

***THE PROVINCE OF
GAUTENG***



***DIE PROVINSIE VAN
GAUTENG***

Provincial Gazette Provinsiale Koerant

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Selling price • Verkoopprys: **R2.50**
Other countries • Buitelands: **R3.25**

Vol. 21

PRETORIA
12 NOVEMBER 2015
12 NOVEMBER 2015

No. 501

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DEPARTMENT OF HEALTH

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ISSN 1682-4525



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Government Printing Works has over the last few months implemented rules for completing and submitting the electronic Adobe Forms when you, the customer, submit your notice request.

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take note!

With effect from 01 October, GPW will not longer accept amendments to notices. The cancellation process will need to be followed and a new notice submitted thereafter for the next available publication date.

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Many of our customers request immediate feedback/confirmation of notice placement in the gazette from our Contact Centre once they have submitted their notice – While GPW deems it one of their highest priorities and responsibilities to provide customers with this requested feedback and the best service at all times, we are only able to do so once we have started processing your notice submission.

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- ☐ Single notice, single email – with proof of payment or purchase order.
- ☐ All documents must be attached separately in your email to GPW.
- ☐ 1 notice = 1 form, i.e. each notice must be on a separate form
- ☐ Please submit your notice **ONLY ONCE**.
- ☐ Requests for information, quotations and inquiries must be sent to the Contact Centre **ONLY**.
- ☐ The notice information that you send us on the form is what we publish. Please do not put any instructions in the email body.



eGazette



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PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

PROVINCIAL NOTICE 471 OF 2015



GAUTENG PROVINCE

PROVINCIAL TREASURY
REPUBLIC OF SOUTH AFRICA

GAUTENG PROVINCIAL TREASURY

GAUTENG MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE QUARTER ENDED 30 SEPTEMBER 2015

IN TERMS OF SECTION 71 OF THE MFMA

**PUBLICATION OF GAUTENG MUNICIPAL CONSOLIDATED STATEMENT:
1ST QUARTER ENDED 30 SEPTEMBER 2015**

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 2015.



Nomfundo Tshabalala
Head of the Department
Gauteng Provincial Treasury
Date: 05 Nov 2015

AGGREGATED INFORMATION FOR GAUTENG
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Year to Date		First Quarter		
				Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	111 871 461	29 881 695	26.7%	29 881 695	26.7%	26 406 944	26.1%	
Property rates	18 605 599	4 745 849	25.5%	4 745 849	25.5%	4 260 538	23.6%	
Property rates - penalties and collection charges	255 539	50 753	19.9%	50 753	19.9%	104 147	42.2%	
Service charges - electricity revenue	42 995 687	11 578 391	26.9%	11 578 391	26.9%	10 489 362	26.8%	
Service charges - water revenue	14 133 604	3 382 882	23.9%	3 382 882	23.9%	2 996 242	24.1%	
Service charges - sanitation revenue	5 905 257	1 478 123	25.0%	1 478 123	25.0%	1 208 884	24.4%	
Service charges - refuse revenue	4 274 723	1 048 540	24.5%	1 048 540	24.5%	958 155	25.7%	
Service charges - other	615 103	138 886	22.6%	138 886	22.6%	133 188	22.9%	
Rental of facilities and equipment	522 327	108 711	20.8%	108 711	20.8%	84 460	12.6%	
Interest earned - external investments	812 690	158 919	19.6%	158 919	19.6%	243 674	32.4%	
Interest earned - outstanding debtors	783 976	298 517	38.1%	298 517	38.1%	218 676	34.4%	
Dividends received	5	-	-	-	-	3	60.5%	
Fines	1 844 157	367 340	19.9%	367 340	19.9%	93 176	10.5%	
Licences and permits	208 180	36 216	17.4%	36 216	17.4%	36 633	16.8%	
Agency services	1 060 317	209 074	19.7%	209 074	19.7%	224 453	23.2%	
Transfers recognised - operational	14 883 001	5 029 937	33.8%	5 029 937	33.8%	3 982 512	29.4%	
Other own revenue	4 870 817	1 249 425	25.7%	1 249 425	25.7%	1 369 511	30.1%	
Gains on disposal of PPE	100 479	133	.1%	133	.1%	1 330	4.6%	
Operating Expenditure	110 360 002	25 797 826	23.4%	25 797 826	23.4%	23 913 354	24.3%	
Employee related costs	25 539 419	5 917 169	23.2%	5 917 169	23.2%	5 469 235	23.2%	
Remuneration of councillors	539 812	122 948	22.8%	122 948	22.8%	112 958	22.2%	
Debt impairment	5 806 823	1 341 899	23.1%	1 341 899	23.1%	1 143 564	27.6%	
Depreciation and asset impairment	7 264 952	1 375 225	18.9%	1 375 225	18.9%	1 191 966	18.6%	
Finance charges	3 791 513	795 317	21.0%	795 317	21.0%	589 381	16.7%	
Bulk purchases	39 642 444	10 478 513	26.4%	10 478 513	26.4%	10 940 503	31.3%	
Other Materials	3 281 294	1 042 932	31.8%	1 042 932	31.8%	382 487	13.1%	
Contracted services	7 620 310	1 597 579	21.0%	1 597 579	21.0%	1 376 177	18.7%	
Transfers and grants	1 776 575	472 657	26.6%	472 657	26.6%	279 506	16.8%	
Other expenditure	15 081 842	2 653 427	17.6%	2 653 427	17.6%	2 386 753	18.0%	
Loss on disposal of PPE	15 021	160	1.1%	160	1.1%	815	3.3%	
Surplus/(Deficit)	1 511 459	4 083 869		4 083 869		2 493 590		
Transfers recognised - capital	7 954 586	796 431	10.0%	796 431	10.0%	836 152	10.6%	
Contributions recognised - capital	-	-	-	-	-	-	-	
Contributed assets	129 261	(30 217)	(23.4%)	(30 217)	(23.4%)	(28 250)	(8.0%)	
Surplus/(Deficit) after capital transfers and contributions	9 595 305	4 850 083		4 850 083		3 301 492		
Taxation	502 137	5 893	1.2%	5 893	1.2%	8 308	1.6%	
Surplus/(Deficit) after taxation	9 093 168	4 844 190		4 844 190		3 293 184		
Attributable to minorities	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	9 093 168	4 844 190		4 844 190		3 293 184		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	9 093 168	4 844 190		4 844 190		3 293 184		

Part 2: Capital Revenue and Expenditure

	2015/16			2014/15		
	Budget Main appropriation	First Quarter		First Quarter		Q1 of 2014/15 to Q1 of 2015/16
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands						
Capital Revenue and Expenditure						
Source of Finance						
National Government	19 471 356	1 754 131	9.0%	1 754 131	9.0%	2 083 342 (15.8%)
Provincial Government	7 850 799	831 248	10.6%	831 248	10.6%	1 673 665 (50.3%)
District Municipality	129 992	7 316	5.6%	7 316	5.6%	(100 448) (107.3%)
Other transfers and grants	7 000	270	3.9%	270	3.9%	- (100.0%)
	4 067	-	-	-	-	1 317 (100.0%)
Transfers recognised - capital	7 991 857	838 833	10.5%	838 833	10.5%	1 574 533 (46.7%)
Borrowing	6 219 919	601 862	9.7%	601 862	9.7%	423 334 42.2%
Internally generated funds	4 810 065	266 892	5.5%	266 892	5.5%	78 524 239.9%
Public contributions and donations	449 515	46 544	10.4%	46 544	10.4%	6 951 569.6%
Capital Expenditure Standard Classification	19 471 356	1 754 131	9.0%	1 754 131	9.0%	2 083 342 (15.8%)
Governance and Administration	2 748 705	120 505	4.4%	120 505	4.4%	63 018 2.3%
Executive & Council	746 676	2 327	.3%	2 327	.3%	62 279 (96.3%)
Budget & Treasury Office	304 634	4 210	1.4%	4 210	1.4%	4 264 (1.3%)
Corporate Services	1 697 395	113 968	6.7%	113 968	6.7%	(3 524) (3 333.6%)
Community and Public Safety	4 075 452	479 318	11.8%	479 318	11.8%	45 332 1.1%
Community & Social Services	510 759	4 645	.9%	4 645	.9%	11 567 (99.8%)
Sport And Recreation	359 694	29 640	8.2%	29 640	8.2%	14 183 109.0%
Public Safety	428 723	30 231	7.1%	30 231	7.1%	40 318 (25.0%)
Housing	2 426 636	389 712	16.1%	389 712	16.1%	(61 883) (729.8%)
Health	349 641	25 090	7.2%	25 090	7.2%	41 147 (99.0%)
Economic and Environmental Services	7 213 791	552 536	7.7%	552 536	7.7%	1 993 889 (27.3%)
Planning and Development	1 241 881	96 222	7.7%	96 222	7.7%	315 630 (69.8%)
Road Transport	5 897 336	456 858	7.7%	456 858	7.7%	1 528 339 (26.6%)
Environmental Protection	74 574	455	.6%	455	.6%	149 920 (99.7%)
Trading Services	5 404 679	600 677	11.1%	600 677	11.1%	(20 587) (3.3%)
Electricity	2 935 503	276 122	9.4%	276 122	9.4%	(56 756) (586.5%)
Water	1 080 755	223 419	20.7%	223 419	20.7%	(875) (1.1%)
Waste Water Management	1 103 679	76 120	6.9%	76 120	6.9%	46 423 64.0%
Waste Management	284 742	25 016	8.8%	25 016	8.8%	(9 379) (366.7%)
Other	28 729	1 095	3.8%	1 095	3.8%	1 689 (35.2%)

Part 3: Cash Receipts and Payments

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	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
R thousands								
Cash Flow from Operating Activities								
Receipts	113 602 955	30 371 566	26.7%	30 371 566	24 898 822	24.0%	22.0%	
Property rates, penalties and collection charges	17 768 892	4 930 377	27.7%	4 930 377	3 803 876	12.0%	29.6%	
Service charges	63 760 041	14 928 720	23.4%	14 928 720	13 901 998	32.5%	7.4%	
Other revenue	6 250 002	3 253 474	52.1%	3 253 474	1 514 244	22.3%	114.9%	
Government - operating	16 337 815	5 411 159	33.1%	5 411 159	4 508 473	33.5%	20.0%	
Government - capital	7 992 128	1 419 600	17.8%	1 419 600	720 341	9.2%	97.1%	
Interest	1 494 073	428 236	28.7%	428 236	449 890	39.0%	(4.8%)	
Dividends	5	-	-	-	-	-	-	
Payments	(96 820 333)	(30 261 281)	31.3%	(30 261 281)	(25 487 751)	29.4%	18.7%	
Suppliers and employees	(91 493 670)	(28 503 349)	31.2%	(28 503 349)	(24 633 405)	30.1%	15.7%	
Finance charges	(3 791 513)	(1 317 854)	34.8%	(1 317 854)	(587 855)	16.6%	124.2%	
Transfers and grants	(1 535 150)	(440 078)	28.7%	(440 078)	(266 491)	19.8%	65.1%	
Net Cash from/(used) Operating Activities	16 782 623	110 286	.7%	110 286	(588 929)	(3.5%)	(118.7%)	
Cash Flow from Investing Activities								
Receipts	(318 835)	4 522 786	(1 418.5%)	4 522 786	421 018	(39.9%)	974.3%	
Proceeds on disposal of PPE	94 275	3 714 985	3 940.6%	3 714 985	23 786	99.7%	15 518.1%	
Decrease in non-current debtors	(106 665)	623 118	(584.2%)	623 118	272 866	(4 990.4%)	128.4%	
Decrease in other non-current receivables	33 816	72 585	214.6%	72 585	108 291	463.0%	(33.0%)	
Decrease (increase) in non-current investments	(340 261)	112 099	(32.9%)	112 099	16 074	(1.5%)	597.4%	
Payments	(18 901 213)	(4 138 610)	21.9%	(4 138 610)	(2 984 328)	15.2%	38.7%	
Capital assets	(18 901 213)	(4 138 610)	21.9%	(4 138 610)	(2 984 328)	15.2%	38.7%	
Net Cash from/(used) Investing Activities	(19 220 048)	384 176	(2.0%)	384 176	(2 563 311)	12.4%	(115.0%)	
Cash Flow from Financing Activities								
Receipts	6 265 477	696 183	11.1%	696 183	1 567 286	25.1%	(55.6%)	
Short term loans	90 000	365 000	405.6%	365 000	1 577 966	-	(76.9%)	
Borrowing long term/refinancing	6 146 665	329 568	5.4%	329 568	-	-	(100.0%)	
Increase (decrease) in consumer deposits	28 812	1 616	5.6%	1 616	(10 680)	(16.0%)	(115.1%)	
Payments	(2 566 270)	(326 585)	12.7%	(326 585)	(661 875)	34.5%	(50.7%)	
Repayment of borrowing	(2 566 270)	(326 585)	12.7%	(326 585)	(661 875)	34.5%	(50.7%)	
Net Cash from/(used) Financing Activities	3 699 207	369 598	10.0%	369 598	905 411	21.0%	(59.2%)	
Net Increase/(Decrease) in cash held	1 261 782	864 060	68.5%	864 060	(2 246 828)	(372.0%)	(138.5%)	
Cash/cash equivalents at the year begin:	10 151 621	12 520 280	123.3%	12 520 280	12 264 509	102.3%	2.1%	
Cash/cash equivalents at the year end:	11 413 403	13 384 341	117.3%	13 384 341	10 017 681	79.5%	33.6%	

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	1 510 984	11.2%	606 981	4.5%	403 060	3.0%	10 537 841	81.3%	13 468 826	27.0%	4 925	-	261 949	1.9%
Trade and Other Receivables from Exchange Transactions - Electricity	2 995 507	26.0%	611 705	6.1%	407 344	4.1%	6 351 566	63.7%	9 966 122	20.0%	1 559	-	64 653	.7%
Receivables from Non-exchange Transactions - Property Rates	1 463 147	13.2%	315 572	2.9%	261 500	2.4%	9 008 275	81.6%	11 038 465	22.1%	1 076	-	184 796	1.7%
Receivables from Exchange Transactions - Waste Water Management	682 384	11.6%	227 149	3.9%	174 974	3.0%	4 809 474	81.6%	5 893 981	11.8%	1 124	-	55 892	.9%
Receivables from Exchange Transactions - Waste Management	335 218	10.9%	126 071	4.1%	112 751	3.7%	2 488 974	81.3%	3 084 014	.1%	1 604	-	81 297	2.7%
Receivables from Exchange Transactions - Property Rental Debtors	17 222	2.8%	8 787	1.4%	8 009	1.3%	588 914	94.5%	620 933	1.2%	-	-	431	.1%
Interest on Arrear Debtor Accounts	146 066	5.4%	93 190	3.4%	90 615	3.3%	2 355 941	87.9%	2 725 802	5.5%	2 416	-	198	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	170 924	5.5%	89 690	2.9%	65 599	2.1%	2 801 126	89.6%	3 127 331	6.3%	3 827	.1%	204 418	6.5%
Total By Income Source	6 911 482	13.9%	2 079 126	4.2%	1 523 842	3.1%	39 381 113	78.9%	49 895 563	100.0%	16 531	-	853 824	1.7%
Debtors Age Analysis By Customer Group														
Organs of State	151 684	15.8%	25 592	2.7%	60 422	6.3%	723 642	75.3%	961 321	1.9%	-	-	17 466	1.8%
Commercial	3 379 854	26.9%	612 138	4.9%	494 080	3.9%	8 076 866	64.3%	12 562 878	25.2%	-	-	342 157	2.7%
Households	3 072 757	10.4%	1 315 662	4.5%	894 765	3.0%	24 135 126	82.0%	29 418 311	59.0%	13 969	-	484 520	1.6%
Other	307 206	4.4%	125 733	1.8%	74 575	1.1%	6 445 539	92.7%	6 953 054	13.9%	2 692	-	9 682	.1%
Total By Customer Group	6 911 482	13.9%	2 079 126	4.2%	1 523 842	3.1%	39 381 113	78.9%	49 895 563	100.0%	16 531	-	853 824	1.7%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 420 352	93.7%	103 383	2.8%	2 428	.1%	124 982	3.4%	3 651 126	38.0%
Bulk Water	841 299	97.6%	19 575	2.3%	860	.1%	-	-	861 734	9.0%
PAYE deductions	84 703	100.0%	-	-	-	-	-	-	84 703	.9%
VAT (output less input)	(53 137)	100.0%	-	-	-	-	-	-	(53 137)	(.6%)
Pensions / Retirement	97 994	100.0%	-	-	-	-	-	-	97 994	1.0%
Loan repayments	255 369	100.0%	-	-	-	-	-	-	255 369	2.7%
Trade Creditors	1 989 782	88.8%	4 531	2%	262 864	11.7%	(17 013)	(.8%)	2 240 164	23.3%
Auditor-General	7 035	100.0%	-	-	-	-	-	-	7 035	.1%
Other	2 366 300	96.2%	8 089	.3%	1 854	.1%	82 755	3.4%	2 469 000	25.6%
Total	9 009 689	93.8%	135 578	1.4%	268 006	2.8%	190 705	2.0%	9 603 979	100.0%

