3,381	22.3%	1.3%
Debt impairment	33,910	-	-	-	-	-	-	-
Depreciation and asset impairment	109,256	287	.3%	287	.3%	2	-	17,855.1%
Finance charges	16,317	1,374	8.4%	1,374	8.4%	4,235	48.9%	(67.6%)
Bulk purchases	339,757	114,055	33.6%	114,055	33.6%	69,553	22.1%	64.0%
Other Materials	-	-	-	-	-	-	-	-
Contracted services	28,899	1,657	5.7%	1,657	5.7%	1,549	5.9%	6.9%
Transfers and grants	420	-	-	-	-	-	-	-
Other expenditure	217,977	9,076	4.2%	9,076	4.2%	19,882	13.4%	(54.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(54,910)	40,833		40,833		57,237		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(54,910)	40,833		40,833		57,237		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(54,910)	40,833		40,833		57,237		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(54,910)	40,833		40,833		57,237		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(54,910)	40,833		40,833		57,237		

Part 2: Capital Revenue and Expenditure

	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	65,560	6,144	9.4%	6,144	9.4%	9,820	8.6%	(37.4%)
National Government	33,869	1,158	3.4%	1,158	3.4%	1,948	4.0%	(40.6%)
Provincial Government	456	1,278	280.3%	1,278	280.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	34,325	2,436	7.1%	2,436	7.1%	1,948	3.1%	25.0%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	31,235	3,708	11.9%	3,708	11.9%	7,872	15.0%	(52.9%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	65,560	6,144	9.4%	6,144	9.4%	9,820	8.6%	(37.4%)
Governance and Administration	988	1,040	105.3%	1,040	105.3%	2,376	40.6%	(56.2%)
Executive & Council	419	105	25.0%	105	25.0%	93	25.0%	13.1%
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	569	936	164.4%	936	164.4%	2,283	42.0%	(59.0%)
Community and Public Safety	15,207	2,001	13.2%	2,001	13.2%	1,515	5.4%	32.1%
Community & Social Services	3,111	1,772	57.0%	1,772	57.0%	700	3.2%	153.3%
Sport And Recreation	11,910	89	.7%	89	.7%	66	18.6%	34.8%
Public Safety	186	139	75.0%	139	75.0%	749	13.9%	(81.4%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	29,726	1,417	4.8%	1,417	4.8%	1,093	2.6%	29.7%
Planning and Development	680	-	-	-	-	-	-	-
Road Transport	29,046	1,417	4.9%	1,417	4.9%	1,093	2.7%	29.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	19,639	1,686	8.6%	1,686	8.6%	4,837	12.2%	(65.1%)
Electricity	6,180	573	9.3%	573	9.3%	2,651	10.4%	(78.4%)
Water	1,970	194	9.8%	194	9.8%	424	10.5%	(54.3%)
Waste Water Management	120	260	216.8%	260	216.8%	287	113.7%	(9.2%)
Waste Management	11,369	680	5.8%	680	5.8%	1,476	15.3%	(55.3%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	899,782	134,724	15.0%	134,724	15.0%	218,305	31.6%	(38.3%)
Ratepayers and other	725,660	83,600	11.5%	83,600	11.5%	178,170	36.2%	(53.3%)
Government - operating	131,725	42,123	32.0%	42,123	32.0%	30,368	24.4%	38.7%
Government - capital	34,325	7,682	22.4%	7,682	22.4%	5,550	8.9%	38.4%
Interest	8,071	1,320	16.4%	1,320	16.4%	3,218	34.1%	(59.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(825,052)	(154,673)	18.7%	(154,673)	18.7%	(183,854)	29.3%	(15.9%)
Suppliers and employees	(808,315)	(152,986)	18.9%	(152,986)	18.9%	(178,537)	28.9%	(14.3%)
Finance charges	(16,317)	(924)	5.7%	(924)	5.7%	(4,378)	50.6%	(78.9%)
