

**THE PROVINCE OF
GAUTENG**



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GAUTENG**

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PRETORIA
11 NOVEMBER 2016
11 NOVEMBER 2016

No. 371

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HELPLINE**

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DEPARTMENT OF HEALTH

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PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

PROVINCIAL NOTICE 947 OF 2016



GAUTENG PROVINCE
PROVINCIAL TREASURY
REPUBLIC OF SOUTH AFRICA

**GAUTENG PROVINCIAL
TREASURY**

**GAUTENG MUNICIPAL CONSOLIDATED BUDGET
STATEMENTS**

FOR THE QUARTER ENDED 30 SEPTEMBER 2016

IN TERMS OF SECTION 71 OF THE MFMA

**PUBLICATION OF GAUTENG MUNICIPAL CONSOLIDATED STATEMENT:
1st QUARTER ENDED 30 SEPTEMBER 2016.**

1. The Municipal Finance Management Act.2003 (Act 56 of 2003) ("MFMA") in terms of section 71 and Government Gazette Notice 26510 and 26511 refers.
2. The MFMA in terms of Section 71(1) requires Accounting Officers of each Municipality to submit to the Provincial Treasury, on a monthly basis and by the 10th working day of the month, a consolidated statement on the state of municipal budgets.
3. The MFMA in terms of section 71(6) in addition to the aforementioned requires the Provincial Treasury to submit by no later than the 22nd working day of the month, to National Treasury , a consolidated statement on the state of the municipal budgets in the Province.
4. The Provincial Treasury, within 30 days after the quarter has ended, has to publish a Consolidated Statement on the municipal budgets per municipality in the Province.
5. Herewith we formally publish the consolidated statement as at 30 September 2016.



N.C. Tshabalala
Head of the Department
Gauteng Provincial Treasury
Date: 28/10/2016

**AGGREGATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016**

Part 1: Operating Revenue and Expenditure

R thousands	2016/17		2015/16		Q1 of 2015/16 to Q1 of 2016/17
	First Quarter		First Quarter		
	Budget Main appropriation	Actual Expenditure	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure					
Property rates	122 355 125	32 520 156	32 520 156	26,6%	26,9%
Property rates - penalties and collection charges	20 530 313	4 907 776	4 907 776	23,9%	25,2%
Service charges - electricity revenue	272 953	54 536	54 536	20,0%	18,6%
Service charges - water revenue	16 493 064	3 708 876	3 708 876	22,5%	26,9%
Service charges - sanitation revenue	6 724 119	1 809 907	1 809 907	26,9%	25,0%
Service charges - refuse revenue	4 630 169	1 122 148	1 122 148	24,2%	25,9%
Service charges - other	698 887	135 800	135 800	19,4%	24,9%
Rental of facilities and equipment	559 908	105 949	105 949	18,9%	7,5%
Interest earned - external investments	665 777	187 994	187 994	28,2%	22,2%
Interest earned - outstanding debtors	948 073	319 407	319 407	33,7%	21,0%
Dividends received	-	-	-	-	26,1%
Fines	1 781 120	285 183	285 183	16,0%	38,6%
Licences and permits	235 996	42 290	42 290	17,9%	-
Agency services	1 032 177	245 532	245 532	23,8%	19,2%
Transfers recognised - operational	16 582 975	5 468 606	5 468 606	33,0%	17,7%
Other own revenue	6 301 699	1 348 254	1 348 254	21,4%	14,7%
Gains on disposal of PPE	50 930	3	3	-	20,3%
Operating Expenditure	120 081 773	27 309 379	27 309 379	22,7%	20,3%
Employee related costs	27 846 775	6 635 202	6 635 202	23,8%	34,1%
Remuneration of councillors	579 463	122 203	122 203	21,1%	9,9%
Depreciation and asset impairment	7 074 948	1 440 629	1 440 629	20,4%	26,4%
Finance charges	7 863 272	1 423 413	1 423 413	18,1%	1,1%
Bulk purchases	4 151 314	764 766	764 766	18,4%	23,4%
Other Materials	3 428 590	12 065 296	12 065 296	28,2%	7,3%
Contracted services	7 974 289	496 305	496 305	14,5%	21,4%
Transfers and grants	2 777 682	1 299 679	1 299 679	16,3%	27,5%
Other expenditure	15 603 556	2 767 449	2 767 449	17,7%	26,7%
Loss on disposal of PPE	15 026	8 719	8 719	58,0%	(43,4%)
Surplus/(Deficit)	2 273 352	5 210 777	5 210 777	9,4%	20,5%
Transfers recognised - capital	7 909 940	743 069	743 069	9,4%	38,8%
Contributions recognised - capital	-	-	-	-	17,6%
Contributed assets	-	(144)	(144)	-	5,4%
Surplus/(Deficit) after capital transfers and contributions	10 183 291	5 953 702	5 953 702	5,8%	1,1%
Taxation	416 443	10 724	10 724	2,6%	1,2%
Surplus/(Deficit) after taxation	9 766 848	5 942 978	5 942 978	6,1%	82,0%
Attributable to minorities	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 766 848	5 942 978	5 942 978	6,1%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-
Surplus/(Deficit) for the year	9 766 848	5 942 978	5 942 978	6,1%	-