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16
	Budget Main appropriation	First Quarter		Year to Date		Total Expenditure as % of main appropriation	
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands							
Operating Revenue and Expenditure							
Operating Revenue	43 788 546	10 892 350	24.9%	10 892 350	24.9%	9 384 514	24.2%
Property rates	7 518 682	1 841 341	24.5%	1 841 341	24.5%	1 631 518	21.4%
Property rates - penalties and collection charges	111 996	11 944	10.7%	11 944	10.7%	22 131	21.4%
Service charges - electricity revenue	15 015 735	3 797 652	25.3%	3 797 652	25.3%	3 223 918	23.8%
Service charges - water revenue	5 121 389	1 176 977	23.0%	1 176 977	23.0%	1 118 577	24.2%
Service charges - sanitation revenue	3 239 755	728 959	22.5%	728 959	22.5%	627 586	23.1%
Service charges - refuse revenue	1 263 088	333 481	26.4%	333 481	26.4%	256 444	27.8%
Service charges - other	479 266	118 408	24.7%	118 408	24.7%	113 606	24.3%
Rental of facilities and equipment	301 412	59 381	19.7%	59 381	19.7%	45 225	15.4%
Interest earned - external investments	394 865	49 118	12.4%	49 118	12.4%	133 593	31.8%
Interest earned - outstanding debtors	167 989	36 560	21.8%	36 560	21.8%	26 050	24.2%
Dividends received							
Fines	1 113 002	264 569	23.8%	264 569	23.8%	51 342	11.0%
Licences and permits	749	298	39.7%	298	39.7%	262	37.1%
Agency services	680 712	131 456	19.0%	131 456	19.0%	134 372	23.0%
Transfers recognised - operational	6 185 385	1 874 861	30.3%	1 874 861	30.3%	1 327 744	23.3%
Other own revenue	2 144 521	467 305	21.8%	467 305	21.8%	633 146	56.9%
Gains on disposal of PPE	40 000						
Operating Expenditure	42 693 186	10 371 232	24.3%	10 371 232	24.3%	9 556 681	26.0%
Employee related costs	9 980 796	2 254 622	23.5%	2 254 622	23.5%	2 050 690	23.5%
Remuneration of councillors	144 331	31 791	22.0%	31 791	22.0%	29 977	22.3%
Debt impairment	2 135 425	826 989	38.7%	826 989	38.7%	716 878	48.4%
Depreciation and asset impairment	3 278 707	567 457	17.3%	567 457	17.3%	487 797	17.4%
Finance charges	1 883 960	404 144	21.3%	404 144	21.3%	362 763	20.0%
Bulk purchases	14 479 359	4 513 968	31.2%	4 513 968	31.2%	4 204 034	33.7%
Other Materials	48 669						
Contracted services	4 140 467	529 282	12.8%	529 282	12.8%	672 552	17.5%
Transfers and grants	318 846	63 415	19.9%	63 415	19.9%	57 167	19.1%
Other expenditure	6 672 605	1 179 405	17.7%	1 179 405	17.7%	974 531	18.9%
Loss on disposal of PPE	21	160	762.0%	160	762.0%	293	-
Surplus/(Deficit)	1 095 360	521 118		521 118		(172 167)	
Transfers recognised - capital	2 741 915	394 284	14.4%	394 284	14.4%	43 230	1.6%
Contributions recognised - capital			-		-		-
Contributed assets	259 261	2 283	9%	2 283	9%		-
Surplus/(Deficit) after capital transfers and contributions	4 096 536	917 685		917 685		(128 937)	
Taxation	502 137	5 893	1.2%	5 893	1.2%	8 308	1.6%
Surplus/(Deficit) after taxation	3 594 399	911 792		911 792		(137 245)	
Attributable to minorities			-		-		-
Surplus/(Deficit) attributable to municipality	3 594 399	911 792		911 792		(137 245)	
Share of surplus/ (deficit) of associate			-		-		-
Surplus/(Deficit) for the year	3 594 399	911 792		911 792		(137 245)	

Part 2: Capital Revenue and Expenditure

	2015/16			2014/15		
	Budget Main appropriation	First Quarter		Year to Date		Q1 of 2014/15 to Q1 of 2015/16
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands						
Capital Revenue and Expenditure						
Source of Finance	9 896 853	959 228	9.7%	959 228	9.7%	7.5%
National Government	2 741 915	411 529	15.0%	411 529	15.0%	(54.5%)
Provincial Government	-	-	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	2 741 915	411 529	15.0%	411 529	15.0%	(43.9%)
Borrowing	3 940 000	389 234	9.9%	389 234	9.9%	123.1%
Internally generated funds	2 955 677	138 094	4.7%	138 094	4.7%	(1 013.4%)
Public contributions and donations	259 261	20 370	7.9%	20 370	7.9%	(3 482.0%)
Capital Expenditure Standard Classification	9 896 853	959 228	9.7%	959 228	9.7%	7.5%
Governance and Administration	1 723 143	17 358	1.0%	17 358	1.0%	(147.2%)
Executive & Council	617 350	328	.1%	328	.1%	(122.7%)
Budget & Treasury Office	3 499	18	.5%	18	.5%	(100.2%)
Corporate Services	1 102 294	17 012	1.5%	17 012	1.5%	(160.6%)
Community and Public Safety	1 735 281	384 697	22.2%	384 697	22.2%	(331.0%)
Community & Social Services	149 367	463	.3%	463	.3%	(113.2%)
Sport And Recreation	95 000	6 360	6.7%	6 360	6.7%	(275.3%)
Public Safety	205 443	5 573	2.7%	5 573	2.7%	(43.4%)
Housing	1 173 497	372 029	31.7%	372 029	31.7%	(288.5%)
Health	111 974	272	.2%	272	.2%	(99.0%)
Economic and Environmental Services	3 802 944	237 180	6.2%	237 180	6.2%	(83.3%)
Planning and Development	995 615	35 623	3.6%	35 623	3.6%	(87.4%)
Road Transport	2 764 949	201 557	7.3%	201 557	7.3%	(79.7%)
Environmental Protection	42 380	-	-	-	-	(100.0%)
Trading Services	2 635 485	319 993	12.1%	319 993	12.1%	(197.6%)
Electricity	1 734 480	137 681	7.9%	137 681	7.9%	(167.6%)
Water	545 500	168 975	31.0%	168 975	31.0%	(350.3%)
Waste Water Management	246 560	-	-	-	-	(100.0%)
Waste Management	108 945	13 337	12.2%	13 337	12.2%	(213.9%)
Other	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	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
R thousands								
Cash Flow from Operating Activities								
Receipts								
Property rates, penalties and collection charges								
Service charges								
Other revenue								
Government - operating								
Government - capital								
Interest								
Dividends								
Payments								
Suppliers and employees								
Finance charges								
Transfers and grants								
Net Cash from/(used) Operating Activities								
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								
Capital assets								
Net Cash from/(used) Investing Activities								
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								
Cash/cash equivalents at the year begin:								
Cash/cash equivalents at the year end:								

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	703 407	12.7%	219 159	4.0%	161 945	2.9%	4 450 472	80.4%	5 534 983	26.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	852 597	16.1%	265 515	5.0%	267 222	4.9%	3 525 224	74.0%	5 305 658	25.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	487 471	9.2%	88 271	1.7%	64 133	1.2%	4 659 807	87.9%	5 300 684	25.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	463 938	12.7%	146 106	4.0%	107 953	2.9%	2 965 981	80.4%	3 689 989	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	128 742	14.4%	54 981	6.1%	47 406	5.3%	682 891	74.1%	884 020	4.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5 687	1.7%	5 167	1.5%	5 080	1.5%	318 597	95.2%	334 541	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 646 842	12.6%	780 199	3.7%	648 659	3.1%	16 983 973	80.6%	21 059 874	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	74 403	12.6%	(10 827)	(1.8%)	31 375	5.3%	493 352	83.9%	588 304	2.8%	-	-	-	-
Commercial	1 425 819	22.2%	216 628	3.4%	295 431	4.6%	4 484 252	69.8%	6 422 131	30.5%	-	-	-	-
Households	1 140 932	8.3%	569 231	4.2%	316 953	2.3%	11 687 773	85.2%	13 714 889	65.1%	-	-	-	-
Other	5 687	1.7%	5 167	1.5%	5 080	1.5%	318 597	95.2%	334 541	1.6%	-	-	-	-
Total By Customer Group	2 646 842	12.6%	780 199	3.7%	648 659	3.1%	16 983 973	80.6%	21 059 874	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	1 137 995	100.0%	-	-	-	-	-	-	1 137 995	35.5%
Bulk Water	325 452	100.0%	-	-	-	-	-	-	325 452	10.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	593 667	88.2%	(16 459)	(2.4%)	118 336	17.6%	(22 475)	(3.3%)	673 069	21.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	993 017	91.7%	7 556	0.7%	286	-	81 698	7.6%	1 072 557	33.4%
Total	3 040 131	94.7%	(8 903)	(3%)	118 622	3.7%	59 223	1.8%	3 209 073	100.0%

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16
	First Quarter		Year to Date		First Quarter		
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure % of main appropriation	
R thousands							
Operating Revenue and Expenditure							
Operating Revenue	26 295 831	6 923 483	26.3%	6 923 483	26.3%	6 445 122	25.8%
Property rates	5 236 387	1 287 294	24.6%	1 287 294	24.6%	1 181 188	24.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	10 518 071	2 709 151	25.8%	2 709 151	25.8%	2 714 663	27.9%
Service charges - water revenue	3 457 067	790 570	22.9%	790 570	22.9%	750 011	24.4%
Service charges - sanitation revenue	789 592	183 695	23.3%	183 695	23.3%	177 296	24.0%
Service charges - refuse revenue	1 148 974	285 923	24.9%	285 923	24.9%	250 426	25.1%
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	112 907	27 522	24.4%	27 522	24.4%	18 553	6.9%
Interest earned - external investments	70 600	10 155	14.4%	10 155	14.4%	12 370	18.6%
Interest earned - outstanding debtors	216 338	98 015	45.3%	98 015	45.3%	86 156	37.9%
Dividends received	-	-	-	-	-	-	-
Fines	196 691	1 846	9%	1 846	9%	1 315	1.8%
Licences and permits	57 680	8 780	15.2%	8 780	15.2%	9 376	16.0%
Agency services	-	-	-	-	-	-	-
Transfers recognised - operational	3 670 241	1 302 942	35.5%	1 302 942	35.5%	1 060 384	33.1%
Other own revenue	821 284	217 590	26.5%	217 590	26.5%	193 384	12.5%
Gains on disposal of PPE	-	-	-	-	-	-	-
Operating Expenditure	25 710 916	5 747 119	22.4%	5 747 119	22.4%	6 093 362	25.6%
Employee related costs	7 058 527	1 555 005	22.0%	1 555 005	22.0%	1 550 097	23.5%
Remuneration of councillors	116 298	27 678	23.8%	27 678	23.8%	25 370	23.3%
Debt impairment	1 063 228	82 768	7.8%	82 768	7.8%	97 199	14.9%
Depreciation and asset impairment	1 188 780	273 942	23.0%	273 942	23.0%	242 298	21.7%
Finance charges	1 029 556	249 647	24.2%	249 647	24.2%	90 634	10.1%
Bulk purchases	8 795 118	2 085 575	23.7%	2 085 575	23.7%	2 946 666	32.6%
Other Materials	369 258	46 172	12.5%	46 172	12.5%	35 230	8.6%
Contracted services	1 975 982	698 014	35.3%	698 014	35.3%	518 318	34.7%
Transfers and grants	259 298	16 390	6.3%	16 390	6.3%	25 593	25.9%
Other expenditure	3 854 871	711 927	18.5%	711 927	18.5%	861 435	9.8%
Loss on disposal of PPE	-	0	-	0	-	522	23.5%
Surplus/(Deficit)	584 915	1 176 365	8.1%	1 176 365	8.1%	357 760	-
Transfers recognised - capital	2 463 160	197 810	8.1%	197 810	8.1%	578 198	22.7%
Contributions recognised - capital	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 038 075	1 374 174	-	1 374 174	-	929 957	-
Taxation	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 038 075	1 374 174	-	1 374 174	-	929 957	-
Attributable to minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 038 075	1 374 174	-	1 374 174	-	929 957	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 038 075	1 374 174	-	1 374 174	-	929 957	-

Part 2: Capital Revenue and Expenditure

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	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
R thousands								
Capital Revenue and Expenditure								
Source of Finance								
National Government	3 856 566	386 187	10.0%	386 187	788 529	18.9%	(51.0%)	
Provincial Government	2 408 542	197 709	8.2%	197 709	592 202	23.4%	(66.6%)	
District Municipality	40 551	378	.9%	378	-	-	(100.0%)	
Other transfers and grants	-	-	-	-	-	-	-	
Other transfers and grants	4 067	-	-	-	-	-	-	
Transfers recognised - capital	2 453 160	198 087	8.1%	198 087	592 202	23.3%	(66.6%)	
Borrowing	1 200 000	162 190	13.5%	162 190	185 408	12.4%	(12.5%)	
Internally generated funds	35 000	5	-	5	3 397	7.8%	(99.8%)	
Public contributions and donations	168 407	25 904	15.4%	25 904	7 522	9.4%	244.4%	
Capital Expenditure Standard Classification								
Governance and Administration	3 856 566	386 187	10.0%	386 187	788 529	18.9%	(51.0%)	
Executive & Council	381 481	75 119	19.7%	75 119	78 818	23.5%	(4.7%)	
Budget & Treasury Office	112 801	5	-	5	61 445	32.8%	(100.0%)	
Corporate Services	30 000	-	-	-	-	-	-	
Corporate Services	238 680	75 113	31.5%	75 113	17 373	11.7%	332.3%	
Community and Public Safety	941 500	34 575	3.7%	34 575	67 442	6.2%	(48.7%)	
Community & Social Services	34 000	-	-	-	2 000	11.4%	(100.0%)	
Sport And Recreation	136 000	557	.4%	557	4 299	3.8%	(87.0%)	
Public Safety	16 000	1 121	7.0%	1 121	8 913	27.8%	(87.4%)	
Housing	670 500	17 155	2.6%	17 155	50 274	5.6%	(65.9%)	
Health	85 000	15 742	18.5%	15 742	1 966	5.8%	704.9%	
Economic and Environmental Services	1 554 085	133 294	8.6%	133 294	432 424	27.6%	(69.2%)	
Planning and Development	78 000	-	-	-	83	3.0%	(100.0%)	
Road Transport	1 473 085	133 294	9.0%	133 294	432 267	27.7%	(69.2%)	
Environmental Protection	3 000	-	-	-	74	4.9%	(100.0%)	
Trading Services	969 500	142 806	14.7%	142 806	208 694	18.0%	(31.6%)	
Electricity	447 500	56 255	12.6%	56 255	104 934	16.3%	(46.4%)	
Water	149 929	16 210	10.8%	16 210	22 896	15.3%	(29.2%)	
Waste Water Management	355 071	65 551	18.5%	65 551	80 418	23.0%	(18.5%)	
Waste Management	17 000	4 790	28.2%	4 790	446	3.0%	974.4%	
Other	10 000	394	3.9%	394	1 150	8.5%	(65.8%)	