Transfers and grants	(4,420)	(764)	18.8%	(764)	18.8%	(829)	23.5%	(18.6%)
Net Cash from/(used) Operating Activities	74,730	(19,949)	(26.7%)	(19,949)	(26.7%)	34,451	53.6%	(157.9%)
Cash Flow from Investing Activities								
Receipts	(4,427)	9,146	(206.6%)	9,146	(206.6%)	(6,748)	(226.0%)	(235.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(5,458)	9,146	(167.3%)	9,146	(167.3%)	(6,120)	160.4%	(248.4%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1,041	-	-	-	-	(828)	(51.1%)	(100.0%)
Payments	(52,656)	(1,069)	2.0%	(1,069)	2.0%	(5,276)	8.4%	(79.7%)
Capital assets	(52,656)	(1,069)	2.0%	(1,069)	2.0%	(5,276)	8.4%	(79.7%)
Net Cash from/(used) Investing Activities	(57,083)	8,078	(14.2%)	8,078	(14.2%)	(12,024)	20.2%	(167.2%)
Cash Flow from Financing Activities								
Receipts	1,616	(648)	(40.1%)	(648)	(40.1%)	639	47.4%	(201.4%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1,616	(648)	(40.1%)	(648)	(40.1%)	639	47.4%	(201.4%)
Payments	(19,181)	(1,873)	9.8%	(1,873)	9.8%	(675)	19.9%	177.4%
Repayment of borrowing	(19,181)	(1,873)	9.8%	(1,873)	9.8%	(675)	19.9%	177.4%
Net Cash from/(used) Financing Activities	(17,565)	(2,521)	14.4%	(2,521)	14.4%	(36)	1.7%	6,960.0%
Net Increase/(Decrease) in cash held	81	(14,392)	(17,689.6%)	(14,392)	(17,689.6%)	22,392	814.0%	(164.3%)
Cash/cash equivalents at the year begin:	6,689	58,464	876.7%	58,464	876.7%	48,003	19,201.4%	21.8%
Cash/cash equivalents at the year end:	6,750	44,072	652.9%	44,072	652.9%	70,395	2,345.8%	(37.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6,508	27.4%	2,146	9.0%	1,027	4.3%	14,099	59.3%	23,778	8.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24,037	57.2%	3,649	8.7%	1,576	3.8%	12,729	30.3%	41,992	15.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8,292	10.4%	3,073	3.8%	2,408	3.0%	66,203	82.8%	79,976	29.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,079	23.5%	881	10.0%	452	5.1%	5,424	61.4%	8,838	3.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,620	28.8%	1,115	12.3%	524	5.8%	4,835	53.2%	9,095	3.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	104	8.3%	73	5.8%	82	4.9%	1,013	80.9%	1,282	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1,176	4.3%	1,110	4.1%	1,068	3.9%	23,797	87.8%	27,151	9.9%	-	-	-	-
Other	4,754	5.8%	1,301	1.8%	496	6%	76,010	92.1%	82,562	30.1%	-	-	-	-
Total By Income Source	49,570	18.0%	13,348	4.9%	7,612	2.8%	204,112	74.3%	274,642	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1,388	30.5%	325	7.1%	652	14.3%	2,182	48.0%	4,545	1.7%	-	-	-	-
Commercial	25,438	61.1%	2,181	5.2%	727	1.7%	13,309	32.0%	41,656	15.2%	-	-	-	-
Households	22,608	10.0%	10,729	4.7%	6,125	2.7%	187,668	82.6%	227,131	82.7%	-	-	-	-
Other	137	10.5%	113	8.6%	108	8.2%	952	72.7%	1,310	.5%	-	-	-	-
Total By Customer Group	49,570	18.0%	13,348	4.9%	7,612	2.8%	204,112	74.3%	274,642	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	29,550	27.3%	38,547	35.6%	-	-	40,073	37.0%	108,169	92.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	615	6.6%	317	3.4%	226	2.4%	8,170	87.6%	9,328	7.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	30,165	26.7%	38,863	33.1%	226	.2%	48,244	41.1%	117,498	100.0%