Part 2: Capital Revenue and Expenditure

R thousands	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17	
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Capital Revenue and Expenditure								
Source of Finance	20 472 867	2 122 665	10,4%	2 122 665	10,4%	1 743 827	9,0%	
National Government	7 544 004	902 487	12,0%	902 487	12,0%	824 063	10,7%	
Provincial Government	354 784	10 203	2,9%	10 203	2,9%	7 302	5,8%	
District Municipality	2 704	-	-	-	-	270	3,9%	
Other transfers and grants	200	-	-	-	-	-	-	
Transfers recognised - capital	7 901 693	912 690	11,6%	912 690	11,6%	831 634	10,6%	
Borrowing	5 447 807	472 731	8,7%	472 731	8,7%	601 862	9,7%	
Internally generated funds	6 886 594	699 659	10,2%	699 659	10,2%	263 787	5,5%	
Public contributions and donations	236 774	37 584	15,9%	37 584	15,9%	46 544	10,4%	
Capital Expenditure Standard Classification	20 472 867	2 122 665	10,4%	2 122 665	10,4%	1 743 827	9,0%	
Government and Administration	2 638 121	268 834	10,2%	268 834	10,2%	117 882	4,3%	
Executive & Council	659 479	79 518	12,1%	79 518	12,1%	2 207	,3%	
Budget & Treasury Office	253 383	15 804	6,2%	15 804	6,2%	4 210	1,4%	
Corporate Services	1 725 259	173 512	10,1%	173 512	10,1%	111 465	6,6%	
Community and Public Safety	4 204 629	406 605	9,7%	406 605	9,7%	476 213	11,8%	
Community & Social Services	493 578	27 593	5,6%	27 593	5,6%	3 767	,8%	
Sport And Recreation	314 072	38 404	12,2%	38 404	12,2%	27 412	8,0%	
Public Safety	464 876	15 344	3,3%	15 344	3,3%	30 231	7,1%	
Housing	2 686 399	309 153	11,5%	309 153	11,5%	389 712	16,1%	
Health	245 704	16 110	6,6%	16 110	6,6%	25 090	7,2%	
Economic and Environmental Services	7 494 934	824 632	11,0%	824 632	11,0%	552 536	7,7%	
Planning and Development	1 732 912	61 126	3,5%	61 126	3,5%	95 222	7,7%	
Road Transport	5 670 863	763 109	13,5%	763 109	13,5%	456 858	7,8%	
Environmental Protection	91 158	397	,4%	397	,4%	455	,6%	
Trading Services	6 075 936	622 120	10,2%	622 120	10,2%	596 101	11,2%	
Electricity	3 658 698	485 187	13,3%	485 187	13,3%	271 547	9,4%	
Water	1 122 270	106 039	9,4%	106 039	9,4%	223 419	22,2%	
Waste Water Management	997 612	12 272	1,2%	12 272	1,2%	76 120	6,5%	
Waste Management	297 356	18 622	6,3%	18 622	6,3%	25 016	8,8%	
Other	59 248	474	,8%	474	,8%	1 095	4,0%	