Part 3: Cash Receipts and Payments

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	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
R thousands								
Cash Flow from Operating Activities								
Receipts	26 897 094	7 432 299	27.6%	7 432 299	7 013 948	27.6%	6.0%	
Property rates, penalties and collection charges	4 817 476	1 287 294	26.7%	1 287 294	1 181 188	26.7%	5.9%	
Service charges	14 588 169	3 969 339	27.2%	3 969 339	3 892 396	27.2%	950.9%	
Other revenue	1 178 291	255 737	21.7%	255 737	213 257	21.7%	4 622.9%	
Government - operating	3 666 857	1 478 499	40.3%	1 478 499	1 050 384	40.3%	33.2%	
Government - capital	2 453 160	333 259	13.6%	333 259	578 198	13.6%	22.7%	
Interest	193 141	108 170	56.0%	108 170	98 525	56.0%	102.0%	
Dividends	-	-	-	-	-	-	-	
Payments	(23 196 079)	(8 117 394)	35.0%	(8 117 394)	(8 044 732)	35.0%	36.8%	
Suppliers and employees	(21 907 225)	(7 851 356)	35.8%	(7 851 356)	(7 928 504)	35.8%	38.2%	
Finance charges	(1 029 556)	(249 647)	24.2%	(249 647)	(90 634)	24.2%	10.1%	
Transfers and grants	(259 298)	(16 390)	6.3%	(16 390)	(25 593)	6.3%	10.8%	
Net Cash from/(used) Operating Activities	3 701 015	(685 095)	(18.5%)	(685 095)	(1 030 784)	(18.5%)	(33.5%)	
Cash Flow from Investing Activities								
Receipts	104 560	698 258	667.8%	698 258	378 561	667.8%	84.5%	
Proceeds on disposal of PPE	-	18 915	-	18 915	22 059	-	(14.3%)	
Decrease in non-current debtors	-	620 622	-	620 622	264 302	-	134.8%	
Decrease in other non-current receivables	48 553	73 243	150.8%	73 243	108 416	150.8%	223.3%	
Decrease (increase) in non-current investments	56 007	(14 522)	(25.9%)	(14 522)	(16 216)	(25.9%)	16.2%	
Payments	(3 783 366)	(386 187)	10.2%	(386 187)	(788 529)	10.2%	19.7%	
Capital assets	(3 783 366)	(386 187)	10.2%	(386 187)	(788 529)	10.2%	19.7%	
Net Cash from/(used) Investing Activities	(3 678 806)	312 071	(8.5%)	312 071	(409 968)	(8.5%)	10.1%	
Cash Flow from Financing Activities								
Receipts	1 208 565	599 574	49.6%	599 574	1 459 742	49.6%	95.8%	
Short term loans	-	265 000	-	265 000	1 479 966	-	-	
Borrowing long term/refinancing	1 200 000	330 000	27.5%	330 000	-	27.5%	-	
Increase (decrease) in consumer deposits	8 565	4 574	53.4%	4 574	(20 224)	53.4%	(87.2%)	
Payments	(560 350)	(279 024)	49.8%	(279 024)	(71 922)	49.8%	11.3%	
Repayment of borrowing	(560 350)	(279 024)	49.8%	(279 024)	(71 922)	49.8%	11.3%	
Net Cash from/(used) Financing Activities	648 215	320 550	49.5%	320 550	1 387 820	49.5%	156.1%	
Net Increase/(Decrease) in cash held	670 424	(52 474)	(7.8%)	(52 474)	(52 931)	(7.8%)	(4.1%)	
Cash/cash equivalents at the year begin:	1 203 476	600 518	49.9%	600 518	847 816	49.9%	60.5%	
Cash/cash equivalents at the year end:	1 873 900	548 045	29.2%	548 045	794 885	29.2%	29.5%	

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	313 976	22.5%	87 904	6.3%	52 039	3.7%	942 034	67.5%	1 355 953	19.4%	4 825	.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	257 535	25.6%	22 339	2.2%	16 463	1.6%	708 242	70.5%	1 004 548	14.0%	1 539	.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	501 572	23.6%	71 383	3.4%	65 392	3.1%	1 483 418	89.9%	2 121 764	29.5%	1 076	.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	67 204	26.5%	10 827	4.3%	7 371	2.9%	188 125	66.3%	253 526	3.5%	1 124	.4%	-	-
Receivables from Exchange Transactions - Waste Management	95 097	23.4%	13 099	3.2%	11 320	2.8%	286 893	70.6%	406 219	5.6%	1 604	.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9 797	4.8%	1 601	.8%	1 054	.5%	191 755	93.9%	204 207	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	81 026	7.6%	32 158	3.0%	31 111	2.9%	920 993	86.5%	1 065 277	14.8%	2 416	.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	68 913	9.3%	10 865	1.5%	2 834	.4%	656 527	88.8%	739 159	10.3%	3 827	.5%	-	-
Total By Income Source	1 395 090	19.4%	250 194	3.5%	187 583	2.6%	5 357 776	74.5%	7 190 643	100.0%	16 531	.2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	423 300	22.6%	55 210	2.9%	48 517	2.6%	1 348 157	71.9%	1 875 185	26.1%	-	-	-	-
Households	743 786	18.2%	125 963	3.1%	124 122	3.0%	3 088 701	75.7%	4 082 572	56.8%	13 969	.3%	-	-
Other	228 004	16.5%	69 021	5.6%	14 944	1.2%	920 917	74.7%	1 232 887	17.1%	2 582	.2%	-	-
Total By Customer Group	1 395 090	19.4%	250 194	3.5%	187 583	2.6%	5 357 776	74.5%	7 190 643	100.0%	16 531	.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	870 882	100.0%	-	-	-	-	-	-	870 882	26.8%
Bulk Water	177 671	100.0%	-	-	-	-	-	-	177 671	5.5%
PAYE deductions	74 734	100.0%	-	-	-	-	-	-	74 734	2.3%
VAT (output less input)	(54 222)	100.0%	-	-	-	-	-	-	(54 222)	(1.7%)
Pensions / Retirement	87 071	100.0%	-	-	-	-	-	-	87 071	2.7%
Loan repayments	183 986	100.0%	-	-	-	-	-	-	183 986	5.7%
Trade Creditors	543 377	100.0%	-	-	-	-	-	-	543 377	16.7%
Auditor-General	4 029	100.0%	-	-	-	-	-	-	4 029	.1%
Other	1 382 388	100.0%	-	-	-	-	-	-	1 382 388	41.9%
Total	3 249 886	100.0%	-	-	-	-	-	-	3 249 886	100.0%

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

	Budget	2015/16		Year to Date		2014/15		Q1 of 2014/15 to Q1 of 2015/16
		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	29 454 839	8 609 186	8 609 186	29.2%	8 609 186	29.2%	7 477 418	28.4%
Property rates	4 307 780	1 127 671	1 127 671	26.2%	1 127 671	26.2%	1 004 651	25.0%
Property rates - penalties and collection charges	113 348	38 763	38 763	34.2%	38 763	34.2%	22 100	20.3%
Service charges - electricity revenue	13 153 808	3 876 127	3 876 127	29.5%	3 876 127	29.5%	3 492 599	29.8%
Service charges - water revenue	3 437 870	866 935	866 935	25.2%	866 935	25.2%	707 782	24.7%
Service charges - sanitation revenue	1 189 748	404 524	404 524	34.0%	404 524	34.0%	244 927	24.6%
Service charges - refuse revenue	1 364 937	308 422	308 422	22.6%	308 422	22.6%	303 420	24.6%
Service charges - other	86 204	18 388	18 388	21.3%	18 388	21.3%	17 407	22.2%
Rental of facilities and equipment	68 058	15 140	15 140	22.2%	15 140	22.2%	13 943	21.1%
Interest earned - external investments	317 085	89 407	89 407	28.2%	89 407	28.2%	93 395	42.4%
Interest earned - outstanding debtors	272 380	132 867	132 867	48.8%	132 867	48.8%	73 112	33.2%
Dividends received	-	-	-	-	-	-	-	-
Fines	267 074	91 525	91 525	34.3%	91 525	34.3%	28 271	11.2%
Licences and permits	54 205	13 970	13 970	25.8%	13 970	25.8%	12 180	26.8%
Agency services	274 014	70 446	70 446	25.7%	70 446	25.7%	65 288	25.3%
Transfers recognised - operational	2 936 434	1 026 015	1 026 015	34.9%	1 026 015	34.9%	885 632	33.0%
Other own revenue	1 606 694	528 986	528 986	32.9%	528 986	32.9%	512 712	33.4%
Gains on disposal of PPE	5 000	-	-	-	-	-	-	-
Operating Expenditure	29 321 872	7 087 663	7 087 663	24.2%	7 087 663	24.2%	5 988 076	22.9%
Employee related costs	5 947 487	1 373 332	1 373 332	23.1%	1 373 332	23.1%	1 238 570	22.8%
Remuneration of councillors	108 849	25 160	25 160	23.1%	25 160	23.1%	23 607	23.2%
Debt impairment	1 435 952	388 891	388 891	25.0%	388 891	25.0%	307 551	25.0%
Depreciation and asset impairment	1 629 161	407 290	407 290	25.0%	407 290	25.0%	357 955	25.0%
Finance charges	763 197	115 141	115 141	15.1%	115 141	15.1%	116 523	16.5%
Bulk purchases	11 827 223	2 725 491	2 725 491	23.0%	2 725 491	23.0%	3 091 789	30.0%
Other Materials	2 719 615	977 850	977 850	36.0%	977 850	36.0%	324 446	13.8%
Contracted services	908 808	302 728	302 728	33.3%	302 728	33.3%	81 821	9.1%
Transfers and grants	1 112 987	378 993	378 993	34.1%	378 993	34.1%	189 919	18.1%
Other expenditure	2 853 982	422 788	422 788	14.8%	422 788	14.8%	254 897	9.6%
Less on disposal of PPE	15 000	-	-	-	-	-	-	-
Surplus/(Deficit)	132 967	1 521 523	1 521 523	8.2%	1 521 523	8.2%	1 489 342	9.1%
Transfers recognised - capital	1 975 556	161 282	161 282	8.2%	161 282	8.2%	181 391	9.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	(130 000)	(32 500)	(32 500)	25.0%	(32 500)	25.0%	(28 250)	15.0%
Surplus/(Deficit) after capital transfers and contributions	1 978 523	1 650 305	1 650 305	-	1 650 305	-	1 642 483	-
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 978 523	1 650 305	1 650 305	-	1 650 305	-	1 642 483	-
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 978 523	1 650 305	1 650 305	-	1 650 305	-	1 642 483	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 978 523	1 650 305	1 650 305	-	1 650 305	-	1 642 483	-

Part 2: Capital Revenue and Expenditure

	2015/16			2014/15		
	First Quarter		Year to Date	First Quarter		Q1 of 2014/15 to Q1 of 2015/16
	Budget Main appropriation	Actual Expenditure		Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands						
Capital Revenue and Expenditure						
Source of Finance	4 471 563	299 927	6.7%	299 927	6.7%	6.0%
National Government	1 943 477	161 282	8.3%	161 282	8.3%	43.9%
Provincial Government	32 079	-	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	(100.0%)
Transfers recognised - capital	1 975 556	161 282	8.2%	161 282	8.2%	(11.7%)
Borrowing	1 006 655	45 127	4.5%	45 127	4.5%	9.3%
Internally generated funds	1 489 353	93 519	6.3%	93 519	6.3%	58.9%
Public contributions and donations	-	-	-	-	-	-
Capital Expenditure Standard Classification	4 471 563	299 927	6.7%	299 927	6.7%	6.0%
Governance and Administration	598 433	21 963	3.7%	21 963	3.7%	50.5%
Executive & Council	12 883	1 083	8.4%	1 083	8.4%	395.4%
Budget & Treasury Office	261 085	3 678	1.4%	3 678	1.4%	(67.0%)
Corporate Services	324 465	17 202	5.3%	17 202	5.3%	430.1%
Community and Public Safety	1 218 222	53 323	4.4%	53 323	4.4%	(56.8%)
Community & Social Services	258 755	2 635	1.0%	2 635	1.0%	(75.3%)
Sport And Recreation	73 000	17 581	24.1%	17 581	24.1%	139.6%
Public Safety	202 875	23 537	11.6%	23 537	11.6%	13.0%
Housing	579 292	493	.1%	493	.1%	(99.3%)
Health	104 300	9 077	8.7%	9 077	8.7%	(17.8%)
Economic and Environmental Services	1 477 369	112 698	7.6%	112 698	7.6%	83.1%
Planning and Development	62 700	750	1.2%	750	1.2%	60.6%
Road Transport	1 403 944	111 644	8.0%	111 644	8.0%	82.9%
Environmental Protection	10 725	305	2.8%	305	2.8%	539.9%
Trading Services	1 159 840	111 563	9.6%	111 563	9.6%	34.6%
Electricity	529 760	74 627	14.1%	74 627	14.1%	101.1%
Water	257 000	29 285	11.4%	29 285	11.4%	(20.0%)
Waste Water Management	255 100	7 620	3.0%	7 620	3.0%	(14.0%)
Waste Management	117 980	31	-	31	-	(89.2%)
Other	17 700	379	2.1%	379	2.1%	(25.8%)

Part 3: Cash Receipts and Payments

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	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
R thousands								
Cash Flow from Operating Activities								
Receipts	30 163 749	6 364 382	21.1%	6 364 382	21.1%	6 519 290	24.7%	
Property rates, penalties and collection charges	4 190 610	1 200 600	28.6%	1 200 600	28.6%	786 355	20.5%	
Service charges	18 196 441	3 523 069	19.4%	3 523 069	19.4%	3 867 013	25.3%	
Other revenue	746 436	204 845	27.4%	204 845	27.4%	142 501	6.6%	
Government - operating	4 465 243	1 052 312	23.6%	1 052 312	23.6%	1 375 524	51.3%	
Government - capital	1 975 566	161 282	8.2%	161 282	8.2%	181 391	9.1%	
Interest	589 465	222 274	37.7%	222 274	37.7%	166 507	37.8%	
Dividends	-	-	-	-	-	-	-	
Payments	(26 257 149)	(6 333 463)	24.1%	(6 333 463)	24.1%	(6 072 504)	26.7%	
Suppliers and employees	(24 380 964)	(5 331 382)	21.9%	(5 331 382)	21.9%	(5 764 955)	27.4%	
Finance charges	(763 197)	(596 767)	78.2%	(596 767)	78.2%	(116 523)	16.5%	
Transfers and grants	(1 112 987)	(405 314)	36.4%	(405 314)	36.4%	(191 027)	18.2%	
Net Cash from/(used) Operating Activities	3 906 600	30 919	.8%	30 919	.8%	446 786	12.4%	
Cash Flow from Investing Activities								
Receipts	(287 437)	49 721	(17.3%)	49 721	(17.3%)	(24 589)	15.5%	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	(658)	-	(658)	-	(129)	-	
Decrease (increase) in non-current investments	(287 437)	50 379	(17.5%)	50 379	(17.5%)	(24 460)	15.4%	
Payments	(4 471 563)	(315 578)	7.1%	(315 578)	7.1%	(282 848)	7.5%	
Capital assets	(4 471 563)	(315 578)	7.1%	(315 578)	7.1%	(282 848)	7.5%	
Net Cash from/(used) Investing Activities	(4 759 001)	(265 857)	5.6%	(265 857)	5.6%	(307 437)	7.8%	
Cash Flow from Financing Activities								
Receipts	1 022 856	(3 600)	(.4%)	(3 600)	(.4%)	9 927	.9%	
Short term loans	-	-	-	-	-	-	-	
Borrowing long term/refinancing	1 006 665	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	16 191	(3 600)	(22.2%)	(3 600)	(22.2%)	9 927	24.3%	
Payments	(267 666)	(9 167)	3.4%	(9 167)	3.4%	(12 361)	5.6%	
Repayment of borrowing	(267 666)	(9 167)	3.4%	(9 167)	3.4%	(12 361)	5.6%	
Net Cash from/(used) Financing Activities	755 190	(12 767)	(1.7%)	(12 767)	(1.7%)	(2 434)	(.3%)	
Net Increase/(Decrease) in cash held	(97 211)	(247 705)	254.8%	(247 705)	254.8%	136 915	23.4%	
Cash/cash equivalents at the year begin:	4 782 398	7 658 122	160.1%	7 658 122	160.1%	5 894 540	156.9%	
Cash/cash equivalents at the year end:	4 685 187	7 410 417	158.2%	7 410 417	158.2%	6 031 456	138.9%	

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	303 501	8.0%	143 559	3.8%	116 330	3.1%	3 248 947	85.2%	3 812 288	28.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 231 600	45.1%	245 449	9.0%	92 614	3.4%	1 161 220	42.5%	2 730 884	20.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	273 073	12.0%	88 476	3.9%	76 811	3.4%	1 828 256	80.6%	2 267 616	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	56 337	8.4%	43 187	3.8%	36 365	3.2%	965 979	84.6%	1 141 883	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	76 747	6.7%	37 988	3.3%	34 228	3.0%	1 000 739	87.0%	1 149 701	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 327	1.7%	1 712	2.2%	1 612	2.1%	72 180	93.9%	76 831	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	61 107	3.9%	58 143	3.7%	53 030	3.5%	1 377 900	88.8%	1 551 080	11.6%	-	-	-	-
Recoverable unauthorised, irregular or fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33 515	5.0%	16 993	2.6%	12 333	1.9%	602 355	90.6%	655 322	5.0%	-	-	-	-
Total By Income Source	2 077 207	15.5%	638 432	4.8%	424 223	3.2%	10 257 728	76.6%	13 395 589	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	48 470	17.5%	20 560	7.4%	14 747	5.3%	182 512	69.7%	276 289	2.1%	-	-	-	-
Commercial	1 261 659	36.8%	255 531	7.5%	112 865	3.3%	1 794 078	52.4%	3 425 334	25.6%	-	-	-	-
Households	755 084	8.1%	354 446	3.8%	280 628	3.1%	7 925 999	85.0%	9 327 157	69.6%	-	-	-	-
Other	10 793	2.9%	4 894	1.3%	5 993	1.6%	345 138	94.1%	366 938	2.7%	-	-	-	-
Total By Customer Group	2 077 207	15.5%	638 432	4.8%	424 223	3.2%	10 257 728	76.6%	13 395 589	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	1 125 265	100.0%	-	-	-	-	-	-	1 125 265	53.0%
Bulk Water	228 368	100.0%	-	-	-	-	-	-	228 368	10.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	58 787	100.0%	-	-	-	-	-	-	58 787	2.8%
Trade Creditors	707 531	100.0%	-	-	-	-	-	-	707 531	33.3%
Auditor-General	1 660	100.0%	-	-	-	-	-	-	1 660	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 121 611	100.0%	-	-	-	-	-	-	2 121 611	100.0%

