

**THE PROVINCE OF
GAUTENG**



**DIE PROVINSIE VAN
GAUTENG**

Provincial Gazette Provinsiale Koerant

EXTRAORDINARY • BUITENGEWOON

Selling Price • Verkoopsprys: **R2.50**

Other Countries • Buiteland: **R3.25**

Vol. 21

PRETORIA, 12 AUGUST
AUGUSTUS 2015

No. 351

We all have the power to prevent AIDS



**AIDS
HELPLINE**

0800 012 322

DEPARTMENT OF HEALTH

Prevention is the cure

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

ISSN 1682-4525



9 771682 452005

00351



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.

DISCLAIMER:

Government Printing Works reserves the right to apply the 25% discount to all Legal and Liquor notices that comply with the business rules for notice submissions for publication in gazettes.

National, Provincial, Road Carrier Permits and Tender notices will pay the price as published in the Government Gazettes.

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

ADVERTISEMENT

*Gazette Page
No. No.*

PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

96	Municipal Finance Management Act (56/2003): Publication of Gauteng Municipal Consolidated Statement: 3rd Quarter ended 30 June 2015.....	351	4
----	--	-----	---

PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

PROVINCIAL NOTICE 96 OF 2015**PUBLICATION OF GAUTENG MUNICIPAL CONSOLIDATED STATEMENT:
3rd QUARTER ENDED 30 JUNE 2015.**

1. The Municipal Finance Management Act.2003 (Act 56 of 2003) ("MFMA") in terms of section 71 and Government Gazette Notice 26510 and 26511 refers.
2. The MFMA in terms of Section 71(1) requires Accounting Officers of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10th working day of the month, a consolidated statement on the state of municipal budgets.
3. The MFMA in terms of section 71(6) in addition to the aforementioned requires the Provincial Treasury to submit by no later than the 22nd working day of the month, to National Treasury, a consolidated statement on the state of the municipal budgets in the Province.
4. The Provincial Treasury, within 30 days after the quarter has ended, has to publish a Consolidated Statement on the municipal budgets per municipality in the Province.
5. Herewith we formally publish the consolidated statement as at 30 June 2015



Nomfundo Tshabalala
Head of the Department
Gauteng Provincial Treasury

Date: 24/07/2015



GAUTENG PROVINCIAL TREASURY

GAUTENG MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE QUARTER ENDED 30 JUNE 2015

IN TERMS OF SECTION 71 OF THE MFMA

Transfers recognised - capital	7 983 110	8 314 406	1 574 533	19 7%	94 1184	11 8%	1 521 265	18 3%	3 110 206	37 4%	7 147 187	86 0%	3 375 263	88 2%	(7 9%)
Borrowing	6 329 310	6 324 789	423 334	6 7%	727 711	11 5%	1 051 637	16 6%	3 006 921	47 6%	5 209 603	82 4%	1 814 549	86 4%	65 7%
Internally generated funds	5 489 006	5 556 283	78 524	1 4%	838 155	15 8%	627 223	11 3%	3 325 059	59 8%	4 089 962	87 6%	2 096 549	84 7%	58 6%
Public contributions and donations	551 715	356 236	6 951	1 3%	32 941	6 0%	13 832	3 9%	303 998	85 3%	357 722	100 4%	(251 345)	45 8%	(20 0%)
Capital Expenditures Standard Classification	20 322 740	20 548 774	2 083 342	10 3%	2 539 991	12 9%	3 213 957	15 6%	9 746 184	47 4%	17 583 473	85 6%	7 035 016	85 4%	38 5%
Governance and Administration	2 107 899	3 153 971	63 016	2 3%	2 045 873	10 9%	2 383 334	9 3%	2 055 609	65 2%	2 107 894	85 9%	708 786	86 6%	157 3%
Executive & Council	377 897	489 209	62 279	16 5%	115 584	30 5%	54 163	12 1%	1 853 137	34 8%	389 052	86 4%	138 298	87 4%	(13 2%)
Budget & Treasury Office	280 896	294 130	9 284	1 5%	145 697	16 7%	41 270	14 0%	83 788	21 7%	158 257	85 1%	51 701	53 3%	(2 14%)
Community and Public Safety	2 049 006	2 410 632	(3 524)	(2%)	13 652	6 5%	197 892	8 2%	1 835 505	75 1%	2 163 156	89 7%	598 797	63 9%	22 7%
Community & Social Services	4 122 254	4 185 027	45 332	1 1%	7 13 313	17 3%	733 528	17 7%	2 489 004	59 8%	3 083 177	95 6%	1 306 866	82 8%	78 2%
Sport And Recreation	340 033	391 100	11 567	3 4%	58 342	17 1%	57 259	15 4%	1 723 097	46 8%	300 655	80 6%	191 788	71 2%	(10 1%)
Public Safety	424 162	545 260	14 183	3 3%	68 310	16 2%	59 591	15 1%	239 239	60 7%	381 693	96 8%	257 217	92 7%	(7 0%)
Housing	406 208	2 604 831	40 318	9 2%	73 857	16 8%	107 328	19 7%	2 071 337	45 3%	468 041	85 8%	165 027	58 0%	49 8%
Health	216 621	212 856	41 147	19 0%	510 234	18 8%	464 417	17 6%	1 747 845	66 2%	2 861 612	100 8%	680 026	88 2%	45 3%
Economic and Environmental Services	6 948 500	7 038 686	1 993 889	28 7%	2 027 737	(2 9%)	1 018 089	14 5%	2 246 984	31 9%	5 055 184	71 8%	2 196 684	82 8%	2 2%
Planning and Development	1 087 483	1 397 891	316 630	29 0%	(106 641)	(9 8%)	137 053	9 8%	4 733 601	33 9%	8 199 602	58 6%	2 286 446	70 9%	65 3%
Road Transport	5 749 411	5 518 724	1 490 920	26 0%	39 038	1 7%	847 335	15 4%	1 689 449	30 8%	4 114 160	74 6%	1 870 791	84 9%	(9 2%)
Environmental Protection	111 696	122 701	149 920	134 3%	(135 159)	(121 1%)	33 682	27 5%	72 955	59 5%	121 422	90 0%	39 457	60 0%	84 9%
Trading Services	6 505 738	6 156 358	(20 897)	(3%)	1 728 037	26 0%	1 158 033	18 8%	2 941 473	47 8%	5 006 956	94 3%	2 623 445	95 3%	12 1%
Electricity	3 700 851	3 542 516	(66 756)	(1 5%)	1 018 655	27 3%	720 130	20 3%	1 734 088	49 0%	3 445 918	96 4%	1 341 232	103 2%	28 3%
Water	1 281 178	1 272 533	(875)	(1 1%)	350 026	27 8%	222 043	17 4%	7 124 699	56 0%	1 283 793	100 0%	739 698	130 3%	(6 6%)
Waste Water Management	1 140 987	1 047 162	46 423	4 1%	175 982	15 4%	276 695	26 6%	4 256 665	40 7%	607 046	88 5%	363 322	61 8%	17 2%
Waste Management	373 512	293 156	(9 378)	(2 5%)	183 604	49 1%	180 199	23 5%	689 220	23 5%	180 199	61 5%	139 192	58 0%	(50 5%)
Other	38 250	35 752	1 689	4 4%	5 504	14 4%	8 992	25 2%	144 135	39 5%	30 324	84 8%	19 225	88 0%	(26 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	2 897 918	95.9%	44 311	1.5%	5 000	2%	7 4669	2.5%	3 021 888	22.8%
Bulk Water	754 781	97.9%	16 333	2.1%	-	-	-	-	770 914	5.8%
PAYE deductions	85 456	100.0%	-	-	-	-	-	-	85 456	.6%
VAT (output less input)	(88 277)	100.0%	-	-	-	-	-	-	(88 277)	(.7%)
Pensions / Retirement	95 941	100.0%	-	-	-	-	-	-	95 941	.7%
Loan repayments	297 699	100.0%	-	-	-	-	-	-	297 699	2.2%
Trade Creditors	4 666 847	92.2%	252 266	5.0%	82 101	1.6%	62 415	1.2%	5 063 289	38.1%
Auditor-General	3 533	87.1%	6 880	12.9%	7 978	2%	17 929	4%	4 057	-
Other	3 991 328	99.2%	-	-	-	-	-	-	4 024 215	30.3%
Total	12 704 226	95.7%	320 874	2.4%	95 079	.7%	155 013	1.2%	13 275 192	100.0%

Source: Local Government Database

1. All figures in this report are unaudited.
2. West Rand Cape, figures from the 2nd quarter to date were not captured due to system error in the municipality
3. West Rand OSA figures were not captured from month 10 to date
4. Westonia AD figures were not captured due to system error with NT LG Database

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part I: Operating Revenue and Expenditure	2014/15						2013/14		Q4 of 2013/14 to Q4 of 2014/15				
	Budget	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date	Actual Expenditure	Total Expenditure as % of adjusted budget					
	Main appropriation	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	4th Q as % of adjusted budget	Total Expenditure as % of adjusted budget			
Operating Revenue and Expenditure													
Operating Revenue	39 307 283	40 703 654	23.9%	10 117 382	25.7%	10 447 776	25.6%	9 720 437	23.8%	39 670 109	97.2%	9 618 335	96.4%
Property rates - penalties and collection charges	7 610 948	1 631 518	21.4%	1 771 558	23.4%	2 372 634	31.2%	1 234 956	19.4%	15 627 255	98.8%	2 035 262	116.5%
Service charges - electricity revenue	103 246	110 003	21.4%	18 292	17.7%	30 567	27.8%	31 364	28.8%	92 354	84.0%	29 021	113.1%
Service charges - water revenue	13 573 620	3 223 618	23.8%	2 833 076	21.6%	2 829 936	20.8%	3 205 301	24.4%	12 188 201	89.8%	2 769 888	88.6%
Service charges - sanitation revenue	4 618 593	1 118 577	24.2%	1 264 417	27.6%	1 054 503	22.8%	1 128 369	24.4%	4 458 885	98.9%	969 768	33.7%
Service charges - refuse revenue	2 712 597	2 125 007	23.1%	807 255	29.8%	716 866	26.4%	678 872	25.0%	2 330 578	104.4%	556 275	50.6%
Service charges - other	1 060 922	1 169 506	27.8%	300 045	28.3%	305 171	28.1%	305 213	28.7%	1 236 573	103.1%	275 174	107.5%
Rent of facilities and equipment	467 740	452 464	24.3%	98 524	21.1%	103 342	23.9%	129 815	28.7%	450 366	99.5%	103 307	89.6%
Interest earned - external investments	293 594	283 185	15.4%	61 229	20.9%	64 559	24.0%	66 103	24.6%	237 115	81.1%	47 116	84.7%
Interest earned - outstanding debtors	420 118	419 765	31.8%	228 369	54.4%	93 371	22.7%	99 665	23.7%	558 918	132.7%	228 550	142.8%
Dividends received	107 685	110 061	24.2%	28 075	26.1%	39 848	36.2%	32 921	29.9%	126 895	115.3%	16 978	83.3%
Fines	486 534	1 345 970	11.0%	61 342	12.6%	272 053	20.2%	270 359	15.6%	1 133 821	84.2%	41 679	55.9%
Licences and permits	707	613 668	37.1%	198	28.0%	309	43.7%	352	49.7%	1 121	158.5%	277	173.6%
Agency services	584 677	134 372	23.0%	130 176	23.8%	130 254	21.2%	164 235	26.8%	568 037	92.6%	147 637	96.8%
Transfers recognised - operational	5 690 916	5 881 152	23.3%	1 315 622	23.1%	2 024 683	33.9%	1 183 006	19.8%	5 651 065	97.6%	1 421 732	30.6%
Other own revenue	1 575 476	1 955 265	40.2%	540 458	34.3%	405 615	22.7%	761 514	42.7%	2 340 733	131.1%	985 671	104.8%
Gains on disposal of PPE	20 000	20 000	-	-	-	27	1%	373	1.9%	400	2.0%	-	-
Operating Expenditure	36 783 121	39 289 855	26.0%	8 996 377	24.5%	8 543 775	21.7%	10 931 615	27.8%	38 028 448	96.8%	9 525 629	100.8%
Employer related costs	8 740 592	8 975 892	23.5%	2 469 840	28.3%	2 075 330	23.1%	2 224 451	24.8%	8 820 311	98.3%	2 066 792	98.6%
Remuneration of councillors	134 301	134 301	22.3%	29 944	22.3%	30 097	22.4%	37 482	27.9%	127 500	94.9%	29 398	97.2%
Debt impairment	1 481 233	2 801 416	48.4%	725 604	49.0%	960 095	33.0%	526 034	18.1%	2 824 611	100.8%	924 350	176.8%
Depreciation and asset impairment	2 795 813	2 795 813	17.4%	524 352	18.6%	570 418	20.4%	602 075	21.5%	2 184 643	78.1%	441 273	73.6%
Finance charges	1 898 644	1 770 896	20.0%	373 201	20.6%	348 869	19.7%	395 679	22.3%	1 486 512	83.6%	261 988	103.8%
Bulk purchases	12 477 870	12 237 554	33.7%	2 558 640	20.5%	2 515 607	20.4%	3 176 885	25.7%	12 455 165	101.0%	3 037 602	100.0%
Other Materials	44 945	44 945	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 850 659	4 387 731	17.5%	901 636	23.4%	817 410	18.7%	1 546 597	35.4%	3 938 195	90.2%	1 000 748	89.3%
Transfers and grants	298 689	385 476	19.1%	173 800	56.0%	955 059	26.1%	173 816	47.6%	500 291	136.9%	187 290	71.1%
Other expenditure	5 146 375	5 895 921	18.9%	1 238 908	24.1%	1 132 523	20.2%	1 426 603	25.5%	4 772 585	85.3%	1 489 242	71.1%
Loss on disposal of PPE	20	20	-	451	9 588.0%	1 918	9 588.0%	1 211 956	4 109 873.0%	824 656	4 122 280.0%	86 597	2 567 578.1%
Surplus/(Deficit)	2 524 162	1 503 800	1.6%	1 121 006	18.7%	1 904 000	27.1%	(1 211 177)	43.8%	1 641 662	90.4%	92 705	96.9%
Transfers recognised - capital	2 654 716	2 755 915	-	468 126	-	748 897	-	1 206 660	-	2 452 915	-	1 657 882	-
Contributions recognised - capital	-	-	-	-	-	-	-	14 325	-	14 325	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 178 880	4 259 915	-	1 617 134	-	2 650 898	-	9 807	-	4 148 901	-	1 750 598	-
Taxation	528 805	358 437	1.6%	8 175	1.7%	238 844	66.6%	26 681	7.4%	282 607	78.8%	6 221	6.2%
Attributable to municipalities	4 650 075	3 901 478	-	1 608 959	-	2 412 054	-	(16 674)	-	3 866 294	-	1 744 377	-
Surplus/(Deficit) attributable to municipality	4 650 075	3 901 478	-	1 608 959	-	2 412 054	-	(16 674)	-	3 866 294	-	1 744 377	-
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 650 075	3 901 478	-	1 608 959	-	2 412 054	-	(16 674)	-	3 866 294	-	1 744 377	-

Cash Flow from Financing Activities		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	%	Amount	%
Receipts	3,276,000		3,276,000		3,276,000		3,276,000		3,276,000		3,276,000		3,276,000		3,276,000	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(981,893)		(981,893)		(550,591)		(1,087,504)		(225,082)		(191,965)		(2,055,132)		(177,532)	
Repayment of borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2,294,107		(981,893)		(550,591)		(1,087,504)		(225,082)		(191,965)		(2,055,132)		(177,532)	
Net increase/(decrease) in cash held	(1,251,839)		(1,342,236)		(2,028,887)		(645,671)		1,847,772		(305,913)		(1,132,749)		(890,827)	
Cash/cash equivalents at the year begin:	6,324,252		5,327,342		4,966,394		2,937,597		2,291,836		4,139,558		4,966,394		5,867,221	
Cash/cash equivalents at the year end:	5,072,413		3,985,006		2,937,597		2,291,836		4,139,558		3,833,645		3,833,645		4,966,394	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water	703,407	12.8%	219,159	4.0%	161,945	2.8%	4,424,163	80.3%	5,508,674	27.3%	-	-	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	862,597	17.1%	265,515	5.3%	282,322	5.3%	3,588,214	72.3%	4,979,648	24.6%	-	-	-	-		
Receivables from Non-exchange Transactions - Property Rates	487,471	9.3%	89,271	1.7%	64,133	1.2%	4,606,455	87.6%	5,247,331	26.0%	-	-	-	-		
Receivables from Exchange Transactions - Waste Water Management	468,938	14.0%	146,106	4.4%	107,893	3.2%	2,625,746	78.4%	3,348,733	16.6%	-	-	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	128,742	15.2%	54,981	6.5%	47,406	5.6%	6,177,989	72.8%	849,118	4.2%	-	-	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	5,688	2.1%	5,167	1.9%	5,000	1.8%	259,445	94.2%	275,388	1.4%	-	-	-	-		
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2,646,842	13.1%	780,199	3.9%	648,859	3.2%	16,132,012	79.8%	20,207,912	100.0%	-	-	-	-		
Debtors Age Analysis By Customer Group																
Openers of State	74,403	12.6%	(10,827)	(1.8%)	31,375	5.3%	493,352	83.9%	589,304	2.9%	-	-	-	-		
Commercial	1,425,819	22.2%	216,628	3.4%	295,431	4.6%	4,484,252	69.8%	6,422,131	31.8%	-	-	-	-		
Households	1,140,932	8.8%	569,231	4.4%	316,963	2.5%	10,894,963	84.3%	12,922,090	63.9%	-	-	-	-		
Other	5,688	2.1%	5,167	1.9%	5,000	1.8%	259,445	94.2%	275,388	1.4%	-	-	-	-		
Total By Customer Group	2,646,842	13.1%	780,199	3.9%	648,859	3.2%	16,132,012	79.8%	20,207,912	100.0%	-	-	-	-		

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1,431,934	100.0%	-	-	-	-	-	-	1,431,934	34.9%
Bulk Water	285,975	100.0%	-	-	-	-	-	-	285,975	7.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Payroll (Bakermat)	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1,095,769	75.8%	222,455	15.4%	74,603	5.2%	52,021	3.6%	1,444,848	35.3%
Accrual-General	807,138	97.0%	5,700	0.6%	5,676	0.8%	18,936	1.8%	935,450	22.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	3,720,816	90.8%	228,155	5.6%	80,279	2.0%	68,957	1.7%	4,098,207	100.0%