Part 3: Cash Receipts and Payments

	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17
	First Quarter		Year to Date	First Quarter		Total Expenditure as % of main appropriation	
	Budget Main appropriation	Actual Expenditure		1st Q as % of Main appropriation	Actual Expenditure		
R thousands							
Cash Flow from Operating Activities							
Receipts							
Property rates, penalties and collection charges		122 186 095	28,7%	35 110 294	28,7%	30 745 162	14,2% (6,3%)
Service charges		19 495 712	23,2%	4 529 483	23,2%	4 835 121	27,5% 45,6%
Other revenue		67 627 459	31,7%	21 462 852	31,7%	14 742 523	23,4%
Government - operating		9 092 086	14,6%	1 331 655	14,6%	3 530 040	57,1% (62,3%)
Government - capital		16 582 594	34,8%	5 764 772	34,8%	5 824 087	36,2% (1,0%)
Interest		7 862 770	19,6%	1 539 499	19,6%	1 390 155	17,7% 13,9%
Dividends		1 525 473	31,6%	482 033	31,6%	423 236	28,5%
Payments		(103 134 953)	39,8%	(41 063 543)	39,8%	(30 672 898)	32,1% 33,9%
Suppliers and employees		(96 675 161)	40,8%	(39 484 479)	40,8%	(28 919 995)	32,1% 36,5%
Finance charges		(4 146 536)	14,3%	(590 974)	14,3%	(1 313 917)	34,8% (55,0%)
Transfers and grants		(2 313 256)	42,7%	(988 091)	42,7%	(438 986)	28,7% 125,1%
Net Cash from/(used) Operating Activities		19 051 141	(31,2%)	(5 953 249)	(31,2%)	72 264	,4% (8 338,2%)
Cash Flow from Investing Activities							
Receipts							
Proceeds on disposal of PPE		(865 350)	(679,1%)	5 876 412	(679,1%)	4 520 780	(1 486,8%) 30,0%
Decrease in non-current debtors		45 905	1 388,8%	637 555	1 388,8%	3 714 985	3 991,4% (82,8%)
Decrease in other non-current receivables		(241 572)	(204,6%)	494 359	(204,6%)	620 622	(664,9%) (20,3%)
Decrease (increase) in non-current investments		(43 526)	(1 432,8%)	623 635	(1 432,8%)	73 073	209,4% 753,4%
Payments		(19 527 535)	19,9%	(3 895 288)	19,9%	(4 129 155)	22,0% 3 576,1%
Capital assets		(19 527 535)	19,9%	(3 895 288)	19,9%	(4 129 155)	22,0% (5,7%)
Net Cash from/(used) Investing Activities		(20 392 885)	(9,7%)	1 981 123	(9,7%)	391 625	(2,1%) 405,9%
Cash Flow from Financing Activities							
Receipts							
Short term loans		5 458 235	73,6%	4 018 335	73,6%	701 528	11,2% 472,8%
Borrowing long term/refinancing		-	-	4 025 000	-	365 000	405,6% 1 002,7%
Increase (decrease) in consumer deposits		5 433 027	(26,4%)	(17)	(26,4%)	329 568	5,4% (100,0%)
