

**THE PROVINCE OF
GAUTENG**



**DIE PROVINSIE
GAUTENG**

Provincial Gazette Extraordinary Buitengewone Provinsiale Koerant

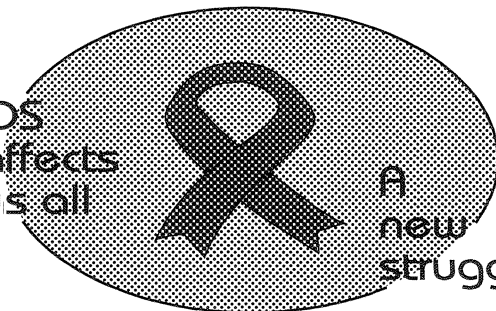
Vol. 21

PRETORIA, 13 MAY
MEI 2015

No. 184

We all have the power to prevent AIDS

AIDS
affects
us all



A
new
struggle

Prevention is the cure

**AIDS
HELPLINE**

0800 012 322

DEPARTMENT OF HEALTH

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes



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.

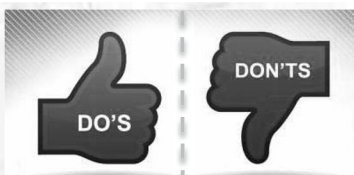
GPW Business Rules

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.





DO use the new Adobe Forms for your notice request. These new forms can be found on our website: www.gpwonline.co.za under the Gazette Services page.

DO attach documents separately in your email to GPW. (In other words, your email should have an Adobe Form plus proof of payment – 2 separate attachments – where notice content is applicable, it should also be a 3rd separate attachment)

DO specify your requested publication date.

DO send us the electronic Adobe form. (There is no need to print and scan it).

DON'T submit request as a single PDF containing all other documents, i.e. form, proof of payment & notice content, it will be **FAILED** by our new system.

DON'T print and scan the electronic Adobe form.

DON'T send queries or RFQ's to the submit.egazette mailbox.

DON'T send bad quality documents to GPW. (Check that documents are clear and can be read)



Form Completion Rules

No.	Rule Description	Explanation/example
1.	All forms must be completed in the chosen language.	GPW does not take responsibility for translation of notice content.
2.	All forms must be completed in sentence case, i.e. No fields should be completed in all uppercase.	e.g. "The company is called XYZ Production Works"
3.	No single line text fields should end with any punctuation, unless the last word is an abbreviation.	e.g. "Pty Ltd.", e.g. Do not end an address field, company name, etc. with a period (.) comma (,) etc.
4.	Multi line fields should not have additional hard returns at the end of lines or the field itself.	This causes unwanted line breaks in the final output, e.g. <ul style="list-style-type: none"> Do not type as: 43 Bloubokrand Street Putsonderwater 1923 Text should be entered as: 43 Bloubokrand Street, Putsonderwater, 1923
5.	Grid fields (Used for dates, ID Numbers, Telephone No., etc.)	<ul style="list-style-type: none"> Date fields are verified against format CCYY-MM-DD Time fields are verified against format HH:MM Telephone/Fax Numbers are not verified and allow for any of the following formats limited to 13 characters: including brackets, hyphens, and spaces <ul style="list-style-type: none"> o 0123679089 o (012) 3679089 o (012)367-9089
6.	Copy/Paste from other documents/text editors into the text blocks on forms.	<ul style="list-style-type: none"> Avoid using this option as it carries the original formatting, i.e. font type, size, line spacing, etc. Do not include company letterheads, logos, headers, footers, etc. in text block fields.



No.	Rule Description	Explanation/example
7.	Rich text fields (fields that allow for text formatting)	<ul style="list-style-type: none"> • Font type should remain as Arial • Font size should remain unchanged at 9pt • Line spacing should remain at the default of 1.0 • The following formatting is allowed: <ul style="list-style-type: none"> ○ Bold ○ Italic ○ Underline ○ Superscript ○ Subscript • Do not use tabs and bullets, or repeated spaces in lieu of tabs and indents • Text justification is allowed: <ul style="list-style-type: none"> ○ Left ○ Right ○ Center ○ Full • Do not use additional hard or soft returns at the end of line/paragraphs. The paragraph breaks are automatically applied by the output software <ul style="list-style-type: none"> ○ Allow the text to wrap automatically to the next line only use single hard return to indicate the next paragraph ○ Numbered lists are allowed, but no special formatting is applied. It maintains the standard paragraph styling of the gazette, i.e. first line is indented.
	e.g. 1. The quick brown fox jumps over the lazy river. The quick brown fox jumps over the lazy river. The quick brown fox jumps over the lazy river. 2. The quick brown fox jumps over the lazy river. The quick brown fox jumps over the lazy river. The quick brown fox jumps over the lazy river.	



You can find the **new electronic Adobe Forms** on the website www.gpwonline.co.za under the Gazette Services page.

For any **queries** or **quotations**, please contact the **eGazette Contact Centre** on 012-748 6200 or email info.egazette@gpw.gov.za

Disclaimer

Government Printing Works does not accept responsibility for notice requests submitted through the discontinued channels as well as for the quality and accuracy of information, or incorrectly captured information and will not amend information supplied.

GPW will not be held responsible for notices not published due to non-compliance and/or late submission.



IMPORTANT NOTICE

The Government Printing Works will not be held responsible for faxed documents not received due to errors on the fax machine or faxes received which are unclear or incomplete. Please be advised that an "OK" slip, received from a fax machine, will not be accepted as proof that documents were received by the GPW for printing. If documents are faxed to the GPW it will be the sender's responsibility to phone and confirm that the documents were received in good order.

Furthermore the Government Printing Works will also not be held responsible for cancellations and amendments which have not been done on original documents received from clients.

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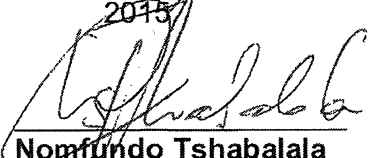
<i>No.</i>		<i>Page No.</i>	<i>Gazette No.</i>
GENERAL NOTICE			
1491	Municipal Finance Management Act (56/2003): Publication of Gauteng Municipal Consolidated Statement: 3rd quarter ended 31 March 2015	6	184

GENERAL NOTICE

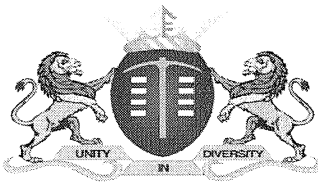
NOTICE 1491 OF 2015

PUBLICATION OF GAUTENG MUNICIPAL CONSOLIDATED STATEMENT: 3rd QUARTER ENDED 31 MARCH 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 31 March 2015


Nomfundo Tshabalala
Head of the Department
Gauteng Provincial Treasury

Date: 04/05/2015



GAUTENG PROVINCE
PROVINCIAL TREASURY
REPUBLIC OF SOUTH AFRICA

GAUTENG PROVINCIAL TREASURY

GAUTENG MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE QUARTER ENDED 31 MARCH 2015

IN TERMS OF SECTION 71 OF THE MFMA

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	103,678,120	105,861,988	24,733,129	23.9%	25,395,221	24.5%	26,224,911	24.8%	76,353,262	72.1%	22,863,815	72.5%	14.7%	
Ratpayers and other	81,123,182	82,263,173	19,054,426	23.5%	19,427,266	23.8%	18,609,133	22.6%	57,090,825	69.4%	16,695,676	71.0%	11.5%	
Government - operating	13,474,869	14,214,808	4,508,473	33.5%	4,349,119	32.3%	5,345,872	37.6%	14,203,463	99.9%	3,756,832	86.1%	42.3%	
Government - capital	7,827,254	7,988,796	720,341	9.2%	1,323,728	16.9%	1,578,998	19.8%	3,623,067	45.3%	1,874,301	57.8%	(20.0%)	
Interest	1,252,770	1,394,205	449,690	35.9%	295,109	23.6%	690,908	49.6%	1,435,907	103.0%	437,005	102.7%	58.1%	
Dividends	5	5	-	-	-	-	-	-	-	-	-	-	-	
Payments	(86,745,162)	(90,088,054)	(25,322,058)	29.2%	(21,147,469)	24.4%	(17,945,490)	19.9%	(64,415,017)	71.5%	(15,443,746)	72.9%	16.2%	
Suppliers and employees	(61,659,724)	(65,228,507)	(24,497,712)	39.9%	(18,734,354)	24.1%	(16,524,274)	19.7%	(61,028,750)	71.8%	(14,422,583)	72.5%	16.7%	
Finance charges	(3,538,217)	(3,501,348)	(587,655)	16.6%	(908,413)	22.8%	(697,077)	19.9%	(2,093,345)	59.8%	(636,407)	69.0%	9.5%	
Transfers and grants	(1,347,221)	(1,360,208)	(296,691)	19.8%	(694,292)	44.5%	(424,139)	31.2%	(1,294,921)	95.2%	(385,201)	83.2%	10.1%	
Net Cash from/(used) Operating Activities	16,932,957	15,773,934	(688,929)	(3.5%)	4,247,752	25.1%	8,279,421	52.5%	11,938,245	75.7%	7,420,069	72.3%	11.6%	
Cash Flow from Investing Activities														
Receipts	(1,055,884)	(835,654)	421,018	(39.9%)	694,462	(65.8%)	(121,570)	14.5%	993,909	(119.9%)	(83,302)	(81.1%)	45.9%	
Proceeds on disposal of PPE	23,987	24,727	23,786	99.7%	38,497	152.9%	-	-	80,049	380.1%	94,412	1,174.2%	(89.5%)	
Decrease in non-current debtors	(5,468)	5,468	272,696	(4,960.4%)	596,670	(10,916.1%)	(58,466)	(1,069.3%)	811,268	14,837.3%	15,115	28,814.0%	(488.8%)	
Decrease in other non-current receivables	23,389	36,016	108,291	463.0%	(35,707)	(152.9%)	(234,944)	(652.3%)	(1,622,390)	(450.9%)	(176,708)	(5,571.7%)	33.0%	
Decrease (increase) in non-current investments	(1,097,753)	(901,866)	16,074	(1.5%)	96,832	(8.8%)	143,076	(15.9%)	255,982	(28.4%)	(16,120)	27.7%	(887.5%)	
Payments	(19,607,963)	(19,860,148)	(2,984,328)	15.2%	(2,952,961)	15.1%	(3,043,094)	15.3%	(8,980,384)	45.2%	(2,517,738)	50.2%	20.9%	
Capital assets	(19,607,963)	(19,860,148)	(2,984,328)	15.2%	(2,952,961)	15.1%	(3,043,094)	15.3%	(8,980,384)	45.2%	(2,517,738)	50.2%	20.9%	
Net Cash from/(used) Investing Activities	(20,663,927)	(20,695,802)	(2,563,311)	12.4%	(2,258,500)	10.9%	(3,164,664)	15.3%	(7,986,475)	38.6%	(2,601,040)	45.8%	21.7%	
Cash Flow from Financing Activities														
Receipts	6,237,660	6,088,264	1,567,286	25.1%	324,029	5.2%	5,478,071	80.0%	7,369,386	121.1%	(233,062)	17.3%	(2,450.5%)	
Short term loans	-	50	1,577,966	-	163,078	-	5,416,956	10,833,911.6%	7,178,000	14,356,000.0%	(230,000)	91.1%	(2,455.2%)	
Borrowing long term/financing	6,170,890	6,122,651	-	-	151,000	2.4%	49,850	0.8%	200,950	3.3%	-	14.3%	(100.0%)	
Increase (decrease) in consumer deposits	66,670	(36,437)	(10,680)	(16.0%)	(10,049)	(15.1%)	11,165	(30.8%)	(9,564)	26.2%	(3,062)	18.6%	(464.7%)	
Payments	(1,918,678)	(1,779,858)	(661,875)	34.5%	(1,917,394)	99.9%	(6,976,907)	392.0%	(9,556,178)	536.9%	(383,538)	84.4%	1,718.1%	
Repayment of borrowing	(1,918,678)	(1,779,858)	(661,875)	34.5%	(1,917,394)	99.9%	(6,976,907)	392.0%	(9,556,178)	536.9%	(383,538)	84.4%	1,718.1%	
Net Cash from/(used) Financing Activities	4,318,982	4,308,427	905,411	21.0%	(1,593,365)	(36.9%)	(1,498,836)	(34.9%)	(2,186,792)	(60.9%)	(616,600)	(34.9%)	143.1%	
Net Increase/(Decrease) in cash held	588,013	(615,450)	(2,246,828)	(382.1%)	395,888	67.3%	3,615,921	(587.5%)	1,764,981	(286.8%)	4,202,429	149.0%	(14.0%)	
Cash/asset equivalents at the year begin:	12,009,314	10,629,203	12,264,509	102.1%	10,017,681	83.4%	10,413,569	89.0%	12,264,509	115.4%	10,384,363	117.5%	3%	
Cash/asset equivalents at the year end:	12,597,327	10,013,753	10,017,681	79.5%	10,413,569	82.7%	14,029,490	140.1%	14,029,490	140.1%	14,588,822	122.7%	(8.8%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1,493,403	12.2%	475,607	3.9%	400,026	3.3%	9,915,128	80.7%	12,285,164	27.8%	143,493	1.2%	228,441	1.9%
Trade and Other Receivables from Exchange Transactions - Electric	2,014,156	24.2%	433,068	5.2%	375,111	4.5%	5,486,751	66.0%	8,309,087	18.8%	32,665	4%	45,984	8%
Receivables from Non-exchange Transactions - Property Rates	1,336,547	13.0%	294,352	2.9%	220,341	2.1%	8,458,273	82.0%	10,308,512	23.4%	52,492	5%	146,900	1.4%
Receivables from Exchange Transactions - Waste Water Management	675,556	12.7%	217,729	4.1%	171,127	3.2%	4,244,413	80.0%	5,308,626	12.0%	29,544	0%	45,944	0%
Receivables from Exchange Transactions - Waste Management	321,263	11.7%	114,852	4.2%	103,670	3.8%	2,207,326	80.3%	2,747,708	6.2%	51,622	1.9%	68,534	2.4%
Receivables from Exchange Transactions - Property Rental Debtors	16,692	3.1%	8,469	1.5%	8,208	1.5%	513,413	93.9%	546,672	1.2%	635	1%	373	1%
Interest on Asset Debtor Accounts	127,039	5.4%	57,105	2.4%	66,396	2.8%	2,114,375	89.4%	2,364,915	5.4%	61,298	2.6%	89	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	139,846	6.2%	62,788	2.8%	56,627	2.5%	1,990,291	88.5%	2,249,552	5.1%	151,719	6.7%	148,020	6.6%
Total By Income Source	6,124,522	13.9%	1,664,071	3.8%	1,401,696	3.2%	34,931,150	79.2%	44,121,439	100.0%	522,816	1.2%	682,296	1.5%
Debtors Age Analysis By Customer Group														
Organs of State	147,232	12.2%	35,836	3.0%	55,427	4.6%	969,158	80.3%	1,207,653	2.7%	-	-	20,001	1.7%
Commercial	2,965,279	24.9%	498,497	3.9%	464,773	3.9%	7,999,303	67.2%	11,898,852	27.0%	30,080	3%	292,156	2.5%
Households	2,843,120	9.8%	1,117,486	3.8%	825,967	2.8%	24,295,674	83.5%	29,082,246	65.9%	474,773	1.6%	368,786	1.3%
Other	168,691	8.7%	41,252	2.1%	35,528	2.9%	1,867,015	86.3%	1,932,687	4.4%	17,964	0%	4,355	0%
Total By Customer Group	6,124,522	13.9%	1,664,071	3.8%	1,401,696	3.2%	34,931,150	79.2%	44,121,439	100.0%	522,816	1.2%	682,296	1.5%

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	2,045,691	93.3%	11,882	5%	(355)	-	134,366	6.1%	2,191,584	21.6%
Bulk Water	740,904	97.6%	18,493	2.4%	-	-	-	-	759,397	7.6%
PAYE deductions	78,753	100.0%	-	-	-	-	-	-	78,753	8%
VAT (output less input)	(68,508)	100.0%	-	-	-	-	-	-	(68,508)	(7)%
Pensions / Retirement	95,841	100.0%	-	-	-	-	-	-	95,841	1.0%
Loan repayments	1,195,791	100.0%	-	-	-	-	-	-	1,195,791	11.9%
Trade Creditors	2,030,472	82.9%	75,223	3.1%	38,624	1.5%	314,396	12.8%	2,456,716	24.5%
Auditor-General	603	63.4%	126	13.2%	222	23.3%	-	-	951	9%
Other	3,244,693	97.4%	1,834	1%	581	-	83,708	2.5%	3,330,816	33.2%
Total	9,364,240	93.3%	107,558	1.1%	37,072	.4%	532,471	5.3%	10,041,340	100.0%

Source Local Government Database

- All figures in this report are unaudited.
- Marofona City indicated that they are not in agreement with OSA and CAA figures and has repeatedly sent their updated returns
- CAA returns from month 6 to 9 were not uploaded
- Westonaria CAA for month 6 to month 9 was not uploaded
- AD figures are not uploaded
- West Rand are also not in agreement with OSA, CAA and CFA figures and has repeatedly sent their updated returns