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2014

Part 1: Operating Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	348,846	104,962	30.1%	104,962	30.1%	112,634	32.1%	(6.8%)
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9,533	887	9.3%	887	9.3%	2,245	24.7%	(60.5%)
Interest earned - external investments	2,199	570	25.9%	570	25.9%	708	34.3%	(19.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	69,103	5,771	8.4%	5,771	8.4%	9,857	15.0%	(41.5%)
Agency services	6,740	1,606	23.8%	1,606	23.8%	1,672	22.9%	(4.0%)
Transfers recognised - operational	251,597	94,937	37.7%	94,937	37.7%	97,177	37.3%	(2.3%)
Other own revenue	9,586	1,191	12.4%	1,191	12.4%	934	16.7%	27.6%
Gains on disposal of PPE	88	-	-	-	-	42	42.0%	(100.0%)
Operating Expenditure	348,805	80,337	23.0%	80,337	23.0%	82,459	23.5%	(2.6%)
Employee related costs	207,216	51,865	25.0%	51,865	25.0%	50,628	25.9%	2.5%
Remuneration of councillors	11,581	2,608	22.5%	2,608	22.5%	2,519	23.8%	3.5%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26,766	4,855	18.1%	4,855	18.1%	4,591	19.7%	5.8%
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	35,567	5,531	15.5%	5,531	15.5%	8,384	21.2%	(34.0%)
Transfers and grants	1,365	-	-	-	-	-	-	-
Other expenditure	66,310	15,448	23.3%	15,448	23.3%	16,337	25.0%	(5.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	40	24,625		24,625		30,176		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40	24,625		24,625		30,176		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40	24,625		24,625		30,176		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40	24,625		24,625		30,176		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40	24,625		24,625		30,176		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	17,238	2,671	15.5%	2,671	15.5%	7,397	45.6%	(63.9%)
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	17,238	2,671	15.5%	2,671	15.5%	7,397	-	(63.9%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17,238	2,671	15.5%	2,671	15.5%	7,397	45.6%	(63.9%)
Governance and Administration	13,500	2,644	19.6%	2,644	19.6%	6,024	35.0%	(56.1%)
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	13,500	2,644	19.6%	2,644	19.6%	6,024	261.9%	(56.1%)
Community and Public Safety	-	-	-	-	-	559	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	559	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	3,738	27	.7%	27	.7%	814	(83.0%)	(96.7%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	3,248	27	.8%	27	.8%	814	-	(96.7%)
Environmental Protection	490	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15					2013/14		Q1 of 2014/15 to Q1 of 2013/14
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	350,467	104,962	29.9%	104,962	29.9%	112,629	32.1%	(6.8%)
Ratepayers and other	87,855	9,455	10.8%	9,455	10.8%	14,744	16.8%	(35.9%)
Government - operating	260,552	94,937	36.4%	94,937	36.4%	97,177	37.3%	(2.3%)
Government - capital	-	-	-	-	-	-	-	-
Interest	2,060	570	27.8%	570	27.8%	708	34.3%	(19.5%)
Dividends	-	-	-	-	-	-	-	-
Payments	(310,848)	(83,824)	27.0%	(83,824)	27.0%	(72,177)	23.2%	16.1%
Suppliers and employees	(294,835)	(83,824)	28.4%	(83,824)	28.4%	(72,177)	24.5%	16.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(16,013)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39,619	21,138	53.4%	21,138	53.4%	40,452	102.1%	(47.7%)
Cash Flow from Investing Activities								
Receipts	50	-	-	-	-	5	10.7%	(100.0%)
Proceeds on disposal of PPE	50	-	-	-	-	5	10.7%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(17,702)	(2,239)	12.6%	(2,239)	12.6%	(7,397)	41.8%	(68.7%)
Capital assets	(17,702)	(2,239)	12.6%	(2,239)	12.6%	(7,397)	41.8%	(68.7%)
Net Cash from/(used) Investing Activities	(17,652)	(2,239)	12.7%	(2,239)	12.7%	(7,392)	41.5%	(68.7%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	21,967	18,899	86.0%	18,899	86.0%	33,060	150.5%	(42.8%)
Cash/cash equivalents at the year begin:	13,971	14,976	107.2%	14,976	107.2%	6,905	61.9%	116.9%
Cash/cash equivalents at the year end:	35,938	33,875	94.3%	33,875	94.3%	39,965	120.6%	(15.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	545	21.8%	445	17.8%	490	19.6%	1,021	40.8%	2,501	100.0%	-	-	-	-
Total By Income Source	545	21.8%	445	17.8%	490	19.6%	1,021	40.8%	2,501	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	545	21.8%	445	17.8%	490	19.6%	1,021	40.8%	2,501	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	545	21.8%	445	17.8%	490	19.6%	1,021	40.8%	2,501	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)	1,040	100.0%	-	-	-	-	-	-	1,040	1.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25,169	100.0%	-	-	-	-	-	-	25,169	45.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	29,148	100.0%	-	-	-	-	-	-	29,148	52.7%
Total	55,357	100.0%	-	-	-	-	-	-	55,357	100.0%