Payments		(1 778 158)	95,3%	(1 695 237)	95,3%	(321 525)	26,9% (195,5%)
Repayment of borrowing		(1 778 158)	95,3%	(1 695 237)	95,3%	(321 525)	12,6% 427,2%
Net Cash from/(used) Financing Activities		3 680 078	63,1%	2 323 098	63,1%	380 003	10,3% 511,3%
Net Increase/(Decrease) in cash held		2 338 334	(70,5%)	(1 649 028)	(70,5%)	843 892	66,7% (295,4%)
Cash/cash equivalents at the year begin:		13 799 227	96,4%	13 301 891	96,4%	12 544 972	123,7% 6,0%
Cash/cash equivalents at the year end:		16 137 562	72,2%	11 652 863	72,2%	13 388 864	117,4% (13,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Impairment - Bad Debts to %
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1 488 372	11,1%	585 647	4,4%	380 668	2,8%	10 977 645	81,7%	13 432 333	81,7%	2,0%
Trade and Other Receivables from Exchange Transactions - Electricity	3 045 668	35,3%	708 784	8,2%	261 310	3,0%	4 608 914	53,4%	8 624 677	53,4%	3%
Receivables from Non-exchange Transactions - Property Rates	1 534 672	16,9%	364 528	4,0%	174 134	1,9%	7 028 586	77,2%	9 101 920	77,2%	1,8%
Receivables from Exchange Transactions - Waste Water Management	914 690	16,1%	238 173	4,2%	137 051	2,4%	4 385 456	77,3%	5 675 370	77,3%	9%
Receivables from Exchange Transactions - Waste Management	380 101	10,9%	132 219	3,8%	94 896	2,7%	2 875 931	82,6%	3 483 148	82,6%	5,4%
Receivables from Exchange Transactions - Property Rental Debtors	19 227	2,5%	10 446	1,4%	9 893	1,3%	714 456	94,8%	754 021	94,8%	-
Interest on Arrear Debtor Accounts	53 215	3,3%	59 126	3,6%	61 675	3,8%	1 462 084	89,3%	1 626 101	89,3%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	309 091	8,5%	110 698	3,1%	67 918	1,9%	3 138 280	86,5%	3 625 986	86,5%	6,7%
Total By Income Source	7 745 036	16,7%	2 209 621	4,8%	1 187 546	2,6%	35 181 353	75,9%	46 323 556	75,9%	2,0%
Debtors Age Analysis By Customer Group											
Organs of State	165 301	13,5%	41 200	3,4%	59 912	4,9%	956 130	78,2%	1 222 543	78,2%	1,8%
Commercial	3 537 544	27,4%	657 200	5,1%	518 004	4,0%	8 211 183	63,5%	12 923 932	63,5%	1,3%
Households	3 742 408	12,5%	1 424 991	4,8%	584 704	2,0%	24 080 775	80,7%	29 832 879	80,7%	2,4%
Other	299 783	12,8%	86 230	3,7%	24 926	1,1%	1 933 264	82,5%	2 344 203	82,5%	1,4%
Total By Customer Group	7 745 036	16,7%	2 209 621	4,8%	1 187 546	2,6%	35 181 353	75,9%	46 323 556	75,9%	2,0%