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	39,572,706	41,389,190	8,437,764	21.3%	8,887,870	22.5%	10,769,905	26.0%	28,095,539	67.9%	9,034,288	67.4%	19.2%	
Ratepayers and other	30,689,269	32,121,877	7,193,265	23.4%	7,225,754	23.5%	7,225,371	22.5%	21,644,390	67.4%	6,326,404	67.6%	14.2%	
Government - operating	5,690,916	5,981,152	1,327,744	23.3%	1,324,549	23.3%	2,733,142	45.7%	5,385,435	90.0%	1,350,972	65.9%	102.3%	
Government - capital	2,654,718	2,756,315	(242,888)	(9.1%)	327,580	12.3%	440,535	16.0%	525,327	19.1%	1,231,856	68.7%	(64.2%)	
Interest	527,803	529,846	159,643	30.2%	9,987	1.9%	370,757	70.0%	540,387	102.0%	125,066	66.9%	196.4%	
Dividends														
Payments	(31,942,115)	(34,064,965)	(8,159,622)	25.5%	(7,201,812)	22.5%	(6,934,709)	20.4%	(22,296,143)	65.5%	(5,919,754)	67.8%	17.1%	
Suppliers and employees	(30,132,471)	(32,294,269)	(7,753,849)	25.7%	(6,773,572)	22.5%	(6,383,016)	19.8%	(20,910,837)	64.6%	(5,443,594)	66.9%	17.3%	
Finance charges	(1,809,644)	(1,770,696)	(392,763)	20.0%	(256,946)	14.1%	(454,302)	25.7%	(1,073,011)	60.6%	(401,896)	84.0%	13.0%	
Transfers and grants	-	-	(43,010)	-	(171,894)	-	(97,391)	-	(312,295)	-	(74,284)	-	31.1%	
Net Cash from/(used) Operating Activities	7,630,590	7,324,225	278,142	3.6%	1,686,058	22.1%	3,835,195	52.4%	5,799,396	79.2%	3,114,544	65.5%	23.1%	
Cash Flow from Investing Activities														
Receipts	(845,147)	(674,018)	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	20,000	19,980	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	(25,164)	(12,476)	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(839,983)	(681,522)	-	-	-	-	-	-	-	-	-	-	-	
Payments	(10,331,390)	(10,286,550)	(1,756,448)	17.0%	(1,244,225)	12.0%	(1,762,392)	17.1%	(4,763,065)	46.3%	(1,358,086)	48.8%	29.8%	
Capital assets	(10,331,390)	(10,286,550)	(1,756,448)	17.0%	(1,244,225)	12.0%	(1,762,392)	17.1%	(4,763,065)	46.3%	(1,358,086)	48.8%	29.8%	
Net Cash from/(used) Investing Activities	(11,176,537)	(10,960,568)	(1,756,448)	15.7%	(1,244,225)	11.1%	(1,762,392)	16.1%	(4,763,065)	43.5%	(1,358,086)	44.6%	29.8%	
Cash Flow from Financing Activities														
Receipts	3,276,000	3,276,000	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	3,276,000	3,276,000	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(981,893)	(981,893)	(550,581)	56.1%	(1,087,504)	110.8%	(225,082)	22.9%	(1,863,167)	189.8%	(255,661)	159.1%	(12.0%)	
Repayment of borrowing	(981,893)	(981,893)	(550,581)	56.1%	(1,087,504)	110.8%	(225,082)	22.9%	(1,863,167)	189.8%	(255,661)	159.1%	(12.0%)	
Net Cash from/(used) Financing Activities	2,294,107	2,294,107	(550,581)	(24.0%)	(1,087,504)	(47.4%)	(225,082)	(9.8%)	(1,863,167)	(61.2%)	(255,661)	(32.9%)	(12.0%)	
Net Increase/(Decrease) in cash held	(1,251,839)	(1,342,236)	(2,028,887)	162.1%	(645,671)	51.6%	1,847,722	(137.7%)	(826,836)	61.6%	1,500,797	95.6%	23.1%	
Cash/cash equivalents at the year begin	6,324,252	5,327,242	4,966,394	78.5%	2,937,507	46.4%	2,291,836	43.0%	4,966,394	93.2%	4,358,424	92.1%	(47.4%)	
Cash/cash equivalents at the year end	5,072,413	3,985,006	2,937,507	57.8%	2,291,836	45.2%	4,139,558	103.9%	4,139,558	103.9%	5,857,221	92.6%	(29.3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	703,407	13.8%	219,159	4.3%	161,945	3.2%	4,009,756	78.7%	5,094,267	26.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	852,597	19.0%	295,515	5.9%	262,322	5.8%	3,112,949	69.3%	4,493,382	23.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	487,471	9.3%	89,271	1.7%	64,133	1.2%	4,579,558	87.7%	5,220,434	27.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	468,938	14.5%	146,106	4.5%	107,963	3.3%	2,511,597	77.6%	3,234,604	17.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	128,742	17.6%	54,981	7.5%	47,406	6.5%	500,489	68.4%	731,618	3.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5,688	2.1%	5,167	1.9%	5,090	1.8%	259,445	94.2%	275,388	1.4%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2,646,842	13.9%	780,199	4.1%	648,859	3.4%	14,973,792	78.6%	19,049,692	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	74,403	12.6%	(10,827)	(1.6%)	31,375	5.3%	493,352	63.9%	588,304	3.1%	-	-	-
Commercial	1,425,819	22.2%	216,628	3.4%	295,431	4.6%	4,484,252	69.8%	6,422,131	33.7%	-	-	-
Households	1,140,352	9.7%	569,231	4.8%	316,963	2.7%	9,736,744	82.8%	11,763,870	61.8%	-	-	-
Other	5,688	2.1%	5,167	1.9%	5,090	1.8%	259,445	94.2%	275,388	1.4%	-	-	-
Total By Customer Group	2,646,842	13.9%	780,199	4.1%	648,859	3.4%	14,973,792	78.6%	19,049,692	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	806,815	100.0%	-	-	-	-	-	-	806,815	28.3%
Bulk Water	298,035	100.0%	-	-	-	-	-	-	298,035	10.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	571,246	87.7%	48,393	7.4%	1,480	2%	30,588	4.7%	651,707	22.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,016,011	92.5%	29	-	385	-	82,066	7.5%	1,098,491	38.5%
Total	2,692,107	94.3%	48,422	1.7%	1,865	.1%	112,654	3.9%	2,855,048	100.0%

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	26,355,426	26,595,544	6,848,256	26.0%	6,554,924	24.9%	6,730,972	25.3%	20,134,151	75.7%	5,753,626	76.7%	17.0%	
Ratepayers and other	20,449,216	20,360,471	5,121,148	25.0%	4,933,025	23.8%	5,184,537	25.5%	15,128,710	74.3%	4,446,428	75.2%	16.8%	
Government - operating	3,166,498	3,377,197	1,050,384	33.2%	1,065,550	33.7%	977,010	28.9%	3,082,950	91.6%	864,609	93.6%	13.0%	
Government - capital	2,544,400	2,623,113	578,198	22.7%	569,885	22.4%	484,657	17.7%	1,612,740	61.5%	345,120	59.3%	34.5%	
Interest	195,312	234,763	98,525	50.4%	96,465	49.4%	104,762	44.6%	299,752	127.7%	98,472	168.5%	6.4%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(21,903,700)	(22,952,875)	(7,879,039)	36.0%	(6,133,703)	28.0%	(4,401,838)	19.2%	(18,414,581)	80.2%	(3,713,521)	79.6%	16.5%	
Suppliers and employees	(20,769,836)	(21,758,699)	(7,762,812)	37.4%	(5,621,696)	27.1%	(4,271,796)	19.6%	(17,656,504)	81.1%	(3,549,909)	80.4%	20.3%	
Finance charges	(898,191)	(937,010)	(90,634)	10.1%	(365,338)	40.7%	(99,625)	10.6%	(655,598)	59.3%	(100,632)	62.9%	(1.0%)	
Transfers and grants	(236,673)	(257,166)	(25,593)	10.8%	(146,669)	61.9%	(30,418)	11.8%	(202,480)	78.7%	(62,979)	72.6%	(51.7%)	
Net Cash from(used) Operating Activities	4,451,726	3,642,669	(1,030,784)	(23.2%)	421,221	9.5%	2,329,133	63.9%	1,719,571	47.2%	2,040,105	56.6%	14.2%	
Cash Flow from Investing Activities														
Receipts	(51,447)	(11,939)	378,561	(735.8%)	679,697	(1,321.2%)	(242,648)	2,032.4%	815,610	(6,831.6%)	(30,792)	(2,589.1%)	688.0%	
Proceeds on disposal of PPE	-	-	22,059	-	35,340	-	27,168	-	84,568	-	93,105	-	(70.8%)	
Decrease in non-current debtors	-	-	264,302	-	595,243	-	(66,421)	-	793,124	-	21,540	-	(408.4%)	
Decrease in other non-current receivables	48,553	48,553	108,416	223.3%	(35,887)	(73.9%)	(234,581)	(483.1%)	(162,052)	(333.8%)	(172,678)	-	35.8%	
Decrease (increase) in non-current investments	(100,000)	(60,492)	(16,216)	16.2%	85,000	(85.0%)	31,186	(51.6%)	99,970	(165.3%)	27,241	-	14.5%	
Payments	(4,012,608)	(4,269,986)	(788,529)	19.7%	(978,756)	24.4%	(527,616)	12.4%	(2,294,902)	53.7%	(671,737)	54.4%	(21.5%)	
Capital assets	(4,012,608)	(4,269,986)	(788,529)	19.7%	(978,756)	24.4%	(527,616)	12.4%	(2,294,902)	53.7%	(671,737)	54.4%	(21.5%)	
Net Cash from(used) Investing Activities	(4,064,055)	(4,281,925)	(409,968)	10.1%	(299,061)	7.4%	(770,264)	18.0%	(1,479,293)	34.5%	(702,529)	41.6%	9.6%	
Cash Flow from Financing Activities														
Receipts	1,523,200	1,508,401	1,459,742	95.8%	152,777	10.0%	5,369,662	356.0%	6,982,181	462.9%	(278,040)	(5.9%)	(2,031.3%)	
Short term loans	-	-	1,479,966	-	183,078	-	5,377,956	-	7,041,000	-	(275,000)	-	(2,056.6%)	
Borrowing long term/financing	1,500,000	1,500,000	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	23,200	8,401	(20,224)	(87.2%)	(30,301)	(130.6%)	(8,230)	(98.7%)	(58,819)	(700.2%)	(3,040)	(18.0%)	172.6%	
Payments	(634,301)	(517,654)	(71,922)	11.3%	(614,801)	96.9%	(6,664,602)	1,287.5%	(7,351,324)	1,420.1%	(67,038)	62.6%	9,841.6%	
Repayment of borrowing	(634,301)	(517,654)	(71,922)	11.3%	(614,801)	96.9%	(6,664,602)	1,287.5%	(7,351,324)	1,420.1%	(67,038)	62.6%	9,841.6%	
Net Cash from(used) Financing Activities	888,898	990,747	1,387,820	156.1%	(462,024)	(52.0%)	(1,294,940)	(130.7%)	(369,143)	(37.3%)	(354,078)	(39.9%)	275.3%	
Net Increase/(Decrease) in cash held	1,276,569	351,491	(52,931)	(4.1%)	(339,863)	(26.6%)	263,929	75.1%	(128,865)	(36.7%)	992,498	(378.5%)	(73.4%)	
Cash/cash equivalents at the year begin	1,416,667	651,985	847,816	59.8%	794,885	56.1%	455,021	53.4%	847,816	99.5%	486,230	122.9%	(6.4%)	
Cash/cash equivalents at the year end	2,693,236	1,203,476	794,885	29.5%	455,021	16.9%	718,951	59.7%	718,951	59.7%	1,478,728	104.4%	(51.4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	325,871	27.6%	23,433	2.0%	57,078	4.8%	774,447	65.6%	1,180,829	18.3%	143,493	12.2%	-
Trade and Other Receivables from Exchange Transactions - Electric	248,024	25.5%	7,962	0.8%	25,331	2.6%	692,255	71.1%	973,573	15.1%	32,085	3.3%	-
Receivables from Non-exchange Transactions - Property Rates	444,104	22.9%	55,757	2.9%	67,765	3.5%	1,372,147	70.7%	1,939,774	30.1%	52,492	2.7%	-
Receivables from Exchange Transactions - Waste Water Management	62,086	27.4%	4,414	1.9%	10,158	4.5%	149,755	66.1%	226,414	3.5%	29,544	13.0%	-
Receivables from Exchange Transactions - Waste Management	84,419	23.9%	9,299	2.6%	13,480	3.6%	249,812	70.0%	357,010	5.5%	51,562	14.4%	-
Receivables from Exchange Transactions - Property Rental Debtors	9,165	4.7%	1,339	7%	1,389	7%	181,338	53.8%	193,232	3.0%	636	3%	-
Interest on Arrear Debtor Accounts	80,276	8.6%	20,161	2.2%	32,757	3.5%	603,962	85.6%	937,145	14.5%	61,268	6.5%	-
Recoverable unauthorised, improper or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	51,508	8.0%	1,006	2%	10,391	1.6%	581,493	90.2%	644,398	10.0%	151,719	23.5%	-
Total By Income Source	1,305,454	20.2%	123,370	1.9%	218,350	3.4%	4,805,199	74.5%	6,452,373	100.0%	522,816	8.1%	-
Debtors Age Analysis By Customer Group													
Organ of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	457,130	25.3%	35,017	1.9%	51,709	2.9%	1,260,882	89.9%	1,804,718	28.0%	30,080	1.7%	-
Households	707,015	18.8%	74,892	2.0%	145,144	3.9%	2,838,333	75.4%	3,765,384	58.4%	474,773	12.6%	-
Other	141,309	16.0%	13,451	1.5%	21,497	2.4%	708,004	80.0%	882,271	13.7%	17,664	2.0%	-
Total By Customer Group	1,305,454	20.2%	123,370	1.9%	218,350	3.4%	4,805,199	74.5%	6,452,373	100.0%	522,816	8.1%	-

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	482,329	100.0%	-	-	-	-	-	-	482,329	11.1%
Bulk Water	155,744	100.0%	-	-	-	-	-	-	155,744	3.6%
PAYE deductions	71,663	100.0%	-	-	-	-	-	-	71,663	1.7%
VAT (output less input)	(66,998)	100.0%	-	-	-	-	-	-	(66,998)	(1.5%)
Pensions / Retirement	86,778	100.0%	-	-	-	-	-	-	86,778	2.0%
Loan repayments	1,143,065	100.0%	-	-	-	-	-	-	1,143,065	26.4%
Trade Creditors	283,276	100.0%	-	-	-	-	-	-	283,276	6.1%
Auditor General	579	100.0%	-	-	-	-	-	-	579	-
Other	2,197,359	100.0%	-	-	-	-	-	-	2,197,359	50.7%
Total	4,333,796	100.0%	-	-	-	-	-	-	4,333,796	100.0%

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	26,398,353	26,735,302	6,519,290	24.7%	7,106,509	26.9%	6,079,061	22.7%	19,704,860	73.7%	5,612,264	74.9%	8.3%	
Ratepayers and other	21,272,093	21,376,654	4,785,889	22.5%	5,269,328	24.8%	4,340,848	20.3%	14,405,842	67.4%	4,160,197	71.3%	4.3%	
Government - operating	2,683,115	2,812,966	1,375,524	51.3%	1,400,147	52.2%	1,191,839	42.4%	3,967,509	141.0%	1,096,639	122.0%	6.7%	
Government - capital	2,003,181	2,043,763	181,391	9.1%	279,204	13.9%	370,671	18.1%	831,266	40.7%	175,611	36.3%	111.1%	
Interest	439,964	501,919	166,507	37.8%	157,832	35.9%	175,303	35.0%	500,242	99.7%	179,817	119.8%	(2.2%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(22,782,366)	(23,078,734)	(6,072,504)	26.7%	(5,289,281)	23.2%	(4,322,698)	18.7%	(15,684,484)	68.0%	(3,779,542)	70.4%	14.4%	
Suppliers and employees	(21,026,330)	(21,358,081)	(5,784,955)	27.4%	(4,855,012)	23.1%	(3,926,967)	18.4%	(14,546,634)	68.1%	(3,425,789)	70.9%	14.7%	
Finance charges	(706,964)	(670,456)	(116,553)	16.5%	(161,729)	22.9%	(169,966)	16.4%	(389,212)	57.9%	(113,134)	52.2%	(2.6%)	
Transfers and grants	(11,049,071)	(11,050,195)	(191,027)	18.2%	(272,540)	28.0%	(284,954)	27.0%	(747,838)	71.2%	(240,819)	73.5%	18.1%	
Net Cash from/(used) Operating Activities	3,615,987	3,656,568	446,786	12.4%	1,817,228	50.3%	1,756,363	48.0%	4,020,376	109.9%	1,832,722	103.8%	(4.2%)	
Cash Flow from Investing Activities														
Receipts	(158,811)	(158,811)	(24,589)	15.5%	(67,189)	42.3%	11,873	(7.5%)	(79,905)	50.3%	(78,930)	(186.4%)	(115.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	(129)	-	150	-	(363)	-	(342)	-	(4,030)	-	(81.0%)	
Payments	(158,811)	(158,811)	(24,460)	15.4%	(67,339)	42.4%	12,236	(7.7%)	(79,553)	50.1%	(74,900)	(197.7%)	(116.3%)	
Capital assets	(3,790,366)	(3,810,949)	(282,648)	7.5%	(505,395)	13.3%	(587,327)	15.4%	(1,375,570)	36.1%	(322,026)	45.0%	62.4%	
Net Cash from/(used) Investing Activities	(3,949,177)	(3,969,760)	(307,437)	7.8%	(572,584)	14.5%	(575,454)	14.5%	(1,455,475)	36.7%	(400,956)	54.1%	43.5%	
Cash Flow from Financing Activities														
Receipts	1,140,784	1,140,784	9,927	0.9%	19,991	1.8%	17,307	1.5%	47,225	4.1%	(956)	2.4%	(1,910.3%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	1,100,000	1,100,000	9,927	0.9%	19,991	1.8%	17,307	1.5%	47,225	4.1%	(956)	2.4%	(1,910.3%)	
Increase (decrease) in consumer deposits	40,784	40,784	9,927	24.3%	9,999	49.0%	17,307	42.4%	47,225	116.6%	(956)	51.8%	(1,910.3%)	
Payments	(222,087)	(222,087)	(12,381)	5.6%	(143,985)	64.8%	(13,138)	5.9%	(169,484)	76.3%	(1,781)	21.5%	637.8%	
Repayment of borrowing	(222,087)	(222,087)	(12,381)	5.6%	(143,985)	64.8%	(13,138)	5.9%	(169,484)	76.3%	(1,781)	21.5%	637.8%	
Net Cash from/(used) Financing Activities	918,697	918,697	(2,454)	(0.3%)	(123,993)	(13.5%)	4,169	(0.4%)	(122,259)	(13.3%)	(2,737)	(42.1%)	(252.3%)	
Net Increase/(Decrease) in cash held	585,507	605,505	136,915	23.4%	1,120,650	191.4%	1,185,078	195.7%	2,442,643	403.4%	1,429,030	241.7%	(17.1%)	
Cash/cash equivalents at the year begin:	3,755,814	3,755,814	5,884,540	166.9%	6,031,456	160.6%	7,152,105	190.4%	5,894,540	156.9%	4,814,630	146.7%	48.5%	
Cash/cash equivalents at the year end:	4,341,321	4,361,320	6,021,456	138.9%	7,152,105	164.7%	8,337,183	181.2%	8,337,183	181.2%	6,243,660	166.2%	33.5%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	302,458	8.9%	147,183	4.4%	108,343	3.2%	2,823,365	83.5%	3,381,349	28.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	706,787	34.3%	119,252	5.8%	64,948	3.1%	1,170,913	56.8%	2,061,890	17.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	247,366	11.6%	102,556	5.2%	80,383	2.8%	1,709,941	80.4%	2,127,266	18.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	65,212	9.4%	44,698	4.4%	33,608	3.3%	842,970	82.9%	1,016,486	8.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	69,454	6.7%	32,925	3.2%	27,671	2.7%	912,220	87.5%	1,042,269	8.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1,079	1.4%	1,587	2.1%	1,500	2.0%	70,314	94.4%	74,480	0.6%	-	-	-
Interest on Arrear Debtor Accounts	39,174	2.9%	33,381	2.5%	30,363	2.2%	1,253,352	92.4%	1,356,270	11.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32,955	5.2%	17,058	2.7%	12,356	2.0%	570,060	90.1%	632,419	5.4%	-	-	-
Total By Income Source	1,494,465	12.6%	505,677	4.3%	339,173	2.9%	9,353,125	80.0%	11,692,439	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	34,344	14.6%	17,256	7.3%	10,037	4.3%	173,799	73.8%	235,436	2.0%	-	-	-
Commercial	840,822	30.1%	174,695	6.3%	90,085	3.2%	1,689,005	60.4%	2,794,608	23.9%	-	-	-
Households	611,797	7.4%	309,311	3.7%	235,772	2.8%	7,159,965	86.1%	8,316,844	71.1%	-	-	-
Other	7,501	2.2%	4,415	1.3%	3,279	0.9%	330,356	95.6%	345,551	3.0%	-	-	-
Total By Customer Group	1,494,465	12.6%	505,677	4.3%	339,173	2.9%	9,353,125	80.0%	11,692,439	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	965,001	100.0%	-	-	-	-	-	-	965,001	32.5%
Bulk Water	200,489	100.0%	-	-	-	-	-	-	200,489	11.5%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	49,880	100.0%	-	-	-	-	-	-	49,880	2.9%
Trade Creditors	923,892	100.0%	-	-	-	-	-	-	923,892	53.1%
Auditor-General	24	100.0%	-	-	-	-	-	-	24	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1,739,086	100.0%	-	-	-	-	-	-	1,739,086	100.0%