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

	2015/16			2014/15		Q1 of 2014/15 to Q1 of 2015/16
	Budget Main appropriation	First Quarter		Actual Expenditure	Total Expenditure as % of main appropriation	
		Actual Expenditure	1st Q as % of Main appropriation			
R thousands						
Operating Revenue and Expenditure						
Operating Revenue	5 354 653	1 481 308	27.7%	1 481 308	1 288 197	27.4%
Property rates	605 050	149 301	24.7%	149 301	135 384	25.1%
Property rates - penalties and collection charges	-	-	-	-	-	-
Service charges - electricity revenue	2 038 452	594 255	29.2%	594 255	540 824	27.4%
Service charges - water revenue	1 074 221	317 647	29.6%	317 647	229 075	24.2%
Service charges - sanitation revenue	400 459	88 008	22.2%	88 008	67 920	26.2%
Service charges - refuse revenue	195 879	48 771	24.9%	48 771	45 634	26.7%
Service charges - other	43 054	1 474	3.4%	1 474	1 734	6.3%
Rental of facilities and equipment	15 631	2 461	15.7%	2 461	2 942	19.9%
Interest earned - external investments	91	973	1 067.0%	973	1 321	11.8%
Interest earned - outstanding debtors	24 972	8 359	33.5%	8 359	7 375	32.4%
Dividends received	5	-	-	-	3	60.5%
Fines	170 321	3 279	1.9%	3 279	4 509	12.9%
Licences and permits	14	32	232.9%	32	2	15.4%
Agency services	-	-	-	-	-	-
Transfers recognised - operational	669 759	258 372	38.6%	258 372	247 592	37.0%
Other own revenue	113 749	7 310	6.4%	7 310	3 864	11.7%
Gains on disposal of PPE	2 986	66	2.2%	66	28	2.0%
Operating Expenditure	5 222 359	893 659	17.1%	893 659	830 731	18.2%
Employee related costs	956 407	227 931	23.8%	227 931	217 465	23.7%
Remuneration of councillors	47 293	11 295	23.9%	11 295	10 805	22.9%
Debt impairment	772 220	-	-	-	-	-
Depreciation and asset impairment	394 441	-	-	-	-	-
Finance charges	1 878	-	-	-	-	-
Bulk purchases	2 173 075	483 784	22.7%	483 784	433 061	22.2%
Other Materials	35 279	7 444	21.1%	7 444	5 178	14.0%
Contracted services	145 058	796	.5%	796	15 624	62.5%
Transfers and grants	-	-	-	-	-	11.6%
Other expenditure	696 707	152 409	21.9%	152 409	148 599	18.4%
Loss on disposal of PPE	-	-	-	-	-	2.6%
Surplus/(Deficit)	132 294	587 649		587 649	457 465	
Transfers recognised - capital	401 587	3 148	.8%	3 148	774	.3%
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	533 881	590 797		590 797	458 240	
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after taxation	533 881	590 797		590 797	458 240	
Attributable to minorities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	533 881	590 797		590 797	458 240	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	533 881	590 797		590 797	458 240	

Part 2: Capital Revenue and Expenditure

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	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
R thousands								
Capital Revenue and Expenditure								
Source of Finance								
National Government	533 881	54 900	10.3%	54 900	32 728	8.0%	67.7%	
Provincial Government	350 916	31 010	8.8%	31 010	25 966	9.8%	19.4%	
District Municipality	43 671	6 503	14.9%	6 503	-	-	(100.0%)	
Other transfers and grants	7 000	-	-	-	-	-	-	
Transfers recognised - capital	401 587	37 513	9.3%	37 513	25 966	9.6%	44.5%	
Borrowing	-	-	-	-	-	-	-	
Internally generated funds	132 294	17 386	13.1%	17 386	6 761	4.9%	157.1%	
Public contributions and donations	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification								
Governance and Administration	533 881	54 900	10.3%	54 900	32 728	8.0%	67.7%	
Executive & Council	8 500	34	.4%	34	195	3.9%	(82.6%)	
Budget & Treasury Office	-	20	-	20	-	-	(100.0%)	
Corporate Services	8 500	14	.2%	14	195	4.9%	(92.8%)	
Community and Public Safety	71 782	-	-	-	-	-	-	
Community & Social Services	23 553	-	-	-	-	-	-	
Sport And Recreation	8 522	-	-	-	-	-	-	
Public Safety	1 340	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	
Health	38 367	-	-	-	-	-	-	
Economic and Environmental Services	130 357	54 865	42.1%	54 865	32 413	24.4%	69.3%	
Planning and Development	11 500	54 865	477.1%	54 865	32 413	589.3%	69.3%	
Road Transport	118 857	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	
Trading Services	323 242	-	-	-	119	.1%	(100.0%)	
Electricity	74 450	-	-	-	119	.1%	(100.0%)	
Water	49 906	-	-	-	-	-	-	
Waste Water Management	191 000	-	-	-	-	-	-	
Waste Management	7 887	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2015/16				2014/15			Q1 of 2014/15 to Q1 of 2015/16
	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	
R thousands								
Cash Flow from Operating Activities								
Receipts	4 872 066	1 320 147	27.1%	1 320 147	1 202 450	26.4%	9.8%	
Property rates, penalties and collection charges	507 637	115 356	22.7%	115 356	112 391	20.9%	2.6%	
Service charges	3 114 213	828 372	26.6%	828 372	654 318	21.8%	26.6%	
Other revenue	166 433	19 254	11.6%	19 254	106 016	127.9%	(81.8%)	
Government - operating	666 427	250 371	38.1%	250 371	238 348	38.2%	5.0%	
Government - capital	402 287	100 427	25.0%	100 427	82 677	31.4%	21.5%	
Interest	25 064	6 366	25.4%	6 366	8 699	25.6%	(26.8%)	
Dividends	5	-	-	-	-	-	-	
Payments	(4 043 905)	(1 386 648)	34.3%	(1 386 648)	(1 467 321)	37.8%	(5.5%)	
Suppliers and employees	(4 042 027)	(1 386 647)	34.3%	(1 386 647)	(1 467 235)	37.9%	(5.5%)	
Finance charges	(1 878)	(1)	.1%	(1)	(86)	.7%	(98.9%)	
Transfers and grants	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	828 161	(66 501)	(8.0%)	(66 501)	(264 871)	(39.9%)	(74.9%)	
Cash Flow from Investing Activities								
Receipts	2 996	76 243	2 544.9%	76 243	136 750	9 672.1%	(44.2%)	
Proceeds on disposal of PPE	2 996	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	76 243	-	76 243	136 750	-	(44.2%)	
Payments	(533 881)	(100 838)	18.9%	(100 838)	(38 708)	9.5%	160.5%	
Capital assets	(533 881)	(100 838)	18.9%	(100 838)	(38 708)	9.5%	160.5%	
Net Cash from/(used) Investing Activities	(530 885)	(24 595)	4.6%	(24 595)	98 041	(24.1%)	(125.1%)	
Cash Flow from Financing Activities								
Receipts	90 000	100 000	111.1%	100 000	98 000	-	2.0%	
Short term loans	90 000	100 000	111.1%	100 000	98 000	-	2.0%	
Borrowing long term/refinancing	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	
Payments	(90 000)	(3 378)	3.8%	(3 378)	(15 937)	-	(78.8%)	
Repayment of borrowing	(90 000)	(3 378)	3.8%	(3 378)	(15 937)	-	(78.8%)	
Net Cash from/(used) Financing Activities	-	96 622	-	96 622	82 063	-	17.7%	
Net Increase/(Decrease) in cash held	297 276	5 525	1.9%	5 525	(84 767)	(32.9%)	(106.5%)	
Cash/cash equivalents at the year begin:	(121 100)	36 234	(29.9%)	36 234	45 204	35.4%	(19.8%)	
Cash/cash equivalents at the year end:	176 176	41 759	23.7%	41 759	(39 563)	(10.3%)	(205.6%)	

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	82 861	4.1%	117 110	5.8%	50 244	2.5%	1 755 948	87.6%	2 016 022	39.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	79 733	20.4%	28 015	7.2%	14 783	3.8%	288 993	68.7%	391 524	7.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43 894	8.1%	16 415	3.0%	13 891	2.5%	465 493	86.3%	539 493	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	19 224	3.0%	16 738	2.6%	11 465	1.8%	593 533	92.6%	640 981	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 035	2.8%	7 826	2.0%	7 434	1.9%	374 571	93.4%	400 865	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	46 040	4.2%	39 288	3.5%	27 035	2.4%	956 547	89.9%	1 108 893	21.8%	-	-	-	-
Total By Income Source	282 788	5.5%	225 371	4.4%	124 671	2.4%	4 464 986	87.6%	5 097 816	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 498	39.9%	9 946	21.3%	8 052	18.4%	8 969	20.4%	43 865	9%	-	-	-	-
Commercial	92 518	60.8%	29 975	19.7%	15 466	10.2%	14 210	9.3%	152 169	3.0%	-	-	-	-
Houseslots	153 700	31.4%	169 213	34.6%	85 677	17.5%	80 463	16.5%	488 054	9.6%	-	-	-	-
Other	19 072	.4%	16 837	.4%	15 476	.4%	4 361 344	98.8%	4 412 728	86.8%	-	-	-	-
Total By Customer Group	282 788	5.5%	225 371	4.4%	124 671	2.4%	4 464 986	87.6%	5 097 816	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	142 055	100.0%	-	-	-	-	-	-	142 055	36.6%
Bulk Water	65 053	100.0%	-	-	-	-	-	-	65 053	16.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	52 539	29.0%	7 731	4.3%	121 063	66.8%	-	-	181 332	46.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	259 648	66.8%	7 731	2.0%	121 063	31.2%	-	-	388 441	100.0%

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	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
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	598 038	213 638	35.7%	213 638	129 282	23.7%	65.3%	
Property rates	85 592	30 214	35.3%	30 214	19 857	27.1%	52.2%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	
Service charges - electricity revenue	244 750	110 784	45.3%	110 784	61 154	25.4%	81.2%	
Service charges - water revenue	95 127	29 250	30.7%	29 250	17 201	23.5%	70.0%	
Service charges - sanitation revenue	21 870	7 859	35.9%	7 859	5 026	23.3%	56.4%	
Service charges - refuse revenue	27 660	9 223	33.3%	9 223	6 277	24.6%	46.9%	
Service charges - other	-	326	-	326	35	13.8%	826.4%	
Rental of facilities and equipment	3 605	749	20.8%	749	464	6.0%	61.5%	
Interest earned - external investments	-	273	-	273	132	10.4%	106.5%	
Interest earned - outstanding debtors	9 390	3 236	34.5%	3 236	2 244	90.2%	44.2%	
Dividends received	-	-	-	-	-	-	-	
Fines	5 163	2 034	39.4%	2 034	24	1.0%	8 212.8%	
Licences and permits	41	2	5.6%	2	0	.3%	845.1%	
Agency services	-	-	-	-	-	-	-	
Transfers recognised - operational	101 503	18 790	18.5%	18 790	15 006	16.4%	25.2%	
Other own revenue	3 338	898	26.9%	898	1 862	29.9%	(51.7%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	
Operating Expenditure	581 027	132 971	22.9%	132 971	84 078	15.4%	58.2%	
Employee related costs	137 425	33 982	24.7%	33 982	10 714	7.3%	217.2%	
Remuneration of councillors	8 660	1 397	16.1%	1 397	-	-	(100.0%)	
Debt impairment	61 345	-	-	-	-	-	-	
Depreciation and asset impairment	38 026	-	-	-	-	-	-	
Finance charges	5 851	1 530	26.2%	1 530	1 844	30.3%	(17.0%)	
Bulk purchases	229 909	71 020	30.9%	71 020	47 706	23.0%	48.9%	
Other Materials	22 171	2 709	12.2%	2 709	4 859	26.2%	(44.3%)	
Contracted services	719	118	16.4%	118	107	17.5%	10.6%	
Transfers and grants	-	-	-	-	-	-	-	
Other expenditure	76 921	22 216	28.9%	22 216	18 848	26.6%	17.9%	
Loss on disposal of PPE	-	-	-	-	-	-	-	
Surplus/(Deficit)	17 011	80 667		80 667	45 204			
Transfers recognised - capital	35 629	1 801	5.1%	1 801	9 846	30.7%	(81.7%)	
Contributions recognised - capital	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	52 640	82 468		82 468	55 050			
Taxation	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	52 640	82 468		82 468	55 050			
Attributable to minorities	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	52 640	82 468		82 468	55 050			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	52 640	82 468		82 468	55 050			