**GAUTENG : CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)**

Part: Operating Revenue and Expenditure	2014/15										2013/14				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2013/14 to Q4 of 2014/15
	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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	24 939 484	25 110 962	6 445 122	25.8%	5 985 774	24.0%	6 266 314	25.0%	5 524 309	22.0%	24 221 519	96.5%	4 840 828	98.5%	14.1%
Property rates	4 888 154	4 888 154	1 181 188	24.2%	1 234 021	25.0%	1 234 021	25.2%	1 269 248	26.0%	4 938 117	100.4%	1 131 884	99.6%	12.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 714 755	9 714 755	2 714 663	27.9%	2 039 747	21.0%	2 990 843	30.8%	2 322 427	23.9%	9 167 680	94.4%	2 034 140	97.8%	14.2%
Service charges - water revenue	3 071 555	3 155 955	750 011	24.4%	820 316	26.0%	730 752	23.2%	798 746	25.3%	3 099 824	98.2%	741 595	101.6%	7.6%
Service charges - sanitation revenue	737 535	737 535	177 296	24.0%	190 539	26.0%	178 959	24.3%	193 336	26.2%	740 130	100.4%	179 766	100.2%	7.5%
Service charges - refuse revenue	946 597	1 009 037	250 426	25.1%	253 900	25.5%	254 564	25.2%	255 850	25.4%	1 014 740	100.6%	216 006	101.0%	18.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	268 884	264 965	18 553	6.9%	35 460	13.2%	17 848	6.8%	40 830	16.2%	114 792	43.3%	32 507	87.7%	31.8%
Interest earned - external investments	66 622	66 624	12 370	18.6%	6 550	9.8%	11 574	10.4%	11 574	17.3%	37 476	56.1%	21 081	134.6%	(45.1%)
Interest earned - outstanding debtors	227 379	227 233	86 156	37.9%	89 915	39.5%	97 780	43.0%	100 609	44.3%	374 460	164.8%	87 474	137.0%	15.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	75 022	199 022	1 315	1.8%	537	0.3%	171 049	85.9%	533	0.3%	173 434	87.1%	1 273	5.5%	(58.1%)
Loans and permits	58 578	58 578	9 376	16.0%	-	-	-	-	17 321	29.6%	53 244	90.9%	17 244	105.3%	4.4%
Agency services	3 174 408	3 377 197	1 050 384	33.1%	1 065 550	31.6%	977 016	28.9%	146 240	4.4%	3 241 190	96.0%	115 442	97.8%	28.4%
Transfers recognised - operational	1 659 596	1 411 626	193 384	11.7%	244 224	14.7%	493 895	35.0%	362 762	25.7%	1 294 265	91.7%	281 955	88.0%	38.5%
Other own revenue	-	-	-	-	-	-	-	-	833	-	1 567	-	60	-	1 277.6%
Gain on disposal of PPE	-	-	-	-	734	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	23 839 956	24 989 717	6 089 362	25.6%	6 844 862	28.7%	5 405 077	22.1%	6 862 124	27.1%	25 025 425	101.8%	5 725 759	97.6%	16.4%
Employee related costs	6 599 355	6 497 928	1 590 697	23.5%	1 805 713	27.4%	1 893 058	24.4%	1 575 729	24.2%	6 514 598	100.3%	1 471 400	97.2%	7.1%
Remuneration of councillors	109 043	109 637	25 370	23.3%	25 253	23.2%	24 465	22.3%	32 752	29.9%	107 540	99.4%	25 238	102.9%	29.8%
Debt impairment	650 518	761 280	97 159	14.9%	528 096	81.2%	255 822	33.6%	416 667	54.7%	1 297 754	170.5%	136 619	78.1%	206.0%
Depreciation and asset impairment	1 116 341	1 123 978	242 298	21.7%	3 117 784	27.9%	253 511	22.6%	308 016	27.4%	1 115 698	99.3%	299 995	98.0%	18.5%
Finance charges	898 191	937 453	90 634	10.1%	365 338	40.7%	1 652 495	20.3%	1 763 983	21.7%	7 792 483	95.7%	1 689 815	92.2%	136.8%
Bulk purchases	4 129 270	4 138 665	2 646 866	64.2%	1 723 336	41.8%	1 652 495	20.3%	1 763 983	21.7%	7 792 483	95.7%	1 689 815	92.2%	136.8%
Other Materials	4 102 262	4 138 665	35 230	0.8%	86 216	2.1%	5 1041	0.1%	112 454	2.7%	294 942	7.1%	66 126	98.2%	4.4%
Contracted services	2 002 023	2 419 336	518 318	25.9%	814 093	40.7%	736 702	30.4%	915 175	40.3%	3 044 288	125.8%	676 331	117.2%	44.2%
Transfers and grants	262 327	257 196	25 593	9.8%	146 469	56.9%	304 18	11.8%	16 179	6.3%	218 688	85.0%	67 671	117.2%	(6.1%)
Other expenditure	3 862 046	4 028 112	861 435	23.5%	1 002 393	28.2%	737 376	18.3%	1 074 270	28.7%	3 705 674	92.0%	1 164 015	98.4%	(7.7%)
Loss on disposal of PPE	-	-	522	-	-	-	590	56.0162%	4 385	-	5 897	-	7 118	-	(58.6%)
Surplus/(Deficit)	1 099 528	521 245	351 760	22.7%	(859 088)	(22.4%)	841 237	17.7%	(1 137 815)	(33.5%)	(803 906)	95.0%	(884 930)	93.1%	12.2%
Transfers recognised - capital	2 544 400	2 626 113	576 198	22.7%	569 885	21.4%	464 657	17.7%	876 095	33.5%	2 491 834	95.0%	783 746	97.2%	7.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 643 928	3 144 357	929 957	25.8%	(289 203)	(9.1%)	1 305 894	33.5%	(258 720)	(8.1%)	1 687 929	95.0%	(101 185)	93.1%	12.2%
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 643 928	3 144 357	929 957	25.8%	(289 203)	(9.1%)	1 305 894	33.5%	(258 720)	(8.1%)	1 687 929	95.0%	(101 185)	93.1%	12.2%
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 643 928	3 144 357	929 957	25.8%	(289 203)	(9.1%)	1 305 894	33.5%	(258 720)	(8.1%)	1 687 929	95.0%	(101 185)	93.1%	12.2%
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 643 928	3 144 357	929 957	25.8%	(289 203)	(9.1%)	1 305 894	33.5%	(258 720)	(8.1%)	1 687 929	95.0%	(101 185)	93.1%	12.2%

Cash Flow from Financing Activities		1,523,200	1,508,401	1,439,742	93.8%	152,777	10.0%	5,369,662	356.0%	2,746,506	182.1%	9,728,687	645.0%	1,506,515	91.5%	81.9%
Receipts																
	Short term loans	-	1,500,000	1,475,966	-	183,078	-	5,377,956	-	-	-	8,291,000	-	(90,061)	-	(1,487.9%)
	Borrowing long term/financing	-	8,401	(20,224)	(87.2%)	(30,301)	(130.6%)	(6,293)	(86.7%)	1,500,000	100.0%	1,500,000	100.0%	1,600,000	100.0%	(6.3%)
	Increase (decrease) in consumer deposits	23,200	6,401	(71,922)	(11.3%)	(614,801)	(6.6%)	(6,664,602)	(1.2%)	(3,464)	(41.6%)	(8,718)	(0.1%)	(424)	(19.0%)	723.8%
	Payments	(634,301)	(517,654)	(71,922)	11.3%	(614,801)	96.9%	(6,664,602)	1.2%	(1,416,266)	274.0%	(8,718)	0.1%	(257,912)	103.8%	449.9%
	Repayment of borrowing	(634,301)	(517,654)	(71,922)	11.3%	(614,801)	96.9%	(6,664,602)	1.2%	(1,416,266)	274.0%	(8,718)	0.1%	(257,912)	103.8%	449.9%
	Net Cash from/(used) Financing Activities	888,898	990,747	1,387,820	156.1%	(462,024)	(52.0%)	(1,394,940)	(130.7%)	1,326,240	134.1%	959,097	96.8%	1,251,603	83.8%	6.1%
	Net Increase/(Decrease) in cash held	1,276,569	357,491	(52,931)	(4.1%)	(339,863)	(26.6%)	263,929	75.1%	(511,136)	(14.5%)	(180,001)	(51.2%)	(438,714)	(1,218.8%)	(88.3%)
	Cash/cash equivalents at the year begin:	1,416,667	851,985	841,816	59.8%	794,885	53.4%	450,021	59.7%	718,951	84.4%	847,816	99.5%	1,478,729	122.9%	(51.4%)
	Cash/cash equivalents at the year end:	2,693,236	1,203,476	794,885	28.5%	455,021	16.8%	718,951	59.7%	667,814	55.3%	667,814	55.3%	1,040,014	73.4%	(35.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council					
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%				
Debtors Age Analysis By Income Source																
	Trade and Other Receivables from Exchange Transactions - Water	334,595	25.9%	63,657	4.9%	53,147	4.1%	841,728	65.1%	151,505	18.9%	-	-			
	Trade and Other Receivables from Exchange Transactions - Electricity	259,304	20.0%	19,205	1.5%	19,333	1.5%	697,857	70.1%	35,338	4.6%	-	-			
	Receivables from Non-exchange Transactions - Property Rates	479,564	37.0%	66,985	5.1%	58,999	4.6%	1,416,030	70.0%	2,022,578	26.6%	-	-			
	Receivables from Exchange Transactions - Waste Water Management	68,739	5.3%	5,609	0.4%	6,314	0.5%	159,897	66.4%	240,348	3.1%	-	-			
	Receivables from Exchange Transactions - Property Management	87,603	6.7%	10,568	0.8%	10,532	0.8%	268,297	71.1%	37,391	4.8%	-	-			
	Receivables from Exchange Transactions - Property Rental Debtors	9,540	0.7%	1,552	0.1%	1,023	0.1%	184,372	93.8%	196,467	2.6%	-	-			
	Interest on Arrear Debtor Accounts	85,566	6.5%	25,796	2.0%	27,373	2.1%	862,984	86.2%	1,001,679	14.6%	-	-			
	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-			
	Other	59,659	4.6%	8,022	0.6%	6,785	0.5%	596,420	84.0%	156,639	2.1%	-	-			
	Total By Income Source	1,422,970	20.8%	203,354	3.0%	183,907	2.7%	5,027,364	73.5%	6,837,596	100.0%	550,426	8.0%	-	-	-
Debtors Age Analysis By Customer Group																
	Organs of State	482,559	33.9%	91,600	4.5%	64,318	3.5%	1,301,229	67.1%	1,939,746	28.4%	30,082	1.6%	-	-	-
	Commercial	750,004	52.7%	98,201	4.8%	112,648	6.1%	2,947,421	75.4%	3,908,274	57.2%	4,993,957	72.8%	-	-	-
	Households	190,367	13.4%	13,554	0.7%	6,941	0.4%	778,714	78.7%	966,576	14.5%	20,387	2.1%	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total By Customer Group	1,422,970	20.8%	203,354	3.0%	183,907	2.7%	5,027,364	73.5%	6,837,596	100.0%	550,426	8.0%	-	-	-

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	496,455	100.0%	-	-	-	-	-	-	496,455	8.6%
	Bulk Water	161,934	100.0%	-	-	-	-	-	-	161,934	2.8%
	PAYE deductions	77,881	100.0%	-	-	-	-	-	-	77,881	1.3%
	VAT (output less input)	(65,327)	100.0%	-	-	-	-	-	-	(65,327)	(1.5%)
	Pensions / Retirement	86,534	100.0%	-	-	-	-	-	-	86,534	1.5%
	Loan repayments	189,243	100.0%	-	-	-	-	-	-	189,243	2.9%
	Trade Creditors	1,824,557	100.0%	-	-	-	-	-	-	1,824,557	31.6%
	Auditor-General	1,937	100.0%	-	-	-	-	-	-	1,937	0.0%
	Other	3,042,562	100.0%	-	-	-	-	-	-	3,042,562	52.7%
	Total	5,775,467	100.0%	-	-	-	-	-	-	5,775,467	100.0%

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2014/15										2013/14				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Fourth Quarter		Total Expenditure as % of adjusted budget		
	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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Operating Revenue and Expenditure															
Operating Revenue	26 310 701	26 607 068	7 477 418	28.4%	6 770 675	25.7%	6 388 180	23.9%	5 468 824	20.6%	26 085 097	98.0%	5 051 673	97.4%	8.3%
Property rates	4 025 721	4 025 721	1 004 651	25.0%	978 844	24.3%	1 016 428	25.2%	1 005 052	25.0%	4 004 975	99.5%	890 332	96.8%	12.9%
Priority rates - penalties and collection charges	108 989	108 989	22 100	20.3%	20 476	18.8%	22 410	20.6%	23 420	21.5%	88 405	81.1%	18 895	17.0%	23.9%
Service charges - electricity revenue	11 718 453	3 492 599	707 782	29.8%	2 667 907	20.2%	2 450 987	20.9%	2 598 117	22.2%	11 230 591	95.9%	2 440 227	92.2%	7.5%
Service charges - water revenue	2 867 861	2 867 861	707 782	24.7%	767 080	26.7%	759 759	26.5%	735 512	25.7%	2 870 132	103.6%	659 929	103.9%	12.0%
Service charges - sanitation revenue	965 311	1 098 510	244 927	24.8%	275 517	27.7%	295 933	24.5%	256 263	23.9%	1 041 840	97.5%	229 998	100.3%	11.0%
Service charges - refuse revenue	1 231 349	1 290 029	303 420	24.6%	305 028	24.8%	308 402	24.5%	299 782	23.9%	1 216 632	96.6%	312 875	100.8%	(4.2%)
Service charges - other	78 333	78 333	17 407	22.2%	18 731	23.9%	16 916	21.6%	18 723	23.9%	71 777	91.6%	17 209	97.3%	8.8%
Rental of facilities and equipment	65 945	65 945	13 943	21.1%	13 599	20.5%	16 017	24.3%	17 030	25.8%	60 498	91.7%	14 272	91.0%	19.3%
Interest earned - external investments	220 943	281 988	93 395	42.4%	88 825	40.4%	103 331	36.8%	185 051	65.6%	470 603	166.9%	174 792	189.3%	5.9%
Interest earned - outstanding debtors	219 921	219 921	73 112	33.2%	69 007	31.4%	72 572	33.0%	70 049	31.8%	292 240	133.1%	81 472	178.4%	(4.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	253 116	253 116	28 271	11.2%	47 891	18.9%	49 957	19.7%	44 350	17.5%	170 470	67.3%	35 348	96.9%	25.5%
Licenses and permits	45 417	45 417	12 180	26.8%	10 606	23.4%	16 352	36.0%	14 484	31.9%	53 622	118.1%	12 804	106.2%	13.1%
Agency services	258 557	258 557	65 288	25.3%	63 679	24.6%	65 113	25.2%	63 903	24.7%	257 983	99.8%	80 363	96.6%	(20.5%)
Transfers received - operational	2 683 115	2 812 966	886 632	33.0%	910 256	33.9%	701 948	25.0%	96 280	3.4%	2 594 115	92.2%	81 415	86.7%	18.3%
Other own revenue	1 534 524	1 536 255	512 712	33.4%	503 318	32.8%	502 076	32.7%	35 808	2.3%	1 453 914	101.1%	30 944	103.0%	15.7%
Gains on disposal of PPE	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	26 194 817	26 491 185	5 988 076	22.9%	5 686 018	21.7%	5 515 081	20.8%	6 264 071	23.7%	23 473 247	88.6%	5 481 184	87.2%	14.6%
Employee related costs	5 446 788	5 336 084	1 238 570	22.8%	1 259 317	23.4%	1 257 015	23.5%	1 190 183	22.1%	4 936 085	92.5%	1 143 810	88.6%	3.2%
Remuneration of councillors	101 919	101 919	23 607	23.2%	23 570	23.1%	23 568	23.1%	23 232	22.8%	99 977	98.1%	23 273	101.5%	25.6%
Debt impairment	1 230 204	1 230 204	307 551	25.0%	307 551	25.0%	307 551	25.0%	307 551	25.0%	1 230 204	100.0%	-	108.2%	(100.0%)
Depreciation and asset impairment	1 431 820	1 431 820	357 955	25.0%	357 955	25.0%	357 955	25.0%	357 955	25.0%	1 431 820	100.0%	328 224	100.0%	9.1%
Finance charges	706 864	670 458	116 523	16.5%	161 723	22.9%	109 966	16.4%	153 449	21.8%	541 661	80.8%	84 922	64.8%	80.7%
Bulk purchases	10 290 877	10 377 002	3 091 899	30.0%	2 247 745	21.8%	2 223 417	21.4%	2 656 339	25.6%	10 219 890	98.5%	2 329 605	96.1%	14.1%
Other Materials	2 355 214	2 479 575	324 445	13.8%	480 369	20.0%	477 374	19.3%	641 441	26.0%	1 923 629	77.6%	565 632	88.9%	9.5%
Contracted services	902 139	888 749	81 821	9.1%	197 640	20.8%	184 694	20.6%	235 530	26.3%	690 075	77.0%	253 485	75.2%	(6.9%)
Transfers and grants	1 048 821	1 046 945	1 869 919	18.1%	222 400	21.2%	241 636	23.0%	179 702	17.1%	833 657	79.4%	206 517	79.9%	(13.0%)
Other expenditure	2 655 071	2 898 429	254 897	9.6%	437 747	16.5%	331 914	11.5%	541 690	18.7%	1 596 248	54.2%	525 718	49.3%	3.0%
Loss on disposal of PPE	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	115 883	115 883	1 489 342	12.8%	1 084 657	8.9%	853 099	7.4%	(815 247)	(7.1%)	2 611 850	22.6%	(429 511)	(3.7%)	4.9%
Transfers recognised - capital	2 003 181	2 003 793	1 813 391	91.1%	279 204	13.9%	370 671	18.1%	604 009	29.4%	1 451 675	70.1%	571 598	76.7%	4.9%
Contributions recognised - capital	(113 000)	(113 000)	(232 250)	20.5%	(28 250)	25.0%	(28 250)	25.0%	(28 250)	25.0%	(113 000)	100.0%	(32 500)	100.0%	(13.1%)
Contributed assets	2 006 064	2 046 647	1 642 483	81.8%	1 335 611	65.3%	1 195 520	59.0%	(243 089)	(12.1%)	3 930 525	100.0%	110 187	100.0%	(13.1%)
Surplus/(Deficit) after capital transfers and contributions	2 006 064	2 046 647	1 642 483	81.8%	1 335 611	65.3%	1 195 520	59.0%	(243 089)	(12.1%)	3 930 525	100.0%	110 187	100.0%	(13.1%)
Taxation	2 006 064	2 046 647	1 642 483	81.8%	1 335 611	65.3%	1 195 520	59.0%	(243 089)	(12.1%)	3 930 525	100.0%	110 187	100.0%	(13.1%)
Surplus/(Deficit) after tax	2 006 064	2 046 647	1 642 483	81.8%	1 335 611	65.3%	1 195 520	59.0%	(243 089)	(12.1%)	3 930 525	100.0%	110 187	100.0%	(13.1%)
Attributable to municipalities	2 006 064	2 046 647	1 642 483	81.8%	1 335 611	65.3%	1 195 520	59.0%	(243 089)	(12.1%)	3 930 525	100.0%	110 187	100.0%	(13.1%)
Share of surplus/(deficit) of associate	2 006 064	2 046 647	1 642 483	81.8%	1 335 611	65.3%	1 195 520	59.0%	(243 089)	(12.1%)	3 930 525	100.0%	110 187	100.0%	(13.1%)
Surplus/(Deficit) for the year	2 006 064	2 046 647	1 642 483	81.8%	1 335 611	65.3%	1 195 520	59.0%	(243 089)	(12.1%)	3 930 525	100.0%	110 187	100.0%	(13.1%)