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part 1: Operating Revenue and Expenditure

R thousands	Budget		2014/15						Year to Date		2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Main appropriation	Adjusted Budget	First Quarter		Second Quarter		Third Quarter		Actual Expenditure	Total Expenditure as % of adjusted budget	Third Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget			Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	4,708,536	4,808,496	1,288,197	27.4%	1,186,164	25.2%	1,213,555	25.2%	3,687,916	76.7%	990,467	74.8%	22.5%
Operating Revenue													
Property rates	539,000	539,000	136,384	25.1%	134,977	25.0%	136,120	25.3%	406,481	75.4%	118,284	75.1%	15.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,977,314	1,977,314	540,824	27.4%	424,917	21.5%	397,177	20.1%	1,362,919	68.9%	355,341	68.8%	11.8%
Service charges - water revenue	946,898	946,898	228,075	24.2%	241,937	25.6%	247,867	26.2%	718,873	75.9%	213,304	78.5%	16.2%
Service charges - sanitation revenue	269,158	269,158	67,500	26.2%	102,611	39.6%	110,439	42.6%	280,970	108.4%	62,292	73.9%	77.3%
Service charges - refuse revenue	171,227	171,227	46,634	26.7%	45,322	28.5%	44,678	26.1%	136,634	79.2%	42,169	81.1%	6.0%
Service charges - other	27,564	27,564	1,734	6.3%	1,302	4.7%	2,430	8.8%	5,466	19.6%	2,319	7.9%	4.8%
Rental of facilities and equipment	14,772	14,772	2,942	19.9%	(976)	(6.6%)	3,052	20.7%	5,018	34.0%	3,006	63.4%	1.5%
Interest earned - external investments	11,152	11,152	1,321	11.8%	698	6.3%	4,912	44.0%	6,932	62.2%	3,743	77.9%	31.2%
Interest earned - outstanding debtors	22,796	22,796	7,375	32.4%	8,473	37.2%	8,565	37.6%	24,412	107.1%	10,162	88.9%	(1.1%)
Dividends received	5	5	3	60.5%	-	-	-	-	3	60.5%	-	-	-
Fines	35,008	35,008	4,509	12.9%	2,280	6.5%	75,942	216.9%	82,731	236.3%	3,223	42.0%	2,265.3%
Licences and permits	13	13	2	15.4%	3	23.1%	2	13.3%	7	51.8%	2	30.6%	4.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	669,140	669,100	247,582	37.0%	217,887	32.6%	176,847	26.4%	642,316	96.0%	162,500	93.9%	8.8%
Other own revenue	33,075	134,489	3,864	11.7%	6,733	20.4%	4,970	3.7%	15,567	11.6%	15,484	48.3%	(67.9%)
Gains on disposal of PPE	1,414	-	28	2.0%	-	-	554	-	582	-	50	48.9%	1,007.3%
Operating Expenditure	4,566,121	4,661,645	830,731	18.2%	997,363	21.8%	1,155,904	24.8%	2,983,999	64.0%	778,477	56.8%	48.5%
Employee related costs	918,945	917,758	217,465	23.7%	213,750	23.3%	211,478	23.0%	642,693	70.0%	203,498	74.7%	3.9%
Remuneration of councillors	47,185	47,185	10,805	22.9%	10,753	22.8%	10,719	22.7%	32,277	68.4%	16,867	76.0%	(42.6%)
Debt impairment	438,179	510,110	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	248,527	173,523	-	-	20,326	8.2%	236,465	136.3%	256,821	148.0%	6,389	13.5%	3,801.5%
Finance charges	11,887	2,840	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	1,950,243	1,950,243	433,091	22.2%	465,680	23.9%	424,482	21.8%	1,323,222	67.8%	387,769	66.4%	9.5%
Other Materials	8,281	6,806	5,176	62.5%	10,868	131.2%	9,948	150.6%	25,994	393.5%	10,465	85.6%	(4.9%)
Contracted services	134,239	164,078	15,624	11.6%	54,532	40.6%	38,241	23.3%	108,397	66.1%	21,756	45.8%	75.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	808,626	889,301	148,599	18.4%	221,455	27.4%	224,541	25.2%	594,595	66.9%	129,932	64.9%	72.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	142,415	146,851	457,465		188,801		57,651		703,918		211,990		
Transfers recognised - capital	266,011	371,269	774	.3%	88,108	33.1%	39,674	10.7%	128,557	34.6%	28,798	69.9%	37.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	408,425	518,120	458,240		276,909		97,326		832,475		240,788		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	408,425	518,120	458,240		276,909		97,326		832,475		240,788		
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	408,425	518,120	458,240		276,909		97,326		832,475		240,788		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	408,425	518,120	458,240		276,909		97,326		832,475		240,788		

Part 2: Capital Revenue and Expenditure

R thousands	Budget		2014/15						Year to Date		2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Main appropriation	Adjusted Budget	First Quarter		Second Quarter		Third Quarter		Actual Expenditure	Total Expenditure as % of adjusted budget	Third Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget			Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	408,425	518,120	32,728	8.0%	95,881	23.5%	31,988	6.2%	160,577	31.0%	26,205	35.6%	22.1%
National Government	265,151	370,497	25,966	9.8%	49,887	18.8%	28,910	7.8%	104,764	28.3%	25,564	61.1%	13.1%
Provincial Government	1,819	35,619	-	-	3,257	179.0%	4,217	11.8%	7,473	21.0%	-	-	(100.0%)
District Municipality	2,704	2,704	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	300	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	269,974	408,820	25,966	9.6%	53,144	19.7%	33,127	8.1%	112,237	27.5%	25,564	55.8%	29.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Informally generated funds	138,451	109,300	6,761	4.9%	42,717	30.9%	(1,139)	(1.0%)	46,340	44.2%	642	8.0%	(277.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	408,425	518,120	32,728	8.0%	95,881	23.5%	31,988	6.2%	160,577	31.0%	26,205	35.6%	22.1%
Governance and Administration	5,000	8,900	195	3.9%	2,215	44.3%	368	4.1%	2,778	31.2%	292	20.6%	26.1%
Executive & Council	-	900	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4,000	7,000	195	4.9%	2,215	65.4%	258	3.7%	2,669	38.1%	292	20.6%	(11.4%)
Corporate Services	1,000	1,000	-	-	-	-	110	11.0%	110	11.0%	-	-	(100.0%)
Community and Public Safety	42,321	-	-	-	-	-	-	-	-	-	(180)	(.9%)	(100.0%)
Community & Social Services	8,814	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	32,012	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	(180)	(2.7%)	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1,495	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	132,730	509,220	32,413	24.4%	93,647	70.6%	31,618	6.2%	157,677	31.0%	26,627	280.3%	18.7%
Planning and Development	5,500	509,220	32,413	589.3%	93,647	1,702.7%	31,618	6.2%	157,677	31.0%	26,627	1,766.9%	18.7%
Road Transport	127,230	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	228,375	-	119	.1%	-	-	2	-	122	-	(533)	(.7%)	(100.4%)
Electricity	83,900	-	119	1%	-	-	2	-	122	-	(533)	(1.5%)	(100.4%)
Water	4,550	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	138,520	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1,405	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	4,547,285	4,419,171	1,202,450	26.4%	1,169,222	25.7%	979,947	22.2%	3,351,619	75.8%	861,695	77.5%	13.7%	
Ratepayers and other	3,676,692	3,393,349	872,728	24.1%	902,090	24.9%	755,521	22.3%	2,530,337	74.6%	652,411	74.6%	15.8%	
Government - operating	623,644	728,663	238,348	38.2%	202,715	32.2%	163,061	22.4%	602,144	82.6%	145,714	85.1%	9.9%	
Government - capital	263,007	263,007	82,677	31.4%	57,246	21.6%	47,868	18.2%	187,791	71.4%	52,477	107.3%	(8.8%)	
Interest	33,948	33,948	8,699	25.6%	9,171	27.0%	13,477	39.7%	31,347	92.3%	7,093	20.7%	90.0%	
Dividends	5	5	-	-	-	-	-	-	-	-	-	-	-	
Payments	(3,882,629)	(4,001,268)	(1,467,321)	37.8%	(1,073,274)	27.6%	(916,768)	22.9%	(3,457,363)	86.4%	(804,375)	87.2%	14.0%	
Suppliers and employees	(3,870,732)	(3,989,372)	(1,467,236)	37.9%	(1,071,229)	27.7%	(911,725)	22.9%	(3,450,189)	86.5%	(804,375)	87.5%	13.3%	
Finance charges	(11,897)	(11,897)	(86)	7%	(2,045)	17.2%	(5,043)	42.4%	(7,174)	60.3%	-	-	(100.0%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	664,656	417,902	(264,871)	(39.9%)	95,948	14.4%	63,179	15.1%	(105,744)	(25.3%)	57,321	9.5%	10.2%	
Cash Flow from Investing Activities														
Receipts	1,414	1,414	136,750	9,672.1%	79,171	5,599.7%	99,654	7,048.4%	315,575	22,320.2%	39,239	11,582.1%	154.0%	
Proceeds on disposal of PPE	1,414	1,414	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	136,750	-	79,171	-	99,654	-	315,575	-	39,239	-	154.0%	
Payments	(408,425)	(518,120)	(38,708)	9.5%	(101,637)	24.9%	(46,176)	8.9%	(186,521)	36.0%	(27,221)	53.4%	69.6%	
Capital assets	(408,425)	(518,120)	(38,708)	9.5%	(101,637)	24.9%	(46,176)	8.9%	(186,521)	36.0%	(27,221)	53.4%	69.6%	
Net Cash from/(used) Investing Activities	(407,011)	(516,706)	98,041	(24.1%)	(22,465)	5.5%	53,478	(10.3%)	129,054	(25.0%)	12,018	6.4%	345.0%	
Cash Flow from Financing Activities														
Receipts	-	-	98,000	-	-	-	39,000	-	137,000	-	45,000	109.3%	(13.3%)	
Short term loans	-	-	98,000	-	-	-	39,000	-	137,000	-	45,000	109.3%	(13.3%)	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	(150,000)	(15,937)	-	(49,682)	-	(56,978)	38.0%	(122,597)	81.7%	(48,899)	88.6%	16.5%	
Repayment of borrowing	-	(150,000)	(15,937)	-	(49,682)	-	(56,978)	38.0%	(122,597)	81.7%	(48,899)	88.6%	16.5%	
Net Cash from/(used) Financing Activities	-	(150,000)	82,063	-	(49,682)	-	(17,978)	12.0%	14,403	(9.6%)	(3,899)	#####	361.1%	
Net Increase/(Decrease) in cash held	257,644	(248,805)	(84,767)	(32.9%)	23,801	9.2%	98,679	(39.7%)	37,714	(15.2%)	65,440	32.6%	50.8%	
Cash/cash equivalents at the year begin:	127,704	127,704	45,204	35.4%	(39,563)	(31.0%)	(15,761)	(12.3%)	45,204	35.4%	4,264	-	(469.6%)	
Cash/cash equivalents at the year end:	385,348	(121,100)	(39,563)	(10.3%)	(15,761)	(4.1%)	82,918	(68.5%)	82,918	(68.5%)	69,705	39.4%	19.0%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	79,472	4.0%	60,224	3.0%	56,071	2.8%	1,783,604	90.1%	1,979,371	44.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	61,389	17.3%	21,045	5.9%	14,514	4.1%	257,654	72.7%	354,612	8.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40,779	7.9%	17,325	3.4%	14,801	2.9%	443,474	85.9%	516,379	11.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	18,954	2.8%	13,594	2.0%	13,060	2.0%	623,642	93.2%	669,250	15.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11,417	2.7%	8,367	2.0%	7,925	1.9%	389,434	93.4%	417,133	9.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Amstar Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19,803	4.0%	20,098	4.0%	23,985	4.6%	436,495	87.2%	500,362	11.3%	-	-	-
Total By Income Source	231,824	5.2%	140,643	3.2%	130,337	2.9%	3,934,304	88.7%	4,437,107	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	20,935	6.7%	19,259	6.1%	11,541	3.7%	262,936	63.6%	314,670	7.1%	-	-	-
Commercial	73,717	26.7%	17,361	6.5%	12,763	4.8%	171,781	62.2%	276,262	6.2%	-	-	-
Households	122,910	3.3%	86,674	2.4%	82,080	2.2%	3,389,148	92.0%	3,683,792	83.0%	-	-	-
Other	14,262	6.8%	13,731	8.5%	23,953	14.8%	110,438	68.0%	152,383	3.7%	-	-	-
Total By Customer Group	231,824	5.2%	140,643	3.2%	130,337	2.9%	3,934,304	88.7%	4,437,107	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	117,926	100.0%	-	-	-	-	-	-	117,926	16.2%
Bulk Water	56,141	100.0%	-	-	-	-	-	-	56,141	7.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	220,342	39.8%	21,741	3.9%	34,416	6.2%	276,498	50.0%	552,996	76.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	394,409	54.2%	21,741	3.0%	34,416	4.7%	276,498	38.0%	727,063	100.0%

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part: Operating Revenue and Expenditure