Part 2: Capital Revenue and Expenditure

	2015/16				2014/15			Q1 of 2014/15 to Q1 of 2015/16
	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	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	52 199	2 377	4.6%	2 377	17 174	36.0%	(86.2%)	
National Government	34 629	270	.8%	270	16 228	50.7%	(98.3%)	
Provincial Government	1 470	-	-	-	-	-	-	
District Municipality	-	270	-	270	-	-	(100.0%)	
Other transfers and grants	-	-	-	-	-	-	-	
Transfers recognised - capital	36 099	540	1.5%	540	16 228	50.7%	(96.7%)	
Borrowing	-	-	-	-	-	-	-	
Internally generated funds	16 100	1 837	11.4%	1 837	946	6.1%	94.3%	
Public contributions and donations	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	52 199	2 377	4.6%	2 377	17 174	36.0%	(86.2%)	
Governance and Administration	3 800	562	14.8%	562	360	14.0%	56.2%	
Executive & Council	1 950	449	23.0%	449	-	-	(100.0%)	
Budget & Treasury Office	-	-	-	-	-	-	-	
Corporate Services	1 850	113	6.1%	113	360	58.3%	(68.7%)	
Community and Public Safety	2 470	270	10.9%	270	586	58.6%	(54.0%)	
Community & Social Services	2 470	-	-	-	586	58.6%	(100.0%)	
Sport And Recreation	-	270	-	270	-	-	(100.0%)	
Public Safety	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	
Economic and Environmental Services	4 500	1 275	28.3%	1 275	16 228	53.4%	(92.1%)	
Planning and Development	-	-	-	-	-	-	-	
Road Transport	4 500	1 275	28.3%	1 275	16 228	53.4%	(92.1%)	
Environmental Protection	-	-	-	-	-	-	-	
Trading Services	41 429	270	.7%	270	-	-	(100.0%)	
Electricity	11 500	270	2.3%	270	-	-	(100.0%)	
Water	16 800	-	-	-	-	-	-	
Waste Water Management	13 129	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2015/16				2014/15			Q1 of 2014/15 to Q1 of 2015/16
	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	
R thousands								
Cash Flow from Operating Activities								
Receipts								
Property rates, penalties and collection charges	552 323	155 346	28.1%	155 346	143 531	28.1%	28.1%	8.2%
Service charges	71 041	15 226	21.4%	15 226	13 019	21.4%	20.7%	16.9%
Other revenue	324 115	68 878	21.3%	68 878	59 355	21.3%	19.1%	16.0%
Government - operating	12 148	11 994	98.7%	11 994	15 675	98.7%	110.1%	(23.5%)
Government - capital	101 503	39 738	39.1%	39 738	35 229	39.1%	40.4%	12.8%
Government - interest	35 629	18 979	53.3%	18 979	20 000	53.3%	62.4%	(5.1%)
Interest	7 888	531	6.7%	531	252	6.7%	6.7%	110.4%
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(481 656)	(134 992)	28.0%	(134 992)	(157 767)	28.0%	34.4%	(14.4%)
Finance charges	(398 885)	(134 992)	33.8%	(134 992)	(157 767)	33.8%	34.8%	(14.4%)
Transfers and grants	(5 851)	-	-	-	-	-	-	-
	(76 921)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	70 667	20 354	28.8%	20 354	(14 237)	28.8%	(27.4%)	(243.0%)
Cash Flow from Investing Activities								
Receipts								
Proceeds on disposal of PPE	-	13	-	13	65	-	-	(80.0%)
Decrease in non-current debtors	-	13	-	13	65	-	-	(80.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments								
Capital assets	(52 199)	(14 441)	27.7%	(14 441)	(20 083)	27.7%	44.0%	(28.1%)
	(52 199)	(14 441)	27.7%	(14 441)	(20 083)	27.7%	44.0%	(28.1%)
Net Cash from/(used) Investing Activities	(52 199)	(14 428)	27.6%	(14 428)	(20 018)	27.6%	43.8%	(27.9%)
Cash Flow from Financing Activities								
Receipts								
Short term loans	-	5	-	5	(159)	-	-	(103.4%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	5	-	5	(159)	-	-	(103.4%)
Payments								
Repayment of borrowing	(3 063)	-	-	-	-	-	-	-
	(3 063)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 063)	5	(.2%)	5	(159)	(.2%)	5.6%	(103.4%)
Net Increase/(Decrease) in cash held	15 405	5 932	38.5%	5 932	(34 413)	38.5%	(1 000.3%)	(117.2%)
Cash/cash equivalents at the year begin:	5 985	-	-	-	8 248	-	838.6%	(100.0%)
Cash/cash equivalents at the year end:	21 390	5 932	27.7%	5 932	(26 165)	27.7%	(591.5%)	(122.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 695	7.1%	4 550	3.7%	3 382	2.8%	105 576	86.4%	122 183	28.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33 184	25.3%	9 594	7.3%	4 125	3.2%	84 028	64.2%	130 932	30.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 383	13.3%	2 544	5.3%	2 001	4.2%	37 065	77.2%	47 994	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 009	5.7%	1 301	3.7%	1 131	3.2%	30 946	87.4%	35 388	8.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 106	3.9%	1 645	3.0%	1 472	2.7%	49 324	90.4%	54 917	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 051	3.3%	686	2.2%	2 873	8.9%	27 548	85.6%	32 169	7.6%	-	-	-	-
Total By Income Source	53 430	12.6%	20 331	4.8%	14 964	3.5%	334 488	79.0%	423 212	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 558	32.5%	1 304	7.6%	3 251	19.0%	6 985	40.9%	17 097	4.0%	-	-	-	-
Commercial	25 612	71.2%	5 416	15.1%	620	1.7%	4 315	12.0%	35 963	8.5%	-	-	-	-
Households	22 096	6.0%	13 586	3.7%	11 093	3.0%	322 894	87.4%	369 646	87.3%	-	-	-	-
Other	163	32.2%	25	5.0%	24	4.8%	294	58.0%	508	.1%	-	-	-	-
Total By Customer Group	53 430	12.6%	20 331	4.8%	14 964	3.5%	334 488	79.0%	423 212	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	19 398	42.7%	26 017	57.3%	-	-	-	-	45 415	79.3%
Bulk Water	-	-	-	-	860	100.0%	-	-	860	1.5%
PAYE deductions	1 604	100.0%	-	-	-	-	-	-	1 604	2.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 267	100.0%	-	-	-	-	-	-	2 267	4.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 959	74.9%	988	25.1%	-	-	-	-	3 948	6.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	43	1.4%	522	16.3%	1 588	49.1%	1 058	33.1%	3 191	5.6%
Total	26 271	45.9%	27 528	48.1%	2 428	4.2%	1 058	1.8%	57 285	100.0%

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Year to Date		First Quarter		
				Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 076 065	312 742	29.1%	312 742	29.1%	316 449	27.0%	
Property rates	151 229	56 072	37.1%	56 072	37.1%	72 791	24.8%	
Property rates - penalties and collection charges	366	58	15.9%	58	15.9%	54 708	2 386.2%	
Service charges - electricity revenue	247 252	64 682	26.2%	64 682	26.2%	42 458	17.8%	
Service charges - water revenue	284 067	61 615	21.7%	61 615	21.7%	30 445	11.8%	
Service charges - sanitation revenue	35 836	9 453	26.4%	9 453	26.4%	8 078	22.2%	
Service charges - refuse revenue	54 331	13 730	25.3%	13 730	25.3%	12 676	23.2%	
Service charges - other	802	205	25.6%	205	25.6%	195	30.6%	
Rental of facilities and equipment	1 072	281	26.2%	281	26.2%	272	25.9%	
Interest earned - external investments	8 386	398	4.7%	398	4.7%	481	2.7%	
Interest earned - outstanding debtors	43 672	12 870	29.5%	12 870	29.5%	10 472	35.0%	
Dividends received	-	-	-	-	-	-	-	
Fines	3 726	740	19.9%	740	19.9%	962	28.1%	
Licences and permits	35 377	9 467	26.8%	9 467	26.8%	8 995	23.7%	
Agency services	-	-	-	-	-	-	-	
Transfers recognised - operational	183 241	82 425	45.0%	82 425	45.0%	71 233	38.1%	
Other own revenue	24 924	745	3.0%	745	3.0%	1 361	11.2%	
Gains on disposal of PPE	1 783	-	-	-	-	1 301	322.6%	
Operating Expenditure	1 152 384	286 477	24.9%	286 477	24.9%	208 914	16.8%	
Employee related costs	290 899	72 816	25.0%	72 816	25.0%	73 708	21.4%	
Remuneration of councillors	18 466	4 697	25.4%	4 697	25.4%	4 456	23.4%	
Debt impairment	96 589	24 147	25.0%	24 147	25.0%	-	-	
Depreciation and asset impairment	109 947	27 487	25.0%	27 487	25.0%	-	-	
Finance charges	8 459	1 511	17.9%	1 511	17.9%	-	-	
Bulk purchases	392 390	123 666	31.5%	123 666	31.5%	1 154	11.5%	
Other Materials	-	2 258	-	2 258	-	73 789	21.1%	
Contracted services	83 533	15 329	18.4%	15 329	18.4%	5 826	6.6%	
Transfers and grants	-	643	-	643	-	-	-	
Other expenditure	152 100	13 923	9.2%	13 923	9.2%	29 353	28.0%	
Loss on disposal of PPE	-	-	-	-	-	1 127	0.4%	
Surplus/(Deficit)	(76 319)	26 264	-	26 264	-	107 535	9.6%	
Transfers recognised - capital	76 008	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(311)	26 264	-	26 264	-	107 535	-	
Taxation	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(311)	26 264	-	26 264	-	107 535	-	
Attributable to minorities	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(311)	26 264	-	26 264	-	107 535	-	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(311)	26 264	-	26 264	-	107 535	-	

Part 2: Capital Revenue and Expenditure

R thousands	2015/16				2014/15			Q1 of 2014/15 to Q1 of 2015/16
	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								
National Government	76 008	2 904	3.8%	2 904	12 106	3.8%	4.1%	(76.0%)
Provincial Government	76 008	2 904	3.8%	2 904	-	3.8%	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 008	2 904	3.8%	2 904	-	3.8%	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	12 106	-	59.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	76 008	2 904	3.8%	2 904	12 106	3.8%	4.4%	(76.0%)
Governance and Administration	-	-	-	-	135	-	2.7%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	135	-	2.7%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	14 000	-	-	-	11 847	-	263.3%	(100.0%)
Community & Social Services	14 000	-	-	-	58	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	2	-	-	(100.0%)
Housing	-	-	-	-	11 788	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 008	-	-	-	123	-	.1%	(100.0%)
Planning and Development	4 200	-	-	-	42	-	4.4%	(100.0%)
Road Transport	15 808	-	-	-	81	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	42 000	2 904	6.9%	2 904	-	6.9%	-	(100.0%)
Electricity	23 000	-	-	-	-	-	-	-
Water	5 000	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	14 000	2 904	20.7%	2 904	-	20.7%	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	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
R thousands								
Cash Flow from Operating Activities								
Receipts	1 053 701	247 290	23.5%	247 290	289 119	25.4%	(14.5%)	
Property rates, penalties and collection charges	132 691	26 155	19.7%	26 155	60 003	20.3%	(56.4%)	
Service charges	544 602	94 147	17.3%	94 147	67 612	13.0%	39.2%	
Other revenue	65 100	11 233	17.3%	11 233	39 997	91.7%	(71.9%)	
Government - operating	183 241	82 425	45.0%	82 425	75 904	40.6%	8.6%	
Government - capital	76 008	20 062	26.4%	20 062	44 691	59.6%	(55.1%)	
Interest	52 059	13 268	25.5%	13 268	913	5.1%	1 353.7%	
Dividends	-	-	-	-	-	-	-	
Payments	(945 847)	(234 843)	24.8%	(234 843)	(358 673)	35.5%	(34.5%)	
Suppliers and employees	(937 368)	(233 332)	24.9%	(233 332)	(357 282)	35.7%	(34.7%)	
Finance charges	(8 459)	(1 511)	17.9%	(1 511)	(1 391)	13.9%	8.6%	
Transfers and grants	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	107 854	12 447	11.5%	12 447	(69 554)	(54.1%)	(117.9%)	
Cash Flow from Investing Activities								
Receipts	-	-	-	-	1 301	322.6%	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	1 301	322.6%	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	
Payments	(76 008)	(2 904)	3.8%	(2 904)	(15 405)	5.2%	(81.1%)	
Capital assets	(76 008)	(2 904)	3.8%	(2 904)	(15 405)	5.2%	(81.1%)	
Net Cash from/(used) Investing Activities	(76 008)	(2 904)	3.8%	(2 904)	(14 104)	4.8%	(79.4%)	
Cash Flow from Financing Activities								
Receipts	-	34	-	34	87	2%	(61.3%)	
Short term loans	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	34	-	34	87	-	(61.3%)	
Payments	(11 801)	(3 234)	27.4%	(3 234)	(1 914)	23.6%	69.0%	
Repayment of borrowing	(11 801)	(3 234)	27.4%	(3 234)	(1 914)	23.6%	69.0%	
Net Cash from/(used) Financing Activities	(11 801)	(3 200)	27.1%	(3 200)	(1 827)	(3.8%)	75.1%	
Net Increase/(Decrease) in cash held	20 045	6 342	31.6%	6 342	(85 485)	72.5%	(107.4%)	
Cash/cash equivalents at the year begin:	108 506	85 549	78.8%	85 549	203 946	90.1%	(58.1%)	
Cash/cash equivalents at the year end:	128 551	91 891	71.5%	91 891	118 460	109.2%	(22.4%)	

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	26 625	11.1%	15 338	6.4%	8 162	3.4%	190 338	79.1%	240 553	29.0%	-	-	239 732	99.6%
Trade and Other Receivables from Exchange Transactions - Electricity	21 545	34.9%	10 221	16.5%	3 278	5.3%	26 748	43.3%	61 792	7.4%	-	-	59 655	96.6%
Receivables from Non-exchange Transactions - Property Rates	26 315	15.8%	13 831	8.3%	5 834	3.5%	120 655	72.4%	166 635	20.1%	-	-	164 793	98.9%
Receivables from Exchange Transactions - Waste Water Management	3 524	7.3%	2 832	5.9%	2 171	4.5%	39 618	82.3%	48 146	5.8%	-	-	47 184	98.0%
Receivables from Exchange Transactions - Waste Management	4 538	6.1%	4 187	5.6%	3 435	4.6%	61 963	83.6%	74 123	8.9%	-	-	73 731	99.5%
Receivables from Exchange Transactions - Property Rental Debtors	71	12.0%	52	8.8%	22	3.6%	448	75.6%	592	.1%	-	-	431	72.7%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	199	100.0%	199	-	-	-	198	99.5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 852	5.0%	9 738	4.1%	7 229	3.0%	209 636	87.9%	239 454	28.7%	-	-	179 097	75.1%
Total By Income Source	94 471	11.4%	56 259	6.8%	30 131	3.6%	649 665	78.2%	830 526	100.0%	-	-	764 861	92.1%
Debtors Age Analysis By Customer Group														
Organs of State	2 197	12.4%	2 088	11.8%	1 376	7.8%	12 018	68.0%	17 678	2.1%	-	-	17 466	98.8%
Commercial	48 311	12.6%	22 968	6.0%	10 517	2.7%	302 130	78.7%	385 925	46.2%	-	-	342 157	89.1%
Households	38 086	9.1%	30 096	7.2%	17 765	4.2%	333 461	79.5%	419 428	50.5%	-	-	395 445	94.5%
Other	5 877	61.9%	1 108	11.7%	473	5.0%	2 036	21.4%	9 494	1.1%	-	-	8 793	92.6%
Total By Customer Group	94 471	11.4%	56 259	6.8%	30 131	3.6%	649 665	78.2%	830 526	100.0%	-	-	764 861	92.1%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 204	84.5%	-	-	2 428	15.5%	-	-	15 632	20.7%
Bulk Water	15 415	100.0%	-	-	-	-	-	-	15 415	20.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 996	38.7%	8 940	20.4%	15 894	35.5%	2 942	5.3%	43 661	58.0%
Author-General	753	100.0%	-	-	-	-	-	-	753	1.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	46 368	61.3%	8 940	11.8%	18 012	23.8%	2 942	3.1%	75 662	100.0%

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1 : Operating Revenue and Expenditure

	Budget Main appropriation	2015/16		2014/15		Q1 of 2014/15 to Q1 of 2015/16
		First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands						
Operating Revenue and Expenditure						
Operating Revenue	879 097	211 754	24.1%	211 754	24.1%	26.1%
Property rates	145 986	36 911	25.3%	36 911	25.3%	25.4%
Property rates - penalties and collection charges	-	-	-	-	-	-
Service charges - electricity revenue	312 006	74 339	23.8%	74 339	23.8%	25.1%
Service charges - water revenue	171 380	35 140	20.5%	35 140	20.5%	23.7%
Service charges - sanitation revenue	35 535	8 767	24.7%	8 767	24.7%	25.1%
Service charges - refuse revenue	33 476	7 748	23.1%	7 748	23.1%	23.2%
Service charges - other	-	24	-	24	-	-
Rental of facilities and equipment	1 404	-	-	-	-	-
Interest earned - external investments	4 000	3 359	84.0%	3 359	84.0%	18.6%
Interest earned - outstanding debtors	6 000	-	-	-	-	51.3%
Dividends received	-	2 333	4.6%	2 333	4.6%	61.5%
Fines	50 307	-	-	-	-	(100.0%)
Licences and permits	-	-	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-
Transfers recognised - operational	88 565	34 979	39.5%	34 979	39.5%	27.1%
Other own revenue	30 338	8 154	26.9%	8 154	26.9%	-
Gains on disposal of PPE	100	-	-	-	-	-
Operating Expenditure	991 697	222 166	22.4%	222 166	22.4%	20.6%
Employee related costs	218 912	48 299	22.1%	48 299	22.1%	17.4%
Remuneration of councillors	9 630	2 301	23.9%	2 301	23.9%	22.1%
Debt impairment	85 368	21 342	25.0%	21 342	25.0%	23.8%
Depreciation and asset impairment	144 869	36 217	25.0%	36 217	25.0%	23.8%
Finance charges	18 489	331	1.8%	331	1.8%	1.7%
Bulk purchases	328 033	84 362	25.7%	84 362	25.7%	21.3%
Other Materials	-	-	-	-	-	-
Contracted services	55 111	8 069	14.6%	8 069	14.6%	16.7%
Transfers and grants	7 198	-	-	-	-	-
Other expenditure	124 087	21 246	17.1%	21 246	17.1%	16.1%
Loss on disposal of PPE	-	-	-	-	-	-
Surplus/(Deficit)	(112 600)	(10 412)		(10 412)		
Transfers recognised - capital	50 510	14 110	27.9%	14 110	27.9%	43.6%
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(62 090)	3 698		3 698		
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(62 090)	3 698		3 698		
Attributable to minorities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(62 090)	3 698		3 698		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	(62 090)	3 698		3 698		