Part 2: Capital Revenue and Expenditure

	2014/15			2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure							
Source of Finance							
National Government	3,790,366	282,848	7.5%	587,327	2,721,077	71.4%	79.4%
Provincial Government	1,920,881	112,113	5.8%	439,817	1,475,368	72.6%	13.6%
Local Government	76,700	69,275	90.3%	(89,146)	1,475,368	60.7%	(85.0%)
Other transfers and grants	5,600	1,317	23.9%	183	1,608	35.7%	78.5%
Transfers recognised - capital	2,003,181	182,705	9.1%	370,855	1,480,511	72.4%	78.4%
Borrowing	1,234,110	41,287	3.3%	130,318	1,801,511	63.5%	11.1%
Internally generated funds	553,075	58,655	10.6%	78,887	448,804	86.1%	43.6%
Public contributions and donations	-	-	-	-	-	-	88.1%
Capital Expenditure Standard Classification							
General and Administration	3,790,366	282,848	7.5%	587,327	2,721,077	71.4%	79.4%
General and Administration	4,705,098	149,597	3.1%	62,689	3,545,500	68.8%	70.7%
Regional Council	27,143	11,143	4.1%	13,468	8,660	31.2%	30.3%
Regional Office	265,162	11,139	4.2%	40,321	147,630	53.0%	20.3%
Corporate Services	182,221	23,867	13.1%	59,107	107,315	58.2%	61.6%
Community and Public Safety	859,617	93,327	10.9%	182,157	698,500	80.1%	72.2%
Sport and Social Services	151,075	10,671	7.0%	37,685	102,275	68.3%	72.3%
Public Safety	234,850	20,832	8.9%	77,665	165,250	70.6%	70.8%
Health	96,800	11,047	11.4%	17,588	165,250	17.2%	15.8%
Economic and Environmental Services	1,274,388	1,280,726	4.8%	1,47,637	817,509	63.8%	79.3%
Planning and Development	1,215,193	1,226,331	5.0%	1,43,488	33,860	73.2%	89.4%
Environmental Protection	116,584	1,118,072	7.1%	190,172	847,142	84.7%	35.5%
Trading Services	373,300	359,448	11.0%	54,372	319,531	88.7%	58.6%
Water	126,517	119,679	9.5%	6,885	75,388	68.4%	13.7%
Waste Management	126,517	119,679	9.5%	6,885	75,388	68.4%	13.7%
Other	15,750	15,750	3.2%	4,663	14,637	92.9%	9.2%

Part 3: Cash Receipts and Payments

	2014/15			2013/14			Q4 of 2013/14 to Q4 of 2014/15
	Budget Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands							
Cash Flow from Operating Activities							
Receipts	26,398,353	6,519,290	24.7%	6,079,061	25,053,387	93.7%	10.0%
Property rates, penalties and collection charges	3,838,959	766,355	20.5%	916,858	3,461,971	90.2%	56.9%
Services charges	15,725,875	3,867,013	23.3%	3,264,166	14,765,796	96.6%	105.5%
Other revenue	2,157,259	142,501	6.6%	158,254	628,813	29.0%	28.7%
Government co-opting	2,683,115	1,375,324	51.3%	1,191,639	4,033,789	144.5%	75.2%
Government - capital	2,003,181	166,507	8.3%	303,971	1,431,675	70.1%	59.5%
Interest	439,864	166,507	37.9%	175,303	763,340	172.1%	163.5%
Payments	(22,782,366)	(6,072,504)	26.7%	(4,322,688)	(20,889,402)	90.5%	8%
Supplies and employees	(2,028,330)	(1,374,355)	21.4%	(3,338,887)	(19,373,425)	90.7%	(1.5%)
Finance charges	(108,864)	(116,353)	22.8%	(109,366)	(84,166)	88.8%	(1.5%)
Transfers and grants	(1,029,159)	(19,927)	1.9%	(228,651)	(78,358)	32.8%	9.4%
Net Cash From/Used Operating Activities	3,615,987	3,596,588	72.4%	1,756,373	4,163,985	113.9%	(47.3%)
Cash Flow from Investing Activities							
Receipts	(158,811)	(24,389)	(15.5%)	(11,873)	(215,635)	(135.8%)	(137.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-
Increase in non-current assets	-	-	-	-	-	-	-
Decrease in non-current liabilities	-	-	-	-	-	-	-
Decrease in other non-current receivables	(158,811)	(24,389)	(15.5%)	(11,873)	(215,635)	(135.8%)	(137.9%)
Payments	(3,790,366)	(3,810,349)	7.5%	(587,327)	(2,721,077)	35.3%	68.0%
Capital assets	(3,790,366)	(3,810,349)	7.5%	(587,327)	(2,721,077)	35.3%	68.0%
Net Cash From/Used Investing Activities	(3,949,177)	(3,984,738)	7.8%	(575,454)	(2,938,712)	74.0%	348.4%

Cash Flow from Financing Activities		1,140,784	9,927	19,991	1,8%	17,207	1,5%	23,265	2,0%	70,490	6,2%	788,403	98,2%	(97,0%)
Receipts														
Short term loans		1,140,784												
Borrowing long term/financing		1,100,000												
Increase (decrease) in consumer deposits		40,784	9,927	19,991	49,0%	17,207	42,4%	23,265	57,0%	70,490	172,8%	785,000	100,0%	100,0%
Payments		(222,087)	(12,361)	(143,985)	64,8%	(13,138)	5,9%	633,303	(208,1%)	465,820	(209,7%)	(905,680)	109,3%	(225,6%)
Repayment of borrowing		(222,087)	(12,361)	(143,985)	64,8%	(13,138)	5,9%	633,303	(208,1%)	465,820	(209,7%)	(905,680)	109,3%	(225,6%)
Net Cash From/(used) Financing Activities		918,697	(2,434)	(123,993)	(13,5%)	4,169	0,5%	658,568	71,7%	536,310	58,4%	282,723	72,4%	132,9%
Net Increase/(Decrease) in cash held		595,505	136,915	1,120,650	191,4%	1,185,078	195,7%	(679,061)	(112,0%)	1,763,381	291,3%	(350,480)	196,4%	93,8%
Cash/cash equivalents at the year begin:		3,755,814	5,894,540	6,031,456	160,0%	7,152,105	190,4%	8,337,183	222,0%	5,894,540	156,5%	6,243,660	146,7%	33,5%
Cash/cash equivalents at the year end:		4,341,321	6,031,456	7,152,105	164,7%	8,337,183	191,2%	7,658,122	175,6%	7,658,122	175,6%	5,893,180	156,9%	29,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	243,519	68%	132,602	3,7%	116,809	3,3%	3,063,351	86,1%	3,562,281	29,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	721,064	34,8%	123,475	6,0%	74,217	3,6%	1,150,374	55,6%	2,069,129	17,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	265,394	12,3%	78,016	3,8%	58,864	2,7%	1,751,783	81,3%	2,154,029	17,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	82,003	7,7%	39,375	3,7%	34,717	3,2%	913,031	85,4%	1,069,126	8,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	66,843	6,2%	31,329	2,9%	27,849	2,6%	957,672	88,4%	1,083,694	9,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1,285	1,7%	1,602	2,1%	1,551	2,1%	70,207	94,1%	74,745	0,6%	-	-	-	-
Interest on Area Debtors Accounts	37,345	2,6%	35,218	2,5%	33,953	2,4%	1,313,731	92,5%	1,419,888	11,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	32,208	5,0%	12,372	1,9%	12,857	2,0%	591,453	91,1%	646,889	5,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1,449,662	12,0%	453,990	3,8%	360,446	3,0%	9,811,683	81,3%	12,075,781	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	32,333	14,3%	12,595	5,6%	9,975	4,4%	170,982	75,7%	225,945	1,9%	-	-	-	-
Commercial	823,645	29,3%	157,186	5,8%	103,170	3,7%	1,728,441	61,5%	2,812,443	23,3%	-	-	-	-
Households	555,028	6,7%	290,593	3,2%	244,075	2,8%	7,574,142	87,2%	8,683,828	71,9%	-	-	-	-
Other	8,555	2,4%	3,606	1,0%	3,228	0,9%	338,118	95,6%	353,955	2,9%	-	-	-	-
Total By Customer Group	1,449,662	12,0%	453,990	3,8%	360,446	3,0%	9,811,683	81,3%	12,075,781	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	624,302	100,0%	-	-	-	-	624,302	31,2%	624,302	10,5%
Bulk Water	209,557	100,0%	-	-	-	-	209,557	10,5%	209,557	3,2%
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
VAT (Output less Input)	-	-	-	-	-	-	-	-	-	-
Pension (Retirement)	-	-	-	-	-	-	-	-	-	-
Loan requirements	129,079	100,0%	-	-	-	-	129,079	6,2%	129,079	2,0%
Trade Creditors	1,041,939	100,0%	-	-	-	-	1,041,939	52,1%	1,041,939	16,5%
Auditor-General	1,370	100,0%	-	-	-	-	1,370	0,1%	1,370	0,0%
Other	-	-	-	-	-	-	-	-	-	-
Total	2,000,247	100,0%	-	-	-	-	2,000,247	100,0%	2,000,247	100,0%

**GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure	2014/15					2013/14		Q4 of 2013/14 to Q4 of 2014/15
	Budget Adjusted Budget	First Quarter Actual Expenditure	Second Quarter Actual Expenditure	Third Quarter Actual Expenditure	Fourth Quarter Actual Expenditure	Year to Date Actual Expenditure	Fourth Quarter Actual Expenditure	
	Main appropriation	1st Q as % of Main appropriation	2nd Q as % of Main appropriation	3rd Q as % of adjusted budget	4th Q as % of adjusted budget	Total Expenditure as % of adjusted budget	Total Expenditure as % of adjusted budget	
R thousands								
Operating Revenue and Expenditure	4,706,536							
Operating Revenue	539,000	1,288,197	1,186,164	1,213,555	1,129,292	4,817,209	855,962	31.9%
Property rates - penalties and collection charges	-	135,384	134,977	136,120	220,340	626,820	118,919	85.3%
Service charges - electricity revenue	1,977,314	540,624	424,917	397,177	353,204	1,716,123	397,937	100.4%
Service charges - water revenue	946,898	229,075	241,137	256,611	418,923	1,137,602	208,231	90.1%
Service charges - sanitation revenue	259,158	67,620	102,611	110,439	114,555	292,425	62,665	102.5%
Service charges - refuse revenue	171,227	45,322	44,678	44,678	67,234	202,869	42,500	97.7%
Service charges - other	27,564	1,734	1,302	2,430	975	6,440	1,523	108.4%
Rental of facilities and equipment	14,772	2,942	1,979	3,052	1,579	6,688	3,003	10.7%
Interest earned - external investments	11,152	1,321	688	4,912	660	7,592	3,003	85.0%
Interest earned - outstanding debtors	22,796	7,275	8,473	8,565	2,747	27,158	8,477	112.5%
Dividends received	5	3	3	3	3	3	3	121.9%
Fines	35,008	4,509	2,280	75,942	39,599	122,530	5,137	56.6%
Licences and permits	13	2	3	13.3%	1	8	3	56.0%
Agency services	689,140	247,692	277,897	178,847	11,071	653,397	8,676	95.2%
Transfers recognised - operational	53,075	3,864	6,735	4,970	1,505	17,073	(4,097)	37.6%
Other own revenue	1,414	28	554	-	-	582	(6)	(0.0%)
Gains on disposal of PPE	4,566,121	830,731	997,363	1,155,904	1,123,388	4,107,397	1,311,217	87.0%
Operating Expenditure	918,945	217,465	213,750	211,478	216,103	858,796	2,041,111	99.3%
Employer related costs	47,485	10,805	10,753	10,719	13,054	46,331	10,702	101.4%
Remuneration of councillors	438,179	510,110	-	-	-	-	-	-
Debt impairment	248,527	175,523	-	-	-	-	-	-
Depreciation and asset impairment	11,897	2,840	20,326	239,495	106,218	366,039	419,878	217.1%
Finance charges	1,950,243	433,061	465,680	424,482	438,989	1,760,211	421,649	88.7%
Bulk purchases	8,281	6,606	9,948	10,888	11,163	37,177	13,877	1,276.5%
Other Materials	134,239	164,078	54,532	38,241	113,155	221,551	22,234	66.1%
Contracted services	806,626	148,599	221,455	224,541	223,697	818,592	218,765	95.9%
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	142,415	457,465	183,801	57,651	5,894	708,812	(455,235)	(26.5%)
Transfers recognised - capital	266,011	174	88,108	39,674	31,544	160,101	42,881	92.4%
Contributors recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	408,425	458,240	276,909	97,326	37,438	868,913	(412,364)	-
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	408,425	458,240	276,909	97,326	37,438	868,913	(412,364)	-
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	408,425	458,240	276,909	97,326	37,438	868,913	(412,364)	-
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	408,425	458,240	276,909	97,326	37,438	868,913	(412,364)	-

Part 2: Capital Revenue and Expenditure

R thousands	2014/15						2013/14						
	Budget Adjusted Budget	First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15	
		Main appropriation	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				4th Q as % of adjusted budget
Capital Revenue and Expenditure	408 425	32 728	8.0%	95 861	23.5%	31 988	6.2%	45 658	8.8%	206 235	39.8%	48 627	50.4%
Source of Finance	265 151	25 966	9.8%	49 887	18.8%	28 910	7.8%	23 497	6.3%	128 261	34.6%	39 529	40.6%
National Government	1 819	-	-	3 257	179.0%	4 217	11.8%	5 010	14.1%	12 483	35.0%	1 123	22.0%
Provincial Government	2 704	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	300	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	269 974	25 966	9.6%	53 144	19.7%	33 127	8.1%	28 507	7.0%	140 745	34.4%	40 652	77.2%
Transfers recognised - capital	138 451	6 761	4.9%	42 717	30.9%	(11 139)	(1.0%)	17 151	15.7%	65 490	59.9%	7 975	13.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	408 425	32 728	8.0%	95 861	23.5%	31 988	6.2%	45 658	8.8%	206 235	39.8%	48 627	50.4%
Capital Expenditure Standard Classification	3 080	193	3.9%	2 215	44.3%	308	4.1%	1 252	14.1%	4 030	46.3%	665	40.1%
Governance and Administration	900	195	4.9%	2 215	55.4%	258	3.7%	1 252	17.9%	3 621	56.6%	665	40.1%
Elections & Councils	4 000	-	-	-	-	110	11.0%	-	-	110	11.0%	-	-
Budget & Treasury Office	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	42 921	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 864	-	-	-	-	-	-	-	-	-	-	-	-
Courts & Social Services	32 012	-	-	-	-	-	-	-	-	-	-	-	-
Social Assistance Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 685	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	132 720	32 413	24.4%	93 647	70.6%	31 618	6.2%	44 406	8.7%	202 083	39.7%	47 192	39.2%
Planning and Development	5 500	32 413	589.3%	93 647	1 702.7%	31 618	6.2%	44 406	8.7%	202 083	39.7%	47 192	247.1%
Road Transport	127 220	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	228 375	119	.1%	-	-	2	2	-	-	122	122	650	(4.8%)
Trading Services	83 900	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	4 550	-	-	-	-	-	-	-	-	-	-	-	-
Water	138 520	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	1 405	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15						2013/14						
	Budget Adjusted Budget	First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15	
		Main appropriation	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				4th Q as % of adjusted budget
Cash Flow from Operating Activities	4 547 285	1 202 450	26.4%	1 169 222	25.7%	979 947	22.2%	824 027	18.6%	4 175 647	94.5%	764 346	96.5%
Receipts	539 000	112 391	20.9%	102 145	19.0%	104 005	23.7%	118 444	26.8%	437 936	99.9%	88 212	90.8%
Property rates, penalties and collection charges	2 768 132	654 318	21.8%	686 955	22.9%	664 391	21.8%	574 403	20.8%	2 522 707	91.1%	489 119	90.5%
Service charges	82 888	106 016	127.9%	110 350	133.2%	46 525	25.4%	34 213	18.7%	237 105	162.4%	16 077	25.9%
Other revenue	623 644	728 863	38.2%	200 715	32.2%	163 081	22.4%	81 423	11.2%	683 567	93.8%	-	86.1%
Government - operating	263 007	263 007	31.4%	57 246	21.8%	47 988	18.2%	4 881	1.9%	192 673	73.3%	-	107.3%
Government - capital	33 948	8 699	25.6%	9 171	27.0%	13 477	39.7%	10 663	31.4%	42 010	123.7%	7 938	43.9%
Interest	5	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	(3 882 629)	(1 467 324)	37.8%	(1 073 274)	27.6%	(916 768)	22.9%	(850 995)	21.3%	(4 308 339)	107.7%	(796 086)	108.8%
Suppliers and employees	(3 870 720)	(1 467 235)	37.9%	(1 072 229)	27.7%	(914 725)	22.9%	(850 021)	21.3%	(4 300 210)	107.8%	(796 086)	110.1%
Finance charges	(11 897)	(66)	.7%	(2 045)	17.2%	(6 043)	42.4%	(974)	8.2%	(8 148)	68.8%	-	-
Transfers and grants	654 656	(264 871)	(39.9%)	95 948	14.4%	63 179	15.1%	(26 987)	(6.5%)	(132 711)	(31.8%)	(31 740)	(3.2%)
Cash Flow from Investing Activities	1 414	1 414	9.72%	79 171	5.598%	99 654	7.048%	65 648	4.643%	381 223	28.983%	132 686	21.605%
Receipts	1 414	1 414	9.72%	79 171	5.598%	99 654	7.048%	65 648	4.643%	381 223	28.983%	132 686	21.605%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	136 750	9.5%	79 171	5.598%	99 654	7.048%	65 648	4.643%	381 223	28.983%	132 686	21.605%
Decrease (increase) in non-current investments	(408 429)	(38 708)	9.5%	(101 637)	24.9%	(46 176)	8.9%	(33 717)	6.5%	(220 238)	42.5%	(26 529)	61.5%
Capital assets	(407 011)	(516 706)	(126.9%)	(224 695)	(54.7%)	(53 478)	(10.3%)	(31 931)	(6.2%)	(160 985)	(31.2%)	(106 157)	(26.3%)
Net Cash from/(Used) Investing Activities	(407 011)	(516 706)	(126.9%)	(224 695)	(54.7%)	(53 478)	(10.3%)	(31 931)	(6.2%)	(160 985)	(31.2%)	(106 157)	(26.3%)