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	546,168	546,168	129,262	23.7%	127,675	23.4%	138,497	25.4%	395,453	72.4%	119,323	67.6%	16.1%
Operating Revenue													
Property rates	73,200	73,200	19,857	27.1%	22,335	30.5%	21,569	29.5%	63,761	87.1%	15,815	75.1%	38.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	240,834	240,834	61,154	25.4%	47,801	19.8%	53,112	22.1%	162,065	67.3%	49,042	63.3%	8.3%
Service charges - water revenue	73,093	73,093	17,201	23.5%	17,031	23.3%	17,477	23.9%	51,709	70.7%	15,359	70.0%	13.8%
Service charges - sanitation revenue	21,553	21,553	5,026	23.3%	5,195	24.1%	5,235	24.3%	15,456	71.7%	4,524	72.0%	15.7%
Service charges - refuse revenue	25,565	25,565	6,277	24.6%	6,461	25.3%	6,455	25.3%	19,193	75.1%	5,958	79.2%	8.3%
Service charges - other	254	254	35	13.8%	213	83.6%	171	67.3%	419	164.7%	736	32.9%	(76.8%)
Rental of facilities and equipment	7,724	7,724	464	6.0%	1,056	13.7%	1,061	13.7%	2,581	33.4%	1,067	35.1%	(6%)
Interest earned - external investments	1,272	1,272	132	10.4%	55	4.3%	428	33.7%	616	48.4%	206	28.6%	107.5%
Interest earned - outstanding debtors	2,488	2,488	2,244	90.2%	2,208	88.7%	2,912	117.0%	7,364	296.0%	2,001	218.1%	45.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2,500	2,500	24	1.0%	1,856	74.2%	65	2.6%	1,945	77.8%	52	32.0%	24.7%
Licences and permits	91	91	0	3%	15	16.5%	21	23.7%	37	40.4%	24	48.3%	(11.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	91,364	91,364	15,005	16.4%	22,968	25.1%	29,303	32.1%	67,277	73.8%	23,729	67.7%	23.5%
Other own revenue	6,231	6,231	1,862	29.9%	481	7.7%	648	10.4%	2,951	48.0%	1,009	69.1%	(35.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	39	-	-	-	(100.0%)
Operating Expenditure	544,209	544,209	84,078	15.4%	91,461	16.8%	200,944	36.9%	376,482	69.2%	93,094	58.4%	115.9%
Employee related costs	147,509	147,509	10,714	7.3%	17,974	12.2%	31,275	21.2%	59,963	40.7%	24,335	66.7%	28.5%
Remuneration of councillors	8,186	8,186	-	-	3,275	40.0%	1,986	24.3%	5,261	64.3%	2,206	73.0%	(11.2%)
Debt impairment	51,018	51,018	-	-	-	-	52,488	102.9%	52,488	102.9%	-	-	(100.0%)
Depreciation and asset impairment	34,054	34,054	-	-	-	-	23,709	69.6%	23,709	69.6%	17,242	47.9%	37.5%
Finance charges	6,084	6,084	1,844	30.3%	1,961	32.2%	1,896	27.9%	5,501	90.4%	1,691	83.1%	3%
Bulk purchases	207,281	207,281	47,706	23.0%	40,672	19.6%	61,225	29.5%	149,603	72.2%	26,470	69.7%	131.3%
Other Materials	18,556	18,556	4,859	26.2%	6,762	36.4%	1,137	6.1%	12,759	68.8%	3,811	31.7%	(70.2%)
Contracted services	611	611	107	17.5%	189	30.9%	168	27.5%	464	75.9%	96	58.3%	75.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	70,910	70,910	18,848	26.6%	20,627	29.1%	27,259	38.4%	66,734	94.1%	17,215	73.3%	58.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1,959	1,959	45,204		36,214		(62,447)		18,971		26,228		
Transfers recognised - capital	32,037	32,037	9,846	30.7%	10,795	33.7%	2,166	6.6%	22,807	71.2%	5,298	16.0%	(59.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33,996	33,996	55,050		47,009		(60,281)		41,778		31,526		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33,996	33,996	55,050		47,009		(60,281)		41,778		31,526		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33,996	33,996	55,050		47,009		(60,281)		41,778		31,526		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33,996	33,996	55,050		47,009		(60,281)		41,778		31,526		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure	47,654	47,654	17,174	36.0%	3,357	7.0%	3,520	7.4%	24,051	50.5%	7,467	22.2%	(52.9%)
Source of Finance													
National Government	32,037	32,037	16,228	50.7%	2,178	6.8%	2,541	7.9%	20,947	65.4%	5,320	22.9%	(52.2%)
Provincial Government	-	-	-	-	548	6.8%	546	6.8%	1,093	10.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32,037	32,037	16,228	50.7%	2,726	8.5%	3,086	9.6%	22,040	68.8%	5,320	22.2%	(42.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15,617	15,617	946	6.1%	631	4.0%	433	2.8%	2,010	12.9%	2,147	21.9%	(79.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47,654	47,654	17,174	36.0%	3,357	7.0%	3,520	7.4%	24,051	50.5%	7,467	22.2%	(52.9%)
Governance and Administration	2,567	2,567	360	14.0%	239	9.3%	433	16.9%	1,032	40.2%	524	9.9%	(17.3%)
Executive & Council	1,950	1,950	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	617	617	350	56.3%	239	38.8%	433	70.2%	1,032	167.3%	524	12.0%	(17.3%)
Community and Public Safety	1,000	1,000	586	58.6%	940	94.0%	546	54.6%	2,071	207.1%	465	18.6%	17.3%
Community & Social Services	1,000	1,000	586	58.6%	940	94.0%	546	54.6%	2,071	207.1%	465	21.0%	17.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30,387	30,387	16,228	53.4%	2,178	7.2%	320	1.1%	18,726	61.6%	6,478	31.0%	(95.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30,387	30,387	16,228	53.4%	2,178	7.2%	320	1.1%	18,726	61.6%	6,478	30.0%	(95.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13,700	13,700	-	-	-	-	2,221	16.2%	2,221	16.2%	-	-	(100.0%)
Electricity	7,000	7,000	-	-	-	-	2,221	31.7%	2,221	31.7%	-	-	(100.0%)
Water	3,500	3,500	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	800	800	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2,400	2,400	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	511,050	511,050	143,531	28.1%	131,370	25.7%	160,869	31.5%	435,769	85.3%	116,463	82.2%	38.1%	
Ratepayers and other	388,157	388,157	88,048	22.7%	83,797	24.2%	109,887	28.3%	281,534	75.1%	83,841	78.2%	30.8%	
Government - operating	87,096	87,096	35,229	40.4%	26,456	30.4%	21,863	25.1%	83,548	95.9%	20,472	104.4%	6.8%	
Government - capital	32,037	32,037	20,000	62.4%	10,912	34.1%	28,755	89.8%	59,667	186.2%	11,200	72.4%	156.7%	
Interest	3,760	3,760	252	6.7%	204	5.4%	564	15.0%	1,020	27.1%	950	44.9%	(40.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(459,138)	(459,138)	(157,767)	34.4%	(108,030)	23.5%	(101,981)	22.2%	(367,779)	80.1%	(95,989)	86.6%	6.2%	
Suppliers and employees	(453,054)	(453,054)	(157,767)	34.8%	(108,030)	23.8%	(98,841)	21.8%	(364,638)	80.5%	(95,989)	87.1%	3.0%	
Finance charges	(6,084)	(6,084)	-	-	-	-	(3,141)	51.6%	(3,141)	51.6%	-	-	50.6%	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	51,912	51,912	(14,237)	(27.4%)	23,340	45.0%	58,887	113.4%	67,990	131.0%	20,474	51.3%	187.6%	
Cash Flow from Investing Activities														
Receipts	-	-	65	-	65	-	39	-	169	-	26	13.5%	50.0%	
Proceeds on disposal of PPE	-	-	65	-	65	-	39	-	169	-	26	13.5%	50.0%	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(45,654)	(45,654)	(20,083)	44.0%	(3,793)	8.3%	(3,822)	8.4%	(27,698)	60.7%	(6,137)	19.6%	(37.7%)	
Capital assets	(45,654)	(45,654)	(20,083)	44.0%	(3,793)	8.3%	(3,822)	8.4%	(27,698)	60.7%	(6,137)	19.6%	(37.7%)	
Net Cash from/(used) Investing Activities	(45,654)	(45,654)	(20,018)	43.8%	(3,728)	8.2%	(3,783)	8.3%	(27,529)	60.3%	(6,112)	19.9%	(38.1%)	
Cash Flow from Financing Activities														
Receipts	-	-	(159)	-	358	-	(41)	-	158	-	(35)	7%	18.1%	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	(159)	-	358	-	(41)	-	158	-	(35)	7%	18.1%	
Payments	(2,818)	(2,818)	-	-	-	-	(1,357)	48.2%	(1,357)	48.2%	-	3.6%	(100.0%)	
Repayment of borrowing	(2,818)	(2,818)	-	-	-	-	(1,357)	48.2%	(1,357)	48.2%	-	3.6%	(100.0%)	
Net Cash from/(used) Financing Activities	(2,818)	(2,818)	(159)	5.8%	358	(12.7%)	(1,398)	49.6%	(1,199)	42.6%	(35)	37.6%	3,888.3%	
Net Increase/(Decrease) in cash held	3,440	3,440	(34,413)	(1,000.3%)	19,970	580.5%	53,706	1,561.1%	39,262	1,141.3%	14,327	(1,800.5%)	274.8%	
Cash/cash equivalents at the year begin:	984	984	8,248	838.6%	(26,165)	(2,660.3%)	(6,196)	(629.9%)	8,248	838.6%	17,459	439.1%	(135.5%)	
Cash/cash equivalents at the year end:	4,424	4,424	(28,165)	(591.5%)	(6,196)	(140.1%)	47,510	1,074.0%	47,510	1,074.0%	31,787	1,388.3%	49.5%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7,376	6.6%	3,607	3.2%	2,835	2.5%	97,386	87.6%	111,203	29.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electr	15,830	15.6%	4,554	4.5%	2,811	2.8%	78,400	77.2%	101,595	27.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5,589	13.2%	2,419	5.3%	1,643	3.6%	35,481	77.9%	45,533	12.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1,751	5.4%	1,025	3.2%	910	2.8%	28,881	88.7%	32,547	8.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	1,953	3.8%	1,328	2.6%	1,177	2.3%	46,938	91.3%	51,396	13.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expon	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,309	4.5%	666	2.3%	188	0.6%	27,033	92.7%	29,175	7.9%	-	-	-
Total By Income Source	34,208	9.2%	13,600	3.7%	9,543	2.6%	314,099	84.6%	371,451	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2,005	15.3%	883	6.7%	498	3.8%	9,744	74.2%	13,130	3.5%	-	-	-
Commercial	13,429	69.8%	1,950	10.1%	444	2.3%	3,423	17.8%	19,246	5.2%	-	-	-
Households	18,558	5.5%	10,709	3.2%	6,582	2.6%	298,501	88.7%	336,350	90.6%	-	-	-
Other	217	8.0%	58	2.1%	19	0.7%	2,432	89.2%	2,725	7%	-	-	-
Total By Customer Group	34,208	9.2%	13,600	3.7%	9,543	2.6%	314,099	84.6%	371,451	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	31	3%	11,882	99.7%	-	-	-	-	11,913	38.4%
Bulk Water	4,010	51.5%	3,769	48.5%	-	-	-	-	7,779	25.1%
PAYE deductions	1,176	100.0%	-	-	-	-	-	-	1,176	3.6%
VAT (output less input)	371	100.0%	-	-	-	-	-	-	371	1.2%
Pensions / Retirement	1,846	100.0%	-	-	-	-	-	-	1,846	6.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,054	84.5%	978	20.6%	704	14.9%	-	-	4,735	15.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1,249	39.4%	1,497	47.3%	189	6.0%	231	7.3%	3,167	10.2%
Total	11,736	37.9%	18,126	58.5%	893	2.9%	231	0.7%	30,986	100.0%

GAUTENG: MERAUFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part I: Operating Revenue and Expenditure

R thousands	2014/15										2013/14		Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	1,170,175	1,301,472	316,449	27.0%	153,479	13.1%	273,670	21.0%	743,598	57.1%	313,114	64.0%	(12.6%)
Operating Revenue													
Property rates	293,356	141,355	72,791	24.8%	36,169	12.9%	36,275	25.7%	145,265	102.8%	67,926	74.7%	46.6%
Property rates - penalties and collection charges	2,293	359	54,708	2,385.2%	102	4.5%	1,145	318.8%	55,054	15,565.5%	469	71.7%	144.2%
Service charges - electricity revenue	238,920	219,409	42,458	17.8%	38,289	16.0%	51,711	23.6%	132,457	60.4%	50,330	71.7%	2.7%
Service charges - water revenue	258,285	248,093	30,445	11.8%	43,079	16.7%	63,581	25.6%	137,105	55.3%	57,258	59.5%	11.0%
Service charges - sanitation revenue	36,388	33,492	8,078	22.2%	5,986	16.4%	8,914	26.6%	22,977	68.6%	7,838	74.0%	13.7%
Service charges - refuse revenue	50,225	50,777	12,676	25.2%	8,485	16.9%	12,715	25.0%	33,856	66.7%	9,633	75.0%	32.0%
Service charges - other	639	786	195	30.6%	132	20.7%	195	24.8%	522	66.5%	151	75.3%	29.3%
Rental of facilities and equipment	1,051	1,051	272	25.9%	276	26.3%	285	27.1%	832	79.2%	257	75.9%	10.8%
Interest earned - external investments	17,959	8,386	481	2.7%	213	1.2%	1,745	20.8%	2,439	29.1%	366	7.4%	377.1%
Interest earned - outstanding debtors	29,895	41,201	10,472	35.0%	10,129	33.9%	13,957	33.9%	34,568	83.9%	8,293	82.7%	68.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3,493	3,162	862	28.1%	588	16.8%	445	14.1%	2,015	63.7%	968	78.0%	(54.0%)
Licences and permits	37,987	33,375	6,995	23.7%	7,347	19.3%	8,668	28.0%	25,031	75.0%	7,921	72.4%	9.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	187,077	485,011	71,233	38.1%	2	-	67,002	13.8%	138,237	28.5%	100,493	51.9%	(33.3%)
Other own revenue	12,194	33,734	1,361	11.2%	2,674	21.9%	7,012	20.8%	11,046	32.7%	1,211	45.4%	478.6%
Gains on disposal of PPE	403	1,301	1,301	322.6%	-	-	-	-	1,301	100.0%	-	-	-
Operating Expenditure	1,246,495	1,335,099	208,914	16.8%	216,661	17.4%	262,233	19.6%	687,809	51.5%	209,558	43.0%	25.1%
Employee related costs	345,158	278,010	73,708	21.4%	71,498	20.7%	66,247	23.8%	211,452	76.1%	68,007	65.9%	(2.6%)
Remuneration of councillors	19,023	17,421	4,456	23.4%	4,456	23.4%	4,430	25.4%	13,342	76.6%	5,027	74.1%	(11.9%)
Dial treatment	104,941	111,053	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	109,947	33,627	-	-	-	-	20,857	62.0%	20,857	62.0%	-	-	(100.0%)
Finance charges	10,008	3,445	1,154	11.5%	447	4.5%	1,208	35.1%	2,809	81.5%	1,250	35.8%	(3.4%)
Bulk purchases	350,469	343,086	73,789	21.1%	77,952	22.2%	77,902	22.7%	229,643	66.9%	70,048	71.3%	11.2%
Other Materials	-	43,053	5,826	-	5,411	-	7,024	16.3%	18,261	42.4%	6,313	-	11.3%
Contracted services	104,755	91,267	29,353	28.0%	29,653	28.3%	35,084	38.4%	94,090	103.1%	32,788	89.9%	7.0%
Transfers and grants	-	313,665	1,127	-	2,769	-	14,301	4.6%	18,198	5.8%	2,312	-	518.5%
Other expenditure	202,294	100,390	19,502	9.6%	24,476	12.1%	35,181	35.0%	79,158	78.9%	23,813	14.0%	47.7%
Loss on disposal of PPE	-	43	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(76,320)	(33,627)	107,535		(63,182)		11,436		55,789		103,557		
Transfers recognised - capital	218,503	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	142,183	(33,627)	107,535		(63,182)		11,436		55,789		103,557		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	142,183	(33,627)	107,535		(63,182)		11,436		55,789		103,557		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	142,183	(33,627)	107,535		(63,182)		11,436		55,789		103,557		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	142,183	(33,627)	107,535		(63,182)		11,436		55,789		103,557		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15										2013/14		Q3 of 2013/14
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure	294,679	223,260	12,106	4.1%	61,223	20.8%	31,584	14.1%	104,913	47.0%	16,529	30.7%	91.1%
Source of Finance													
National Government	74,929	70,238	-	-	-	-	-	-	-	-	4,236	12.4%	(100.0%)
Provincial Government	143,385	105,424	-	-	-	-	-	-	-	-	9,504	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	218,314	175,662	-	-	-	-	-	-	-	-	13,740	32.1%	(100.0%)
Borrowing	55,900	39,950	-	-	-	-	-	-	-	-	453	20.1%	(100.0%)
Infamly generated funds	20,405	7,648	12,106	59.2%	61,223	299.2%	31,584	413.0%	104,913	1,371.7%	2,336	29.7%	1,252.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	294,679	223,260	12,106	4.1%	61,223	20.8%	31,584	14.1%	104,913	47.0%	16,529	30.7%	91.1%
Governance and Administration	5,000	3,075	135	2.7%	369	7.4%	44	1.4%	548	17.8%	1,728	147.1%	(97.5%)
Executive & Council	-	-	-	-	360	-	20	-	381	-	-	-	(100.0%)
Budget & Treasury Office	5,000	2,500	135	2.7%	9	2%	23	9%	168	6.7%	1,728	-	(98.7%)
Corporate Services	-	575	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4,500	6,208	11,847	263.3%	23,812	529.2%	14,771	237.9%	50,431	812.3%	198	15.2%	7,368.8%
Community & Social Services	-	-	58	-	17	-	75	-	75	-	198	3.5%	(100.0%)
Sport And Recreation	4,500	2,353	-	-	437	9.7%	418	17.7%	856	36.2%	-	-	(100.0%)
Public Safety	-	3,845	2	-	-	-	-	-	2	-	-	-	-
Housing	-	-	11,788	-	23,321	-	14,353	-	49,462	-	-	-	(100.0%)
Health	-	-	-	-	37	-	-	-	37	-	-	-	-
Economic and Environmental Services	226,314	172,795	123	1%	30,797	13.6%	13,648	7.9%	44,568	25.8%	11,654	26.2%	17.1%
Planning and Development	955	3,410	42	4.4%	-	-	-	-	42	1.2%	453	44.5%	(100.0%)
Road Transport	225,359	169,385	81	-	30,797	13.7%	13,648	8.1%	44,525	26.3%	11,201	24.0%	21.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	58,865	41,182	-	-	6,244	10.6%	3,122	7.6%	9,366	22.7%	2,949	47.2%	5.8%
Electricity	46,900	25,207	-	-	6,244	13.6%	3,122	12.4%	9,366	37.2%	808	51.5%	413.4%
Water	11,465	12,770	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	1,951	-	-	-	-	-	-	-	-	439	106.1%	(100.0%)
Waste Management	1,500	1,254	-	-	-	-	-	-	-	-	1,902	22.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	1,139,859	1,139,859	289,119	25.4%	173,374	15.2%	331,577	29.1%	794,071	69.7%	307,150	55.2%	8.0%	
Ratepayers and other	858,894	858,894	167,612	19.5%	166,416	19.4%	134,440	15.6%	468,467	54.5%	211,356	65.3%	(36.4%)	
Government - operating	187,077	187,077	75,904	40.6%	861	5%	49,990	26.7%	126,726	67.7%	46,930	54.9%	6.5%	
Government - capital	74,929	74,929	44,691	59.6%	5,500	7.3%	145,240	193.8%	195,431	260.8%	40,204	17.9%	261.3%	
Interest	17,958	17,958	913	5.1%	598	3.3%	1,937	10.8%	3,448	19.2%	8,659	131.9%	(77.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1,011,242)	(1,011,242)	(358,673)	35.5%	(210,234)	20.8%	(216,764)	21.4%	(785,672)	77.7%	(209,558)	60.1%	3.4%	
Suppliers and employees	(1,001,234)	(1,001,234)	(357,262)	35.7%	(209,787)	21.0%	(215,617)	21.5%	(782,686)	78.2%	(205,995)	61.2%	4.7%	
Finance charges	(10,008)	(10,008)	(1,391)	13.9%	(447)	4.5%	(1,147)	11.5%	(2,985)	29.8%	(1,250)	8.0%	(8.2%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(2,312)	-	(100.0%)	
Net Cash from/(used) Operating Activities	128,617	128,617	(69,554)	(54.1%)	(36,860)	(28.7%)	114,813	89.3%	8,399	6.5%	97,592	35.5%	17.6%	
Cash Flow from Investing Activities														
Receipts	403	403	1,301	322.6%	-	-	-	-	1,301	322.6%	-	1,695.0%	-	
Proceeds on disposal of PPE	403	403	1,301	322.6%	-	-	-	-	1,301	322.6%	-	1,961.1%	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(294,679)	(294,679)	(15,405)	5.2%	(34,425)	11.7%	(15,931)	5.4%	(65,761)	22.3%	(41,454)	65.9%	(61.6%)	
Capital assets	(294,679)	(294,679)	(15,405)	5.2%	(34,425)	11.7%	(15,931)	5.4%	(65,761)	22.3%	(41,454)	65.9%	(61.6%)	
Net Cash from/(used) Investing Activities	(294,275)	(294,275)	(14,104)	4.8%	(34,425)	11.7%	(15,931)	5.4%	(64,460)	21.9%	(41,454)	46.4%	(61.6%)	
Cash Flow from Financing Activities														
Receipts	55,900	55,900	67	2%	62	1%	66	1%	215	4%	57	8%	15.9%	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	55,900	55,900	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	67	2%	62	1%	66	1%	215	4%	57	8%	15.9%	
Payments	(6,100)	(6,100)	(1,914)	23.6%	(1,724)	21.3%	(2,600)	32.1%	(6,238)	77.0%	(1,597)	44.0%	62.8%	
Repayment of borrowing	(6,100)	(6,100)	(1,914)	23.6%	(1,724)	21.3%	(2,600)	32.1%	(6,238)	77.0%	(1,597)	44.0%	62.8%	
Net Cash from/(used) Financing Activities	47,800	47,800	(1,827)	(3.8%)	(1,662)	(3.9%)	(2,534)	(5.3%)	(6,023)	(12.6%)	(1,540)	(28.5%)	64.5%	
Net Increase/(Decrease) in cash held	(117,858)	(117,858)	(85,485)	72.5%	(72,946)	61.9%	96,348	(81.7%)	(62,084)	52.7%	54,598	22,382.9%	76.5%	
Cash/cash equivalents at the year begin	226,364	226,364	203,946	90.1%	118,460	52.3%	45,514	20.1%	203,946	90.1%	338,301	-	(86.5%)	
Cash/cash equivalents at the year end	108,506	108,506	118,460	109.2%	45,514	41.9%	141,862	130.7%	141,862	130.7%	392,899	(211,707.1%)	(63.9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	21,950	7.7%	13,462	4.7%	8,477	3.0%	240,280	84.6%	284,170	38.5%	-	-	213,152
Trade and Other Receivables from Exchange Transactions - Electric	13,465	29.2%	7,804	16.9%	2,388	5.2%	22,501	48.7%	46,158	6.3%	-	-	42,215
Receivables from Non-exchange Transactions - Property Rates	11,881	8.8%	11,540	8.5%	5,707	4.2%	106,559	78.5%	135,687	18.4%	-	-	133,018
Receivables from Exchange Transactions - Waste Water Management	3,079	7.3%	2,744	6.5%	2,300	5.5%	33,923	80.7%	42,046	5.7%	-	-	40,992
Receivables from Exchange Transactions - Waste Management	4,235	6.8%	3,916	6.3%	3,206	5.1%	51,311	61.9%	62,671	8.5%	-	-	60,726
Receivables from Exchange Transactions - Property Rental Debtors	67	11.4%	49	8.3%	26	4.4%	449	75.9%	591	1%	-	-	373
Interest on Asset Debtor Accounts	-	-	-	-	-	-	199	100.0%	199	-	-	-	99
Recoverable unauthorised, irregular or fruitless and wasteful Expend	11,203	6.8%	14,045	8.5%	6,887	4.2%	133,728	80.6%	165,863	22.5%	-	-	126,438
Total By Income Source	65,880	8.9%	53,562	7.3%	28,992	3.9%	588,952	79.9%	737,385	100.0%	-	-	616,115
Debtors Age Analysis By Customer Group													
Organs of State	1,372	7.0%	6,402	32.7%	882	4.5%	10,917	56.8%	19,574	2.7%	-	-	19,430
Commercial	31,763	9.7%	19,174	5.8%	11,865	3.6%	264,957	80.8%	327,780	44.5%	-	-	254,511
Households	31,372	8.6%	27,026	7.4%	15,792	4.3%	289,635	79.6%	364,024	49.4%	-	-	337,820
Other	1,372	5.3%	960	3.7%	432	1.7%	23,242	89.4%	26,006	3.5%	-	-	4,355
Total By Customer Group	65,880	8.9%	53,562	7.3%	28,992	3.9%	588,952	79.9%	737,385	100.0%	-	-	616,115