Part 2: Capital Revenue and Expenditure

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	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
R thousands								
Capital Revenue and Expenditure								
Source of Finance	91 790	7 091	7.7%	7 091	20 729	25.2%	(65.8%)	
National Government	33 563	5 244	15.6%	5 244	8 394	29.2%	(37.5%)	
Provincial Government	3 600	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	
Transfers recognised - capital	37 163	5 244	14.1%	5 244	8 394	24.4%	(37.5%)	
Borrowing	35 995	524	1.5%	524	10 610	43.5%	(95.1%)	
Internally generated funds	5 285	1 287	24.3%	1 287	1 694	11.3%	(24.0%)	
Public contributions and donations	13 347	36	3%	36	31	4%	17.9%	
Capital Expenditure Standard Classification	91 790	7 091	7.7%	7 091	20 729	25.2%	(65.8%)	
Governance and Administration	1 480	91	6.2%	91	372	14.6%	(75.5%)	
Executive & Council	-	-	-	-	-	-	-	
Budget & Treasury Office	300	50	16.6%	50	11	7.8%	356.9%	
Corporate Services	1 180	42	3.5%	42	361	16.8%	(88.5%)	
Community and Public Safety	14 637	1 179	8.1%	1 179	6 511	46.0%	(81.9%)	
Community & Social Services	2 750	149	5.4%	149	-	-	(100.0%)	
Sport And Recreation	5 900	996	16.9%	996	5 922	75.7%	(83.2%)	
Public Safety	2 640	-	-	-	590	28.0%	(100.0%)	
Housing	3 347	34	1.0%	34	-	-	(100.0%)	
Health	-	-	-	-	-	-	-	
Economic and Environmental Services	7 443	2 040	27.4%	2 040	8 162	64.9%	(75.0%)	
Planning and Development	-	-	-	-	-	-	-	
Road Transport	7 443	2 040	27.4%	2 040	8 162	65.5%	(75.0%)	
Environmental Protection	-	-	-	-	-	-	-	
Trading Services	68 230	3 780	5.5%	3 780	5 684	10.7%	(33.5%)	
Electricity	22 700	999	4.4%	999	1 604	7.8%	(37.7%)	
Water	19 010	552	2.9%	552	2 062	12.6%	(73.3%)	
Waste Water Management	18 900	1 625	8.6%	1 625	1 230	8.8%	32.1%	
Waste Management	7 620	605	7.9%	605	789	38.5%	(23.3%)	
Other	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	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
R thousands								
Cash Flow from Operating Activities								
Receipts	922 293	218 777	23.7%	218 777	211 635	29.0%	3.4%	
Property rates, penalties and collection charges	145 986	36 911	25.3%	36 911	34 920	35.4%	5.7%	
Service charges	552 395	110 827	20.1%	110 827	97 242	20.3%	14.0%	
Other revenue	88 183	18 592	21.1%	18 592	33 594	83.0%	(44.7%)	
Government - operating	88 565	34 979	39.5%	34 979	28 770	37.3%	21.6%	
Government - capital	37 163	14 110	38.0%	14 110	13 625	43.6%	3.6%	
Interest	10 000	3 359	33.6%	3 359	3 484	174.2%	(3.6%)	
Dividends	-	-	-	-	-	-	-	
Payments	(751 935)	(184 360)	24.5%	(184 360)	(187 015)	23.8%	(1.4%)	
Suppliers and employees	(726 248)	(184 029)	25.3%	(184 029)	(186 685)	24.4%	(1.4%)	
Finance charges	(18 489)	(331)	1.8%	(331)	(327)	1.7%	1.4%	
Transfers and grants	(7 198)	-	-	-	(4)	-	(100.0%)	
Net Cash from/(used) Operating Activities	170 358	34 417	20.2%	34 417	24 620	(44.0%)	39.8%	
Cash Flow from Investing Activities								
Receipts	(93 242)	-	-	-	(79 638)	-	(100.0%)	
Proceeds on disposal of PPE	100	-	-	-	362	-	(100.0%)	
Decrease in non-current debtors	(93 342)	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	(80 000)	-	(100.0%)	
Payments	(91 790)	(7 091)	7.7%	(7 091)	(20 729)	25.5%	(65.8%)	
Capital assets	(91 790)	(7 091)	7.7%	(7 091)	(20 729)	25.5%	(65.8%)	
Net Cash from/(used) Investing Activities	(185 032)	(7 091)	3.8%	(7 091)	(100 367)	123.6%	(92.9%)	
Cash Flow from Financing Activities								
Receipts	1 130	(275)	(24.4%)	(275)	111	(27.0%)	(348.7%)	
Short term loans	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	(432)	-	(432)	-	-	(100.0%)	
Increase (decrease) in consumer deposits	1 130	157	13.9%	157	111	-	41.7%	
Payments	(9 125)	(1 414)	15.5%	(1 414)	(3 132)	23.6%	(54.8%)	
Repayment of borrowing	(9 125)	(1 414)	15.5%	(1 414)	(3 132)	23.6%	(54.8%)	
Net Cash from/(used) Financing Activities	(7 995)	(1 690)	21.1%	(1 690)	(3 021)	22.1%	(44.1%)	
Net Increase/(Decrease) in cash held	(22 669)	25 637	(113.1%)	25 637	(78 768)	52.2%	(132.5%)	
Cash/cash equivalents at the year begin:	60 442	76 354	126.3%	76 354	90 433	444.3%	(15.6%)	
Cash/cash equivalents at the year end:	37 774	101 991	270.0%	101 991	11 665	(8.9%)	774.4%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 007	18.2%	3 357	5.6%	3 116	5.2%	42 916	71.1%	60 385	31.2%	-	-	22 217	36.8%
Trade and Other Receivables from Exchange Transactions - Electricity	11 755	52.4%	1 119	5.0%	708	3.2%	8 660	39.5%	22 422	11.6%	-	-	5 157	23.0%
Receivables from Non-exchange Transactions - Property Rates	9 385	21.3%	2 663	6.1%	2 059	4.7%	29 910	68.0%	44 017	22.7%	-	-	20 003	45.4%
Receivables from Exchange Transactions - Waste Water Management	2 654	12.3%	1 025	4.7%	880	4.1%	17 050	78.9%	21 611	11.2%	-	-	8 698	40.3%
Receivables from Exchange Transactions - Waste Management	2 333	13.3%	888	5.1%	743	4.2%	13 595	77.4%	17 593	9.1%	-	-	7 566	43.1%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	884	4.6%	753	3.9%	728	3.8%	16 865	87.7%	19 169	9.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasted Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11 974)	(140.8%)	1 047	12.3%	720	8.5%	18 712	220.0%	8 935	4.4%	-	-	24 422	287.3%
Total By Income Source	26 044	13.4%	10 863	5.6%	8 954	4.6%	147 837	76.3%	193 697	100.0%	-	-	88 074	45.5%
Debtors Age Analysis By Customer Group														
Organs of State	(3 311)	100.0%	-	-	-	-	-	-	(3 311)	(1.7%)	-	-	-	-
Commercial	(2 914)	100.0%	-	-	-	-	-	-	(2 914)	(1.5%)	-	-	-	-
Households	32 288	16.4%	10 863	5.4%	8 954	4.5%	147 837	73.9%	189 922	103.2%	-	-	88 074	44.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 044	13.4%	10 863	5.6%	8 954	4.6%	147 837	76.3%	193 697	100.0%	-	-	88 074	45.5%

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	23 937	100.0%	-	-	-	-	-	-	23 937	98.3%
Bulk Water	7 586	100.0%	-	-	-	-	-	-	7 586	31.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(7 182)	100.0%	-	-	-	-	-	-	(7 182)	(29.5%)
Total	24 310	100.0%	-	-	-	-	-	-	24 310	100.0%

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

	2015/16			2014/15			Q1 of 2014/15 to Q1 of 2015/16	
	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
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 249 521	572 942	25.5%	572 942	25.5%	570 870	28.5%	
Property rates	368 044	103 694	28.2%	103 694	28.2%	85 979	27.2%	
Property rates - penalties and collection charges	26 828	(13)	-	(13)	-	5 208	16.0%	
Service charges - electricity revenue	904 354	222 177	24.6%	222 177	24.6%	213 972	25.7%	
Service charges - water revenue	257 054	58 873	22.9%	58 873	22.9%	52 371	22.8%	
Service charges - sanitation revenue	132 037	32 902	24.9%	32 902	24.9%	56 302	50.5%	
Service charges - refuse revenue	110 378	27 418	24.8%	27 418	24.8%	25 669	24.3%	
Service charges - other	10	-	-	-	-	-	-	
Rental of facilities and equipment	3 447	882	25.6%	882	25.6%	932	26.6%	
Interest earned - external investments	6 000	-	-	-	-	-	-	
Interest earned - outstanding debtors	34 237	3 692	10.8%	3 692	10.8%	7 598	55.3%	
Dividends received	-	(103)	(.4%)	(103)	(.4%)	-	-	
Fines	23 522	6	24.7%	6	24.7%	4 137	17.6%	
Licences and permits	23	5 026	22.1%	5 026	22.1%	4	17.9%	
Agency services	22 692	109 616	39.9%	109 616	39.9%	16 166	64.8%	
Transfers recognised - operational	274 720	8 773	24.3%	8 773	24.3%	96 358	38.4%	
Other own revenue	36 173	-	-	-	-	6 144	11.8%	
Gains on disposal of PPE	50 000	-	-	-	-	-	-	
Operating Expenditure	2 593 075	595 118	23.0%	595 118	23.0%	545 044	23.0%	
Employee related costs	576 304	143 755	24.9%	143 755	24.9%	132 598	23.2%	
Remuneration of councillors	31 225	6 313	20.2%	6 313	20.2%	6 248	22.0%	
Debt impairment	109 675	26 195	23.9%	26 195	23.9%	13 445	29.4%	
Depreciation and asset impairment	298 154	52 530	17.6%	52 530	17.6%	65 849	94.8%	
Finance charges	56 035	17 670	31.5%	17 670	31.5%	12 664	20.2%	
Bulk purchases	851 312	246 886	29.0%	246 886	29.0%	219 910	39.5%	
Other Materials	86 302	6 469	7.5%	6 469	7.5%	6 870	12.3%	
Contracted services	220 309	31 455	14.3%	31 455	14.3%	41 087	9.1%	
Transfers and grants	64 439	12 241	19.0%	12 241	19.0%	5 666	18.0%	
Other expenditure	299 320	51 564	17.2%	51 564	17.2%	40 678	14.0%	
Loss on disposal of PPE	-	-	-	-	-	-	14.1%	
Surplus/(Deficit)	(343 554)	(22 176)		(22 176)		25 826		
Transfers recognised - capital	141 157	5 160	3.7%	5 160	3.7%	9 088	7.4%	
Contributions recognised - capital	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(202 397)	(17 016)		(17 016)		34 914		
Taxation	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(202 397)	(17 016)		(17 016)		34 914		
Attributable to minorities	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(202 397)	(17 016)		(17 016)		34 914		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(202 397)	(17 016)		(17 016)		34 914		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16				2014/15			Q1 of 2014/15 to Q1 of 2015/16
	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	293 360	29 401	10.0%		29 401	10.0%	24 603	5.1%
National Government	136 636	14 114	10.3%		14 114	10.3%	9 150	7.7%
Provincial Government	4 521	420	9.3%		420	9.3%	-	-
District Municipality	-	-	-		-	-	-	-
Other transfers and grants	-	-	-		-	-	-	-
Transfers recognised - capital	141 157	14 534	10.3%		14 534	10.3%	9 150	7.5%
Borrowing	37 269	4 787	12.8%		4 787	12.8%	11 538	4.8%
Internally generated funds	106 434	9 847	9.3%		9 847	9.3%	3 915	3.2%
Public contributions and donations	8 500	233	2.7%		233	2.7%	-	-
Capital Expenditure Standard Classification	293 360	29 401	10.0%		29 401	10.0%	24 603	5.1%
Governance and Administration	2 930	948	32.3%		948	32.3%	2 006	7.8%
Executive & Council	1 000	321	32.1%		321	32.1%	1 958	11.5%
Budget & Treasury Office	1 000	450	45.0%		450	45.0%	48	1.5%
Corporate Services	930	176	18.9%		176	18.9%	-	-
Community and Public Safety	35 874	2 169	6.0%		2 169	6.0%	162	.4%
Community & Social Services	12 272	520	4.2%		520	4.2%	-	-
Sport And Recreation	23 602	1 649	7.0%		1 649	7.0%	162	.6%
Public Safety	-	-	-		-	-	-	-
Housing	-	-	-		-	-	-	-
Health	-	-	-		-	-	-	-
Economic and Environmental Services	149 240	11 179	7.5%		11 179	7.5%	14 179	8.5%
Planning and Development	73 260	3 984	5.4%		3 984	5.4%	683	1.1%
Road Transport	58 001	7 044	12.1%		7 044	12.1%	11 878	15.6%
Environmental Protection	17 979	150	.8%		150	.8%	1 618	6.2%
Trading Services	105 316	14 784	14.0%		14 784	14.0%	8 228	3.4%
Electricity	37 236	1 714	4.6%		1 714	4.6%	2 613	2.8%
Water	33 401	8 397	25.1%		8 397	25.1%	4 889	5.7%
Waste Water Management	23 419	1 325	5.7%		1 325	5.7%	581	1.1%
Waste Management	11 260	3 348	29.7%		3 348	29.7%	145	1.2%
Other	-	321	-		321	-	28	.3%

Part 3: Cash Receipts and Payments

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	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
R thousands								
Cash Flow from Operating Activities								
Receipts	2 381 207	676 686	28.4%	676 686	28.4%	560 005	23.5%	
Property rates, penalties and collection charges	380 150	102 247	26.9%	102 247	26.9%	90 180	26.6%	
Service charges	1 350 542	312 108	23.1%	312 108	23.1%	273 788	22.0%	
Other revenue	194 402	98 668	50.8%	98 668	50.8%	59 650	14.6%	
Government - operating	274 720	115 766	42.1%	115 766	42.1%	108 373	6.8%	
Government - capital	141 157	44 205	31.3%	44 205	31.3%	19 910	16.3%	
Interest	40 237	3 692	9.2%	3 692	9.2%	8 103	53.3%	
Dividends	-	-	-	-	-	-	-	
Payments	(2 098 315)	(560 359)	26.7%	(560 359)	26.7%	(548 305)	25.8%	
Suppliers and employees	(1 977 841)	(530 430)	26.8%	(530 430)	26.8%	(530 045)	26.1%	
Finance charges	(56 035)	(17 688)	31.6%	(17 688)	31.6%	(12 564)	21.6%	
Transfers and grants	(64 439)	(12 241)	19.0%	(12 241)	19.0%	(5 696)	14.0%	
Net Cash from/(used) Operating Activities	282 892	116 327	41.1%	116 327	41.1%	11 700	4.7%	
Cash Flow from Investing Activities								
Receipts	50 000	-	-	-	-	-	-	
Proceeds on disposal of PPE	50 000	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	
Payments	(293 360)	(145 535)	49.6%	(145 535)	49.6%	(52 377)	10.8%	
Capital assets	(293 360)	(145 535)	49.6%	(145 535)	49.6%	(52 377)	10.8%	
Net Cash from/(used) Investing Activities	(243 360)	(145 535)	59.8%	(145 535)	59.8%	(52 377)	10.9%	
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	
Payments	(41 173)	(10 156)	24.7%	(10 156)	24.7%	(5 514)	19.3%	
Repayment of borrowing	(41 173)	(10 156)	24.7%	(10 156)	24.7%	(5 514)	19.3%	
Net Cash from/(used) Financing Activities	(41 173)	(10 156)	24.7%	(10 156)	24.7%	(5 514)	(2.6%)	
Net Increase/(Decrease) in cash held	(1 641)	(39 365)	2 398.6%	(39 365)	2 398.6%	(46 190)	226.7%	
Cash/cash equivalents at the year begin:	1 858	165 782	8 922.6%	165 782	8 922.6%	96 705	354.7%	
Cash/cash equivalents at the year end:	217	126 417	58 302.5%	126 417	58 302.5%	50 515	733.0%	
							150.3%	