Cash Flow from Financing Activities		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	
	R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Receipts															
Short term loans	-	98,000	-	-	-	-	-	39,000	-	42,000	-	179,000	-	7,000	113.9%
Borrowing long term/financing	-	98,000	-	-	-	-	-	39,000	-	42,000	-	179,000	-	7,000	500.0%
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments															
Repayment of borrowing	-	(150,000)	-	(15,837)	-	(49,682)	-	(56,978)	-	(93,647)	-	(216,244)	-	(105,918)	(11.6%)
Net Cash from/(used) Financing Activities															
	-	(150,000)	-	82,063	-	(49,682)	-	(17,978)	-	(51,647)	-	(87,244)	-	(88,918)	(47.8%)
Net Increase/(Decrease) in cash held															
Cash/cash equivalents at the year begin:	257,644	(248,805)	(32.9%)	(84,767)	(32.9%)	23,801	(9.2%)	98,679	(39.7%)	(46,684)	(18.8%)	(8,869)	(3.8%)	(24,501)	19.0%
Cash/cash equivalents at the year end:	127,004	(45,204)	(35.4%)	(45,204)	(35.4%)	(39,563)	(31.0%)	(15,951)	(12.3%)	52,916	(21.5%)	45,204	35.4%	69,705	18.0%
	385,349	(121,100)	(10.3%)	(39,563)	(10.3%)	(15,761)	(4.1%)	82,918	(64.5%)	36,224	(29.9%)	36,224	(29.9%)	45,204	25.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	92,919	4.4%	58,641	2.8%	60,274	2.8%	1,886,524	90.0%	2,108,359	46.5%	-	-	-	-
Trades and Other Receivables from Exchange Transactions - Electricity	64,535	17.8%	19,053	5.2%	13,286	3.7%	266,803	73.3%	363,377	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46,866	8.3%	16,312	3.1%	13,038	2.5%	451,194	85.5%	527,510	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	19,861	2.1%	13,310	1.5%	12,528	1.8%	648,364	93.5%	693,563	15.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11,601	2.7%	8,383	1.8%	7,818	1.8%	407,452	93.6%	435,254	9.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	121,890	24.0%	14,389	2.8%	997	2%	371,038	73.0%	508,294	11.0%	-	-	-	-
Total By Income Source	357,572	7.7%	130,067	2.8%	107,941	2.3%	4,044,776	87.2%	4,637,356	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	30,273	10.2%	10,432	3.5%	9,582	3.2%	245,897	83.0%	296,094	6.4%	-	-	-	-
Commercial	79,862	28.8%	18,273	6.5%	14,972	5.2%	137,178	61.5%	222,285	8.1%	-	-	-	-
Households	174,437	62.0%	82,069	29.5%	82,069	29.5%	3,554,471	93.0%	3,993,086	83.1%	-	-	-	-
Other	122,448	44.0%	13,662	4.9%	13,310	4.8%	481,172	38.0%	628,586	13.5%	-	-	-	-
Total By Customer Group	357,572	7.7%	130,067	2.8%	107,941	2.3%	4,044,776	87.2%	4,637,356	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										
Bank Electricity	185,127	100.0%	-	-	-	-	-	-	185,127	26.4%
Bank Water	54,637	100.0%	-	-	-	-	-	-	54,637	7.5%
PAWE Backlogs	-	-	-	-	-	-	-	-	-	-
WAT (out of lets flow)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	479,566	98.2%	2,762	0.6%	5,974	1.2%	-	-	488,093	67.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	719,321	98.8%	2,762	.4%	5,974	.8%	-	-	727,658	100.0%

**GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)**

Part: Operating Revenue and Expenditure	2014/15										2013/14		
	Budget Main appropriation	First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	546 168	129 282	23.7%	127 675	23.4%	138 497	25.4%	138 132	25.3%	533 586	97.7%	115 807	90.1%
Property rates	73 200	19 857	27.1%	22 335	30.5%	21 569	29.5%	20 698	28.3%	84 659	115.4%	15 486	100.0%
Service charges - electricity and collection charges	240 834	61 154	25.4%	47 801	19.8%	53 112	22.1%	54 067	22.4%	216 133	89.7%	49 156	84.1%
Service charges - water revenue	73 063	17 031	23.5%	17 031	23.5%	17 477	23.9%	18 469	25.3%	70 208	96.1%	14 392	90.1%
Service charges - sanitation revenue	21 553	5 026	23.3%	5 195	24.1%	5 235	24.3%	5 255	24.4%	20 711	96.1%	4 611	90.1%
Service charges - refuse revenue	25 565	6 277	24.6%	6 461	25.3%	6 455	25.3%	6 441	25.2%	25 634	100.3%	5 113	10.1%
Service charges - other	254	35	13.8%	213	83.6%	171	67.3%	6	2.3%	405	167.1%	31	33.4%
Rental of facilities and equipment	7 724	464	6.0%	1 056	13.7%	1 061	13.7%	931	12.1%	3 512	45.5%	1 704	65.4%
Interest earned - external investments	1 272	132	10.4%	45	4.3%	428	33.7%	260	20.4%	815	68.8%	549	71.8%
Interest earned - outstanding debtors	2 488	2 244	90.2%	2 208	88.7%	2 912	117.0%	3 118	125.3%	10 482	421.3%	2 047	52.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 500	24	1.0%	1 856	74.2%	65	2.6%	3 038	121.5%	4 983	199.3%	24	36.8%
Licences and permits	91	0	3%	15	16.5%	21	23.7%	5	5.2%	41	45.6%	14	63.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers received - operational	91 364	15 006	16.4%	22 988	25.1%	29 303	32.1%	24 774	27.1%	92 052	100.8%	20 321	91.8%
Other own revenue	6 231	1 862	29.9%	481	7.7%	648	10.4%	1 000	16.1%	3 991	64.1%	2 359	21.74.0%
Gains on disposal of PPE	-	-	-	-	-	39	-	39	-	78	-	-	-
Operating Expenditure	544 209	84 078	15.4%	91 461	16.8%	200 944	36.9%	145 679	26.8%	522 161	95.9%	88 660	64.3%
Employee related costs	147 569	17 974	12.2%	17 974	12.2%	31 275	21.2%	32 076	21.7%	92 038	62.4%	26 531	91.0%
Remuneration of councillors	8 185	1 071	7.3%	1 986	40.0%	1 986	24.3%	3 112	38.0%	8 373	102.3%	1 980	20.9%
Debt impairment	51 018	-	-	-	-	52 488	102.9%	-	-	52 488	102.9%	-	-
Depreciation and asset impairment	34 054	1 844	30.3%	1 981	32.2%	23 709	69.6%	14 909	43.8%	38 619	113.4%	-	-
Finance charges	6 084	1 844	30.3%	1 981	32.2%	1 696	27.9%	1 502	24.7%	7 003	115.1%	1 658	47.9%
Bulk purchases	207 281	47 706	23.0%	40 672	19.6%	61 225	29.5%	63 088	30.4%	212 891	102.6%	32 772	86.1%
Other Materials	18 556	4 859	26.2%	6 762	36.4%	1 137	6.1%	5 538	32.0%	18 696	100.8%	44 30	59.8%
Contracted services	611	1 07	17.5%	189	30.9%	168	27.5%	158	25.9%	622	101.7%	151	84.3%
Transfers and grants	-	-	-	-	-	27 259	384%	24 897	35.1%	91 631	129.2%	2 039	105.4%
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Loss on disposal of PPE	70 910	18 848	26.6%	20 627	29.1%	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 959	45 204	30.7%	36 214	33.7%	(62 447)	6.8%	(7 546)	77.8%	11 425	149.0%	27 146	26.2%
Transfers received - capital	32 037	9 846	-	10 795	-	2 166	-	21 524	-	47 731	-	19 730	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 996	55 050	-	47 009	-	(60 281)	-	17 378	-	59 156	-	46 896	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 996	55 050	-	47 009	-	(60 281)	-	17 378	-	59 156	-	46 896	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 996	55 050	-	47 009	-	(60 281)	-	17 378	-	59 156	-	46 896	-
Share of surplus (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 996	55 050	-	47 009	-	(60 281)	-	17 378	-	59 156	-	46 896	-

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2013/14 to Q4 of 2014/15
	Main appropriation	Adjusted Budget	Actual Expenditure	% of Main appropriation	Actual Expenditure	% of Main appropriation	Actual Expenditure	% of adjusted budget	Actual Expenditure	% of adjusted budget	Actual Expenditure	% of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance															
National Government	47,654	47,654	17,174	36.0%	3,357	7.0%	3,520	7.4%	33,684	70.7%	57,734	121.2%	22,271	61.6%	51.2%
Provincial Government	32,037	32,037	16,228	50.7%	2,178	6.8%	2,541	7.9%	13,335	42.6%	34,332	107.5%	16,172	63.7%	(20.0%)
District/Municipality	-	-	-	-	548	-	546	-	15,853	-	16,976	-	39	36.5%	3,883.3%
Other transfers and grants	-	-	-	-	-	-	-	-	79	-	79	-	39	-	(100.0%)
Transfers recognised - capital															
Borrowing	32,037	32,037	16,228	50.7%	2,726	8.5%	3,086	9.6%	29,597	92.4%	51,037	161.2%	18,793	64.9%	57.5%
Internally generated funds	15,617	15,617	946	6.1%	631	4.0%	433	2.8%	4,087	26.2%	6,097	39.0%	3,476	50.0%	17.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification															
Government and Administration															
Executive & Council	47,654	47,654	17,174	36.0%	3,357	7.0%	3,520	7.4%	33,684	70.7%	57,734	121.2%	22,271	61.6%	51.2%
Budget & Treasury Office	2,567	2,567	380	14.0%	239	9.3%	433	16.9%	253	9.9%	1,266	50.1%	1,461	37.7%	(62.7%)
Corporate Services	617	617	360	58.3%	239	38.8%	433	70.2%	253	41.0%	1,266	203.4%	1,461	45.3%	(82.7%)
Community and Public Safety															
Community & Social Services	1,000	1,000	586	58.6%	940	94.0%	546	54.6%	2,230	223.0%	4,301	430.1%	1,695	81.8%	31.6%
Sport And Recreation	1,000	1,000	586	58.6%	940	94.0%	546	54.6%	2,151	215.1%	4,222	422.2%	1,484	82.4%	45.0%
Public Safety	-	-	-	-	-	-	-	-	79	-	79	-	27	66.8%	(57.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services															
Economic and Environmental Services	30,387	30,387	16,228	53.4%	2,178	7.2%	320	1.1%	13,529	44.5%	32,255	106.1%	13,854	66.3%	(2.3%)
Planning and Development	30,387	30,387	16,228	53.4%	2,178	7.2%	320	1.1%	13,490	44.4%	32,216	106.0%	13,817	93.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	39	-	39	-	-	67.9%	(2.4%)
Environmental Protection	13,700	13,700	7,000	50.4%	-	-	2,221	16.2%	17,671	128.0%	19,892	145.2%	5,280	46.2%	233.9%
Trading Services															
Electricity	7,000	7,000	3,176	45.4%	-	-	2,221	31.7%	17,648	252.1%	19,863	283.8%	5,260	83.8%	235.5%
Water	3,500	3,500	2,221	63.5%	-	-	-	-	24	0.7%	24	-	-	-	(100.0%)
Waste Water Management	800	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2,400	2,400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other															

Part 3: Cash Receipts and Payments

	2014/15										2013/14				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2013/14 to Q4 of 2014/15
	Main appropriation	Adjusted Budget	Actual Expenditure	% of Main appropriation	Actual Expenditure	% of Main appropriation	Actual Expenditure	% of adjusted budget	Actual Expenditure	% of adjusted budget	Actual Expenditure	% of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts															
Property rates, penalties and collection charges	511,050	511,050	143,331	28.1%	131,370	25.7%	160,869	31.5%	94,571	18.5%	530,340	103.8%	86,741	101.0%	9.0%
Service charges	62,994	62,994	13,019	20.7%	16,035	25.5%	21,546	34.2%	17,535	27.8%	68,136	108.2%	11,103	96.7%	57.9%
Other revenue	310,924	310,924	59,355	19.1%	58,270	18.7%	66,837	21.5%	62,638	20.1%	247,200	79.5%	54,608	86.1%	14.7%
Government - operating	14,238	14,238	15,675	110.1%	19,491	136.9%	21,204	148.9%	13,051	91.7%	69,422	487.6%	18,929	385.5%	(31.1%)
Government - capital	87,096	87,096	35,229	40.4%	28,456	32.6%	21,863	25.1%	798	0.9%	84,246	96.8%	1,397	1.6%	(42.9%)
Interest	3,203	3,203	20,000	624.1%	10,912	340.0%	28,755	898.8%	59,667	186.2%	59,667	186.2%	-	-	-
Dividends	3,760	3,760	252	6.7%	204	5.4%	564	15.0%	548	14.6%	1,568	41.7%	704	63.6%	(22.2%)
Payments															
Suppliers and employees	(458,138)	(458,138)	(157,767)	34.4%	(106,030)	23.1%	(101,981)	22.2%	(100,359)	21.9%	(468,138)	102.0%	(90,183)	106.9%	11.3%
Finance charges	(453,054)	(453,054)	(157,767)	34.8%	(108,030)	23.8%	(98,841)	21.8%	(97,374)	21.5%	(462,012)	102.0%	(87,126)	109.1%	11.8%
Transfers and grants	(6,084)	(6,084)	-	-	-	-	(3,141)	51.6%	(6,966)	49.1%	(6,126)	100.7%	(3,056)	96.6%	(2.3%)
Net Cash from/(used) Operating Activities															
	51,912	51,912	(14,237)	(27.4%)	23,340	45.0%	58,887	113.4%	(5,788)	(11.2%)	62,202	119.8%	(3,442)	45.3%	66.2%
Cash Flow from Investing Activities															
Receipts															
Proceeds on disposal of PPE	-	-	65	-	65	-	39	-	39	-	207	-	1,873	230.0%	(97.9%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments															
Capital assets	(45,654)	(45,654)	(20,083)	44.0%	(3,793)	8.3%	(3,822)	8.4%	(21,891)	48.0%	(49,589)	108.6%	(21,408)	57.7%	2.3%
Net Cash from/(used) Investing Activities															
	(45,654)	(45,654)	(20,018)	43.8%	(3,728)	8.2%	(3,789)	8.3%	(21,853)	47.9%	(49,382)	108.2%	(19,535)	55.0%	11.9%
Cash Flow from Financing Activities															

	(2 819)	(2 819)	(159)	338	(41)	62	220	(62)	(217,9%)
Receipts									
Short term loans	-	-	-	-	-	-	-	-	.6%
Borrowing long term/financing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(159)	338	(41)	62	220	(62)	-
Payments	(2 819)	(2 819)	-	-	(1 357)	(1 467)	(2 823)	(1 408)	(217,9%)
Repayment of borrowing	(2 819)	(2 819)	-	-	(1 357)	(1 467)	(2 823)	(1 408)	4,2%
Net Cash from/(used) Financing Activities	(2 819)	(2 819)	(159)	338	(41)	62	(2 823)	(1 408)	8,1%
Net Increase/(Decrease) in cash held	3 440	3 440	(34 413)	19 370	53 706	(29 046)	10 217	(24 437)	18,9%
Cash/cash equivalents at the year begin:	984	8248	8381%	(26 195)	(6 196)	47 510	5 248	31 787	49,3%
Cash/cash equivalents at the year end:	4 424	4 424	(5915%)	(6 196)	47 510	18 465	18 465	7 249	316,4%

Part 4: Debtor Age Analysis

R. thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment Bad Debts to Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 911	6,6%	3 650	3,1%	3 045	2,6%	104 729	87,8%	119 335	30,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 393	14,4%	3 872	3,6%	3 079	2,9%	84 362	79,1%	106 705	27,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 332	12,3%	1 967	4,4%	1 575	3,5%	35 228	79,7%	44 802	11,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 782	5,1%	1 041	3,0%	950	2,7%	30 923	88,1%	34 695	8,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 038	3,8%	1 302	2,4%	1 175	2,2%	48 619	91,7%	54 134	13,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	614	2,1%	350	1,3%	802	2,7%	27 486	93,9%	29 292	7,5%	-	-	-	-
Total By Income Source	33 270	8,6%	12 211	3,1%	10 628	2,7%	332 847	85,6%	388 554	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 709	26,1%	882	6,2%	565	4,0%	9 076	63,8%	14 231	3,7%	-	-	-	-
Commercial	11 975	68,5%	927	5,3%	446	2,6%	4 121	23,6%	17 469	4,5%	-	-	-	-
Households	17 472	4,9%	10 356	2,9%	9 605	2,7%	319 415	89,5%	356 849	91,7%	-	-	-	-
Other	115	28,3%	47	11,5%	9	2,3%	235	58,0%	405	.1%	-	-	-	-
Total By Customer Group	33 270	8,6%	12 211	3,1%	10 628	2,7%	332 847	85,6%	388 554	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	23 801	58,0%	12 231	29,8%	5 000	12,2%	-	-	41 032	57,6%
Bulk Water	-	-	3 935	100,0%	-	-	-	-	3 935	5,5%
PAYE deductions	1 461	100,0%	-	-	-	-	-	-	1 461	2,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 885	100,0%	-	-	-	-	-	-	1 885	2,6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 343	64,7%	1 925	28,7%	388	5,8%	53	8,4%	6 708	9,4%
Auditor-General	-	-	137	100,0%	-	-	-	-	137	2%
Other	12 342	76,7%	468	2,9%	2 302	14,3%	987	6,1%	16 099	22,6%
Total	43 832	61,5%	18 686	26,2%	7 690	10,8%	1 040	1,5%	71 268	100,0%