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	39	15.4%	180	71.1%	-	-	34	13.6%	253	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	39	15.4%	180	71.1%	-	-	34	13.6%	253	100.0%

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

R thousands	2014/15										2013/14		Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	739,385	774,432	192,397	26.0%	183,020	24.8%	174,054	22.5%	549,471	71.0%	155,392	76.1%	12.0%
Operating Revenue	739,385	774,432	192,397	26.0%	183,020	24.8%	174,054	22.5%	549,471	71.0%	155,392	76.1%	12.0%
Property rates	130,588	132,630	33,221	25.4%	33,840	25.9%	33,895	25.6%	100,956	76.1%	27,400	73.8%	23.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	273,688	284,614	68,610	25.1%	61,212	22.4%	57,109	21.8%	186,931	70.6%	54,574	72.3%	4.6%
Service charges - water revenue	146,112	144,574	34,694	23.7%	36,686	25.1%	35,384	24.5%	106,774	73.9%	30,546	76.2%	15.6%
Service charges - sanitation revenue	30,355	30,635	7,609	25.1%	7,801	25.7%	7,778	25.4%	23,188	75.7%	6,483	77.0%	20.0%
Service charges - refuse revenue	29,508	29,044	6,844	23.2%	7,048	23.9%	6,895	23.7%	20,787	71.6%	6,122	75.2%	12.6%
Service charges - other	-	3,100	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,300	1,300	242	18.6%	297	22.9%	336	25.9%	876	67.4%	264	69.1%	27.4%
Interest earned - external investments	2,000	3,300	1,026	51.3%	1,630	81.5%	1,408	42.7%	4,063	123.1%	1,633	105.8%	(13.8%)
Interest earned - outstanding debtors	4,000	7,000	2,459	61.5%	2,636	65.9%	2,589	37.0%	7,683	109.8%	1,818	71.4%	42.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	14,523	49,523	1,835	12.6%	2,216	15.3%	3,486	7.0%	7,537	15.2%	3,040	73.1%	14.7%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	77,119	78,230	28,770	37.3%	24,564	31.9%	19,813	25.3%	73,147	93.5%	16,066	91.9%	23.3%
Other own revenue	30,191	30,481	7,088	23.5%	5,080	16.8%	5,360	17.6%	17,528	57.5%	7,446	78.5%	(28.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	828,153	866,838	170,734	20.6%	219,865	26.5%	206,236	23.8%	596,835	68.9%	164,643	69.8%	25.3%
Employee related costs	186,356	186,961	41,154	22.1%	42,321	22.7%	44,154	23.6%	127,629	68.3%	38,914	70.5%	13.5%
Remuneration of councillors	9,052	9,052	2,152	23.8%	2,121	23.4%	2,148	23.7%	6,421	70.9%	2,527	69.4%	(15.0%)
Debt impairment	28,880	64,710	7,170	25.0%	7,170	25.0%	34,193	52.8%	48,532	75.0%	4,510	72.0%	658.2%
Depreciation and asset impairment	131,700	131,700	32,925	25.0%	32,925	25.0%	32,925	25.0%	98,775	75.0%	29,338	75.0%	12.2%
Finance charges	16,806	66,013	327	1.7%	9,120	48.5%	4,862	7.4%	14,309	21.7%	214	39.2%	2,166.8%
Bulk purchases	283,639	286,172	60,309	21.3%	68,773	31.3%	59,374	20.4%	207,456	72.5%	51,956	72.6%	13.9%
Other Materials	-	4,351	-	-	10,215	23.5%	2,136	-	15,703	17.1%	11,715	-	(81.8%)
Contracted services	56,968	56,707	9,500	16.7%	13,111	23.0%	12,459	22.0%	35,070	61.8%	12,483	59.7%	(2.2%)
Transfers and grants	5,926	5,648	4	1%	1,667	28.1%	403	7.5%	2,094	37.1%	3	5%	16,256.2%
Other expenditure	107,026	59,674	12,843	12.0%	12,441	11.6%	14,562	24.3%	39,846	66.6%	13,683	46.7%	6.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(88,768)	(92,406)	21,663		(36,845)		(32,182)		(47,364)		(9,251)		
Transfers recognised - capital	31,236	30,322	13,625	43.6%	10,215	32.7%	5,346	17.6%	29,186	96.3%	17,710	106.7%	(69.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	1,200	(5,280)	(946)	(78.9%)	(636)	(69.6%)	(722)	(13.7%)	(2,504)	(47.4%)	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(56,332)	(67,363)	34,342		(27,466)		(27,558)		(20,682)		8,460		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(56,332)	(67,363)	34,342		(27,466)		(27,558)		(20,682)		8,460		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(56,332)	(67,363)	34,342		(27,466)		(27,558)		(20,682)		8,460		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(56,332)	(67,363)	34,342		(27,466)		(27,558)		(20,682)		8,460		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15										2013/14		Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure	82,392	73,884	20,729	25.2%	9,349	11.3%	12,779	17.3%	42,857	58.0%	15,816	38.0%	(19.2%)
Source of Finance	82,392	73,884	20,729	25.2%	9,349	11.3%	12,779	17.3%	42,857	58.0%	15,816	38.0%	(19.2%)
National Government	28,705	28,686	8,394	29.2%	2,086	7.3%	7,223	25.2%	17,703	61.7%	5,610	70.6%	28.8%
Provincial Government	1,450	1,686	-	-	118	8.2%	216	12.8%	334	19.8%	-	180.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	4,300	-	-	-	-	-	-	-	-	-	143	1.6%	(100.0%)
Transfers recognised - capital	34,455	30,372	8,394	24.4%	2,204	6.4%	7,438	24.5%	18,037	59.4%	5,753	53.7%	29.3%
Borrowing	24,400	20,307	10,610	43.5%	3,880	15.9%	1,725	8.5%	16,215	79.8%	7,641	32.1%	(77.4%)
Internally generated funds	14,987	17,925	1,694	11.3%	3,027	20.2%	3,236	18.1%	7,956	44.4%	2,134	20.1%	51.6%
Public contributions and donations	8,550	5,280	31	4%	238	2.8%	380	7.2%	649	12.3%	289	19.2%	31.6%
Capital Expenditure Standard Classification	82,392	73,884	20,729	25.2%	9,349	11.3%	12,779	17.3%	42,857	58.0%	15,816	38.0%	(19.2%)
Governance and Administration	2,553	3,136	372	14.6%	718	28.1%	405	12.9%	1,494	47.6%	278	91.2%	45.4%
Executive & Council	265	240	-	-	497	187.5%	-	-	497	207.3%	-	42.4%	-
Budget & Treasury Office	140	125	11	7.8%	48	34.4%	15	11.8%	74	59.0%	112	91.5%	(86.9%)
Corporate Services	2,148	2,772	361	16.8%	173	8.1%	390	14.1%	924	33.3%	166	105.6%	135.0%
Community and Public Safety	14,150	13,703	6,511	46.0%	956	6.8%	2,067	15.1%	9,534	69.6%	2,231	32.1%	(7.4%)
Community & Social Services	4,220	1,526	-	-	130	3.1%	323	21.2%	453	29.7%	1,095	40.8%	(70.5%)
Sport And Recreation	7,824	8,433	5,922	75.7%	761	9.7%	1,188	14.1%	7,871	93.3%	795	18.4%	49.5%
Public Safety	2,106	2,004	590	28.0%	65	3.1%	512	25.5%	1,167	58.2%	341	38.1%	50.2%
Housing	-	1,740	-	-	-	-	43	2.5%	43	2.5%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12,577	20,650	8,162	64.9%	2,448	19.5%	5,422	26.3%	16,031	77.6%	8,022	50.0%	(32.4%)
Planning and Development	125	122	-	-	32	25.9%	21	17.1%	53	43.8%	-	100.0%	(100.0%)
Road Transport	12,452	20,529	8,162	65.5%	2,415	19.4%	5,401	26.3%	15,978	77.8%	8,022	50.0%	(32.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	53,112	36,394	5,684	10.7%	5,227	9.8%	4,886	13.4%	15,798	43.4%	5,285	31.9%	(7.6%)
Electricity	20,680	11,951	1,604	7.6%	1,770	8.6%	1,718	14.4%	5,091	42.6%	1,167	25.5%	47.2%
Water	16,430	8,391	2,062	12.6%	1,166	7.1%	1,055	12.6%	4,282	51.0%	2,583	40.9%	(59.2%)
Waste Water Management	13,952	12,061	1,230	8.8%	1,834	13.1%	1,860	15.4%	4,923	40.8%	1,525	49.0%	21.9%
Waste Management	2,050	3,991	789	38.5%	458	22.4%	254	6.4%	1,501	37.6%	10	2.4%	2,397.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	729,002	544,162	211,635	28.0%	223,534	30.7%	169,577	31.2%	604,746	111.1%	178,277	85.3%	(4.9%)	
Ratepayers and other	618,647	425,310	165,757	26.8%	184,489	29.8%	140,707	33.1%	480,853	115.4%	143,045	83.3%	(1.6%)	
Government - operating	77,119	78,230	28,770	37.3%	22,514	29.3%	19,037	24.3%	70,320	89.9%	15,458	103.4%	15.7%	
Government - capital	31,236	30,322	13,625	43.6%	12,295	39.3%	5,636	19.2%	31,726	104.6%	15,323	66.7%	(61.9%)	
Interest	2,000	10,300	3,484	174.2%	4,266	213.3%	3,997	39.8%	11,747	114.0%	3,451	256.2%	15.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(784,925)	(522,054)	(187,015)	23.8%	(189,576)	24.2%	(150,030)	28.7%	(526,621)	100.9%	(146,455)	79.9%	2.4%	
Suppliers and employees	(766,120)	(496,809)	(186,665)	24.4%	(178,789)	23.3%	(149,243)	30.1%	(514,716)	103.6%	(146,195)	81.5%	2.1%	
Finance charges	(18,806)	(18,806)	(327)	1.7%	(9,120)	48.5%	(364)	1.8%	(9,811)	49.5%	(255)	39.4%	43.1%	
Transfers and grants	-	(5,449)	(4)	-	(1,667)	-	(423)	7.5%	(2,094)	37.1%	(5)	-	8,092.3%	
Net Cash from/(used) Operating Activities	(55,924)	22,098	24,620	(44.0%)	33,958	(60.7%)	19,547	88.5%	78,125	353.5%	31,822	135.1%	(38.6%)	
Cash Flow from Investing Activities														
Receipts	-	2,870	(79,638)	-	1,036	-	1,530	53.3%	(77,072)	(2,685.7%)	(6,419)	-	(123.8%)	
Proceeds on disposal of PPE	-	2,930	362	-	1,036	-	1,530	52.2%	2,828	99.9%	1,281	-	19.5%	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	(60)	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	(80,000)	-	-	-	-	-	(80,000)	-	(7,700)	-	(100.0%)	
Payments	(81,192)	(73,884)	(20,729)	25.5%	(9,349)	11.5%	(12,779)	17.3%	(42,857)	58.0%	(15,806)	38.0%	(19.2%)	
Capital assets	(81,192)	(73,884)	(20,729)	25.5%	(9,349)	11.5%	(12,779)	17.3%	(42,857)	58.0%	(15,806)	38.0%	(19.2%)	
Net Cash from/(used) Investing Activities	(81,192)	(71,014)	(100,367)	123.6%	(8,313)	10.2%	(11,249)	15.8%	(119,929)	168.9%	(22,225)	110.0%	(49.4%)	
Cash Flow from Financing Activities														
Receipts	(410)	(136,021)	111	(27.0%)	(828)	201.9%	1,735	(1.3%)	1,018	(.7%)	54	1,607.3%	3,134.4%	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	(410)	(48,749)	-	-	-	-	-	-	-	-	-	1,594.0%	-	
Increase (decrease) in consumer deposits	-	(87,272)	111	-	(828)	-	1,735	(2.0%)	1,018	(1.2%)	54	-	3,134.4%	
Payments	(13,261)	153,909	(3,132)	23.6%	(7,967)	60.1%	(114)	(.1%)	(11,212)	(7.3%)	-	-	(100.0%)	
Repayment of borrowing	(13,261)	153,909	(3,132)	23.6%	(7,967)	60.1%	(114)	(.1%)	(11,212)	(7.3%)	-	-	(100.0%)	
Net Cash from/(used) Financing Activities	(13,671)	17,888	(3,021)	22.1%	(8,794)	64.3%	1,621	9.1%	(10,195)	(57.0%)	54	91.6%	2,922.0%	
Net Increase/(Decrease) in cash held	(150,766)	(31,028)	(78,768)	52.2%	16,851	(11.2%)	9,919	(32.0%)	(51,999)	167.6%	9,651	317.8%	2.8%	
Cash/cash equivalents at the year begin	20,354	91,471	90,433	444.3%	11,665	57.3%	28,515	31.2%	30,433	98.9%	27,824	58.0%	2.5%	
Cash/cash equivalents at the year end	(130,432)	60,442	11,665	(8.9%)	28,515	(21.9%)	38,434	63.6%	38,434	63.6%	37,474	83.5%	2.6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	14,812	26.2%	2,705	4.8%	2,193	3.9%	36,879	65.2%	56,588	31.7%	-	-	15,288
Trade and Other Receivables from Exchange Transactions - Electr	8,709	50.6%	516	3.0%	472	2.7%	7,513	43.7%	17,210	9.6%	-	-	3,789
Receivables from Non-exchange Transactions - Property Rates	11,119	26.5%	1,944	4.6%	1,812	4.3%	27,110	64.6%	41,984	23.5%	-	-	13,882
Receivables from Exchange Transactions - Waste Water Management	3,216	15.7%	794	3.9%	757	3.7%	15,665	76.7%	20,432	11.4%	-	-	5,852
Receivables from Exchange Transactions - Waste Management	3,012	18.2%	677	4.1%	704	4.3%	12,141	73.4%	16,534	9.3%	-	-	4,808
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,634	10.1%	772	4.6%	761	4.7%	12,976	80.4%	16,144	9.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10,534)	(109.4%)	623	6.5%	320	3.3%	19,223	199.6%	9,632	5.4%	-	-	22,582
Total By Income Source	31,967	17.9%	8,051	4.5%	7,018	3.9%	131,507	73.7%	178,524	100.0%	-	-	66,182
Debtors Age Analysis By Customer Group													
Organs of State	761	10.8%	248	3.5%	260	3.7%	5,802	82.1%	7,072	4.0%	-	-	571
Commercial	13,561	48.5%	612	2.2%	554	2.0%	13,206	47.3%	27,943	15.7%	-	-	37,644
Households	17,645	12.3%	7,171	5.0%	6,194	4.3%	112,499	78.4%	143,510	80.4%	-	-	27,966
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31,967	17.9%	8,051	4.5%	7,018	3.9%	131,507	73.7%	178,524	100.0%	-	-	66,182