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2014

Part 1: Operating Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	287,987	82,465	28.6%	82,465	28.6%	101,877	39.3%	(19.1%)
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	4,683	211	4.5%	211	4.5%	216	5.7%	(2.4%)
Rental of facilities and equipment	1,783	486	27.3%	486	27.3%	476	-	2.2%
Interest earned - external investments	6,193	630	10.2%	630	10.2%	590	16.9%	6.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	159	41	25.8%	41	25.8%	47	-	(12.1%)
Agency services	37,789	-	-	-	-	17,917	-	(100.0%)
Transfers recognised - operational	190,259	77,707	40.8%	77,707	40.8%	82,399	37.4%	(5.7%)
Other own revenue	47,120	3,390	7.2%	3,390	7.2%	233	7.7%	1,355.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	282,901	68,092	24.1%	68,092	24.1%	66,171	26.1%	2.9%
Employee related costs	185,703	43,258	23.3%	43,258	23.3%	41,538	26.1%	4.1%
Remuneration of councillors	12,107	2,452	20.3%	2,452	20.3%	2,191	23.4%	11.9%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9,165	-	-	-	-	-	-	-
Finance charges	403	88	21.9%	88	21.9%	254	6.9%	(65.2%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-
Transfers and grants	4,394	-	-	-	-	-	-	-
Other expenditure	71,129	22,294	31.3%	22,294	31.3%	22,188	32.6%	.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5,086	14,372		14,372		35,706		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5,086	14,372		14,372		35,706		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5,086	14,372		14,372		35,706		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5,086	14,372		14,372		35,706		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5,086	14,372		14,372		35,706		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	5,086	23	.4%	23	.4%	3,279	61.2%	(99.3%)
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	5,086	23	.4%	23	.4%	3,279	61.2%	(99.3%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5,086	23	.4%	23	.4%	3,279	61.2%	(99.3%)
Governance and Administration	1,200	23	1.9%	23	1.9%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	1,200	23	1.9%	23	1.9%	-	-	(100.0%)
Community and Public Safety	3,886	-	-	-	-	1,181	54.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	3,886	-	-	-	-	1,181	54.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	2,099	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	2,099	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	287,987	82,543	28.7%	82,543	28.7%	101,731	39.3%	(18.9%)
Ratepayers and other	91,535	4,321	4.7%	4,321	4.7%	22,549	64.3%	(80.8%)
Government - operating	190,259	77,592	40.8%	77,592	40.8%	78,054	35.4%	(6%)
Government - capital	-	-	-	-	-	-	-	-
Interest	6,193	630	10.2%	630	10.2%	1,087	31.1%	(42.1%)
Dividends	-	-	-	-	-	-	-	-
Payments	(273,736)	(70,973)	25.9%	(70,973)	25.9%	(27,516)	10.8%	157.9%
Suppliers and employees	(268,939)	(70,885)	26.4%	(70,885)	26.4%	(26,062)	10.6%	172.0%
Finance charges	(403)	(88)	21.9%	(88)	21.9%	(254)	6.9%	(65.2%)
Transfers and grants	(4,394)	-	-	-	-	(1,200)	27.3%	(100.0%)
Net Cash from/(used) Operating Activities	14,251	11,570	81.2%	11,570	81.2%	74,215	1,384.5%	(84.4%)
Cash Flow from Investing Activities								
Receipts	-	4	-	4	-	(79)	.6%	(105.4%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	4	-	4	-	(79)	(10.9%)	(105.4%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(5,086)	23	(.4%)	23	(.4%)	(1,886)	35.2%	(101.2%)
Capital assets	(5,086)	23	(.4%)	23	(.4%)	(1,886)	35.2%	(101.2%)
Net Cash from/(used) Investing Activities	(5,086)	27	(.5%)	27	(.5%)	(1,965)	10.0%	(101.4%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(1,020)	3,646	(357.4%)	3,646	(357.4%)	-	-	(100.0%)
Repayment of borrowing	(1,020)	3,646	(357.4%)	3,646	(357.4%)	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1,020)	3,646	(357.4%)	3,646	(357.4%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	8,145	15,242	187.1%	15,242	187.1%	72,250	(402.1%)	(78.9%)
Cash/cash equivalents at the year begin:	82,653	96,497	44.2%	36,497	44.2%	33,020	77.7%	10.5%
Cash/cash equivalents at the year end:	90,798	51,739	57.0%	51,739	57.0%	105,270	(174.1%)	(90.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 A/Rear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	3	.4%	-	-	951	99.6%	954	100.0%	-	-	951	99.0%
Total By Income Source	-	-	3	.4%	-	-	951	99.6%	954	100.0%	-	-	951	99.0%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	3	.4%	-	-	951	99.6%	954	100.0%	-	-	951	99.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	3	.4%	-	-	951	99.6%	954	100.0%	-	-	951	99.0%