GAUTENG: MIERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure	2014/15										2013/14			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	1,170,175	1,301,472	316,449	27.0%	153,479	13.3%	273,670	21.0%	177,932	13.7%	921,530	70.8%	215,926	81.7%
Property rates - penalties and collection charges	233,356	141,335	72,791	24.8%	36,275	12.3%	36,275	25.7%	33,817	23.9%	179,082	126.7%	67,381	99.1%
Property rates - electricity revenue	2,293	359	54,708	2,398.2%	102	4.5%	1,145	316.8%	1,692	471.4%	57,647	16,056.9%	117	77.1%
Service charges - water revenue	238,500	219,409	40,458	17.8%	38,289	16.0%	51,711	23.6%	46,221	21.1%	178,679	81.4%	50,519	74.2%
Service charges - sanitation revenue	258,265	248,693	30,445	11.8%	43,079	16.7%	63,581	25.6%	52,505	21.2%	189,630	76.4%	34,244	75.6%
Service charges - refuse revenue	36,398	33,692	8,078	22.2%	5,986	16.8%	8,914	26.6%	8,223	24.6%	31,200	92.4%	7,716	97.3%
Service charges - other	50,225	50,777	12,676	25.2%	8,465	16.8%	12,715	25.0%	13,053	25.7%	46,909	92.4%	9,662	100.2%
Rental of facilities and equipment	639	786	195	30.6%	132	20.7%	195	24.8%	208	26.5%	1,053	100.1%	152	100.5%
Interest earned - external investments	1,051	1,051	272	25.9%	276	26.3%	285	27.1%	220	20.9%	1,053	100.1%	257	101.8%
Interest earned - outstanding debtors	17,959	8,386	481	2.7%	213	1.2%	1,745	20.8%	284	3.4%	2,722	32.5%	1,627	16.7%
Dividends received	29,895	41,201	10,472	35.0%	10,129	33.9%	13,957	33.9%	9,447	22.9%	44,005	106.8%	8,690	116.8%
Fines	3,493	3,162	982	28.1%	588	18.6%	445	14.1%	963	30.4%	2,978	94.2%	859	104.6%
Licences and permits	37,987	33,375	8,995	23.7%	7,347	19.3%	8,698	26.0%	8,827	26.4%	33,858	101.4%	8,079	96.2%
Agency services	187,077	465,011	71,233	38.1%	2	-	67,002	13.8%	0	-	138,237	28.5%	14,992	56.3%
Transfers recognised - operational	12,194	33,734	1,361	11.2%	2,674	21.9%	7,012	20.8%	2,452	7.3%	13,499	40.0%	11,694	145.3%
Other own revenue	403	1,301	1,301	322.6%	-	-	-	-	-	-	1,301	100.0%	144	87.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,246,495	1,335,099	208,914	16.8%	216,861	17.4%	262,233	19.6%	216,295	16.2%	904,104	67.7%	235,610	57.9%
Employee related costs	345,158	278,010	73,708	21.4%	71,498	20.7%	66,247	23.8%	77,700	27.9%	288,152	104.0%	71,311	89.1%
Remuneration of councillors	19,023	17,421	4,456	25.4%	4,456	23.4%	4,430	25.4%	5,420	31.1%	18,762	107.7%	4,447	98.9%
Debt impairment	104,841	111,093	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	109,947	33,627	3,445	3.1%	447	1.3%	20,857	62.0%	-	-	20,857	62.0%	-	-
Finance charges	10,008	3,445	1,154	11.5%	447	4.5%	1,208	8.6%	288	8.6%	3,107	90.2%	455	40.8%
Bulk purchases	350,469	343,086	73,789	21.1%	77,852	22.2%	77,902	22.7%	79,172	23.1%	308,815	90.0%	71,811	107.0%
Other materials	-	43,053	5,826	13.5%	5,411	12.5%	7,024	16.3%	1,816	4.2%	20,077	46.6%	17,079	107.0%
Contracted services	104,755	91,267	25,353	28.0%	29,853	28.3%	35,084	38.4%	34,316	37.6%	128,405	140.7%	30,136	119.8%
Transfers and grants	313,865	1,127	1,127	0.4%	2,769	0.9%	14,301	4.6%	1,899	0.6%	19,897	6.3%	4,042	19.5%
Other expenditure	222,294	100,390	19,502	9.6%	24,476	12.1%	35,181	35.0%	15,944	15.8%	95,062	94.7%	34,651	19.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(76,320)	(33,627)	107,535	-	(63,182)	-	11,436	-	(38,363)	-	17,426	-	(17,684)	-
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	-	(38,363)	-	17,426	-	(17,684)	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	142,183	(33,627)	107,535	-	(63,182)	-	11,436	-	(38,363)	-	17,426	-	(17,684)	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	142,183	(33,627)	107,535	-	(63,182)	-	11,436	-	(38,363)	-	17,426	-	(17,684)	-
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	142,183	(33,627)	107,535	-	(63,182)	-	11,436	-	(38,363)	-	17,426	-	(17,684)	-

Part 2: Capital Revenue and Expenditure

R thousands	2014/15					2013/14							
	Budget Adjusted Budget	First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget		
		Main appropriation	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			4th Q as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	294 679	223 260	12 106	61 223	20 8%	31 584	14 1%	44 315	18 8%	149 228	66 8%	112 885	70 6%
National Government	74 529	70 238	-	-	-	-	-	12 415	17 7%	12 415	17 7%	12 415	8 8%
Provincial Government	143 385	105 424	-	-	-	-	-	25 790	24 5%	25 790	24 5%	25 790	23 9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	218 314	175 662	-	-	-	-	-	38 206	21 7%	38 206	21 7%	38 206	68 5%
Internally generated funds	55 000	39 950	-	-	-	-	-	1 676	4 2%	1 676	4 2%	1 676	6 7%
Borrowing	20 465	7 648	12 106	61 223	59 2%	31 584	41 3%	1 676	4 2%	104 913	1 271 7%	9 374	71 2%
Public contributions and donations	-	-	-	-	-	-	-	4 433	-	-	-	5 160	14 4%
Capital Expenditure Standard Classification	294 679	223 260	12 106	61 223	20 8%	31 584	14 1%	44 315	18 8%	149 228	66 8%	112 885	70 6%
Government and Administration	5 000	3 075	135	369	7 4%	44	1 4%	44 315	17 8%	149 228	17 8%	112 885	14 7%
Executive & Council	-	-	-	360	-	20	-	-	-	168	6 7%	-	-
Budget & Treasury Office	5 000	2 500	135	9	2 7%	23	5 9%	-	-	-	-	-	-
Concrete Services	-	575	-	-	-	-	-	-	-	-	-	-	-
Community and Social Safety	4 500	6 208	11 847	23 812	263 3%	14 771	237 9%	11 569	186 4%	62 000	988 7%	4 663	31 5%
Community & Social Services	-	-	58	17	-	418	17 7%	1 162	36 2%	2 237	36 2%	2 423	19 2%
Sport And Recreation	4 500	2 363	-	437	-	-	-	-	-	655	-	456	28 8%
Public Safety	-	3 845	2	-	-	14 353	-	10 407	-	59 870	-	-	-
Housing	-	-	11 788	23 321	-	37	-	-	-	80	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	226 314	172 795	123	30 787	13 8%	13 648	7 9%	30 525	17 7%	75 092	43 5%	89 202	74 8%
Planning and Development	955	3 410	42	42	4 4%	-	-	839	24 6%	862	25 9%	11 222	102 9%
Road Transport	-	-	-	-	-	13 648	8 1%	29 686	17 5%	74 211	43 8%	78 070	71 5%
Environmental Protection	225 359	169 385	81	30 787	-	-	-	-	-	-	-	-	-
Trading Services	58 865	41 182	-	6 244	10 6%	3 122	7 6%	2 221	5 4%	11 587	28 1%	18 950	74 4%
Environmental Protection	45 900	25 207	-	6 244	13 6%	-	-	785	3 1%	10 151	40 3%	4 270	18 1%
Electricity	11 665	12 770	-	-	-	-	-	337	2 6%	337	2 6%	2 408	85 4%
Water	-	1 951	-	-	-	-	-	-	-	-	-	10 561	280 7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 500	1 254	-	-	-	-	-	1 099	8 7%	1 099	8 7%	1 691	28 6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15					2013/14							
	Budget Adjusted Budget	First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget		
		Main appropriation	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			4th Q as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	1,139 859	1,139 859	289 119	173 374	15 2%	331 377	29 1%	141 463	12 4%	935 534	82 1%	210 526	70 5%
Property rates, penalties and collection charges	296 226	296 226	60 003	45 818	20 3%	30 259	10 2%	31 293	10 6%	167 373	56 5%	71 913	130 2%
Service charges	530 042	530 042	67 612	109 620	13 0%	88 679	17 8%	93 069	17 7%	361 671	68 6%	115 418	73 9%
Other revenue	43 585	43 585	39 500	19 577	91 7%	11 503	26 4%	13 976	32 0%	76 455	175 3%	11 640	59 8%
Government - operating	167 677	167 677	75 504	109 620	45 1%	49 580	29 7%	3 000	1 8%	128 615	17 8%	2 466	65 3%
Government - capital	74 629	74 629	44 693	5 900	59 8%	145 240	193 8%	3 000	4 0%	199 431	264 8%	2 466	12 9%
Interest	17 858	17 858	910	588	5 1%	1 537	10 8%	1 041	5 8%	4 469	25 0%	5 089	185 5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 011 242)	(1 011 242)	(858 673)	(210 234)	20 8%	(216 754)	21 4%	(99 042)	19 7%	(884 713)	97 4%	(233 878)	81 3%
Suppliers and employees	(1 001 524)	(1 001 524)	(657 282)	(209 374)	35 7%	(615 617)	21 5%	(187 744)	18 8%	(864 430)	58 0%	(228 401)	82 8%
Finance charges	(10 008)	(10 008)	(1 391)	(447)	13 9%	(1 147)	11 5%	(269)	3 0%	(3 283)	32 8%	(4 358)	9 1%
Taxes and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from (use of) Operating Activities	128 617	128 617	(69 554)	(36 860)	(28 7%)	114 813	89 3%	(57 579)	(44 8%)	(49 180)	(89 2%)	(23 352)	(27 0%)
Cash Flow from Investing Activities													
Receipts	403	403	1 301	-	-	-	-	-	-	1 301	322 6%	-	1 695 0%
Proceeds on disposal of PPE	403	403	1 301	-	-	-	-	-	-	1 301	322 6%	-	1 951 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)	(34 425)	5 2%	(15 931)	11 7%	(72 356)	24 6%	(138 117)	46 9%	(74 814)	91 4%
Capital assets	(294 679)	(294 679)	(15 405)	(34 425)	5 2%	(15 931)	11 7%	(72 356)	24 6%	(138 117)	46 9%	(74 814)	91 4%
Net Cash from (use of) Investing Activities	(294 276)	(294 276)	(14 104)	(34 425)	4 8%	(15 931)	5 4%	(72 356)	24 6%	(138 816)	46 5%	(74 814)	72 2%

Cash Flow from Financing Activities		55,900	87	2%	62	.1%	66	.1%	64	.1%	279	.5%	52	1.0%	22.5%
Receipts	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/financing	55,900	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase (decrease) in consumer deposits	-	87	-	-	-	-	-	-	-	-	-	-	-	-
Payments	Payments	(8,100)	(1,914)	23.8%	(1,724)	21.3%	(2,600)	32.1%	(1,832)	22.6%	(6,070)	96.6%	(3,018)	72.4%	(33.3%)
	Repayment of borrowing	(8,100)	(1,914)	23.8%	(1,724)	21.3%	(2,600)	32.1%	(1,832)	22.6%	(6,070)	96.6%	(3,018)	72.4%	(33.3%)
Net Cash from/(used) Financing Activities		47,800	(1,827)	(3.8%)	(1,620)	(3.5%)	(2,554)	(5.3%)	(1,768)	(3.7%)	(7,791)	(16.3%)	(2,655)	(47.3%)	(40.4%)
Net Increase/(Decrease) in cash held		(117,859)	(85,465)	73.5%	(72,946)	61.9%	96,348	(81.7%)	(131,703)	111.7%	(193,786)	164.4%	(101,132)	76.876.0%	30.2%
Cash/cash equivalents at the year begin:		226,364	203,346	90.1%	118,460	52.3%	46,514	20.1%	141,862	62.7%	203,346	90.1%	392,899	-	(63.9%)
Cash/cash equivalents at the year end:		108,506	118,460	109.2%	45,514	41.9%	141,862	130.7%	10,159	9.4%	10,159	9.4%	291,767	(197,214.0%)	(96.5%)

Part 4: Debtor Age Analysis

R:thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment Bad Debts to Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17,377	7.4%	7,795	3.3%	4,757	2.0%	206,816	87.3%	235,745	31.1%	-	-	234,508	99.0%
Trade and Other Receivables from Exchange Transactions - Electricity	15,153	30.4%	7,988	16.0%	2,929	5.9%	23,778	47.7%	49,848	6.6%	-	-	48,719	97.0%
Receivables from Nonexchange Transactions - Property Rates	12,243	8.7%	8,787	6.3%	5,637	4.0%	113,294	80.9%	139,960	18.5%	-	-	138,131	98.0%
Receivables from Exchange Transactions - Waste Water Management	3,115	7.1%	2,349	5.3%	2,152	4.9%	36,503	82.7%	44,119	5.8%	-	-	43,209	97.0%
Receivables from Exchange Transactions - Waste Management	4,169	6.2%	3,793	5.6%	3,515	5.2%	56,037	83.0%	67,515	8.9%	-	-	66,461	98.0%
Receivables from Exchange Transactions - Property Rental Debtors	68	11.3%	53	8.8%	26	4.3%	488	75.7%	605	.1%	-	-	589	97.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	199	100.0%	199	-	-	-	98	49.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8,653	3.9%	58,455	26.5%	6,945	3.1%	146,473	66.4%	220,436	29.1%	-	-	218,556	99.0%
Total By Income Source	60,788	8.0%	89,221	11.8%	25,861	3.4%	892,558	76.8%	798,427	100.0%	-	-	790,271	98.0%
Debtors Age Analysis By Customer Group														
Organs of State	1,800	10.8%	1,508	9.1%	902	5.4%	12,452	74.7%	16,661	2.2%	-	-	16,468	98.0%
Commercial	27,448	8.1%	65,892	19.5%	8,598	2.5%	236,266	69.9%	338,073	44.6%	-	-	365,603	108.0%
Households	30,138	8.0%	21,148	5.6%	15,929	4.2%	3,0215	82.2%	377,429	49.8%	-	-	350,120	92.0%
Other	1,402	5.3%	763	2.9%	473	1.8%	23,625	90.0%	26,263	3.5%	-	-	18,880	68.0%
Total By Customer Group	60,788	8.0%	89,221	11.8%	25,861	3.4%	892,558	76.8%	798,427	100.0%	-	-	790,271	98.0%

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										
Bank Electricity	-	-	-	-	-	-	-	-	-	-
Bank Water	16,551	100.0%	-	-	-	-	-	-	16,551	23.2%
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23,281	42.7%	25,111	46.1%	438	8%	5,683	10.4%	54,513	76.3%
Auditor-General	-	-	388	100.0%	-	-	-	-	388	5%
Other	-	-	-	-	-	-	-	-	-	-
Total	39,832	55.7%	25,499	35.7%	438	.6%	5,683	8.0%	71,452	100.0%

**GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)**

Part I: Operating Revenue and Expenditure	2014/15					2013/14			Q4 of 2013/14 to Q4 of 2014/15					
	Budget		First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date	Fourth 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			
Operating Revenue and Expenditure														
Operating Revenue														
Property rates	739 385	774 432	193 343	26.1%	183 856	24.9%	173 391	22.4%	110 120	660 910	85.3%	143 975	96.3%	(25.3%)
Property rates - penalties and collection charges	130 588	132 630	33 221	25.4%	33 840	25.9%	33 895	25.6%	22 757	123 714	93.3%	25 886	97.5%	(12.1%)
Service charges - electricity revenue	27 368	296 882	66 610	25.1%	61 212	22.4%	57 109	21.4%	37 543	224 473	84.1%	57 141	95.9%	(34.4%)
Service charges - water revenue	146 112	146 159	34 694	23.7%	36 696	25.1%	35 384	24.4%	23 795	130 959	89.9%	31 466	100.7%	(24.4%)
Service charges - sanitation revenue	30 355	30 766	7 609	25.1%	7 778	25.3%	7 778	25.3%	5 208	28 396	92.3%	7 022	103.7%	(25.8%)
Service charges - refuse revenue	29 509	29 160	6 844	23.2%	7 048	23.9%	6 895	23.6%	4 724	25 511	87.5%	6 200	99.4%	(23.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rentals of facilities and equipment	1 300	1 300	242	18.6%	297	22.9%	336	25.9%	192	1 068	82.2%	308	93.4%	(37.5%)
Interest earned - external investments	2 000	3 300	1 026	51.3%	1 630	47.7%	1 408	42.7%	1 181	5 245	158.9%	1 656	164.9%	(26.7%)
Interest earned - outstanding debtors	4 000	7 000	2 459	61.5%	2 636	65.9%	2 589	37.0%	1 716	9 399	134.3%	2 340	116.4%	(26.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	14 523	46 523	1 835	12.6%	2 216	15.3%	3 486	7.0%	1 774	9 311	18.8%	3 133	95.4%	(43.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	77 119	76 230	28 770	37.3%	24 584	31.9%	19 037	24.3%	1 463	73 833	94.4%	1 406	93.9%	4.0%
Transfers recognised - operational	30 191	30 481	8 035	26.6%	5 916	19.6%	5 674	18.6%	9 767	29 391	96.4%	6 961	108.0%	40.3%
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	826 153	866 839	170 782	20.6%	219 968	26.6%	205 604	23.7%	143 344	739 699	85.3%	171 884	93.0%	(16.6%)
Employee related costs	186 356	186 838	41 154	22.1%	42 321	22.7%	44 154	23.6%	27 855	155 483	83.2%	9 792	76.4%	(18.8%)
Remuneration of councillors	9 052	9 052	2 152	23.8%	2 148	23.4%	2 148	23.7%	1 870	8 300	91.6%	2 235	93.2%	(16.3%)
Debt impairment	28 680	64 710	7 170	25.0%	7 170	25.0%	34 193	52.8%	16 177	64 710	100.0%	13 189	124.6%	22.2%
Depreciation and asset impairment	131 700	131 700	32 925	25.0%	32 925	25.0%	32 925	25.0%	32 925	131 700	100.0%	29 338	100.0%	100.0%
Finance charges	18 806	19 806	327	1.7%	91 200	48.9%	384	1.8%	254	10 065	5.3%	7 526	73.3%	(95.6%)
Bulk purchases	263 639	286 172	60 309	21.3%	88 773	31.3%	58 374	20.4%	38 208	245 664	85.8%	63 237	97.8%	(39.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	56 966	56 419	9 500	16.7%	13 111	23.0%	12 459	22.1%	9 813	44 884	79.6%	20 175	94.7%	(100.0%)
Transfers and grants	5 926	5 649	4	0.1%	1 967	34.8%	423	7.5%	622	2 716	48.1%	4	0.7%	(61.4%)
Other expenditure	107 026	106 493	17 243	16.1%	22 760	21.3%	20 564	19.3%	15 620	76 187	71.5%	14 720	63.1%	16.632.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(86 768)	(92 407)	22 561	27.3%	(36 112)	(41.1%)	(32 013)	(36.7%)	(33 224)	(78 789)	(85.3%)	(27 909)	(29.9%)	(100.0%)
Transfers recognised - capital	3 126	30 322	13 625	43.6%	10 215	32.7%	5 836	19.2%	-	29 616	97.9%	636	106.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(86 342)	(92 085)	36 186	41.5%	(25 897)	(28.2%)	(26 177)	(30.3%)	(33 224)	(48 113)	(52.1%)	(27 273)	(29.3%)	(100.0%)
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(86 342)	(92 085)	36 186	41.5%	(25 897)	(28.2%)	(26 177)	(30.3%)	(33 224)	(48 113)	(52.1%)	(27 273)	(29.3%)	(100.0%)
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(86 342)	(92 085)	36 186	41.5%	(25 897)	(28.2%)	(26 177)	(30.3%)	(33 224)	(48 113)	(52.1%)	(27 273)	(29.3%)	(100.0%)
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(86 342)	(92 085)	36 186	41.5%	(25 897)	(28.2%)	(26 177)	(30.3%)	(33 224)	(48 113)	(52.1%)	(27 273)	(29.3%)	(100.0%)