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	12,792	100.0%	-	-	-	-	-	-	12,792	48.7%
Bulk Water	7,115	100.0%	-	-	-	-	-	-	7,115	27.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6,361	100.0%	-	-	-	-	-	-	6,361	24.2%
Total	26,268	100.0%	-	-	-	-	-	-	26,268	100.0%

**GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015**

Part 1: Operating Revenue and Expenditure

	2014/15										2013/14		Q3 of 2014/15 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	2,001,308	2,036,248	570,870	28.5%	408,322	20.4%	575,308	28.3%	1,554,500	76.3%	475,175	77.9%	21.1%	
Property rates	316,406	347,652	85,973	27.2%	99,371	31.4%	98,378	28.3%	283,728	81.6%	76,036	76.9%	26.1%	
Property rates - penalties and collection charges	32,486	25,310	5,208	16.0%	7,445	22.9%	5,626	22.2%	18,281	72.2%	14,226	47.0%	(60.5%)	
Service charges - electricity revenue	833,172	825,404	213,972	25.7%	193,730	23.3%	187,736	22.7%	595,438	72.1%	171,226	72.5%	9.6%	
Service charges - water revenue	229,868	222,558	52,371	22.8%	56,412	24.5%	48,680	21.9%	157,463	70.6%	68,753	82.9%	(29.2%)	
Service charges - sanitation revenue	111,476	117,890	56,302	50.5%	2,394	2.1%	31,406	26.6%	90,101	76.4%	25,683	75.4%	22.3%	
Service charges - refuse revenue	106,544	104,130	25,899	24.3%	25,429	24.1%	25,303	24.3%	76,432	73.4%	24,857	75.6%	1.8%	
Service charges - other	-	9	-	-	-	-	-	-	-	(4,930)	-	-	(100.0%)	
Rental of facilities and equipment	3,508	3,252	932	26.6%	751	21.4%	1,020	31.4%	2,704	83.1%	655	70.0%	55.9%	
Interest earned - external investments	1,468	5,839	-	-	1,549	105.5%	8,266	141.6%	9,815	168.1%	6,492	272.7%	27.3%	
Interest earned - outstanding debtors	13,732	32,299	7,598	55.3%	8,562	62.3%	332	1.0%	16,482	51.0%	3,775	79.4%	(91.2%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	23,522	23,522	4,137	17.6%	918	3.9%	10,523	44.7%	15,579	66.2%	5,368	74.2%	98.0%	
Licenses and permits	24	22	4	17.9%	7	28.0%	5	25.0%	16	75.0%	8	85.2%	(30.3%)	
Agency services	24,950	21,408	16,166	64.8%	(483)	(1.9%)	584	2.6%	16,247	75.9%	6,965	62.3%	(81.9%)	
Transfers recognised - operational	250,984	253,630	96,358	38.4%	6,244	2.5%	145,214	57.3%	247,816	97.7%	60,030	97.2%	141.9%	
Other own revenue	52,167	53,322	6,144	11.8%	6,002	11.5%	12,254	23.0%	24,399	45.6%	11,342	51.8%	8.0%	
Gains on disposal of PPE	2,000	-	-	-	-	-	-	-	-	-	2,690	713.3%	(100.0%)	
Operating Expenditure	2,370,408	2,447,307	545,044	23.0%	514,536	21.7%	553,595	22.6%	1,613,176	65.9%	450,877	64.6%	22.6%	
Employee related costs	570,352	574,775	132,599	23.2%	138,937	24.4%	134,162	23.3%	405,717	70.5%	121,044	73.6%	10.9%	
Remuneration of councillors	29,387	28,387	6,248	22.0%	5,947	21.0%	5,979	21.1%	18,774	64.0%	8,455	69.9%	(20.3%)	
Debt impairment	45,775	117,084	13,445	29.4%	13,724	30.0%	67,205	57.4%	94,374	80.6%	18,283	88.7%	267.6%	
Depreciation and asset impairment	281,809	281,809	65,849	23.4%	72,210	25.6%	65,857	23.4%	203,916	72.4%	61,548	62.2%	7.0%	
Finance charges	58,067	53,067	12,664	21.8%	8,184	14.1%	19,380	36.5%	40,208	75.6%	17,023	93.4%	13.7%	
Bulk purchases	753,733	753,695	219,910	29.2%	156,465	20.8%	150,037	19.9%	526,412	69.8%	139,013	71.0%	7.9%	
Other Materials	75,281	80,473	6,870	9.1%	15,530	20.6%	20,253	25.2%	42,652	53.0%	-	-	(100.0%)	
Contracted services	227,635	217,548	41,087	18.0%	49,153	21.6%	36,085	16.6%	126,336	58.1%	32,868	51.2%	9.8%	
Transfers and grants	40,650	39,620	5,696	14.0%	9,460	23.3%	11,967	30.2%	27,113	68.4%	3,986	45.9%	200.0%	
Other expenditure	288,719	300,650	40,678	14.1%	44,927	15.6%	42,681	14.2%	128,286	42.6%	48,656	51.0%	(12.3%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(369,100)	(411,060)	25,826		(106,214)		21,713		(58,676)		24,298			
Transfers recognised - capital	122,012	118,250	9,088	7.4%	25,092	20.6%	64,593	54.6%	98,772	83.5%	14,121	54.2%	357.4%	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(247,088)	(292,810)	34,914		(81,123)		86,305		40,096		38,419			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(247,088)	(292,810)	34,914		(81,123)		86,305		40,096		38,419			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(247,088)	(292,810)	34,914		(81,123)		86,305		40,096		38,419			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(247,088)	(292,810)	34,914		(81,123)		86,305		40,096		38,419			

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		Q3 of 2014/15 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	483,996	461,909	24,603	5.1%	63,378	13.1%	68,294	14.8%	156,275	33.8%	52,624	56.8%	29.8%
National Government	118,118	113,875	9,150	7.7%	22,918	19.4%	2,982	2.6%	35,050	30.8%	13,450	56.3%	(77.8%)
Provincial Government	3,895	4,376	-	-	2,114	54.3%	403	9.2%	2,517	57.5%	125	11.8%	223.2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	122,012	118,250	9,150	7.5%	25,032	20.5%	3,384	2.9%	37,567	31.8%	13,575	53.8%	(75.1%)
Borrowing	239,500	239,500	11,538	4.8%	29,189	12.2%	55,898	23.3%	99,625	40.3%	148	3.7%	37,703.6%
Internally generated funds	122,484	84,159	3,915	3.2%	9,156	7.5%	9,012	9.6%	22,083	23.5%	38,902	69.7%	(76.8%)
Public contributions and donations	-	10,000	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	483,996	461,909	24,603	5.1%	63,378	13.1%	68,294	14.8%	156,275	33.8%	52,624	56.8%	29.8%
Governance and Administration	25,778	30,811	2,006	7.8%	5,112	19.8%	4,018	13.0%	11,137	36.1%	737	14.3%	445.4%
Executive & Council	17,071	25,811	1,958	11.5%	4,831	28.3%	3,959	15.5%	10,747	42.0%	173	9.2%	590.5%
Budget & Treasury Office	3,105	3,118	48	1.5%	275	8.9%	23	0.7%	346	11.1%	563	17.3%	(85.7%)
Corporate Services	5,802	2,082	-	-	-	-	36	1.7%	43	2.1%	-	-	(100.0%)
Community and Public Safety	37,374	24,547	162	.4%	3,802	10.2%	2,286	9.3%	6,251	25.6%	8,048	38.3%	(71.6%)
Community & Social Services	9,597	6,926	-	-	2,114	22.0%	576	8.3%	2,692	38.9%	95	44.4%	507.2%
Sport And Recreation	27,534	17,353	162	0.6%	1,674	6.1%	1,703	9.8%	3,558	20.4%	7,953	37.5%	(78.6%)
Public Safety	243	288	-	-	15	6.2%	6	2.2%	21	7.8%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	167,160	171,445	14,179	8.5%	24,549	14.7%	25,860	15.1%	64,587	37.7%	8,252	51.5%	213.4%
Planning and Development	64,815	69,832	683	1.1%	4,605	7.1%	10,600	15.2%	15,888	22.8%	-	-	(100.0%)
Road Transport	76,154	73,830	11,878	15.6%	13,263	17.4%	10,924	14.6%	36,066	48.6%	7,415	71.2%	47.3%
Environmental Protection	26,191	27,783	1,618	6.2%	6,681	25.5%	4,335	15.6%	12,633	45.5%	837	13.2%	417.8%
Trading Services	244,684	228,604	8,228	3.4%	29,150	11.9%	35,208	15.4%	72,586	31.8%	35,204	72.7%	
Electricity	94,730	102,735	2,513	2.6%	11,691	12.1%	10,516	10.2%	24,920	24.3%	21,985	69.4%	(52.2%)
Water	85,412	81,956	4,889	5.7%	12,115	14.2%	23,374	28.5%	43,977	49.2%	7,048	85.2%	1,041.6%
Waste Water Management	52,721	33,495	581	1.1%	4,425	8.4%	1,189	3.5%	6,195	18.5%	9,327	84.5%	(87.3%)
Waste Management	11,821	10,378	145	1.2%	1,119	9.5%	129	1.2%	1,394	13.4%	1,844	88.2%	(93.0%)
Other	9,000	6,502	28	.3%	765	8.5%	922	14.2%	1,715	26.4%	384	17.2%	140.3%

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	2,379,029	2,355,387	560,005	23.5%	615,929	25.9%	571,595	24.3%	1,747,530	74.2%	569,455	77.2%	4%	
Ratepayers and other	1,990,832	1,945,388	423,818	21.3%	482,887	24.3%	449,257	23.1%	1,355,742	69.7%	449,504	72.8%	(1.1%)	
Government - operating	250,984	253,630	106,873	43.2%	82,648	32.9%	64,532	25.5%	255,655	100.8%	56,141	96.9%	15.1%	
Government - capital	122,012	118,250	19,910	16.3%	40,314	33.0%	43,309	37.1%	104,133	88.1%	53,543	99.2%	(16.0%)	
Interest	15,201	36,138	8,103	53.3%	10,101	66.4%	13,797	36.2%	32,001	83.9%	10,257	115.4%	34.4%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(2,129,014)	(2,196,831)	(548,305)	25.8%	(538,574)	25.3%	(511,100)	23.3%	(1,597,979)	72.7%	(429,869)	71.8%	18.9%	
Suppliers and employees	(2,030,297)	(2,104,144)	(530,045)	26.1%	(521,483)	25.7%	(484,564)	23.0%	(1,536,092)	73.0%	(413,208)	72.1%	17.3%	
Finance charges	(58,068)	(53,068)	(12,564)	21.6%	(7,631)	13.1%	(15,999)	30.1%	(36,194)	68.2%	(12,675)	82.6%	26.2%	
Transfers and grants	(40,650)	(39,620)	(5,696)	14.0%	(9,460)	23.3%	(10,537)	26.6%	(25,693)	64.9%	(3,986)	45.9%	164.4%	
Net Cash from/(used) Operating Activities	250,015	158,555	11,700	4.7%	77,355	30.9%	60,495	38.2%	149,551	94.3%	139,587	122.1%	(56.7%)	
Cash Flow from Investing Activities														
Receipts	2,000	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	2,000	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(483,996)	(461,909)	(52,377)	10.8%	(57,190)	11.8%	(52,158)	11.3%	(161,724)	35.0%	(55,301)	71.7%	(5.7%)	
Capital assets	(483,996)	(461,909)	(52,377)	10.8%	(57,190)	11.8%	(52,158)	11.3%	(161,724)	35.0%	(55,301)	71.7%	(5.7%)	
Net Cash from/(used) Investing Activities	(481,996)	(461,909)	(52,377)	10.9%	(57,190)	11.9%	(52,158)	11.3%	(161,724)	35.0%	(55,301)	71.7%	(5.7%)	
Cash Flow from Financing Activities														
Receipts	240,227	239,500	-	-	151,000	62.9%	49,950	20.9%	200,950	83.9%	-	100.0%	(100.0%)	
Short term loans	-	-	-	-	151,000	62.9%	49,950	20.9%	200,950	83.9%	-	100.0%	(100.0%)	
Borrowing long term/refinancing	239,500	239,500	-	-	151,000	63.0%	49,950	20.9%	200,950	83.9%	-	100.0%	(100.0%)	
Increase (decrease) in consumer deposits	727	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(28,621)	(30,993)	(5,514)	19.3%	(6,506)	22.7%	(8,459)	27.3%	(20,478)	66.1%	(5,368)	73.9%	57.6%	
Recayment of borrowing	(28,621)	(30,993)	(5,514)	19.3%	(6,506)	22.7%	(8,459)	27.3%	(20,478)	66.1%	(5,368)	73.9%	57.6%	
Net Cash from/(used) Financing Activities	211,606	208,507	(5,514)	(2.6%)	144,494	68.3%	41,491	19.9%	180,472	86.6%	(5,368)	73.9%	(872.9%)	
Net Increase/(Decrease) in cash held	(20,375)	(94,847)	(46,190)	228.7%	164,659	(808.1%)	49,829	(52.5%)	168,298	(177.4%)	78,918	(221.2%)	(36.9%)	
Cash/cash equivalents at the year begin	27,267	96,705	96,705	354.7%	50,515	185.3%	215,174	222.5%	96,705	100.0%	77,809	100.0%	176.5%	
Cash/cash equivalents at the year end	6,892	1,858	50,515	733.0%	215,174	3,122.2%	265,003	14,262.9%	265,003	14,262.9%	156,727	574.8%	69.1%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	32,395	18.7%	3,094	1.8%	1,621	0.9%	136,386	78.6%	173,495	18.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	85,095	38.9%	2,553	1.2%	991	0.5%	130,261	59.5%	218,900	23.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	78,366	39.1%	3,863	1.9%	2,438	1.2%	115,935	57.8%	200,602	21.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20,278	35.0%	3,569	6.2%	1,949	3.4%	32,128	55.5%	57,923	6.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	15,578	26.0%	2,493	4.2%	1,872	3.1%	39,917	66.7%	59,860	6.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	606	31.2%	262	13.5%	44	2.2%	1,030	53.1%	1,841	2%	-	-	-
Interest on Arrear Debtor Accounts	4,711	18.6%	1,662	6.6%	1,412	5.6%	17,477	69.2%	25,261	2.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	25,873	13.6%	3,045	1.6%	1,783	1.0%	158,760	83.6%	187,462	20.3%	-	-	-
Total By Income Source	262,901	28.4%	20,541	2.2%	12,110	1.3%	629,894	68.1%	925,445	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	12,265	55.0%	1,409	6.3%	565	2.9%	8,075	36.2%	22,315	2.4%	-	-	-
Commercial	85,022	46.5%	610	3%	895	5%	96,121	52.6%	182,648	19.7%	-	-	-
Households	167,221	34.6%	15,086	3.1%	3,416	1.9%	291,825	60.4%	483,548	52.3%	-	-	-
Other	(1,608)	(0.7%)	3,436	1.5%	1,234	0.9%	233,872	98.7%	236,934	25.6%	-	-	-
Total By Customer Group	262,901	28.4%	20,541	2.2%	12,110	1.3%	629,894	68.1%	925,445	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	38,480	100.0%	-	-	-	-	-	-	38,480	33.0%
Bulk Water	19,370	56.8%	14,724	43.2%	-	-	-	-	34,094	29.3%
PAYE deductions	5,914	100.0%	-	-	-	-	-	-	5,914	5.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7,217	100.0%	-	-	-	-	-	-	7,217	6.2%
Loan repayments	3,046	100.0%	-	-	-	-	-	-	3,046	2.6%
Trade Creditors	24,493	88.4%	3,210	11.6%	-	-	-	-	27,703	23.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	98,521	84.6%	17,934	15.4%	-	-	-	-	116,454	100.0%

GAUTENG: RANDFONTEIN (GT482)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part 1: Operating Revenue and Expenditure