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	50 347	25.2%	3 318	1.7%	4 307	2.2%	141 750	71.0%	199 722	20.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	99 810	41.5%	2 673	1.1%	4 387	1.8%	133 556	55.5%	240 426	24.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	83 226	40.4%	3 866	1.9%	7 745	3.8%	111 278	54.0%	206 145	20.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20 954	50.1%	2 308	5.5%	5 993	14.2%	12 625	30.2%	41 845	4.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 277	32.5%	2 211	5.4%	4 884	12.0%	20 491	50.1%	40 873	4.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	368	22.8%	156	9.6%	145	8.9%	947	58.6%	1 616	2%	-	-	-	-
Interest on Arrear Debtor Accounts	2 378	14.2%	884	5.3%	4 342	25.9%	9 146	54.6%	16 749	1.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 228	8.9%	218	.1%	5 085	2.1%	210 753	88.8%	237 283	24.1%	-	-	-	-
Total By Income Source	291 589	29.6%	15 665	1.6%	36 862	3.7%	640 545	65.1%	984 660	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 623	58.4%	269	2.4%	876	7.7%	3 582	31.6%	11 330	1.2%	-	-	-	-
Commercial	101 862	46.1%	3 071	1.4%	8 642	3.9%	107 236	48.6%	220 801	22.4%	-	-	-	-
Households	181 170	39.7%	11 648	2.6%	25 794	5.7%	237 659	52.1%	456 271	46.3%	-	-	-	-
Other	1 944	.7%	616	.2%	1 549	.5%	292 063	96.6%	296 237	30.1%	-	-	-	-
Total By Customer Group	291 589	29.6%	15 665	1.6%	36 862	3.7%	640 545	65.1%	984 660	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	56 212	42.1%	77 366	57.9%	-	-	-	-	133 578	56.2%
Bulk Water	21 755	52.6%	19 675	47.4%	-	-	-	-	41 330	17.4%
PAYE deductions	8 365	100.0%	-	-	-	-	-	-	8 365	3.5%
VAT (output less input)	1 096	100.0%	-	-	-	-	-	-	1 096	.5%
Pensions / Retirement	8 646	100.0%	-	-	-	-	-	-	8 646	3.6%
Loan repayments	12 558	100.0%	-	-	-	-	-	-	12 558	5.3%
Trade Creditors	31 065	98.6%	182	.6%	-	-	274	.9%	31 520	13.3%
Auditor-General	594	100.0%	-	-	-	-	-	-	594	.2%
Other	-	-	12	100.0%	-	-	-	-	12	-
Total	140 328	59.0%	97 135	40.9%	-	-	274	.1%	237 737	100.0%

GAUTENG: RANDFONTEIN (GT482)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16
	Budget Main appropriation	First Quarter		Year to Date			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands							
Operating Revenue and Expenditure							
Operating Revenue	940 839	233 999	24.9%	233 999	226 133	24.1%	3.5%
Property rates	119 831	28 852	24.1%	28 852	32 086	28.5%	(10.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	461 784	111 802	24.2%	111 802	102 020	24.8%	9.6%
Service charges - water revenue	97 197	24 391	25.1%	24 391	20 002	16.0%	21.9%
Service charges - sanitation revenue	33 667	8 372	24.9%	8 372	7 356	18.6%	13.8%
Service charges - refuse revenue	43 689	10 788	24.7%	10 788	9 266	23.8%	16.4%
Service charges - other	1 755	-	-	-	-	-	-
Rental of facilities and equipment	2 932	219	7.5%	219	412	16.3%	(46.8%)
Interest earned - external investments	1 916	522	27.2%	522	355	23.6%	46.9%
Interest earned - outstanding debtors	8 997	2 903	32.3%	2 903	3 213	37.8%	(9.6%)
Dividends received	-	-	-	-	-	-	-
Fines	8 349	1 069	12.8%	1 069	760	19.0%	40.6%
Licences and permits	90	-	-	-	3	3.0%	(100.0%)
Agency services	17 986	415	2.3%	415	7 022	14.4%	(94.1%)
Transfers recognised - operational	114 355	40 857	35.7%	40 857	42 058	31.9%	(2.9%)
Other own revenue	28 282	3 810	13.5%	3 810	1 581	11.7%	140.9%
Gains on disposal of PPE	-	-	-	-	-	-	-
Operating Expenditure	957 824	212 000	22.1%	212 000	185 300	18.6%	14.4%
Employee related costs	244 292	55 605	22.8%	55 605	55 425	23.9%	.3%
Remuneration of councillors	17 477	4 629	26.5%	4 629	3 426	20.8%	35.1%
Debt impairment	22 410	-	-	-	-	-	-
Depreciation and asset impairment	88 301	155	.2%	155	287	.3%	(46.0%)
Finance charges	11 793	3 045	25.8%	3 045	1 374	8.4%	121.5%
Bulk purchases	372 291	123 456	33.2%	123 456	114 055	33.6%	8.2%
Other Materials	-	-	-	-	-	-	-
Contracted services	30 060	2 841	9.4%	2 841	1 657	5.7%	71.5%
Transfers and grants	630	(441)	(70.0%)	(441)	-	-	(100.0%)
Other expenditure	170 570	22 710	13.3%	22 710	9 076	4.2%	150.2%
Loss on disposal of PPE	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 985)	22 000	-	22 000	40 833	-	-
Transfers recognised - capital	66 861	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 876	22 000	-	22 000	40 833	-	-
Taxation	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	49 876	22 000	-	22 000	40 833	-	-
Attributable to minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 876	22 000	-	22 000	40 833	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 876	22 000	-	22 000	40 833	-	-

Part 2: Capital Revenue and Expenditure

	2015/16			2014/15		
	Budget Main appropriation	First Quarter		Year to Date		Q1 of 2014/15 to Q1 of 2015/16
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands						
Capital Revenue and Expenditure						
Source of Finance						
National Government	103 097	9 440	9.2%	9 440	9.2%	53.6%
Provincial Government	62 761	6 322	10.1%	6 322	10.1%	446.1%
District Municipality	4 100	14	.3%	14	.3%	(98.9%)
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	66 861	6 335	9.5%	6 335	9.5%	160.1%
Borrowing	-	-	-	-	-	-
Internally generated funds	36 236	3 105	8.6%	3 105	8.6%	(16.3%)
Public contributions and donations	-	-	-	-	-	-
Capital Expenditure Standard Classification	103 097	9 440	9.2%	9 440	9.2%	53.6%
Governance and Administration	13 792	2 623	19.0%	2 623	19.0%	152.1%
Executive & Council	482	120	25.0%	120	25.0%	15.0%
Budget & Treasury Office	-	-	-	-	-	-
Corporate Services	13 310	2 502	18.8%	2 502	18.8%	167.5%
Community and Public Safety	12 667	2 241	17.7%	2 241	17.7%	12.0%
Community & Social Services	12 242	14	.1%	14	.1%	(99.2%)
Sport And Recreation	-	2 228	-	2 228	.7%	2 406.0%
Public Safety	425	-	-	-	-	(100.0%)
Housing	-	-	-	-	-	-
Health	-	-	-	-	-	-
Economic and Environmental Services	35 072	-	-	-	4.8%	(100.0%)
Planning and Development	-	-	-	-	-	-
Road Transport	35 072	-	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-
Trading Services	40 537	4 576	11.3%	4 576	11.3%	171.3%
Electricity	35 877	4 576	12.8%	4 576	12.8%	698.8%
Water	4 160	-	-	-	-	(100.0%)
Waste Water Management	500	-	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	(100.0%)
Other	1 029	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	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
R thousands								
Cash Flow from Operating Activities								
Receipts	961 284	222 048	23.1%	222 048	23.1%	201 922	22.4%	
Property rates, penalties and collection charges	107 848	29 031	26.9%	29 031	26.9%	25 076	22.8%	
Service charges	618 958	100 051	16.2%	100 051	16.2%	91 259	16.5%	
Other revenue	49 713	29 959	60.3%	29 959	60.3%	33 218	53.6%	
Government - operating	109 535	48 519	44.3%	48 519	44.3%	42 123	32.0%	
Government - capital	64 590	10 609	16.4%	10 609	16.4%	7 682	22.4%	
Interest	10 640	3 878	36.4%	3 878	36.4%	2 564	31.8%	
Dividends	-	-	-	-	-	-	-	
Payments	(845 944)	(235 895)	27.9%	(235 895)	27.9%	(223 765)	27.1%	
Suppliers and employees	(833 521)	(231 130)	27.7%	(231 130)	27.7%	(221 230)	27.4%	
Finance charges	(11 793)	(3 673)	31.1%	(3 673)	31.1%	(1 374)	8.4%	
Transfers and grants	(630)	(1 091)	173.4%	(1 091)	173.4%	(1 161)	276.4%	
Net Cash from/(used) Operating Activities	115 341	(13 847)	(12.0%)	(13 847)	(12.0%)	(21 844)	(29.2%)	
Cash Flow from Investing Activities								
Receipts	(16 654)	2 495	(15.0%)	2 495	(15.0%)	8 564	(193.5%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	
Decrease in non-current debtors	(13 823)	2 495	(18.1%)	2 495	(18.1%)	8 564	(156.6%)	
Decrease in other non-current receivables	(1 082)	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(1 749)	-	-	-	-	-	-	
Payments	(100 996)	(8 591)	8.5%	(8 591)	8.5%	(3 342)	6.3%	
Capital assets	(100 996)	(8 591)	8.5%	(8 591)	8.5%	(3 342)	6.3%	
Net Cash from/(used) Investing Activities	(117 650)	(6 095)	5.2%	(6 095)	5.2%	5 222	(9.1%)	
Cash Flow from Financing Activities								
Receipts	2 563	446	17.4%	446	17.4%	(421)	(26.1%)	
Short term loans	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	2 563	446	17.4%	446	17.4%	(421)	(26.1%)	
Payments	(1 902)	(3 536)	185.9%	(3 536)	185.9%	(2 802)	14.6%	
Repayment of borrowing	(1 902)	(3 536)	185.9%	(3 536)	185.9%	(2 802)	14.6%	
Net Cash from/(used) Financing Activities	661	(3 090)	(467.4%)	(3 090)	(467.4%)	(3 223)	18.3%	
Net Increase/(Decrease) in cash held	(1 649)	(23 032)	1 397.0%	(23 032)	1 397.0%	(19 845)	(24 392.3%)	
Cash/cash equivalents at the year begin:	10 500	51 556	491.0%	51 556	491.0%	58 464	876.7%	
Cash/cash equivalents at the year end:	8 851	28 524	322.3%	28 524	322.3%	38 619	572.1%	

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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(629)	(2.4%)	8 449	32.7%	1 781	6.9%	16 241	62.8%	25 843	9.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29	.1%	21 682	55.1%	1 889	4.8%	15 732	40.0%	39 281	15.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(49)	(.1%)	6 048	8.1%	1 241	1.7%	67 324	90.3%	74 554	28.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(29)	(.3%)	1 766	20.0%	538	6.8%	6 480	73.5%	8 815	3.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(18)	(.2%)	2 188	25.1%	779	8.9%	5 759	66.1%	8 708	3.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.1%	76	6.8%	64	5.6%	991	87.6%	1 131	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	(181)	(.5%)	1 247	3.8%	1 278	3.9%	30 582	92.9%	32 925	12.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 450)	(2.1%)	7 128	10.2%	4 132	5.9%	59 989	85.9%	69 810	26.7%	-	-	-	-
Total By Income Source	(2 326)	(.9%)	48 554	18.6%	11 742	4.5%	203 108	77.8%	261 078	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(27)	(.5%)	841	16.0%	288	5.1%	4 176	79.4%	5 258	2.0%	-	-	-	-
Commercial	354	.9%	21 687	53.8%	1 687	4.2%	16 555	41.1%	40 284	15.4%	-	-	-	-
Households	(2 639)	(1.2%)	25 840	12.0%	9 773	4.5%	182 279	84.7%	215 252	82.4%	-	-	-	-
Other	(14)	(.0%)	176	64.5%	14	5.2%	97	35.4%	273	.1%	-	-	-	-
Total By Customer Group	(2 326)	(.9%)	48 554	18.6%	11 742	4.5%	203 108	77.8%	261 078	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	31 452	32.7%	-	-	-	-	64 689	67.3%	96 122	94.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 583	41.9%	711	11.5%	25	.4%	2 847	46.2%	6 166	6.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	34 035	33.3%	711	.7%	25	-	67 517	66.0%	102 288	100.0%

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

Part C Operating Revenue and Expenditure								
	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Year to Date		First Quarter		
				Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	359 766	113 726	31.6%	113 726	31.6%	104 962	30.1%	8.4%
Property rates	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9 525	1 662	17.4%	1 662	17.4%	887	9.3%	87.3%
Interest earned - external investments	2 040	1 730	84.8%	1 730	84.8%	570	25.9%	203.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-
Licences and permits	59 827	5 759	9.6%	5 759	9.6%	5 771	-	8.4%
Agency services	6 721	1 054	15.7%	1 054	15.7%	1 606	23.8%	(2.2%)
Transfers recognised - operational	262 738	102 591	39.0%	102 591	39.0%	94 937	37.7%	(34.4%)
Other own revenue	18 815	865	4.6%	865	4.6%	1 191	12.4%	8.1%
Gains on disposal of PPE	100	67	66.6%	67	66.6%	-	-	(27.4%)
Operating Expenditure	359 641	88 568	24.6%	88 568	24.6%	80 337	23.0%	10.2%
Employee related costs	210 040	59 587	28.4%	59 587	28.4%	51 895	25.0%	14.8%
Remuneration of councillors	12 698	2 817	22.2%	2 817	22.2%	2 608	22.5%	8.0%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 767	3 951	14.8%	3 951	14.8%	4 855	18.1%	(16.6%)
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-
Contracted services	36 458	4 652	12.8%	4 652	12.8%	5 531	15.5%	(15.9%)
Transfers and grants	6 283	16	.3%	16	.3%	-	-	(100.0%)
Other expenditure	67 395	17 544	26.0%	17 544	26.0%	15 448	23.3%	13.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	125	25 159		25 159		24 625		
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	125	25 159		25 159		24 625		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	125	25 159		25 159		24 625		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	125	25 159		25 159		24 625		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	125	25 159		25 159		24 625		

Part 2: Capital Revenue and Expenditure

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	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
R thousands								
Capital Revenue and Expenditure								
Source of Finance								
National Government	13 616	1 812	13.3%	1 812	13.3%	2 239	13.0%	
Provincial Government	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	
Transfers recognised - capital								
Borrowing	-	-	-	-	-	-	-	
Internally generated funds	13 616	1 812	13.3%	1 812	13.3%	2 239	13.0%	
Public contributions and donations	-	-	-	-	-	-	-	
							(19.1%)	
Capital Expenditure Standard Classification								
Governance and Administration								
Executive & Council	13 616	1 812	13.3%	1 812	13.3%	2 239	13.0%	
Budget & Treasury Office	12 576	1 807	14.4%	1 807	14.4%	2 239	16.6%	
Corporate Services	-	-	-	-	-	-	-	
Community and Public Safety	250	-	-	-	-	-	-	
Community & Social Services	250	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	
Economic and Environmental Services	790	4	.5%	4	.5%	-	(100.0%)	
Planning and Development	-	-	-	-	-	-	-	
Road Transport	300	4	1.4%	4	1.4%	-	(100.0%)	
Environmental Protection	490	-	-	-	-	-	-	
Trading Services	-	-	-	-	-	-	-	
Electricity	-	-	-	-	-	-	-	
Water	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2015/16				2014/15			Q1 of 2014/15 to Q1 of 2015/16
	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	
R thousands								
Cash Flow from Operating Activities								
Receipts								
Property rates, penalties and collection charges								
Service charges								
Other revenue	94 988	113 660	31.6%	113 660	104 962	29.9%	8.3%	
Government - operating	262 738							
Government - capital								
Interest	2 040							
Dividends								
Payments								
Suppliers and employees	(351 970)							
Finance charges	(345 687)							
Transfers and grants	(6 283)							
Net Cash from/(used) Operating Activities	7 796	34 413	441.4%	34 413	21 138	53.4%	62.8%	
Cash Flow from Investing Activities								
Receipts								
Proceeds on disposal of PPE	-	67	-	67	-	-	(100.0%)	
Decrease in non-current debtors	-	67	-	67	-	-	(100.0%)	
Decrease in other non-current receivables	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	
Payments								
Capital assets	(13 616)	(1 812)	13.3%	(1 812)	(2 239)	12.6%	(19.1%)	
Net Cash from/(used) Investing Activities	(13 616)	(1 745)	12.8%	(1 745)	(2 239)	12.7%	(22.0%)	
Cash Flow from Financing Activities								
Receipts								
Short term loans	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	
Payments								
Repayment of borrowing	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(5 820)	32 668	(561.3%)	32 668	18 899	86.0%	72.9%	
Cash/cash equivalents at the year begin:	25 014	10 415	41.6%	10 415	14 976	107.2%	(30.5%)	
Cash/cash equivalents at the year end:	19 194	43 082	224.5%	43 082	33 875	94.3%	27.2%	

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	
	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	-	-	-	-	-	-	1 115	100.0%	1 115	100.0%	-	-
Total By Income Source	-	-	-	-	-	-	1 115	100.0%	1 115	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	-	-	-	-	-	-	1 115	100.0%	1 115	100.0%	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	1 115	100.0%	1 115	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 909	100.0%	-	-	-	-	-	-	35 909	56.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	28 034	100.0%	-	-	-	-	-	-	28 034	43.8%
Total	63 943	100.0%	-	-	-	-	-	-	63 943	100.0%