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		Q4 of 2013/14 to Q4 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Total Actual Expenditure	Total Expenditure as % of adjusted budget
	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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Capital Revenue and Expenditure															
Source of Finance															
National Government	82 392	73 884	20 729	25.2%	9 349	11.3%	12 779	17.3%	23 474	31.8%	66 331	89.8%	48 248	87.8%	
Provincial Government	28 705	28 688	8 384	29.2%	2 068	7.3%	7 223	25.2%	10 599	38.9%	28 302	97.7%	20 583	146.4%	
Local Government	1 450	1 688	1 188	-	-	8.2%	216	12.8%	-	-	990	58.7%	87	283.3%	
Other transfers and grants	4 300	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	34 435	30 372	8 384	24.4%	2 204	6.4%	7 438	24.5%	11 255	37.1%	29 293	96.4%	20 671	110.7%	
Borrowing	24 400	20 307	10 610	43.5%	3 880	15.9%	1 725	91.7%	2 414	11.9%	18 629	76.4%	19 050	76.4%	
Internally generated funds	14 897	17 925	1 684	11.3%	3 027	20.2%	3 236	18.1%	6 507	36.3%	14 463	80.7%	7 881	68.2%	
Public contributions and donations	8 550	5 580	31	4%	238	2.8%	380	7.2%	3 259	62.5%	3 946	74.7%	637	61.7%	
Capital Expenditure Standard Classification	82 392	73 884	20 729	25.2%	9 349	11.3%	12 779	17.3%	23 474	31.8%	66 331	89.8%	48 248	87.8%	
Governance and Administration	2 553	3 136	372	14.6%	718	28.3%	405	12.9%	892	28.4%	2 386	76.1%	4 207	238.3%	
Executive & Council	265	240	240	92.3%	497	187.5%	-	-	892	342.8%	2 386	302.0%	80	54.6%	
Budget & Treasury Office	140	125	11	7.8%	48	34.4%	15	11.8%	43	34.2%	117	93.2%	21	102.3%	
Corporate Services	2 148	2 772	173	16.8%	173	14.1%	390	14.1%	622	22.4%	1 546	55.8%	291	291.3%	
Community and Public Safety	14 150	13 703	6 511	46.0%	956	6.8%	2 067	15.1%	2 191	16.0%	11 725	85.6%	6 829	87.3%	
Community & Social Services	4 220	1 526	130	3.1%	761	9.7%	1 188	14.1%	396	4.7%	8 268	96.0%	3 139	90.1%	
Sport And Recreation	7 824	8 433	5 922	75.7%	65	3.1%	512	25.5%	568	27.3%	1 714	85.5%	543	78.3%	
Public Safety	2 106	2 004	590	28.0%	-	-	43	2.5%	298	17.1%	341	19.6%	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	12 577	20 650	8 162	64.9%	2 448	19.5%	5 422	26.3%	4 232	20.5%	20 263	98.1%	8 066	86.2%	
Planning and Development	125	122	122	100.0%	32	25.9%	21	17.1%	61	49.9%	114	93.7%	114	100.0%	
Road Transport	12 452	20 529	8 162	65.5%	2 415	19.4%	5 401	26.3%	4 172	20.3%	20 149	96.2%	8 066	86.2%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	53 112	36 394	5 684	10.7%	5 227	9.8%	4 886	13.4%	16 159	44.4%	31 956	87.8%	29 116	81.2%	
Electricity	20 680	11 951	1 770	7.8%	1 770	8.6%	1 718	14.4%	4 173	34.9%	9 264	77.5%	17 345	76.6%	
Water	16 430	8 391	2 062	12.6%	1 166	7.1%	1 055	12.6%	3 545	42.3%	7 828	93.3%	4 389	99.9%	
Waste Water Management	13 952	12 061	1 230	8.8%	1 834	13.1%	1 860	15.4%	6 108	50.6%	11 031	91.5%	6 107	91.1%	
Waste Management	2 050	3 991	789	38.5%	468	22.4%	254	6.4%	2 333	58.5%	3 834	96.1%	1 275	41.6%	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2014/15										2013/14		Q4 of 2013/14 to Q4 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Total Actual Expenditure	Total Expenditure as % of adjusted budget
	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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Cash Flow from Operating Activities															
Receipts	729 002	544 162	211 635	29.0%	223 534	30.7%	169 577	31.2%	148 746	27.3%	753 492	138.5%	155 262	108.8%	
Property rates, penalties and collection charges	99 518	132 630	34 920	35.4%	38 300	38.8%	33 895	25.6%	33 824	25.5%	140 939	106.3%	31 464	137.2%	
Other revenue	479 663	209 026	97 242	20.3%	99 444	20.7%	97 130	46.9%	98 348	47.1%	392 184	187.6%	90 277	87.4%	
Government - operating	77 119	83 564	33 594	39.0%	46 216	55.3%	19 037	24.3%	10 588	12.4%	100 300	120.0%	26 100	334.4%	
Government - capital	31 296	30 322	13 625	43.6%	12 965	39.3%	19 296	19.2%	2 148	2.7%	31 726	104.6%	1 406	105.3%	
Interest	2 000	10 300	3 484	33.8%	4 266	213.2%	3 997	38.8%	4 068	39.5%	15 815	153.5%	3 966	388.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(784 929)	(651 111)	(187 015)	23.8%	(189 576)	24.2%	(150 030)	23.0%	(163 355)	25.1%	(688 977)	106.0%	(165 072)	108.0%	
Salaries and employees	(765 120)	(625 560)	(186 685)	24.4%	(173 789)	23.3%	(149 243)	23.9%	(154 077)	24.6%	(668 793)	106.9%	(157 542)	109.3%	
Finance charges	(18 806)	(19 896)	(327)	1.7%	(9 120)	46.5%	(954)	1.8%	(6 556)	43.7%	(18 467)	93.2%	(7 526)	73.5%	
Transfers and grants	-	(5 649)	(4)	-	(1 667)	7.5%	(423)	7.5%	(622)	11.0%	(2 716)	48.1%	(4)	16 832.5%	
Net Cash from/(used) Operating Activities	(59 927)	(106 949)	24 620	(46.0%)	33 958	(60.7%)	(19 547)	(18.3%)	(14 609)	(13.7%)	63 516	(69.4%)	(11 811)	116.6%	
Cash Flow from Investing Activities															
Receipts	-	(80 914)	(79 638)	-	1 036	-	1 530	(1.9%)	5 121	(6.3%)	(71 950)	88.9%	86 956	(94.1%)	
Proceeds on disposal of PPE	-	2 300	362	15.7%	1 036	45.0%	-	-	5 121	174.8%	8 050	274.7%	456	1 022.3%	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(81 192)	(72 154)	(20 729)	25.5%	(9 349)	11.8%	(12 779)	17.6%	(23 474)	32.4%	(60 000)	91.5%	(86 500)	(100.0%)	
Capital assets	(81 192)	(72 154)	(20 729)	25.5%	(9 349)	11.8%	(12 779)	17.6%	(23 474)	32.4%	(66 331)	91.5%	(48 248)	87.8%	
Net Cash from/(used) Investing Activities	(81 192)	(153 068)	(100 367)	123.6%	(8 313)	10.2%	(11 249)	7.3%	(18 352)	12.0%	(138 281)	90.2%	38 708	70.0%	

Cash Flow from Financing Activities		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		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Receipts																
Short term loans	(410)	1,027	-	111	(27,0%)	(828)	201,9%	1,735	168,9%	301	29,3%	1,319	126,4%	26,061	2,823,1%	(98,8%)
Borrowing long term/finance	(410)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100,0%)
Increase (decrease) in consumer deposits	(13,281)	(20,427)	(20,427)	(3,132)	23,6%	(7,867)	60,1%	(114)	168,9%	(8,433)	29,3%	(19,645)	126,4%	26,000	2,812,5%	382,5%
Payments	(13,281)	(20,427)	(20,427)	(3,132)	23,6%	(7,867)	60,1%	(114)	168,9%	(8,433)	29,3%	(19,645)	126,4%	61	0,7%	(100,0%)
Repayment of borrowing	(13,281)	(20,427)	(20,427)	(3,132)	23,6%	(7,867)	60,1%	(114)	168,9%	(8,433)	29,3%	(19,645)	126,4%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(13,671)	(19,400)	(19,400)	(3,021)	22,1%	(8,794)	84,3%	1,621	(8,4%)	(8,131)	41,3%	(18,326)	94,5%	26,061	161,2%	(31,2%)
Net Increase/(Decrease) in cash held	(150,766)	(273,717)	(273,717)	(76,768)	52,2%	16,551	(11,2%)	9,919	(3,5%)	(41,093)	14,7%	(93,091)	33,3%	59,956	1,521,5%	(177,6%)
Cash/cash equivalents at the year begin:	20,354	91,471	90,433	11,065	44,3%	28,515	57,3%	38,434	31,2%	38,434	42,0%	90,433	98,9%	37,474	58,0%	2,6%
Cash/cash equivalents at the year end:	(130,432)	(182,248)	(182,248)	11,685	(8,9%)	28,515	(21,9%)	38,434	(20,4%)	(2,659)	1,4%	90,433	1,4%	90,433	201,9%	(102,9%)

Part 4: Debtor Age Analysis

R. thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment Bad Debts to Council			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water	14,323	25,0%	2,587	4,5%	2,254	3,9%	38,070	66,5%	57,234	33,1%	-	-	15,288	26,0%		
Trade and Other Receivables from Exchange Transactions - Electricity	8,976	50,1%	567	3,2%	454	2,5%	7,906	44,2%	17,903	10,3%	-	-	3,769	21,0%		
Receivables from Non-exchange Transactions - Property Rates	10,923	25,9%	1,931	4,6%	1,311	3,6%	27,790	65,6%	42,246	24,4%	-	-	13,882	32,0%		
Receivables from Exchange Transactions - Waste Water Management	3,323	17,4%	780	3,8%	740	3,6%	15,229	75,1%	20,282	11,7%	-	-	5,852	28,0%		
Receivables from Exchange Transactions - Waste Management	3,067	16,0%	769	4,5%	656	3,7%	12,600	73,6%	17,072	9,5%	-	-	4,618	28,0%		
Receivables from Exchange Transactions - Property Rates Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1,619	9,1%	728	4,1%	749	4,2%	14,643	82,5%	17,740	10,2%	-	-	-	-	-	
Recoverable unauthorised, irregular or fullsize and wasteful Expenditure	(17,534)	(2,759,6%)	-	-	463	76,0%	16,836	2,657,6%	635	4%	-	-	22,882	3,554,0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	24,896	14,4%	8,165	4,7%	6,528	4,0%	133,124	76,9%	173,112	100,0%	-	-	66,182	38,0%		
Debtors Age Analysis By Customer Group																
Organs of State	(3,200)	(12,9%)	226	8,9%	227	8,9%	5,287	20,81%	2,541	1,5%	-	-	571	22,0%	-	-
Commercial	6,735	31,3%	705	3,3%	475	2,2%	13,591	63,2%	21,507	12,4%	-	-	37,644	175,0%	-	-
Households	21,360	14,3%	7,233	4,9%	6,225	4,2%	114,246	76,6%	149,084	86,1%	-	-	27,886	18,0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24,896	14,4%	8,165	4,7%	6,528	4,0%	133,124	76,9%	173,112	100,0%	-	-	66,182	38,0%		

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	12,779	100,0%	-	-	-	-	-	-	12,779	49,0%
Bulk Water	7,765	100,0%	-	-	-	-	-	-	7,765	29,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5,553	100,0%	-	-	-	-	-	-	5,553	21,3%
Total	26,096	100,0%	-	-	-	-	-	-	26,096	100,0%

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15				2013/14				Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
	Budget	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date	Fourth Quarter	2013/14		
	Main appropriation	Actual Expenditure	Actual Expenditure	Actual Expenditure	Actual Expenditure	Actual Expenditure	Actual Expenditure	Actual Expenditure	Actual Expenditure	Actual Expenditure
		1st Q as % of Main appropriation	2nd Q as % of Main appropriation	3rd Q as % of adjusted budget	4th Q as % of adjusted budget	Total Expenditure as % of adjusted budget	Total Expenditure as % of adjusted budget	Total Expenditure as % of adjusted budget	Total Expenditure as % of adjusted budget	Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure										
Operating Revenue	2,001,308	570,870	408,322	575,308	431,457	1,985,958	379,372	98.4%	13.7%	
Property rates	316,406	85,979	99,371	98,379	94,066	377,795	77,311	21.7%	106.6%	
Property rates - penalties and collection charges	32,486	5,028	7,446	9,371	10,065	25,012	27,311	27.1%	103.6%	
Service charges - electricity revenue	833,172	213,972	193,730	187,736	178,616	774,054	184,347	26.6%	75.4%	
Service charges - water revenue	229,868	52,371	56,412	48,680	57,889	215,362	45,063	24.5%	3.1%	
Service charges - sanitation revenue	111,476	56,302	2,394	31,406	31,907	122,008	25,640	23.3%	28.5%	
Service charges - refuse revenue	105,544	25,699	25,429	25,303	25,302	101,734	24,254	24.1%	24.4%	
Service charges - other	9	9	-	-	-	-	(20,248)	4.3%	100.6%	
Rental of facilities and equipment	3,508	932	751	1,020	784	3,488	685	107.2%	(100.0%)	
Interest earned - external investments	1,468	5,639	1,549	8,266	14,616	10,991	279	181.4%	14.5%	
Interest earned - outstanding debtors	13,732	7,598	8,552	332	5,876	22,358	4,320	18.2%	176.6%	
Dividends received	-	-	-	-	-	-	-	113.1%	36.0%	
Fines	23,522	4,137	918	10,523	3,897	19,475	4,307	82.6%	(8.5%)	
Licences and permits	24	4	7	5	3	19	9	89.6%	(6.6%)	
Agency services	24,950	16,166	(483)	564	14,631	30,878	(51)	144.2%	(28,558.8%)	
Transfers recognised - operational	250,994	96,358	6,244	145,214	2,943	250,759	1,949	98.0%	51.0%	
Other own revenue	52,167	6,144	6,002	12,254	5,477	29,876	2,598	56.9%	10.8%	
Gains on disposal of PPE	2,000	-	-	-	2,548	-	1,598	59.4%	59.4%	
Operating Expenditure	2,370,408	545,044	514,536	553,595	573,977	2,187,053	519,108	88.4%	10.6%	
Employee related costs	576,352	152,588	159,537	134,062	135,265	581,452	123,508	84.1%	88.6%	
Remuneration of councillors	42,397	13,268	9,979	9,979	11,355	34,591	10,026	89.9%	22.1%	
Depreciation	45,915	17,484	17,484	17,484	17,484	69,945	17,484	100.0%	41.9%	
Depreciation and asset impairment	281,809	65,664	72,710	63,859	60,290	273,563	57,044	109.6%	(41.9%)	
Finance charges	59,062	51,667	51,667	51,667	51,667	206,667	51,667	85.7%	21.5%	
Bank charges	753,723	219,600	154,645	193,000	174,063	703,306	155,884	93.0%	21.8%	
Other interests	75,281	6,370	15,485	20,253	20,862	63,512	79,098	79.9%	(100.0%)	
Contingent liabilities	227,635	41,887	45,133	36,065	59,140	185,465	50,863	85.3%	16.0%	
Transfers and grants	40,650	5,666	9,489	11,957	15,423	49,536	7,802	100.7%	105.8%	
Other expenditure	288,719	40,678	44,927	42,881	49,285	177,571	73,121	59.2%	(32.6%)	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(369,100)	(25,826)	(106,214)	(21,713)	(42,520)	(201,095)	(139,737)	60.6%	(358.9%)	
Transfers recognised - capital	122,012	9,088	23,092	64,593	(27,139)	71,637	10,564	63.8%	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(247,088)	(34,914)	(81,123)	(86,305)	(169,559)	(129,459)	(129,173)	-	-	
Taxation	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(247,088)	(34,914)	(81,123)	(86,305)	(169,559)	(129,459)	(129,173)	-	-	
Attributable to minorities	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(247,088)	(34,914)	(81,123)	(86,305)	(169,559)	(129,459)	(129,173)	-	-	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(247,088)	(34,914)	(81,123)	(86,305)	(169,559)	(129,459)	(129,173)	-	-	

	240,227	239,500	-	151,000	62.9%	49,950	20.9%	38,550	16.1%	239,500	100.0%	-	100.0%
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	239,500	239,500	-	151,000	63.0%	49,950	20.9%	38,550	16.1%	239,500	100.0%	-	100.0%
Increase (decrease) in consumer deposits	727	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28,621)	(30,989)	(6,514)	(6,506)	22.7%	(6,459)	27.3%	(10,865)	34.9%	(31,284)	100.9%	(5,660)	99.9%
Repayment of borrowing	(28,621)	(30,989)	(6,514)	(6,506)	22.7%	(6,459)	27.3%	(10,865)	34.9%	(31,284)	100.9%	(5,660)	99.9%
Net Cash from/(used) Financing Activities	211,606	208,511	(6,514)	144,494	88.3%	41,491	19.9%	27,444	13.3%	208,216	98.9%	(5,660)	(99.1%)
Net Increase/(Decrease) in cash held	(20,375)	(94,847)	(46,100)	164,659	(808.1%)	49,829	(52.5%)	(99,221)	104.5%	69,077	(72.8%)	(60,021)	(72.3%)
Cash/cash equivalents at the year begin:	21,267	96,705	354,715	503,151	163.3%	215,174	222.3%	265,003	274.0%	95,075	100.0%	156,727	100.0%
Cash/cash equivalents at the year end:	6,892	1,858	59,915	215,174	3,422.2%	265,003	14,262.9%	165,782	8,822.6%	165,782	6,922.6%	96,705	354.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	39,254	19.0%	2,066	1.0%	14,255	7%	164,300	79.4%	207,946	21.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	90,660	36.1%	1,370	5%	990	4%	157,852	62.9%	250,883	26.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	52,384	27.3%	1,565	8%	1,915	3%	137,468	11.4%	152,613	20.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	25,852	63.3%	1,641	4%	1,344	3%	18,869	29.3%	40,566	4.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17,289	48.7%	1,101	2.9%	932	2.5%	19,665	46.9%	37,778	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	499	38.1%	79	6.0%	49	4.9%	697	51.0%	1,369	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	7,880	43.2%	620	3.8%	571	3.5%	6,156	49.6%	16,407	1.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless are wasteful Expenditure														
Other	24,239	12.0%	(897)	(2.3%)	4,418	2%	178,546	86.6%	202,899	21.4%	-	-	-	-
Total By Income Source	257,237	27.1%	8,055	.8%	6,709	.7%	677,348	71.3%	949,348	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6,810	66.7%	625	6.1%	180	1.8%	2,588	25.4%	10,204	1.1%	-	-	-	-
Commercial	84,810	41.8%	3,073	1.5%	1,818	.9%	112,333	55.7%	202,734	21.4%	-	-	-	-
Households	157,414	38.1%	4,204	1.0%	4,395	1.1%	247,433	59.8%	413,446	43.6%	-	-	-	-
Other	8,203	2.5%	152	.4%	216	.1%	314,333	97.3%	322,884	34.0%	-	-	-	-
Total By Customer Group	257,237	27.1%	8,055	.8%	6,709	.7%	677,348	71.3%	949,348	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	83,974	72.4%	32,080	27.6%	-	-	-	-	116,054	37.5%
Bulk Water	18,562	60.3%	12,197	39.7%	-	-	-	-	30,759	9.9%
PAYE deductions	6,114	100.0%	-	-	-	-	-	-	6,114	2.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7,221	100.0%	-	-	-	-	-	-	7,221	2.3%
Loan repayments	6,377	100.0%	-	-	-	-	-	-	6,377	2.1%
Trade Creditors	140,778	99.3%	257	.2%	664	.5%	-	-	141,699	45.8%
Auditor-General	226	100.0%	-	-	-	-	-	-	226	.1%
Other	38	4.4%	812	95.6%	-	-	-	-	850	.3%
Total	263,289	85.1%	45,346	14.7%	664	.2%	-	-	309,300	100.0%