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	939,819	908,387	226,133	24.1%	209,006	22.2%	196,844	21.7%	631,982	69.6%	204,079	67.3%	(3.5%)
Operating Revenue	112,732	112,732	32,068	28.5%	25,312	22.5%	23,911	21.2%	81,310	72.1%	19,146	56.7%	24.9%
Property rates - penalties and collection charges	411,572	413,572	102,020	24.8%	95,737	23.3%	88,468	21.4%	286,225	69.2%	71,163	73.2%	24.3%
Service charges - water revenue	124,961	124,961	20,002	16.0%	23,968	19.2%	19,174	15.4%	63,144	50.7%	19,409	51.1%	(1.2%)
Service charges - sanitation revenue	39,446	39,445	7,356	18.6%	8,110	20.6%	8,046	20.4%	23,511	59.6%	7,816	63.4%	3.0%
Service charges - refuse revenue	38,958	38,958	9,266	23.8%	10,374	26.6%	10,317	26.5%	29,956	76.9%	9,727	78.6%	6.1%
Service charges - other	1,675	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2,533	2,533	412	16.3%	419	16.5%	(1,339)	(52.9%)	(509)	(20.1%)	509	62.9%	(32.9%)
Interest earned - external investments	1,508	1,808	355	23.6%	627	41.6%	328	18.2%	1,311	72.5%	3,764	807.3%	(91.3%)
Interest earned - outstanding debtors	8,496	8,496	3,213	37.8%	(114)	(1.3%)	3,176	37.4%	6,275	73.9%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4,006	4,006	760	19.0%	2,225	55.5%	1,054	26.3%	4,039	100.0%	956	75.0%	10.2%
Licences and permits	86	86	3	3.0%	1	1.3%	1	1.3%	4	5.1%	7	7.0%	(83.6%)
Agency services	48,852	16,992	7,022	14.4%	3,726	7.6%	38,911	217.2%	47,658	280.5%	30,707	1,356.6%	20.2%
Transfers recognised - operational	131,725	132,225	42,058	31.9%	36,631	27.6%	1,276	1.0%	75,965	60.5%	39,902	73.4%	(56.8%)
Other own revenue	13,571	12,874	1,581	11.7%	1,990	14.7%	5,521	42.9%	9,092	70.6%	975	33.8%	466.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	994,729	954,776	185,300	18.6%	193,695	19.5%	239,138	25.0%	618,133	64.7%	180,128	53.7%	32.8%
Employee related costs	231,718	232,664	55,425	23.9%	59,147	25.5%	54,592	23.5%	169,163	72.7%	53,476	76.6%	2.1%
Remuneration of councillors	16,465	16,465	3,426	20.8%	3,469	21.2%	3,504	21.3%	10,419	63.3%	3,929	70.1%	(10.8%)
Debt impairment	33,910	33,910	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	109,256	103,989	287	3%	1,032	9%	41,380	39.8%	42,699	41.1%	32	-	128,568.8%
Finance charges	16,317	16,317	1,374	8.4%	3,321	20.4%	5,032	30.8%	9,728	59.6%	6,504	84.4%	(23.8%)
Bulk purchases	339,767	339,767	114,056	33.6%	88,332	26.0%	100,685	29.6%	303,072	89.2%	71,164	71.7%	41.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	28,899	28,899	1,657	5.7%	9,221	31.9%	8,009	27.7%	18,887	65.4%	6,874	38.2%	20.0%
Transfers and grants	420	420	-	-	-	-	210	50.0%	210	50.0%	105	50.0%	100.0%
Other expenditure	217,977	182,345	9,076	4.2%	29,152	13.4%	25,727	14.1%	63,956	35.1%	38,144	48.1%	(32.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(54,910)	(46,389)	40,833		15,311		(42,295)		13,849		23,951		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(54,910)	(46,389)	40,833		15,311		(42,295)		13,849		23,951		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(54,910)	(46,389)	40,833		15,311		(42,295)		13,849		23,951		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(54,910)	(46,389)	40,833		15,311		(42,295)		13,849		23,951		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(54,910)	(46,389)	40,833		15,311		(42,295)		13,849		23,951		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure	65,560	64,809	6,144	9.4%	12,815	19.5%	16,626	25.7%	35,585	54.9%	11,828	25.0%	40.6%
Source of Finance	33,869	29,147	1,158	3.4%	9,856	29.1%	9,568	32.8%	20,582	70.6%	3,624	12.2%	164.0%
National Government	456	13,712	1,278	280.3%	-	-	2,576	18.8%	3,855	28.1%	1,319	21.1%	95.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34,325	42,859	2,436	7.1%	9,856	28.7%	12,144	28.3%	24,436	57.0%	4,943	13.7%	145.7%
Borrowing	31,235	21,950	3,708	11.9%	2,958	9.5%	4,462	20.4%	11,148	50.8%	6,885	38.9%	(34.9%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	65,560	64,809	6,144	9.4%	12,815	19.5%	16,626	25.7%	35,585	54.9%	11,828	25.0%	40.6%
Governance and Administration	988	2,062	1,040	105.3%	294	29.8%	184	8.9%	1,519	73.7%	423	43.1%	(56.5%)
Executive & Council	419	419	105	25.0%	105	25.0%	105	25.0%	314	75.0%	93	47.1%	13.1%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	37	74.7%	(100.0%)
Corporate Services	569	1,643	596	164.4%	190	33.3%	79	4.8%	1,205	73.3%	293	42.5%	(72.9%)
Community and Public Safety	15,207	25,486	2,001	13.2%	4,862	30.7%	4,939	18.4%	11,802	46.5%	4,404	25.2%	12.1%
Community & Social Services	3,111	15,476	1,772	57.0%	4,525	145.4%	3,273	21.1%	9,570	61.8%	3,108	21.0%	5.3%
Sport And Recreation	11,910	9,800	89	7%	44	4%	1,667	17.0%	1,800	18.4%	66	9.4%	2,427.6%
Public Safety	186	211	139	75.0%	93	50.0%	-	-	232	110.2%	1,230	59.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29,726	12,259	1,417	4.8%	6,094	20.5%	4,950	40.4%	12,461	101.7%	1,894	13.0%	161.4%
Planning and Development	680	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	29,046	12,259	1,417	4.9%	6,094	21.0%	4,950	40.4%	12,461	101.7%	1,894	13.5%	161.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19,639	25,002	1,686	8.6%	1,764	9.0%	6,552	26.2%	10,003	40.0%	5,106	29.5%	28.3%
Electricity	6,160	6,160	573	9.3%	573	9.3%	1,500	16.3%	2,846	32.3%	702	23.6%	113.6%
Water	1,370	5,363	194	9.8%	164	9.8%	4,392	61.9%	4,779	89.1%	2,541	24.9%	65.9%
Waste Water Management	120	520	260	216.8%	260	216.8%	-	-	520	100.0%	287	27.3%	(100.0%)
Waste Management	11,369	10,939	660	5.8%	738	6.5%	660	6.0%	2,057	18.8%	1,476	63.5%	(65.3%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	899,782	881,759	201,922	22.4%	212,773	23.6%	171,562	19.5%	586,256	66.5%	172,642	78.0%	(6%)			
Ratepayers and other	725,680	691,284	149,553	20.6%	154,454	21.3%	152,525	22.1%	456,531	68.0%	124,144	83.4%	22.9%			
Government - operating	131,725	132,225	42,123	32.0%	31,983	24.3%	302	2%	74,388	56.3%	23,970	67.5%	(98.7%)			
Government - capital	34,325	48,060	7,682	22.4%	20,822	60.7%	14,713	30.6%	43,217	89.9%	23,132	48.8%	(36.4%)			
Interest	8,071	10,179	2,564	31.6%	5,534	68.6%	4,022	39.5%	12,120	119.1%	1,395	99.0%	188.2%			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(825,052)	(802,788)	(223,765)	27.1%	(183,288)	22.2%	(164,856)	20.5%	(571,909)	71.2%	(159,300)	77.8%	3.5%			
Suppliers and employees	(808,315)	(786,051)	(221,230)	27.4%	(178,811)	22.1%	(158,518)	20.2%	(558,559)	71.1%	(151,985)	76.0%	4.3%			
Finance charges	(16,317)	(16,317)	(1,374)	8.4%	(3,320)	20.3%	(9,032)	30.8%	(9,727)	59.6%	(6,279)	161.3%	(19.9%)			
Transfers and grants	(420)	(420)	(1,151)	276.4%	(1,157)	275.4%	(1,306)	311.0%	(3,824)	862.7%	(1,036)	1,038.1%	28.0%			
Net Cash from/(used) Operating Activities	74,730	78,972	(21,844)	(29.2%)	29,485	39.5%	6,708	8.5%	14,347	18.2%	13,342	79.9%	(49.7%)			
Cash Flow from Investing Activities																
Receipts	(4,427)	4,427	8,564	(193.5%)	1,626	(36.7%)	7,954	179.7%	18,144	409.9%	(6,425)	(646.7%)	(223.8%)			
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in non-current debtors	(5,468)	5,468	8,564	(156.6%)	1,626	(29.7%)	7,954	145.5%	18,144	331.8%	(6,425)	489.6%	(223.8%)			
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	1,041	(1,041)	-	-	-	-	-	-	-	-	-	-	(51.2%)			
Payments	(52,658)	(76,522)	(3,342)	6.3%	(10,395)	19.7%	(17,786)	23.2%	(31,524)	41.2%	(12,064)	29.9%	47.4%			
Capital assets	(52,658)	(76,522)	(3,342)	6.3%	(10,395)	19.7%	(17,786)	23.2%	(31,524)	41.2%	(12,064)	29.9%	47.4%			
Net Cash from/(used) Investing Activities	(57,085)	(72,095)	5,222	(9.1%)	(8,769)	15.4%	(9,833)	13.6%	(13,300)	18.6%	(18,490)	54.4%	(46.8%)			
Cash Flow from Financing Activities																
Receipts	1,616	1,650	(421)	(26.1%)	668	41.4%	393	23.8%	640	38.8%	659	175.1%	(54.3%)			
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-			
Increase (decrease) in consumer deposits	1,616	1,650	(421)	(26.1%)	668	41.4%	393	23.8%	640	38.8%	659	175.1%	(54.3%)			
Payments	(19,181)	(19,181)	(2,802)	14.6%	(3,500)	18.2%	(2,961)	15.4%	(9,263)	48.3%	(7,333)	41.4%	303.8%			
Repayment of borrowing	(19,181)	(19,181)	(2,802)	14.6%	(3,500)	18.2%	(2,961)	15.4%	(9,263)	48.3%	(7,333)	41.4%	303.8%			
Net Cash from/(used) Financing Activities	(17,565)	(17,531)	(3,223)	18.3%	(2,831)	16.1%	(2,568)	14.6%	(6,623)	49.2%	126	(46.4%)	(2,143.9%)			
Net Increase/(Decrease) in cash held	81	(10,655)	(19,845)	(24,392.3%)	17,885	21,983.0%	(5,695)	53.5%	(7,655)	71.8%	(5,022)	446.6%	13.4%			
Cash/cash equivalents at the year begin:	6,669	53,305	58,464	876.7%	38,619	579.1%	56,503	106.0%	58,464	109.7%	81,690	19,201.4%	(30.8%)			
Cash/cash equivalents at the year end:	6,750	42,650	38,619	572.1%	56,503	837.1%	50,808	119.1%	50,808	119.1%	76,668	1,149.6%	(31.7%)			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
	Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	5,663	23.7%	2,740	11.5%	1,484	6.1%	14,025	58.7%	23,992	8.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	22,271	53.3%	3,869	9.3%	1,333	3.2%	14,304	34.2%	41,777	15.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9,470	11.6%	2,837	3.2%	1,657	2.0%	68,069	83.2%	81,833	29.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	2,042	22.4%	787	8.6%	422	4.6%	5,873	64.4%	9,123	3.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	2,475	26.8%	973	10.6%	528	5.7%	5,243	58.9%	9,220	3.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	87	8.3%	65	6.3%	50	4.8%	838	80.6%	1,038	4%	-	-	-
Interest on Arrear Debtor Accounts	1,244	4.2%	1,129	3.6%	1,104	3.7%	26,419	88.4%	29,896	10.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7,211	9.4%	5,747	7.5%	751	1.0%	63,247	82.2%	76,956	28.1%	-	-	-
Total By Income Source	50,463	18.4%	17,947	6.6%	7,309	2.7%	198,018	72.3%	273,737	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	627	12.5%	706	14.1%	270	5.4%	3,416	68.1%	5,018	1.8%	-	-	-
Commercial	24,016	55.2%	2,829	6.5%	976	2.2%	15,696	36.1%	43,516	15.9%	-	-	-
Households	25,668	11.4%	14,387	6.4%	6,044	2.7%	178,825	79.5%	224,924	82.2%	-	-	-
Other	151	54.6%	26	9.3%	19	7.0%	81	29.1%	278	1%	-	-	-
Total By Customer Group	50,463	18.4%	17,947	6.6%	7,309	2.7%	198,018	72.3%	273,737	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	22,316	22.1%	-	-	-	-	78,669	77.9%	100,986	94.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,661	29.3%	563	9.9%	-	-	3,438	60.7%	5,661	5.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	23,978	22.5%	563	.5%	-	-	82,107	77.0%	106,647	100.0%

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part 1: Operating Revenue and Expenditure

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure														
Operating Revenue	348,846	379,831	104,962	30.1%	101,973	29.2%	89,592	23.6%	296,527	78.1%	66,187	74.3%	35.4%	
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	9,533	8,841	887	9.3%	2,853	29.9%	1,585	17.9%	5,324	60.2%	1,385	64.6%	14.4%	
Interest earned - external investments	2,199	2,199	570	25.9%	78	3.5%	560	25.4%	1,207	54.9%	240	62.4%	133.4%	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits	69,103	68,203	5,771	8.4%	16,677	24.1%	20,050	29.4%	42,498	62.3%	3,871	42.2%	418.0%	
Agency services	6,740	6,429	1,606	23.8%	1,601	23.8%	1,623	25.2%	4,830	75.1%	1,616	75.6%	3%	
Transfers recognised - operational	251,597	264,730	94,937	37.7%	79,975	31.8%	64,975	24.5%	239,887	90.8%	58,141	88.7%	11.8%	
Other own revenue	9,588	29,342	1,191	12.4%	734	7.7%	772	2.6%	2,898	9.2%	933	11.2%	(17.3%)	
Gains on disposal of PPE	88	88	-	-	55	63.3%	28	31.8%	83	95.1%	(1)	38.0%	(3,832.6%)	
Operating Expenditure	348,805	379,751	80,337	23.0%	91,081	26.1%	81,843	21.6%	253,261	66.7%	80,291	68.6%	1.9%	
Employee related costs	207,216	206,847	51,895	25.0%	51,273	24.7%	51,638	25.0%	154,806	74.9%	49,389	74.7%	4.6%	
Remuneration of councillors	11,581	11,806	2,808	22.5%	2,583	22.4%	2,600	22.0%	7,801	66.1%	2,846	71.7%	(8.6%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	26,766	26,766	4,855	18.1%	7,057	26.4%	4,772	17.8%	16,884	62.3%	6,946	79.3%	(31.3%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	35,567	35,891	5,531	15.5%	11,657	32.8%	8,169	22.8%	25,357	70.6%	6,217	65.6%	31.4%	
Transfers and grants	1,365	2,765	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	68,310	95,876	15,448	23.3%	18,501	27.9%	14,664	15.3%	48,613	50.7%	14,893	64.6%	(1.5%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	40	80	24,625		10,892		7,749		43,266		(14,104)			
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	40	80	24,625		10,892		7,749		43,266		(14,104)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	40	80	24,625		10,892		7,749		43,266		(14,104)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	40	80	24,625		10,892		7,749		43,266		(14,104)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	40	80	24,625		10,892		7,749		43,266		(14,104)			

Part 2: Capital Revenue and Expenditure

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure														
Source of Finance	17,238	16,808	2,239	13.0%	4,380	25.4%	2,351	14.0%	8,970	53.4%	4,662	75.1%	(49.6%)	
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital														
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	17,238	16,808	2,239	13.0%	4,380	25.4%	2,351	14.0%	8,970	53.4%	4,662	75.1%	(49.6%)	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	17,238	16,808	2,239	13.0%	4,380	25.4%	2,351	14.0%	8,970	53.4%	4,662	75.1%	(49.6%)	
Governance and Administration	13,500	15,391	2,239	16.6%	3,888	28.6%	2,323	15.1%	8,449	54.9%	4,103	82.1%	(43.4%)	
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	
Corporate Services	13,500	15,391	2,239	16.6%	3,888	28.6%	2,323	15.1%	8,449	54.9%	4,103	82.1%	(43.4%)	
Community and Public Safety														
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	261	-	(100.0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	3,738	1,418			493	13.2%	28	2.0%	521	36.8%	298	43.7%	(90.5%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	3,246	925	-	-	-	-	28	3.1%	28	3.1%	298	64.4%	(90.5%)	
Environmental Protection	490	493	-	-	493	100.5%	-	-	493	100.0%	-	-	-	
Trading Services														
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	350,467	379,744	104,962	29.9%	101,918	29.1%	89,564	23.6%	296,444	78.1%	66,200	74.3%	35.3%
Ratepayers and other	87,855	112,815	9,455	10.8%	21,885	24.9%	24,030	21.3%	55,350	49.1%	7,819	38.9%	207.3%
Government - operating	260,562	264,730	94,937	36.4%	79,975	30.7%	64,975	24.5%	239,857	90.6%	58,141	88.7%	11.8%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2,060	2,199	570	27.6%	78	3.8%	560	25.4%	1,207	54.9%	240	62.4%	133.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(310,848)	(352,947)	(83,824)	27.0%	(68,042)	21.9%	(66,741)	18.9%	(218,607)	61.9%	(53,141)	61.1%	25.6%
Suppliers and employees	(294,635)	(350,182)	(83,824)	28.4%	(68,042)	23.1%	(66,741)	19.1%	(218,607)	62.4%	(53,141)	64.1%	25.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(16,013)	(2,765)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39,619	26,797	21,138	53.4%	33,875	85.5%	22,823	85.2%	77,836	290.5%	13,059	226.0%	74.8%
Cash Flow from Investing Activities													
Receipts	50	-	-	-	55	110.7%	28	-	83	-	(1)	(67.1%)	(4,351.1%)
Proceeds on disposal of PPE	50	-	-	-	55	110.7%	28	-	83	-	(1)	(67.1%)	(4,351.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(17,702)	(16,808)	(2,239)	12.6%	(4,380)	24.7%	(2,369)	14.3%	(9,015)	53.6%	(4,662)	75.1%	(48.6%)
Capital assets	(17,702)	(16,808)	(2,239)	12.6%	(4,380)	24.7%	(2,369)	14.3%	(9,015)	53.6%	(4,662)	75.1%	(48.6%)
Net Cash from/(used) Investing Activities	(17,652)	(16,808)	(2,239)	12.7%	(4,325)	24.5%	(2,369)	14.1%	(8,932)	53.1%	(4,662)	75.6%	(48.2%)
Cash Flow from Financing Activities													
Receipts	-	50	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	50	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	50	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	21,967	10,038	18,899	86.0%	29,550	134.5%	20,455	203.8%	68,904	686.4%	8,396	706.6%	143.6%
Cash/cash equivalents at the year begin	13,971	14,976	14,976	107.2%	33,875	242.5%	63,425	423.5%	14,976	100.0%	48,361	99.8%	31.2%
Cash/cash equivalents at the year end	35,938	25,014	33,875	94.3%	63,425	178.5%	83,880	335.3%	83,880	335.3%	56,757	406.3%	47.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	518	24.3%	500	23.4%	-	-	1,115	52.3%	2,134	100.0%	-	-	-
Total By Income Source	518	24.3%	500	23.4%	-	-	1,115	52.3%	2,134	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	518	24.3%	500	23.4%	-	-	1,115	52.3%	2,134	100.0%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	518	24.3%	500	23.4%	-	-	1,115	52.3%	2,134	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(1,882)	100.0%	-	-	-	-	-	-	(1,882)	(4.3%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22,469	100.0%	-	-	-	-	-	-	22,469	51.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	23,214	100.0%	-	-	-	-	-	-	23,214	53.0%
Total	43,802	100.0%	-	-	-	-	-	-	43,802	100.0%