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	287	70.8%	-	-	-	-	119	29.2%	406	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	287	70.8%	-	-	-	-	119	29.2%	406	100.0%

GAUTENG: WESTONARIA (GT483)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2014

Part1: Operating Revenue and Expenditure

	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	474,257	188,190	39.7%	188,190	39.7%	116,756	25.5%	61.2%
Property rates	62,195	63,862	102.7%	63,862	102.7%	7,278	20.1%	777.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	86,500	29,144	33.7%	29,144	33.7%	20,047	19.5%	45.4%
Service charges - water revenue	111,632	38,085	34.1%	38,085	34.1%	25,728	19.8%	48.0%
Service charges - sanitation revenue	16,132	6,784	42.1%	6,784	42.1%	2,789	16.5%	143.3%
Service charges - refuse revenue	15,031	2,469	16.4%	2,469	16.4%	1,996	32.8%	23.7%
Service charges - other	-	-	-	-	-	-	-	(100.0%)
Rental of facilities and equipment	423	103	24.3%	103	24.3%	113	73.5%	(6.8%)
Interest earned - external investments	500	(199)	(39.7%)	(199)	(39.7%)	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	4,191	23.9%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines	7,400	-	-	-	-	92	1.8%	(100.0%)
Licences and permits	5,500	0	-	0	-	3,418	17.2%	(100.0%)
Agency services	5,886	-	-	-	-	-	-	-
Transfers recognised - operational	125,884	45,101	35.8%	45,101	35.8%	49,410	42.8%	(8.7%)
Other own revenue	37,173	2,841	7.6%	2,841	7.6%	1,582	20.6%	79.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Operating Expenditure	569,896	101,955	17.9%	101,955	17.9%	95,908	21.4%	6.3%
Employee related costs	136,495	32,663	23.9%	32,663	23.9%	29,690	23.5%	10.0%
Remuneration of councillors	11,626	1,858	16.0%	1,858	16.0%	1,464	13.5%	26.9%
Debt impairment	75,000	1,321	1.8%	1,321	1.8%	-	-	(100.0%)
Depreciation and asset impairment	117,500	-	-	-	-	-	-	-
Finance charges	1,836	2,011	109.5%	2,011	109.5%	812	8.7%	147.8%
Bulk purchases	173,807	49,185	28.3%	49,185	28.3%	46,879	25.6%	4.9%
Other Materials	455	90	19.8%	90	19.8%	1,179	10.2%	(92.4%)
Contracted services	14,900	627	4.2%	627	4.2%	2,399	18.4%	(73.9%)
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	38,277	14,201	37.1%	14,201	37.1%	13,487	21.0%	5.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(95,639)	86,235		86,235		20,848		
Transfers recognised - capital	(16,760)	-	-	-	-	10,407	14.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(112,399)	86,235		86,235		31,255		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(112,399)	86,235		86,235		31,255		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(112,399)	86,235		86,235		31,255		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(112,399)	86,235		86,235		31,255		