**GAUTENG: RANDFONTEIN (GT482)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)**

Part I: Operating Revenue and Expenditure	2014/15										2013/14			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Total	
	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	4th 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	939,819	908,387	226,133	24.1%	209,006	22.2%	196,844	21.7%	197,453	21.7%	829,136	91.3%	184,785	88.3%
Property rates	112,732	112,732	32,086	28.5%	25,312	22.5%	23,911	21.2%	25,196	22.3%	106,505	94.5%	45,615	95.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	411,572	413,572	102,020	24.8%	95,737	23.3%	88,468	21.4%	92,186	22.3%	378,412	91.5%	72,385	92.1%
Service charges - water revenue	124,661	124,661	20,002	16.0%	23,968	19.2%	19,174	15.4%	18,106	14.5%	81,250	65.2%	18,529	23.1%
Service charges - sanitation revenue	39,445	39,445	7,356	18.6%	8,110	20.6%	8,046	20.4%	8,075	20.5%	31,587	80.1%	7,647	84.0%
Service charges - refuse revenue	38,958	38,958	9,266	23.8%	10,374	26.6%	10,317	26.5%	10,321	26.5%	40,277	103.4%	9,731	105.1%
Service charges - other	1,675	1,675	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2,533	2,533	412	16.3%	419	16.5%	(1,339)	(52.9%)	2,158	85.2%	1,650	65.1%	1,281	116.7%
Interest earned - external investments	1,508	1,808	365	23.8%	627	41.6%	851	18.2%	1,256	47.0%	2,162	119.6%	2,081	95.8%
Interest earned - outstanding debtors	8,486	8,486	3,213	37.8%	(114)	(1.3%)	3,176	37.4%	1,256	14.8%	7,531	88.6%	(4,453)	(52.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4,006	4,006	760	19.0%	2,225	55.5%	1,054	26.3%	1,998	49.9%	6,037	150.7%	1,750	121.8%
Licences and permits	86	86	3	3.0%	1	0.8%	-	-	-	-	4	5.1%	4	1.1%
Agency services	48,852	16,992	7,022	14.4%	3,726	7.6%	36,911	217.2%	4,074	24.0%	51,733	304.5%	13,606	20,365.9%
Transfers recognised - operational	131,725	132,225	42,056	31.9%	36,631	27.6%	1,276	1.0%	28,300	21.4%	108,264	81.9%	3,000	843.3%
Other own revenue	13,571	12,874	1,581	11.7%	1,960	14.7%	5,521	42.9%	4,662	36.2%	13,754	106.8%	13,608	156.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	994,729	954,776	185,300	18.6%	193,695	19.5%	239,138	25.0%	204,021	21.4%	822,154	86.1%	210,120	76.1%
Employee related costs	231,718	232,694	55,425	23.9%	59,147	25.5%	54,992	23.5%	52,034	22.4%	221,197	95.1%	52,268	102.0%
Remuneration of councillors	16,465	16,465	3,428	20.8%	3,469	21.2%	3,504	21.3%	5,203	32.4%	15,754	95.7%	3,403	92.5%
Debt impairment	33,910	33,910	-	-	-	-	-	-	-	-	283	0.8%	-	-
Depreciation and asset impairment	108,256	103,989	287	3%	1,032	9%	41,380	39.8%	17,554	16.9%	60,253	57.9%	38,120	32.3%
Finance charges	16,317	16,317	1,374	8.4%	3,321	20.4%	5,032	30.8%	2,973	18.2%	12,700	77.8%	3,196	102.6%
Bulk purchases	339,767	339,767	114,055	33.6%	88,332	26.0%	100,685	29.6%	79,210	23.3%	382,282	112.8%	66,430	93.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	28,899	28,899	1,657	5.7%	9,221	31.9%	8,009	27.7%	15,500	46.7%	32,387	112.1%	7,014	63.4%
Transfers and grants	420	420	-	-	210	50.0%	210	50.0%	(177)	(42.1%)	33	7.9%	210	99.9%
Other expenditure	217,977	182,345	9,076	4.2%	29,152	13.4%	25,727	14.1%	33,309	18.3%	97,264	53.3%	36,480	66.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(54,910)	(46,389)	40,833		15,311		(42,295)		(6,867)		6,982		(25,335)	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributor assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(54,910)	(46,389)	40,833		15,311		(42,295)		(6,867)		6,982		(25,335)	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(54,910)	(46,389)	40,833		15,311		(42,295)		(6,867)		6,982		(25,335)	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(54,910)	(46,389)	40,833		15,311		(42,295)		(6,867)		6,982		(25,335)	
Share of Surplus/(Deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(54,910)	(46,389)	40,833		15,311		(42,295)		(6,867)		6,982		(25,335)	

Part 2: Capital Revenue and Expenditure

R thousands	2014/15										2013/14		Q4 of 2013/14 to Q4 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Total Expenditure as % of adjusted budget	
	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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Capital Revenue and Expenditure															
Source of Finance	65,560	90,164	6,144	9.4%	12,815	19.5%	16,626	18.4%	16,637	18.5%	52,222	57.9%	40,609	56.9%	(59.0%)
National Government	33,863	42,668	1,158	3.4%	9,568	29.1%	9,568	22.4%	10,841	17.7%	31,423	73.6%	22,944	53.9%	(52.7%)
Provincial Government	466	13,712	1,278	280.3%	-	-	2,576	18.8%	2,751	25.0%	6,605	48.2%	669	26.0%	(311.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34,325	56,390	2,436	7.1%	9,866	28.7%	12,144	21.5%	13,592	24.1%	38,028	67.4%	23,613	47.3%	(42.4%)
Internally generated funds	31,235	33,793	3,708	11.9%	2,969	9.5%	4,482	13.3%	3,045	9.0%	14,194	42.0%	16,996	68.8%	(82.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	65,560	90,164	6,144	9.4%	12,815	19.5%	16,626	18.4%	16,637	18.5%	52,222	57.9%	40,609	56.9%	(59.0%)
Executive & Administration	988	2,062	1,040	105.3%	294	29.5%	184	8.9%	364	36.4%	1,883	91.3%	1,564	65.4%	(76.7%)
Governance & Council	419	419	105	25.0%	105	25.0%	105	25.0%	105	25.0%	419	100.0%	108	65.3%	(62.7%)
Budget & Treasury Office	569	1,643	536	164.4%	-	-	79	4.8%	-	-	1,464	89.1%	1,456	65.3%	(82.2%)
Corporate Services	15,207	27,137	2,001	13.2%	4,862	30.7%	4,839	18.2%	6,945	25.6%	18,547	68.3%	6,317	42.9%	(9.9%)
Community and Public Safety	3,111	17,126	1,772	57.0%	4,525	145.4%	3,273	19.1%	3,496	20.4%	13,066	76.3%	5,251	38.0%	(33.4%)
Community & Social Services	11,910	9,800	89	0.7%	44	0.4%	1,667	17.0%	3,433	35.0%	5,233	53.4%	139	16.0%	(2,860.8%)
Sport And Recreation	186	211	139	75.0%	93	50.0%	-	-	16	7.7%	249	117.8%	926	80.0%	(98.3%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29,726	30,280	1,417	4.8%	6,094	20.5%	4,950	16.3%	4,516	14.9%	16,977	56.1%	4,235	26.4%	(66.6%)
Planning and Development	680	302,80	1,417	4.9%	6,094	21.0%	4,950	16.3%	4,516	14.9%	16,977	56.1%	107	8.9%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	19,639	30,685	1,686	8.6%	1,764	9.0%	6,552	21.4%	4,762	15.6%	14,785	48.2%	28,494	83.6%	(83.2%)
Electricity	6,180	11,80	573	9.3%	1,500	13.4%	4,362	63.2%	583	8.4%	5,363	77.2%	7,070	77.0%	(91.7%)
Water	1,970	6,945	260	216.8%	180	216.8%	260	216.8%	260	216.8%	520	51.0%	287	36.4%	(100.0%)
Waste Water Management	120	1,020	260	216.8%	180	216.8%	260	216.8%	260	216.8%	520	51.0%	287	36.4%	(100.0%)
Waste Management	11,369	11,539	660	5.8%	738	6.5%	660	5.7%	731	6.3%	2,788	24.2%	1,970	91.7%	(62.9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q4 of 2013/14 to Q4 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Total Expenditure as % of adjusted budget	
	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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Cash Flow from Operating Activities															
Receipts	899,782	879,628	201,922	22.4%	212,773	23.6%	171,562	19.5%	186,066	21.2%	772,322	87.8%	156,521	98.9%	18.9%
Property rates, penalties and collection charges	110,216	101,459	25,076	22.8%	20,772	18.0%	22,677	22.4%	22,394	22.1%	90,909	89.6%	20,069	109.3%	11.5%
Service charges	553,440	566,479	91,259	16.5%	93,803	16.9%	94,366	17.1%	92,314	16.6%	372,442	66.9%	106,870	123.7%	(12.8%)
Other revenue	62,004	33,034	33,218	53.6%	40,179	64.8%	34,482	104.4%	39,441	119.4%	147,319	446.0%	25,689	77.9%	(53.5%)
Government - operating	131,729	132,225	42,123	32.0%	31,963	24.3%	3,02	2%	27,693	20.9%	102,081	77.2%	25,689	67.5%	(100.0%)
Government - capital	34,325	48,860	7,662	22.4%	20,822	60.7%	14,713	30.6%	-	-	43,217	89.9%	3,000	58.6%	(100.0%)
Interest	8,071	8,371	2,564	31.8%	5,534	68.6%	4,022	48.0%	4,224	50.6%	16,354	195.4%	1,893	119.0%	123.7%
Dividends	(85,052)	(79,803)	(23,765)	-	(183,288)	-	(164,856)	-	(174,362)	-	(746,271)	-	(153,389)	-	-
Suppliers and employees	(808,315)	(775,066)	(221,230)	27.4%	(178,811)	22.1%	(155,515)	20.5%	(168,903)	21.8%	(727,462)	93.9%	(146,725)	98.5%	15.9%
Finance charges	(16,317)	(16,317)	(1,374)	8.4%	(3,320)	20.3%	(5,032)	30.8%	(2,975)	18.2%	(12,701)	77.8%	(6,844)	228.8%	(49.1%)
Transfers and grants	(420)	(420)	(1,151)	276.4%	(1,157)	276.4%	(1,306)	311.0%	(2,484)	591.5%	(6,108)	1,454.2%	(1,820)	4,471.3%	36.5%
Net Cash from/(used) Operating Activities	74,730	87,826	(21,844)	(29.2%)	29,865	39.5%	6,706	7.6%	11,704	13.3%	26,051	29.7%	3,132	83.3%	273.7%
Cash Flow from Investing Activities	(4,427)	(4,427)	8,564	(193.5%)	1,826	(36.7%)	7,954	(179.7%)	(1,802)	(40.7%)	16,342	(369.2%)	18,867	(14.9%)	(109.6%)
Proceeds on disposal of PPE	(5,488)	(5,488)	8,564	(156.6%)	1,826	(29.7%)	7,954	(145.5%)	(1,802)	(33.0%)	16,342	(286.9%)	18,867	(4.8%)	(109.6%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	1,041	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(62,656)	(76,522)	(3,342)	6.3%	(10,395)	19.7%	(17,786)	23.2%	(2,673)	(26.6%)	(64,197)	70.8%	(40,609)	(51.2%)	(44.2%)
Capital assets	(52,935)	(52,935)	(3,342)	6.3%	(10,395)	19.7%	(17,786)	23.2%	(2,673)	(26.6%)	(64,197)	70.8%	(40,609)	(51.2%)	(44.2%)
Net Cash from/(used) Investing Activities	(7,883)	(80,949)	5,222	(81%)	(8,169)	15.0%	(8,833)	12.1%	(24,475)	(30.2%)	(37,855)	(46.8%)	(27,742)	(80.8%)	126.6%

Cash Flow from Financing Activities		1,616	1,650	(421)	688	414%	383	23.8%	1,243	75.3%	1,884	114.1%	405	205.2%	207.0%
Receipts	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase (decrease) in consumer deposits	1,616	1,650	(421)	688	41.4%	383	23.8%	1,243	75.3%	1,884	114.1%	405	205.2%	207.0%
Payments	Net Cash from/used	(19,181)	(19,181)	(2,802)	(3,500)	18.2%	(2,961)	15.4%	(1,662)	8.7%	(10,924)	57.0%	-	41.4%	(100.0%)
	Repayment of borrowing	(19,181)	(19,181)	(2,802)	(3,500)	18.2%	(2,961)	15.4%	(1,662)	8.7%	(10,924)	57.0%	-	41.4%	(100.0%)
	Net Cash from/used	(17,565)	(17,531)	(3,223)	(2,831)	16.1%	(2,580)	14.5%	(418)	2.4%	(9,041)	51.6%	405	(66.2%)	(203.3%)
Net Increase/(Decrease) in cash held		81	(10,654)	(19,845)	17,885	21,983.0%	(5,695)	53.5%	(13,189)	123.8%	(20,844)	195.6%	(18,204)	163.0%	(27.5%)
Cash/cash equivalents at the year begin:		6,669	53,305	58,664	38,619	579.1%	56,503	106.0%	50,808	96.3%	59,664	109.7%	76,668	19,204.4%	(33.7%)
Cash/cash equivalents at the year end:		6,750	42,650	38,619	56,503	837.1%	50,808	119.1%	37,619	88.2%	37,619	88.2%	58,464	876.6%	(35.7%)

Part 4: Debtor Age Analysis

R. thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Its Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Traffic and Other Receivables from Exchange Transactions - Water	6,199	25.5%	1,970	8.1%	851	3.5%	15,321	62.9%	24,342	8.6%	-	-	-	-
Traffic and Other Receivables from Exchange Transactions - Electricity	23,012	53.8%	3,356	7.8%	973	2.3%	15,451	36.1%	42,792	15.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16,285	18.2%	2,486	2.8%	1,440	1.6%	69,489	77.5%	89,700	31.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2,162	23.0%	754	7.9%	384	4.2%	6,168	64.9%	9,499	3.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,680	28.1%	945	9.9%	446	4.7%	5,478	57.4%	9,549	3.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	10.8%	24	3.3%	21	2.8%	605	83.1%	728	3%	-	-	-	-
Interest on Arrear Debtor Accounts	1,143	3.7%	1,193	3.8%	1,086	3.5%	27,892	88.1%	31,314	11.1%	-	-	-	-
Recoverable unauthorised, irregular or nullus and wasteful/Expenditure Other	5,402	7.3%	1,744	2.4%	1,703	2.3%	65,266	88.1%	74,115	26.3%	-	-	-	-
Total By Income Source	56,992	20.2%	12,472	4.4%	6,914	2.5%	205,670	72.9%	282,038	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9,317	73.5%	153	1.2%	95	0.8%	3,116	24.8%	12,681	4.5%	-	-	-	-
Commercial	24,336	59.9%	2,718	6.2%	725	1.7%	15,785	36.2%	43,664	15.4%	-	-	-	-
Households	23,172	10.3%	9,564	4.2%	6,105	2.7%	186,651	82.8%	225,493	80.0%	-	-	-	-
Other	157	52.4%	36	11.9%	(11)	(3.7%)	118	39.3%	300	1%	-	-	-	-
Total By Customer Group	56,992	20.2%	12,472	4.4%	6,914	2.5%	205,670	72.9%	282,038	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	39,546	34.6%	-	-	-	-	74,669	65.4%	114,215	88.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PVE debtors	-	-	-	-	-	-	-	-	-	-
VAT (Other less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12,194	79.1%	17	1%	-	-	3,214	20.8%	15,426	11.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	51,740	39.9%	17	0.1%	-	-	77,884	60.1%	129,641	100.0%

**GAUTENG : SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)**

Part 1: Operating Revenue and Expenditure	2014/15										2013/14						
	Budget	First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter					
		Main appropriation	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	4th 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		104,982	30.1%	101,973	29.2%	89,592	23.6%	46,478	12.2%	343,005	90.3%	33,489	88.4%	38.8%	
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	9,533	8,841	9.3%	887	9.3%	2,853	29.9%	1,595	17.9%	1,786	20.2%	7,110	80.4%	2,053	87.2%	(13.0%)	
Interest earned - external investments	2,199	2,199	25.9%	570	25.9%	79	3.5%	560	25.4%	727	33.1%	1,934	87.9%	295	76.5%	146.0%	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	69,103	68,203	8.4%	5,771	8.4%	16,677	24.1%	20,050	29.4%	14,071	20.6%	56,570	82.9%	25,805	81.9%	(45.5%)	
Agency services	6,740	6,429	23.8%	1,606	23.8%	1,801	23.8%	1,623	25.2%	1,784	27.7%	6,613	102.9%	1,659	101.2%	7.5%	
Transfers recognised - operational	251,597	264,730	37.7%	94,937	37.7%	79,975	31.6%	64,975	24.5%	1,848	7.7%	241,735	91.3%	2,356	89.6%	(21.6%)	
Other own revenue	9,586	23,342	12.4%	1,191	12.4%	734	7.7%	772	2.6%	26,269	89.5%	28,967	98.7%	1,509	17.2%	1,641.3%	
Gains on disposal of PPE	88	88	-	-	-	55	63.3%	28	31.8%	(7)	(8.2%)	76	86.9%	(188)	(96.0%)	(96.2%)	
Operating Expenditure	348,805	379,751	23.0%	80,337	23.0%	91,081	26.7%	81,843	21.6%	91,055	24.0%	344,316	90.7%	82,478	91.4%	10.4%	
Employee related costs	207,216	206,647	25.0%	51,273	24.7%	51,638	24.8%	51,204	24.8%	51,204	24.8%	206,010	99.7%	49,668	99.5%	3.1%	
Remuneration of councillors	11,581	11,896	22.5%	2,608	22.5%	2,893	22.4%	2,600	22.0%	3,642	30.8%	11,443	96.9%	2,593	95.4%	40.4%	
Depreciation and asset impairment	26,786	26,786	18.1%	4,855	18.1%	7,057	26.4%	4,772	17.8%	6,881	25.7%	23,965	88.0%	7,056	109.6%	(2.5%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Materials	35,997	35,891	15.5%	5,531	15.5%	11,857	32.8%	8,189	22.8%	10,424	29.0%	35,781	99.7%	8,792	87.6%	18.6%	
Contracted services	1,365	2,165	-	-	-	-	-	-	-	2,144	77.5%	2,144	77.5%	-	-	(100.0%)	
Transfers and grants	66,310	95,676	23.3%	15,448	23.3%	18,501	27.9%	14,864	15.3%	16,760	17.5%	65,373	68.2%	14,370	84.7%	18.6%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	40	80		24,625		10,892		7,749		(44,577)		(1,311)		(48,989)			
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	40	80		24,625		10,892		7,749		(44,577)		(1,311)		(48,989)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	40	80		24,625		10,892		7,749		(44,577)		(1,311)		(48,989)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	40	80		24,625		10,892		7,749		(44,577)		(1,311)		(48,989)			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	40	80		24,625		10,892		7,749		(44,577)		(1,311)		(48,989)			