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part 1: Operating Revenue and Expenditure

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure														
Operating Revenue	287,987	287,987	82,465	28.8%	19,765	6.9%	66,575	23.1%	168,804	58.6%	63,439	85.3%	4.9%	
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - other	4,683	4,683	211	4.5%	139	3.0%	100	2.1%	449	9.6%	273	32.5%	(53.4%)	
Rental of facilities and equipment	1,783	1,783	486	27.3%	160	8.9%	258	14.5%	904	50.7%	752	95.4%	(5.7%)	
Interest earned - external investments	6,193	6,193	630	10.2%	345	5.6%	592	9.6%	1,567	25.3%	1,450	65.2%	(59.2%)	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits	159	159	41	25.8%	37	23.0%	33	20.8%	111	69.6%	40	76.1%	(18.4%)	
Agency services	37,789	37,789	-	-	15,116	40.0%	-	-	15,116	40.0%	10,750	100.0%	(100.0%)	
Transfers recognised - operational	190,259	190,259	77,707	40.8%	921	5%	60,026	31.5%	138,654	72.9%	43,447	100.9%	38.2%	
Other own revenue	47,120	47,120	3,390	7.2%	3,048	6.5%	5,566	11.8%	12,004	25.5%	6,727	15.5%	(17.3%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	282,901	282,901	68,092	24.1%	21,716	7.7%	45,623	16.1%	135,431	47.9%	65,462	71.1%	(30.3%)	
Employee related costs	185,703	185,703	43,258	23.3%	13,828	7.4%	25,839	13.9%	82,925	44.7%	41,979	80.6%	(38.4%)	
Remuneration of councillors	12,107	12,107	2,452	20.3%	842	7.0%	1,699	14.0%	4,993	41.2%	2,660	68.3%	(36.1%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	9,165	9,165	-	-	-	-	10,153	110.8%	10,153	110.8%	-	-	(100.0%)	
Finance charges	403	403	88	21.9%	-	-	-	-	88	21.9%	171	39.7%	(100.0%)	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	4,394	4,394	-	-	1,099	25.0%	-	-	1,099	25.0%	-	-	22.7%	
Other expenditure	71,129	71,129	22,294	31.3%	5,948	8.4%	7,931	11.2%	36,173	50.9%	20,652	65.3%	(61.6%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	5,086	5,086	14,372		(1,951)		20,952		33,373		(2,022)			
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	5,086	5,086	14,372		(1,951)		20,952		33,373		(2,022)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	5,086	5,086	14,372		(1,951)		20,952		33,373		(2,022)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	5,086	5,086	14,372		(1,951)		20,952		33,373		(2,022)			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	5,086	5,086	14,372		(1,951)		20,952		33,373		(2,022)			

Part 2: Capital Revenue and Expenditure

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure														
Source of Finance	5,086	5,086	23	.4%	1,014	19.9%	-	-	1,037	20.4%	(2,739)	67.3%	(100.0%)	
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	5,086	5,086	23	.4%	1,014	19.9%	-	-	1,037	20.4%	116	163.2%	(100.0%)	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	(2,855)	-	(100.0%)	
Capital Expenditure Standard Classification	5,086	5,086	23	.4%	1,014	19.9%	-	-	1,037	20.4%	(2,739)	67.3%	(100.0%)	
Governance and Administration	1,200	1,200	23	1.9%	-	-	-	-	23	1.9%	116	38.6%	(100.0%)	
Executive & Council	-	-	-	-	-	-	-	-	-	-	116	57.8%	(100.0%)	
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	
Corporate Services	1,200	1,200	23	1.9%	-	-	-	-	23	1.9%	-	-	-	
Community and Public Safety	3,886	3,886	-	-	-	-	-	-	-	-	-	100.0%	-	
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	3,886	3,886	-	-	-	-	-	-	-	-	-	100.0%	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	-	-	-	-	1,014	-	-	-	1,014	-	(2,855)	-	(100.0%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	-	-	-	-	1,014	-	-	-	1,014	-	(2,855)	-	(100.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	287,987	287,987	82,543	28.7%	94,347	32.8%	67,256	23.4%	244,146	84.8%	62,343	84.8%	7.9%
Ratepayers and other	81,535	81,535	4,321	4.7%	30,392	33.2%	6,343	6.8%	41,056	44.8%	17,458	56.0%	(83.7%)
Government - operating	190,259	190,259	77,592	40.8%	63,254	33.2%	60,026	31.5%	200,872	105.6%	43,447	98.6%	38.2%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	6,193	6,193	630	10.2%	701	11.3%	887	14.3%	2,218	35.8%	1,440	72.7%	(38.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(273,736)	(273,736)	(70,973)	25.9%	(61,743)	22.6%	(52,723)	19.3%	(185,439)	67.7%	(69,627)	64.9%	(24.3%)
Suppliers and employees	(268,939)	(268,939)	(70,865)	26.4%	(60,645)	22.5%	(52,723)	19.6%	(184,252)	68.5%	(69,455)	65.3%	(24.1%)
Finance charges	(403)	(403)	(88)	21.9%	-	-	-	-	(88)	21.9%	(171)	39.7%	(100.0%)
Transfers and grants	(4,394)	(4,394)	-	-	(1,099)	25.0%	-	-	(1,099)	25.0%	-	50.0%	-
Net Cash from/(used) Operating Activities	14,251	14,251	11,570	81.2%	32,604	228.8%	14,533	102.0%	58,708	412.0%	(7,284)	239.8%	(299.5%)
Cash Flow from Investing Activities													
Receipts	-	-	4	-	(0)	-	-	-	4	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	4	-	(0)	-	-	-	4	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5,086)	(5,086)	23	(.4%)	-	-	-	-	23	(.4%)	(116)	101.3%	(100.0%)
Capital assets	(5,086)	(5,086)	23	(.4%)	-	-	-	-	23	(.4%)	(116)	101.3%	(100.0%)
Net Cash from/(used) Investing Activities	(5,086)	(5,086)	27	(.5%)	(0)	-	-	-	26	(.5%)	(116)	104.2%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1,020)	(1,020)	3,646	(357.4%)	-	-	-	-	3,646	(357.4%)	(1,676)	45.4%	(100.0%)
Repayment of borrowing	(1,020)	(1,020)	3,646	(357.4%)	-	-	-	-	3,646	(357.4%)	(1,676)	45.4%	(100.0%)
Net Cash from/(used) Financing Activities	(1,020)	(1,020)	3,646	(357.4%)	-	-	-	-	3,646	(357.4%)	(1,676)	45.4%	(100.0%)
Net Increase/(Decrease) in cash held	8,145	8,145	15,242	187.1%	32,604	400.3%	14,533	178.4%	62,380	765.9%	(9,076)	285.0%	(260.1%)
Cash/cash equivalents at the year begin	82,653	82,653	36,497	44.2%	51,739	82.6%	84,343	102.0%	36,497	44.2%	112,875	57.1%	(26.3%)
Cash/cash equivalents at the year end	90,798	90,798	51,739	57.0%	84,343	92.9%	98,877	108.9%	98,877	108.9%	103,800	125.6%	(4.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	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	-	-	-	-	5	.4%	1,146	99.6%	1,151	100.0%	-	-	-
Total By Income Source	-	-	-	-	5	.4%	1,146	99.6%	1,151	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	5	.4%	1,146	99.6%	1,151	100.0%	-	-	-
Total By Customer Group	-	-	-	-	5	.4%	1,146	99.6%	1,151	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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	500	77.2%	35	5.4%	6	1.0%	106	16.4%	647	100.0%
Total	500	77.2%	35	5.4%	6	1.0%	106	16.4%	647	100.0%

GAUTENG: WESTONARIA (GT483)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part 1: Operating Revenue and Expenditure

R thousands	Budget		2014/15								2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Main appropriation	Adjusted Budget	First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	474,257	622,834	188,190	39.7%	111,064	23.4%	98,449	15.8%	397,704	63.9%	143,795	89.4%	(31.5%)
Operating Revenue	474,257	622,834	188,190	39.7%	111,064	23.4%	98,449	15.8%	397,704	63.9%	143,795	89.4%	(31.5%)
Property rates	62,195	203,195	63,862	102.7%	35,556	57.2%	35,745	17.6%	135,163	66.5%	4,718	54.4%	657.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	86,500	86,500	29,144	33.7%	12,748	14.7%	14,042	16.2%	55,334	64.7%	18,917	69.7%	(25.8%)
Service charges - water revenue	111,632	123,569	38,085	34.1%	24,343	21.8%	19,282	15.6%	81,709	66.1%	21,800	73.6%	(11.6%)
Service charges - sanitation revenue	16,132	24,326	6,784	42.1%	3,401	21.1%	5,795	23.8%	15,980	65.7%	6,851	(107.9%)	(184.6%)
Service charges - refuse revenue	15,031	15,728	2,469	16.4%	2,628	17.5%	2,891	18.4%	7,988	50.8%	2,229	52.9%	29.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	19	-	(100.0%)
Rental of facilities and equipment	423	179	103	24.3%	359	65.0%	66	37.1%	528	295.7%	93	197.1%	(28.4%)
Interest earned - external investments	500	500	(199)	(39.7%)	(416)	(83.1%)	226	45.1%	(389)	(77.7%)	1,373	573.5%	(83.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	2,965	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7,400	6,986	-	-	-	-	-	-	-	-	31	31.3%	(100.0%)
Licences and permits	5,500	-	0	-	968	17.6%	3,485	-	4,453	-	1,309	106.9%	166.3%
Agency services	5,896	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	125,884	125,884	45,101	35.8%	30,932	24.6%	6	-	76,039	60.4%	94,204	155.3%	(100.0%)
Other own revenue	37,173	35,966	2,841	7.8%	546	1.5%	16,912	47.0%	20,298	56.4%	2,962	11.4%	470.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	26	-	(100.0%)
Operating Expenditure	569,896	563,974	101,955	17.9%	56,425	9.9%	68,968	12.2%	227,348	40.3%	120,439	70.4%	(42.7%)
Employee related costs	136,495	136,495	32,663	23.9%	11,948	8.8%	21,910	16.1%	66,522	48.7%	20,843	65.2%	5.1%
Remuneration of councillors	11,628	11,628	1,858	16.0%	648	5.6%	1,024	8.8%	3,530	30.4%	1,883	49.3%	(39.2%)
Debt impairment	75,000	75,000	1,321	1.8%	709	0.9%	724	1.0%	2,764	3.7%	-	-	(100.0%)
Depreciation and asset impairment	117,500	117,500	-	-	-	-	-	-	-	-	36,500	61.6%	(100.0%)
Finance charges	1,836	5,802	2,011	109.5%	1,974	107.5%	1,759	31.4%	5,743	102.5%	372	13.1%	372.9%
Bulk purchases	173,807	180,445	49,185	28.3%	30,367	17.5%	30,292	16.8%	109,844	60.9%	40,178	80.4%	(24.6%)
Other Materials	455	455	90	19.8%	-	-	-	-	90	19.8%	921	671.8%	(100.0%)
Contracted services	14,900	19,900	627	4.2%	2,301	15.4%	1,388	7.0%	4,316	21.7%	4,250	106.2%	(67.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	38,277	16,951	14,201	37.1%	8,478	22.1%	11,871	70.0%	34,549	203.8%	13,892	116.3%	(13.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(95,639)	58,860	86,235		54,639		29,481		170,355		23,356		
Transfers recognised - capital	(16,760)	-	-	-	-	-	-	-	-	-	-	63.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(112,399)	58,860	86,235		54,639		29,481		170,355		23,356		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(112,399)	58,860	86,235		54,639		29,481		170,355		23,356		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(112,399)	58,860	86,235		54,639		29,481		170,355		23,356		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(112,399)	58,860	86,235		54,639		29,481		170,355		23,356		

Part 2: Capital Revenue and Expenditure

R thousands	Budget		2014/15								2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Main appropriation	Adjusted Budget	First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure	84,209	84,209	3,573	4.2%	6,822	8.1%	-	-	10,395	12.3%	6,606	63.1%	(100.0%)
Source of Finance	84,209	84,209	3,573	4.2%	6,822	8.1%	-	-	10,395	12.3%	6,606	63.1%	(100.0%)
National Government	62,113	62,113	3,573	5.8%	6,822	11.0%	-	-	10,395	16.7%	6,606	67.9%	(100.0%)
Provincial Government	580	580	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	7,000	7,000	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69,693	69,693	3,573	5.1%	6,822	9.8%	-	-	10,395	14.9%	6,606	67.7%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14,516	14,516	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	84,209	84,209	3,573	4.2%	6,822	8.1%	-	-	10,395	12.3%	6,606	63.1%	(100.0%)
Governance and Administration	1,511	1,511	-	-	-	-	-	-	-	-	322	51.3%	(100.0%)
Executive & Council	30	30	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1,481	1,481	-	-	-	-	-	-	-	-	322	263.2%	(100.0%)
Community and Public Safety	21,462	21,462	-	-	-	-	-	-	-	-	4,469	64.3%	(100.0%)
Community & Social Services	6,080	6,080	-	-	-	-	-	-	-	-	2,806	95.6%	(100.0%)
Sport And Recreation	15,382	15,382	-	-	-	-	-	-	-	-	533	34.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	1,131	47.6%	(100.0%)
Economic and Environmental Services	10,100	10,100	3,573	35.4%	6,820	67.5%	-	-	10,393	102.9%	1,221	49.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	3,573	-	6,820	-	-	-	10,393	-	1,221	-	(100.0%)
Environmental Protection	10,100	10,100	-	-	0	-	-	-	0	-	-	-	-
Trading Services	51,136	51,136	-	-	2	-	-	-	2	-	454	67.9%	(100.0%)
Electricity	29,259	29,259	-	-	1	-	-	-	1	-	-	109.4%	-
Water	-	-	-	-	-	-	-	-	-	-	-	37.2%	-
Waste Water Management	21,877	21,877	-	-	1	-	-	-	1	-	454	28.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	1,429.6%	-
Other	-	-	-	-	-	-	-	-	-	-	140	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	507,175	622,833	131,653	26.0%	123,451	24.3%	103,027	16.5%	358,131	57.5%	129,402	85.3%	(20.4%)	
Ratespayers and other	313,342	498,448	63,053	20.1%	72,793	23.2%	88,066	17.3%	221,913	44.7%	74,073	72.3%	18.2%	
Government - operating	125,884	121,384	53,545	42.5%	50,487	40.1%	-	-	104,032	85.7%	29,339	98.4%	(100.0%)	
Government - capital	67,449	-	15,055	22.3%	-	-	16,714	-	31,769	-	25,836	102.3%	(35.3%)	
Interest	500	5,000	-	-	171	34.2%	245	4.9%	417	8.3%	154	2,148.9%	59.9%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(440,396)	(371,474)	(113,250)	25.7%	(89,911)	20.4%	(105,281)	28.3%	(308,441)	83.0%	(62,618)	77.9%	68.1%	
Suppliers and employees	(438,560)	(365,872)	(111,144)	25.3%	(87,069)	19.9%	(102,624)	28.1%	(301,036)	82.3%	(62,502)	81.0%	64.5%	
Finance charges	(1,836)	(5,602)	(2,106)	114.7%	(2,842)	154.8%	(2,458)	43.9%	(7,406)	132.2%	(1,116)	11.4%	2,018.4%	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	66,779	251,359	18,404	27.6%	33,541	50.2%	(2,255)	(9%)	49,690	19.8%	66,784	106.6%	(103.4%)	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(84,209)	-	(3,644)	4.3%	(3,415)	4.1%	(14,711)	-	(21,769)	-	(3,128)	55.8%	370.3%	
Capital assets	(84,209)	-	(3,644)	4.3%	(3,415)	4.1%	(14,711)	-	(21,769)	-	(3,128)	55.8%	370.3%	
Net Cash from/(used) Investing Activities	(84,209)	-	(3,644)	4.3%	(3,415)	4.1%	(14,711)	-	(21,769)	-	(3,128)	56.3%	370.3%	
Cash Flow from Financing Activities														
Receipts	343	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	343	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(7,395)	-	(1,358)	18.4%	(1,727)	23.3%	(1,617)	-	(4,702)	-	(765)	59.7%	105.9%	
Repayment of borrowing	(7,395)	-	(1,358)	18.4%	(1,727)	23.3%	(1,617)	-	(4,702)	-	(765)	59.7%	105.9%	
Net Cash from/(used) Financing Activities	(7,052)	-	(1,358)	19.3%	(1,727)	24.5%	(1,617)	-	(4,702)	-	(765)	61.7%	105.9%	
Net Increase/(Decrease) in cash held	(24,482)	251,359	13,402	(54.7%)	28,399	(116.0%)	(18,582)	(7.4%)	23,219	9.2%	62,872	246.3%	(129.6%)	
Cash/cash equivalents at the year begin	6,614	-	1,287	19.5%	14,689	222.1%	43,088	-	1,287	-	18,525	100.0%	132.6%	
Cash/cash equivalents at the year end	(17,868)	251,359	14,689	(82.2%)	43,088	(241.1%)	24,505	8.7%	24,505	8.7%	81,397	224.8%	(89.8%)	

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	(355)	(6%)	55,697	100.0%	55,342	90.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	160	4.0%	25	6%	3,838	95.4%	4,023	6.6%
Auditor-General	-	-	126	36.1%	222	63.9%	-	-	348	2.6%
Other	-	-	273	17.3%	-	-	1,305	82.7%	1,578	2.6%
Total	-	-	559	9%	(108)	(2%)	60,840	99.3%	61,290	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

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.