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Year to Date			
				Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands							
Operating Revenue and Expenditure							
Operating Revenue	298 429	123 626	41.4%	123 626	41.4%	82 465	28.6%
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	4 013	62	1.5%	62	1.5%	211	4.5%
Rental of facilities and equipment	1 947	313	16.1%	313	16.1%	486	27.3%
Interest earned - external investments	7 177	1 041	14.5%	1 041	14.5%	630	10.2%
Interest earned - outstanding debtors	-	15	-	15	-	-	-
Dividends received	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-
Licences and permits	174	29	16.7%	29	16.7%	41	25.8%
Agency services	39 792	-	-	-	-	-	-
Transfers recognised - operational	204 435	118 179	57.8%	118 179	57.8%	77 707	40.8%
Other own revenue	40 891	3 988	9.8%	3 988	9.8%	3 390	7.2%
Gains on disposal of PPE	-	-	-	-	-	-	-
Operating Expenditure	290 533	71 050	24.5%	71 050	24.5%	68 092	24.1%
Employee related costs	169 429	43 684	25.8%	43 684	25.8%	43 258	23.3%
Remuneration of councillors	12 327	2 359	19.1%	2 359	19.1%	2 452	20.3%
Debt impairment	-	-	-	-	-	-	-
Depreciation and asset impairment	9 798	1 362	13.9%	1 362	13.9%	-	-
Finance charges	95	-	-	-	-	88	21.9%
Bulk purchases	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-
Contracted services	2 305	-	-	-	-	-	-
Transfers and grants	4 394	1 200	27.3%	1 200	27.3%	-	-
Other expenditure	92 184	22 444	24.3%	22 444	24.3%	22 294	31.3%
Loss on disposal of PPE	-	-	-	-	-	-	-
Surplus/(Deficit)	7 896	52 576		52 576		14 372	
Transfers recognised - capital	12 204	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 100	52 576		52 576		14 372	
Taxation	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	20 100	52 576		52 576		14 372	
Attributable to minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 100	52 576		52 576		14 372	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 100	52 576		52 576		14 372	

Part 2: Capital Revenue and Expenditure

R thousands	2015/16					2014/15		Q1 of 2014/15 to Q1 of 2015/16
	Budget Main appropriation	First Quarter		Year to Date		Actual Expenditure	Total Expenditure as % of main appropriation	
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Capital Revenue and Expenditure								
Source of Finance								
National Government	20 100	-	-	-	-	23	.4%	(100.0%)
Provincial Government	10 000	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 000	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10 100	-	-	-	-	23	.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification								
Governance and Administration	20 100	-	-	-	-	23	.4%	(100.0%)
Executive & Council	100	-	-	-	-	23	1.9%	(100.0%)
Budget & Treasury Office	100	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	10 000	-	-	-	-	-	-	-
Economic and Environmental Services	10 000	-	-	-	-	-	-	-
Planning and Development	10 000	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16
	Budget Main appropriation	First Quarter		Year to Date Actual Expenditure	First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands							
Cash Flow from Operating Activities							
Receipts	310 632	107 709	34.7%	107 709	82 543	28.7%	30.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-
Service charges	4 013	93	2.3%	93	211	4.5%	(56.0%)
Other revenue	82 803	20 025	24.2%	20 025	4 110	4.7%	387.2%
Government- operating	204 435	84 294	41.2%	84 294	77 592	40.8%	8.6%
Government- capital	12 204	2 204	18.1%	2 204	-	-	(100.0%)
Interest	7 177	1 093	15.2%	1 093	630	10.2%	73.4%
Dividends	-	-	-	-	-	-	-
Payments	(290 532)	(72 010)	24.8%	(72 010)	(70 973)	25.9%	1.5%
Suppliers and employees	(286 043)	(70 810)	24.8%	(70 810)	(70 885)	26.4%	(1%)
Finance charges	(95)	-	-	-	(88)	21.9%	(100.0%)
Transfers and grants	(4 394)	(1 200)	27.3%	(1 200)	-	-	(100.0%)
Net Cash from/(used) Operating Activities	20 100	35 699	177.6%	35 699	11 570	81.2%	208.5%
Cash Flow from Investing Activities							
Receipts	-	-	-	-	4	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	4	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-
Payments	(20 100)	-	-	-	23	(4%)	(100.0%)
Capital assets	(20 100)	-	-	-	23	(4%)	(100.0%)
Net Cash from/(used) Investing Activities	(20 100)	-	-	-	27	(.5%)	(100.0%)
Cash Flow from Financing Activities							
Receipts	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-
Payments	-	-	-	-	3 646	(357.4%)	(100.0%)
Repayment of borrowing	-	-	-	-	3 646	(357.4%)	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	3 646	(357.4%)	(100.0%)
Net Increase/(Decrease) in cash held	(0)	35 699	(187 888 194.7%)	35 699	15 242	187.1%	134.2%
Cash/cash equivalents at the year begin:	86 562	-	-	-	36 497	44.2%	(100.0%)
Cash/cash equivalents at the year end:	86 562	35 699	41.2%	35 699	51 739	57.0%	(31.0%)

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	
	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	277	23.7%	-	-	-	-	889	76.3%	1 166	100.0%	-	-
Total By Income Source	277	23.7%	-	-	-	-	889	76.3%	1 166	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	277	23.7%	-	-	-	-	889	76.3%	1 166	100.0%	-	-
Total By Customer Group	277	23.7%	-	-	-	-	889	76.3%	1 166	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	63	99.2%	-	-	1	.8%	-	-	63	100.0%
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	63	99.2%	-	-	1	.8%	-	-	63	100.0%

GAUTENG: WESTONARIA (GT483)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2015

Part1: Operating Revenue and Expenditure

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	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
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	575 838	192 940	33.5%	192 940	33.5%	188 190	39.7%	
Property rates	67 018	84 499	126.1%	84 499	126.1%	63 862	102.7%	
Property rates - penalties and collection charges	3 000	-	-	-	-	-	-	
Service charges - electricity revenue	99 476	17 421	17.5%	17 421	17.5%	29 144	33.7%	
Service charges - water revenue	138 233	21 484	15.5%	21 484	15.5%	38 085	34.1%	
Service charges - sanitation revenue	26 759	4 585	17.1%	4 585	17.1%	6 794	42.1%	
Service charges - refuse revenue	32 301	3 037	9.4%	3 037	9.4%	2 469	16.4%	
Service charges - other	-	-	-	-	-	-	-	
Rental of facilities and equipment	387	102	26.3%	102	26.3%	103	24.3%	
Interest earned - external investments	529	1 944	367.5%	1 944	367.5%	(199)	(39.7%)	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	
Fines	6 000	48	.8%	48	.8%	-	-	
Licences and permits	-	(2 127)	-	(2 127)	-	-	-	
Agency services	8 400	638	7.6%	638	7.6%	0	-	
Transfers recognised - operational	191 626	60 310	31.5%	60 310	31.5%	45 101	35.8%	
Other own revenue	1 610	999	62.0%	999	62.0%	2 841	7.6%	
Gains on disposal of PPE	500	-	-	-	-	-	-	
Operating Expenditure	485 490	89 803	18.5%	89 803	18.5%	101 955	17.9%	
Employee related costs	148 900	48 549	32.6%	48 549	32.6%	32 663	23.9%	
Remuneration of councillors	12 556	2 513	20.0%	2 513	20.0%	1 888	16.0%	
Debt impairment	25 000	1 567	6.3%	1 567	6.3%	1 321	1.8%	
Depreciation and asset impairment	58 000	4 833	8.3%	4 833	8.3%	-	-	
Finance charges	2 200	2 298	104.4%	2 298	104.4%	2 011	109.5%	
Bulk purchases	193 733	10 296	5.3%	10 296	5.3%	49 185	28.3%	
Other Materials	-	-	-	-	-	90	19.8%	
Contracted services	21 500	4 296	20.0%	4 296	20.0%	627	4.2%	
Transfers and grants	2 500	200	8.0%	200	8.0%	-	-	
Other expenditure	21 100	15 251	72.3%	15 251	72.3%	14 201	37.1%	
Loss on disposal of PPE	-	-	-	-	-	-	-	
Surplus/(Deficit)	90 348	103 138		103 138		86 235		
Transfers recognised - capital	-	18 836	-	18 836	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	90 348	121 974		121 974		86 235		
Taxation	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	90 348	121 974		121 974		86 235		
Attributable to minorities	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	90 348	121 974		121 974		86 235		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	90 348	121 974		121 974		86 235		

Part 2: Capital Revenue and Expenditure

	2015/16						2014/15		Q1 of 2014/15 to Q1 of 2015/16
	Budget Main appropriation	First Quarter		Year to Date		Actual Expenditure	Total Expenditure as % of main appropriation		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation				
R thousands									
Capital Revenue and Expenditure									
Source of Finance									
National Government	62 322	864	1.4%	864	1.4%	3 573	4.2%	(75.8%)	
Provincial Government	52 352	864	1.7%	864	1.7%	3 573	5.8%	(75.8%)	
District Municipality	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	
Transfers recognised - capital	52 352	864	1.7%	864	1.7%	3 573	5.1%	(75.8%)	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	9 970	-	-	-	-	-	-	-	
Public contributions and donations	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	62 322	864	1.4%	864	1.4%	3 573	4.2%	(75.8%)	
Governance and Administration	2 470	-	-	-	-	-	-	-	
Executive & Council	110	-	-	-	-	-	-	-	
Budget & Treasury Office	250	-	-	-	-	-	-	-	
Corporate Services	2 110	-	-	-	-	-	-	-	
Community and Public Safety	18 769	864	4.6%	864	4.6%	-	-	(100.0%)	
Community & Social Services	1 100	864	78.5%	864	78.5%	-	-	(100.0%)	
Sport And Recreation	17 669	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
Economic and Environmental Services	21 983	-	-	-	-	3 573	35.4%	(100.0%)	
Planning and Development	6 606	-	-	-	-	-	-	(100.0%)	
Road Transport	15 377	-	-	-	-	3 573	-	(100.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	
Trading Services	19 100	-	-	-	-	-	-	-	
Electricity	19 000	-	-	-	-	-	-	-	
Water	50	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	
Waste Management	50	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2015/16				2014/15		Q1 of 2014/15 to Q1 of 2015/16	
	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
R thousands								
Cash Flow from Operating Activities								
Receipts	512 448	159 585	31.1%	159 585	131 653	26.0%	21.2%	
Property rates, penalties and collection charges	57 908	15 621	27.0%	15 621	10 246	23.2%	52.5%	
Service charges	244 257	49 369	20.2%	49 369	46 225	28.4%	6.8%	
Other revenue	18 128	14 056	77.5%	14 056	6 582	6.2%	113.6%	
Government - operating	139 166	61 477	44.2%	61 477	53 545	42.5%	14.8%	
Government - capital	52 460	18 836	35.9%	18 836	15 055	22.3%	25.1%	
Interest	529	228	43.0%	228	-	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	
Payments	(447 074)	(120 150)	26.9%	(120 150)	(113 250)	25.7%	6.1%	
Suppliers and employees	(441 874)	(119 886)	27.1%	(119 886)	(111 144)	25.3%	7.9%	
Finance charges	(2 200)	(264)	12.0%	(264)	(2 106)	114.7%	(87.5%)	
Transfers and grants	(3 000)	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	65 374	39 436	60.3%	39 436	18 404	27.6%	114.3%	
Cash Flow from Investing Activities								
Receipts	1 880	-	-	-	-	-	-	
Proceeds on disposal of PPE	1 200	-	-	-	-	-	-	
Decrease in non-current debtors	500	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	180	-	-	-	-	-	-	
Payments	(62 322)	(864)	1.4%	(864)	(3 644)	4.3%	(76.3%)	
Capital assets	(62 322)	(864)	1.4%	(864)	(3 644)	4.3%	(76.3%)	
Net Cash from/(used) Investing Activities	(60 442)	(864)	1.4%	(864)	(3 644)	4.3%	(76.3%)	
Cash Flow from Financing Activities								
Receipts	363	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	363	-	-	-	-	-	-	
Payments	(7 771)	(1 524)	19.6%	(1 524)	(1 358)	18.4%	12.2%	
Repayment of borrowing	(7 771)	(1 524)	19.6%	(1 524)	(1 358)	18.4%	12.2%	
Net Cash from/(used) Financing Activities	(7 408)	(1 524)	20.6%	(1 524)	(1 358)	19.3%	12.2%	
Net Increase/(Decrease) in cash held	(2 477)	37 048	(1 495.9%)	37 048	13 402	(54.7%)	176.4%	
Cash/cash equivalents at the year begin:	2 974	2 618	88.0%	2 618	1 287	19.5%	103.5%	
Cash/cash equivalents at the year end:	497	39 666	7 974.8%	39 666	14 689	(82.2%)	170.0%	

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	11 173	22.0%	4 208	8.3%	1 774	3.5%	33 659	66.2%	50 814	11.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 748	20.0%	5 128	13.3%	6 795	17.6%	18 974	49.1%	38 646	8.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	21 877	8.1%	20 044	7.4%	22 594	8.4%	205 069	76.1%	269 584	59.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 568	13.3%	1 058	9.0%	1 051	8.9%	8 136	68.9%	11 813	2.6%	-	-
Receivables from Exchange Transactions - Waste Management	1 360	7.8%	1 049	6.0%	1 040	6.0%	13 947	80.2%	17 396	3.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	1.5%	24	1.1%	24	1.1%	1 997	96.2%	2 075	.5%	-	-
Interest on Arrear Debtor Accounts	843	2.1%	5	-	(773)	(1.9%)	40 326	99.8%	40 402	8.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 472	5.8%	3 741	14.7%	3 348	13.2%	16 887	66.4%	25 458	5.6%	-	-
Total By Income Source	46 071	10.1%	35 257	7.7%	35 853	7.9%	339 005	74.3%	456 186	100.0%	-	-
Debtors Age Analysis By Customer Group												
Organs of State	251	6.8%	2 012	54.8%	478	13.0%	933	25.4%	3 674	.8%	-	-
Commercial	3 144	31.5%	642	6.4%	333	3.3%	5 871	58.8%	9 990	2.2%	-	-
Households	7 275	5.0%	4 774	3.3%	4 020	2.8%	128 041	88.8%	144 110	31.6%	-	-
Other	35 402	11.9%	27 829	9.3%	31 021	10.4%	204 161	68.4%	298 413	65.4%	-	-
Total By Customer Group	46 071	10.1%	35 257	7.7%	35 853	7.9%	339 005	74.3%	456 186	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	-	-	-	-	-	-	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%

IMPORTANT Information from Government Printing Works

Dear Valued Customers,

Government Printing Works has implemented rules for completing and submitting the electronic Adobe Forms when you, the customer, submits your notice request.

Please take note of these guidelines when completing your form.

GPW Business Rules

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1. No hand written notices will be accepted for processing, this includes Adobe forms which have been completed by hand.
 2. Notices can only be submitted in Adobe electronic form format to the email submission address submit.egazette@gpw.gov.za. This means that any notice submissions not on an Adobe electronic form that are submitted to this mailbox will be **rejected**. National or Provincial gazette notices, where the Z95 or Z95Prov must be an Adobe form but the notice content (body) will be an attachment.
 3. Notices brought into GPW by "walk-in" customers on electronic media can only be submitted in Adobe electronic form format. This means that any notice submissions not on an Adobe electronic form that are submitted by the customer on electronic media will be **rejected**. National or Provincial gazette notices, where the Z95 or Z95Prov must be an Adobe form but the notice content (body) will be an attachment.
 4. All customers who walk in to GPW that wish to submit a notice that is not on an electronic Adobe form will be routed to the Contact Centre where the customer will be taken through the completion of the form by a GPW representative. Where a customer walks into GPW with a stack of hard copy notices delivered by a messenger on behalf of a newspaper the messenger must be referred back to the sender as the submission does not adhere to the submission rules.
 5. All notice submissions that do not comply with point 2 will be charged full price for the notice submission.
 6. The current cut-off of all Gazette's remains unchanged for all channels. (Refer to the GPW website for submission deadlines – www.gpwonline.co.za)
 7. Incorrectly completed forms and notices submitted in the wrong format will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email info.egazette@gpw.gov.za)
 8. All re-submissions by customers will be subject to the above cut-off times.
 9. All submissions and re-submissions that miss the cut-off will be rejected to the customer to be submitted with a new publication date.
 10. Information on forms will be taken as the primary source of the notice to be published. Any instructions that are on the email body or covering letter that contradicts the notice form content will be ignored.

You are therefore advised that effective from **Monday, 18 May 2015** should you not comply with our new rules of engagement, all notice requests will be rejected by our new system.

Furthermore, the fax number **012- 748 6030** will also be **discontinued** from this date and customers will only be able to submit notice requests through the email address submit.egazette@gpw.gov.za.



Printed by the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001,
for the **Gauteng Provincial Administration**, Johannesburg.
Contact Centre Tel: 012-748 6200. eMail: info.egazette@gpw.gov.za