Part 2: Capital Revenue and Expenditure

R. thousands	2014/15										2013/14						
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2013/14 to Q4 of 2014/15		
	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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure 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																	
National Government																	
Provincial Government																	
District/Municipality																	
Other transfers and grants																	
Transfers recognised - capital																	
Borrowing																	
Internally generated funds																	
Public contributions and donations																	
Capital Expenditure Standard Classification																	
Governance and Administration																	
Executive & Council																	
Budget & Treasury Office																	
Corporate Services																	
Community and Public Safety																	
Community & Social Services																	
Sport And Recreation																	
Public Safety																	
Housing																	
Health																	
Economic and Environmental Services																	
Planning and Development																	
Road Transport																	
Environmental Protection																	
Trading Services																	
Electricity																	
Water																	
Waste Water Management																	
Waste Management																	
Other																	

Part 3: Cash Receipts and Payments

R. thousands	2014/15										2013/14					
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2013/14 to Q4 of 2014/15	
	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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure 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																
Property rates, penalties and collection charges																
Service charges																
Other revenue																
Government - operating																
Government - capital																
Interest																
Dividends																
Payments																
Suppliers and employees																
Finance charges																
Transfers and grants																
Net Cash from/(used) Operating Activities																
Cash Flow from Investing Activities																
Receipts																
Proceeds on disposal of PPE																
Decrease in non-current debtors																
Decrease in other non-current receivables																
Decrease (increase) in non-current investments																
Payments																
Capital assets																
Net Cash from/(used) Investing Activities																

Cash Flow from Financing Activities		50		2015		2014		2013		2012	
	R	%	R	%	R	%	R	%	R	%	
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments											
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(use of) Financing Activities											
	21,967	10,038	18,889	86,0%	29,550	134,5%	20,455	205,3%	(73,466)	(731,8%)	
Net Increase/(Decrease) in cash held	13,971	14,976	14,976	107,2%	33,875	242,5%	63,425	423,5%	14,576	100,0%	
Cash/cash equivalents at the year begin:	35,938	25,014	33,875	94,3%	63,425	176,5%	83,880	335,3%	10,414	41,6%	
Cash/cash equivalents at the year end:									(4,562)	(45,4%)	
									56,757	100,0%	
									14,366	41,6%	
									102,8%	102,8%	
									73,3%	73,3%	
									47,8%	47,8%	
									(27,5%)	(27,5%)	

Part 4: Debtor Age Analysis

R:thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trades and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trades 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 Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	712	30,6%	495	21,3%	495	21,3%	1,115	48,0%	2,323	100,0%	-	-	-	-
Total By Income Source	712	30,6%	495	21,3%	495	21,3%	1,115	48,0%	2,323	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organ of State	712	30,6%	495	21,3%	495	21,3%	1,115	48,0%	2,323	100,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	712	30,6%	495	21,3%	495	21,3%	1,115	48,0%	2,323	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 Water	-	-	-	-	-	-	-	-	-	-
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
VAT (Output less Input)	(2,950)	100,0%	-	-	-	-	-	-	(2,950)	(7,4%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Debtors	19,924	100,0%	-	-	-	-	-	-	19,924	49,8%
Auditor-General	23,008	100,0%	-	-	-	-	-	-	23,008	57,5%
Other	-	-	-	-	-	-	-	-	-	-
Total	39,981	100,0%	-	-	-	-	-	-	39,981	100,0%

**GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)**

Part I: Operating Revenue and Expenditure	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		2013/14		Q4 of 2013/14 to Q4 of 2014/15
	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	4th 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	28.6%	19 765	6.9%	66 581	23.1%	980	3%	168 701	58.0%	10 674	89.3%	(91.1%)
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%	140	3.0%	590	12.6%	705	49.8%	(80.1%)
Rental of facilities and equipment	1 783	1 783	466	27.3%	190	8.9%	259	14.5%	274	15.3%	1 177	60.0%	375	121.5%	(27.0%)
Interest earned - external investments	6 193	6 193	630	10.2%	345	5.6%	532	8.6%	307	5.0%	1 874	30.3%	958	84.0%	(88.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	159	159	41	25.8%	37	23.0%	40	24.9%	33	20.9%	150	94.6%	61	117.6%	(46.8%)
Agency services	37 789	37 789	77 707	40.8%	921	5%	600 226	31.5%	-	-	15 116	40.0%	-	100.0%	-
Transfers recognised - operational	190 259	190 259	3 390	7.2%	3 048	6.5%	5 566	11.8%	226	5%	138 654	72.9%	-	100.9%	-
Other own revenue	47 120	47 120	3 800	7.2%	3 048	6.5%	5 566	11.8%	226	5%	12 231	26.0%	8 876	35.5%	(97.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	282 901	282 901	68 082	24.1%	21 716	7.7%	45 843	16.2%	60 089	21.2%	195 720	69.2%	78 304	99.8%	(25.5%)
Employee related costs	185 703	185 703	43 258	23.3%	13 828	7.4%	25 639	13.5%	42 088	22.7%	125 013	67.3%	39 912	106.5%	5.5%
Remuneration of councillors	12 107	12 107	2 452	20.3%	842	7.0%	1 699	14.0%	2 516	20.8%	7 509	62.0%	2 633	94.0%	(4.4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 165	9 165	88	21.9%	-	-	10 153	100.8%	3 792	41.4%	13 946	152.2%	-	75.0%	(100.0%)
Finance charges	403	403	-	-	-	-	-	-	-	-	88	21.9%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	4 384	4 384	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	71 129	71 129	22 284	31.3%	5 948	8.4%	8 151	11.5%	11 672	16.4%	48 066	67.6%	2 197	72.7%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 086	5 086	14 372	(1,951)	(1,951)	(1,951)	20 738	(59,089)	(59,089)	(25,929)	(67,530)	(67,530)	(67,530)	(67,530)	(67,530)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributor assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 086	5 086	14 372	(1,951)	(1,951)	(1,951)	20 738	(59,089)	(59,089)	(25,929)	(67,530)	(67,530)	(67,530)	(67,530)	(67,530)
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 086	5 086	14 372	(1,951)	(1,951)	(1,951)	20 738	(59,089)	(59,089)	(25,929)	(67,530)	(67,530)	(67,530)	(67,530)	(67,530)
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 086	5 086	14 372	(1,951)	(1,951)	(1,951)	20 738	(59,089)	(59,089)	(25,929)	(67,530)	(67,530)	(67,530)	(67,530)	(67,530)
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 086	5 086	14 372	(1,951)	(1,951)	(1,951)	20 738	(59,089)	(59,089)	(25,929)	(67,530)	(67,530)	(67,530)	(67,530)	(67,530)

IN

Cash Flow from Financing Activities		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	%	Amount	%
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%)	-	-
Repayment of borrowing	(1,020)	(1,020)	3,646	(357,4%)	-	-	-	-	-	-	-	-	3,646	(357,4%)	-	-
Net Cash from/(used) Financing Activities	(1,020)	(1,020)	3,646	(357,4%)	-	-	-	-	-	-	-	-	3,646	(357,4%)	-	-
Net Increase/(Decrease) in cash held	8,145	8,145	15,242	187,1%	32,604	400,3%	14,533	178,4%	3,291	725,3%	(59,089)	(725,3%)	3,291	40,4%	(61,413)	37,7%
Cash/cash equivalents at the year begin:	82,653	82,653	36,497	44,2%	517,739	62,6%	84,343	102,0%	84,343	119,6%	98,877	119,6%	36,497	44,2%	103,800	57,1%
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	119,6%	39,788	43,8%	39,788	48,3%	42,386	51,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	9%	2	.1%	-	-	1,151	99,0%	1,153	100,0%	-	-	-	-	-	-
Total By Income Source	10	9%	2	.1%	-	-	1,151	99,0%	1,163	100,0%	-	-	-	-	-	-
Debtors Age Analysis By Customer Group																
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	9%	2	.1%	-	-	1,151	99,0%	1,163	100,0%	-	-	-	-	-	-
Total By Customer Group	10	9%	2	.1%	-	-	1,151	99,0%	1,163	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 Refundations	-	-	-	-	-	-	-	-	-	-
VAT (cash/less input)	-	-	-	-	-	-	-	-	-	-
Pension (Retirement)	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	297	97,9%	-	-	-	-	6	2,1%	304	100,0%
Total	297	97,9%	-	-	-	-	6	2,1%	304	100,0%

GAUTENG: WESTONARIA (GT483)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part I: Operating Revenue and Expenditure	2014/15										2013/14			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to date		Fourth 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	4th 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														
Property rates	474,257	622,834	188,190	39.7%	111,064	23.4%	98,449	15.8%	191,360	30.7%	589,064	94.6%	99,428	114.2%
Property rates - penalties and collection charges	62,195	203,195	63,862	102.7%	35,556	57.2%	35,745	17.6%	53,619	26.4%	188,783	92.9%	(2,366)	47.8%
Service charges - electricity revenue	86,500	86,500	29,144	33.7%	12,748	14.7%	14,942	16.2%	24,156	27.9%	80,990	92.6%	(6,872)	61.3%
Service charges - water revenue	111,632	123,569	38,065	34.1%	24,343	21.8%	19,882	15.8%	31,883	25.8%	113,592	91.9%	(9,500)	63.7%
Service charges - sanitation revenue	16,132	24,326	6,784	42.1%	3,401	21.1%	5,795	23.8%	9,524	39.2%	25,504	104.8%	(1,322)	(164.5%)
Service charges - refuse revenue	15,031	15,728	2,469	16.4%	2,628	17.5%	2,891	18.4%	4,409	28.0%	12,397	78.8%	(1,033)	44.0%
Service charges - other														
Rental of facilities and equipment	423	179	103	24.3%	369	85.0%	66	37.1%	99	55.2%	627	350.9%	(22)	182.6%
Interest earned - external investments	500	500	(199)	(39.7%)	(416)	(83.1%)	226	45.1%	(538)	(107.6%)	(956)	(185.3%)	(1,375)	335.6%
Interest earned - outstanding debtors														
Dividends received														
Fines	7,400	6,896	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	5,500	-	0	-	968	17.6%	3,485	-	12,738	-	17,191	-	(202)	31.3%
Agency services	5,886	-	-	-	-	-	-	-	-	-	-	-	-	102.9%
Transfers recognised - operational	125,884	-	45,101	35.8%	30,932	24.6%	6	0.0%	37,753	30.0%	113,792	90.4%	128,350	264.7%
Other own revenue	37,173	35,966	2,841	7.6%	546	1.5%	16,912	47.0%	17,716	49.3%	38,014	105.7%	(3,809)	2.2%
Gains on disposal of PPE														
Operating Expenditure	569,896	583,974	101,955	17.9%	56,425	9.9%	68,988	12.2%	88,705	15.7%	316,054	56.0%	79,770	88.8%
Employee related costs	136,495	136,495	32,663	23.9%	11,948	8.8%	21,910	16.1%	12,354	9.1%	76,675	57.8%	19,969	81.5%
Remuneration of councillors	11,626	11,626	1,858	16.0%	648	5.6%	1,024	8.8%	521	4.5%	4,050	34.8%	564	7.8%
Debt impairment	75,000	75,000	1,321	1.8%	709	0.9%	724	1.0%	396	0.5%	3,150	4.2%	-	55.4%
Depreciation and asset impairment	117,500	117,500	-	-	-	-	-	-	-	-	-	-	-	61.6%
Finance charges	18,36	5,602	2,011	109.5%	1,974	107.5%	1,759	31.4%	965	17.6%	6,728	120.1%	3,090	88.1%
Bulk purchases	173,807	180,445	49,185	28.3%	30,367	17.5%	30,292	16.8%	61,947	34.3%	171,791	95.2%	38,794	33.6%
Other Materials	455	455	90	19.8%	2,301	50.8%	1,388	30.6%	1,972	4.4%	90	19.8%	2,981	671.8%
Contracted services	14,900	19,900	627	4.2%	2,301	15.4%	1,388	7.0%	1,972	9.9%	6,288	31.6%	2,981	136.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	38,277	16,951	14,201	37.1%	8,478	22.1%	11,871	70.0%	10,531	62.1%	45,081	265.9%	13,372	198.5%
Loss on disposal of PPE														
Surplus/(Deficit)	(95,639)	(58,860)	86,235		54,639		29,481		102,655		273,010		19,657	63.0%
Transfers recognised - capital	(16,700)	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(112,339)	(58,860)	86,235		54,639		29,481		102,655		273,010		19,657	63.0%
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(112,339)	(58,860)	86,235		54,639		29,481		102,655		273,010		19,657	63.0%
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(112,339)	(58,860)	86,235		54,639		29,481		102,655		273,010		19,657	63.0%
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(112,339)	(58,860)	86,235		54,639		29,481		102,655		273,010		19,657	63.0%

Part 2: Capital Revenue and Expenditure

R thousands	2014/15										2013/14		Q4 2013/14 to Q4 2014/15	
	Main appropriation	Adjusted Budget	First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date	Fourth Quarter		
			Actual Expenditure	% of Main appropriation	Actual Expenditure	% of Main appropriation	Actual Expenditure	% of adjusted budget	Actual Expenditure	% of adjusted budget				Actual Expenditure
Capital Revenue and Expenditure														
Source of Finance														
National Government	84,209	84,209	3,573	4.2%	24,303	28.9%	29,351	34.9%	30,070	35.7%	87,286	103.7%	20,720	89.7%
Provincial Government	62,113	62,113	3,573	5.8%	6,620	11.0%	22,284	35.9%	30,070	48.4%	62,756	101.0%	20,720	96.5%
District/Municipality	500	500	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	7,000	7,000	-	-	-	-	7,000	100.0%	-	-	7,000	100.0%	-	-
Transfers recognised - capital	69,693	69,693	3,573	5.1%	6,620	9.6%	29,284	42.0%	30,070	43.1%	69,756	100.1%	20,720	96.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14,516	14,516	-	-	-	-	57	-	-	-	17,540	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	84,209	84,209	3,573	4.2%	24,303	28.9%	29,351	34.9%	30,070	35.7%	87,286	103.7%	20,720	89.7%
Governance and Administration	1,511	1,511	249	16.5%	18	1.2%	18	60.0%	-	-	267	17.7%	-	51.3%
Executive & Council	30	30	-	-	18	60.0%	18	60.0%	-	-	36	120.0%	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1,481	1,481	-	-	231	15.6%	3,340	15.6%	-	-	231	15.6%	-	263.2%
Community & Public Safety	21,462	21,462	-	-	3,315	15.4%	6,655	31.0%	-	-	10,349	113.3%	-	100.0%
Community & Social Services	6,090	6,090	-	-	549	9.0%	1,284	20.8%	-	-	1,813	29.8%	-	164.2%
Sport And Recreation	15,382	15,382	-	-	2,440	15.9%	2,076	13.5%	-	-	4,516	29.4%	-	74.7%
Public Safety	-	-	-	-	326	-	-	-	-	-	326	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10,100	10,100	3,573	35.4%	6,745	66.8%	7,208	71.4%	30,070	297.7%	47,596	471.2%	2,411	47.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	6,745	66.8%	7,208	71.4%	30,070	297.7%	47,596	471.2%	2,411	47.6%
Environmental Protection	10,100	10,100	3,573	35.4%	-	-	-	-	-	-	-	-	-	-
Trading Services	51,136	51,136	-	-	13,994	27.4%	18,784	36.7%	-	-	32,778	64.1%	7,961	87.9%
Electricity	29,259	29,259	-	-	7,415	25.3%	7,883	26.9%	-	-	15,298	52.3%	-	123.8%
Water	-	-	-	-	-	-	38	-	-	-	38	-	-	52.3%
Waste Water Management	-	-	-	-	6,579	30.1%	7,480	34.2%	-	-	14,059	64.3%	-	46.7%
Waste Management	21,877	21,877	-	-	-	-	3,383	-	-	-	3,383	-	-	242.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15										2013/14		Q4 2013/14 to Q4 2014/15	
	Main appropriation	Adjusted Budget	First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date	Fourth Quarter		
			Actual Expenditure	% of Main appropriation	Actual Expenditure	% of Main appropriation	Actual Expenditure	% of adjusted budget	Actual Expenditure	% of adjusted budget				Actual Expenditure
Cash Flow from Operating Activities														
Receipts														
Property rates, penalties and collection charges	44,160	58,434	131,653	26.0%	123,451	24.3%	103,027	20.3%	106,752	21.0%	464,883	91.4%	88,150	104.7%
Service charges	162,800	193,127	46,225	28.4%	46,731	28.7%	43,692	22.3%	45,539	23.3%	181,547	84.0%	48,046	82.6%
Other revenue	106,382	68,795	6,582	6.2%	11,412	10.7%	15,115	22.0%	10,006	14.5%	43,114	62.7%	27,600	326.6%
Government - operating	126,984	126,194	53,545	42.5%	50,487	40.1%	16,714	12.8%	37,000	29.3%	141,032	111.8%	1,469	99.7%
Government - capital	67,449	67,449	15,055	22.3%	-	-	-	-	-	-	31,769	47.1%	-	102.3%
Interest	500	736	-	-	171	34.2%	-	-	363	49.3%	760	106.0%	2,774	2938.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(440,396)	(401,470)	(113,250)	25.7%	(89,911)	20.4%	(105,281)	26.2%	(91,287)	22.7%	(389,728)	99.6%	(89,255)	107.0%
Suppliers and employees	(391,122)	(391,122)	(111,144)	28.4%	(87,069)	22.3%	(102,824)	26.3%	(89,703)	22.9%	(390,739)	99.9%	(95,597)	110.6%
Finance charges	(1,836)	(1,836)	(2,109)	114.7%	(2,842)	154.8%	(2,458)	23.8%	(1,584)	15.3%	(8,989)	86.9%	(2,667)	6.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66,779	106,965	18,404	27.6%	33,541	50.2%	(2,255)	(2.1%)	15,465	14.5%	65,155	60.3%	(10,104)	96.0%
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)	(79,877)	(3,644)	4.3%	(3,415)	4.1%	(14,711)	18.4%	(31,989)	40.0%	(53,799)	67.3%	(39,802)	106.9%
Capital assets	(84,209)	(79,877)	(3,644)	4.3%	(3,415)	4.1%	(14,711)	18.4%	(31,989)	40.0%	(53,799)	67.3%	(39,802)	106.9%
Net Cash from/(used) Investing Activities	(84,209)	(79,877)	(3,644)	4.3%	(3,415)	4.1%	(14,711)	18.4%	(31,989)	40.0%	(53,799)	67.3%	(39,802)	106.9%
Cash Flow from Financing Activities														

	343																			
Receipts																				
Short term loans																				
Borrowing long term/financing																				
Increase (decrease) in consumer deposits																				
Payments																				
Repayment of borrowing																				
Net Cash from/(used) Financing Activities																				
Net Increase/(Decrease) in cash held																				
Cash/cash equivalents at the year begin:	6 014	19 692	13 002	(54,77%)	28 399	(94,4%)	(18 009)	(61,5%)	5 209	26,5%	(50 116)	84,0%	(64,1%)							
Cash/cash equivalents at the year end:	(17 888)	27 149	14 689	(82,2%)	43 088	(241,1%)	24 950	90,3%	6 496	23,9%	31 280	86,4%	(79,2%)							

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity										
Bulk Water										
PAYE deductions										
VAT (output less input)										
Pensions / Retirement										
Loan repayments										
Trade Creditors	23 705	92,7%	398	1,6%	34	,1%	1 444	5,6%	25 582	100,0%
Auditor-General										
Other										
Total	23 705	92,7%	398	1,6%	34	,1%	1 444	5,6%	25 582	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.



eGazette



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