Part 2: Capital Revenue and Expenditure

	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	84,209	3,573	4.2%	3,573	4.2%	14,914	17.6%	(76.0%)
National Government	62,113	3,573	5.8%	3,573	5.8%	14,914	25.2%	(76.0%)
Provincial Government	580	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	7,000	-	-	-	-	-	-	-
Transfers recognised - capital	69,693	3,573	5.1%	3,573	5.1%	14,914	20.6%	(76.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	14,516	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	84,209	3,573	4.2%	3,573	4.2%	14,914	17.6%	(76.0%)
Governance and Administration	1,511	-	-	-	-	509	6.1%	(100.0%)
Executive & Council	30	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-
Corporate Services	1,481	-	-	-	-	509	14.7%	(100.0%)
Community and Public Safety	21,462	-	-	-	-	3,115	13.5%	(100.0%)
Community & Social Services	6,080	-	-	-	-	3,115	137.8%	(100.0%)
Sport And Recreation	15,382	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	10,100	3,573	35.4%	3,573	35.4%	4,457	74.6%	(19.8%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	3,573	-	3,573	-	4,457	89.1%	(19.8%)
Environmental Protection	10,100	-	-	-	-	-	-	-
Trading Services	51,136	-	-	-	-	6,833	17.3%	(100.0%)
Electricity	29,259	-	-	-	-	1,575	12.1%	(100.0%)
Water	-	-	-	-	-	5,258	22.9%	(100.0%)
Waste Water Management	21,877	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	507,175	131,653	26.0%	131,653	26.0%	127,800	24.6%	3.0%
Ratepayers and other	313,242	63,093	20.1%	63,093	20.1%	63,043	17.8%	-
Government - operating	125,884	53,545	42.5%	53,545	42.5%	48,522	45.7%	10.4%
Government - capital	67,449	15,055	22.3%	15,055	22.3%	12,045	20.3%	25.0%
Interest	500	-	-	-	-	4,191	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(440,396)	(113,250)	25.7%	(113,250)	25.7%	(101,433)	23.2%	11.7%
Suppliers and employees	(438,560)	(111,144)	25.3%	(111,144)	25.3%	(100,621)	23.5%	10.5%
Finance charges	(1,836)	(2,106)	114.7%	(2,106)	114.7%	(812)	8.7%	159.5%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66,779	18,404	27.6%	18,404	27.6%	26,368	32.2%	(30.2%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(84,209)	(3,644)	4.3%	(3,644)	4.3%	(25,526)	42.9%	(85.7%)
Capital assets	(84,209)	(3,644)	4.3%	(3,644)	4.3%	(25,526)	42.9%	(85.7%)
Net Cash from/(used) Investing Activities	(84,209)	(3,644)	4.3%	(3,644)	4.3%	(25,526)	41.8%	(85.7%)
Cash Flow from Financing Activities								
Receipts	343	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	343	-	-	-	-	-	-	-
Payments	(7,395)	(1,358)	18.4%	(1,358)	18.4%	(2,765)	42.5%	(50.9%)
Repayment of borrowing	(7,395)	(1,358)	18.4%	(1,358)	18.4%	(2,765)	42.5%	(50.9%)
Net Cash from/(used) Financing Activities	(7,052)	(1,358)	19.3%	(1,358)	19.3%	(2,765)	42.5%	(50.9%)
Net Increase/(Decrease) in cash held	(24,482)	13,402	(54.7%)	13,402	(54.7%)	(1,923)	(13.4%)	(796.9%)
Cash/cash equivalents at the year begin:	6,614	1,287	19.5%	1,287	19.5%	5,328	16.8%	(75.8%)
Cash/cash equivalents at the year end:	(17,868)	14,689	(82.2%)	14,689	(82.2%)	3,405	7.3%	331.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	60,293	100.0%	60,293	81.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,095	23.1%	2,437	18.2%	7,856	58.7%	-	-	13,388	18.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3,095	4.2%	2,437	3.3%	7,856	10.7%	60,293	81.8%	73,681	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.