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	3 798 986	93,2%	192 245	4,7%	53 259	1,3%	30 671	0,8%	4 075 161	8,8%
Bulk Water	1 001 794	96,0%	38 245	3,7%	3 432	0,3%	-	-	1 043 471	10,0%
PAYE deductions	109 523	100,0%	-	-	-	-	-	-	109 523	100,0%
VAT (output less input)	(25 129)	100,0%	-	-	-	-	-	-	(25 129)	100,0%
Pensions / Retirement	120 326	100,0%	-	-	-	-	-	-	120 326	100,0%
Loan repayments	996 486	100,0%	-	-	-	-	-	-	996 486	100,0%
Trade Creditors	2 133 210	79,3%	84 721	3,1%	436 352	16,2%	35 912	1,3%	2 690 195	81,3%
Auditor-General	5 690	81,3%	1 313	18,7%	-	-	-	-	7 003	81,3%
Other	2 310 852	94,6%	111 062	4,5%	550	0,2%	20 083	0,8%	2 442 547	94,6%
Total	10 451 737	91,2%	427 586	3,7%	493 594	4,3%	86 666	0,8%	11 459 583	88,8%

Source Local Government Database

1. All figures in this report are unaudited.
2. Rand West debtors are not captured due to NT LG data base system error

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part 1: Operating Revenue and Expenditure

	2016/17		2015/16		Q1 of 2015/16 to Q1 of 2016/17	
	First Quarter		First Quarter			
	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands						
Operating Revenue and Expenditure						
Operating Revenue	46 175 187	24,6%	11 375 947	24,6%	10 892 350	24,9%
Property rates	8 189 000	23,4%	1 917 633	18,4%	1 841 341	24,5%
Property rates - penalties and collection charges	114 277	18,4%	20 981	18,4%	11 944	10,7%
Service charges - electricity revenue	15 046 932	25,1%	3 779 592	22,8%	3 797 652	25,3%
Service charges - water revenue	5 785 951	22,8%	1 317 460	22,8%	1 176 977	23,0%
Service charges - sanitation revenue	3 425 653	23,2%	795 198	23,2%	728 959	22,5%
Service charges - refuse revenue	1 364 135	24,2%	329 981	24,2%	333 481	26,4%
Service charges - other	496 959	23,3%	115 886	23,3%	118 408	24,7%
Rental of facilities and equipment	321 242	16,7%	53 741	16,7%	59 381	19,7%
Interest earned - external investments	274 300	15,2%	41 743	15,2%	49 118	12,4%
Interest earned - outstanding debtors	190 406	15,9%	30 280	15,9%	36 560	21,8%
Dividends received	990 868	16,0%	158 919	16,0%	264 569	23,6%
Fines	780	41,6%	331	41,6%	298	39,7%
Licences and permits	663 431	23,2%	154 196	23,2%	131 496	19,0%
Agency services	6 725 515	31,2%	2 100 799	31,2%	1 874 861	30,3%
Transfers recognised - operational	2 560 729	21,8%	559 207	21,8%	467 305	21,8%
Other own revenue	25 000	-	-	-	-	-
Gains on disposal of PPE	45 305 416	24,7%	11 203 131	24,7%	10 371 232	24,3%
Operating Expenditure	10 464 405	23,7%	2 480 634	23,7%	2 254 622	23,5%
Employee related costs	153 699	21,6%	33 190	21,6%	31 791	22,0%
Remuneration of councillors	3 286 247	23,7%	778 584	23,7%	826 989	38,7%
Debt impairment	3 567 343	19,1%	679 802	19,1%	567 457	17,3%
Depreciation and asset impairment	2 321 693	21,6%	501 450	21,6%	404 144	24,1%
Finance charges	15 323 211	31,4%	4 813 087	31,4%	4 513 968	31,2%
Bulk purchases	51 589	-	-	-	-	-
Other Materials	3 485 542	17,2%	598 908	17,2%	529 282	12,8%
Contracted services	464 426	21,0%	97 413	21,0%	63 415	19,9%
Transfers and grants	6 187 236	19,6%	1 210 648	19,6%	1 179 405	17,7%
Other expenditure	25	36 860,0%	9 215	36 860,0%	160	762,0%
Loss on disposal of PPE	869 771	9,4%	172 815	9,4%	394 284	14,4%
Surplus/(Deficit)	2 756 793	-	258 903	-	2 263	-
Transfers recognised - capital	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 626 564	2,6%	431 719	2,6%	917 685	1,2%
Taxation	416 943	10 724	10 724	5 893	5 893	82,0%
Surplus/(Deficit) after taxation	3 209 621	-	420 995	-	911 792	-
Attributable to minorities	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 209 621	-	420 995	-	911 792	-
Share of surplus/(deficit) of associate	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 209 621	-	420 995	-	911 792	-

Part 2: Capital Revenue and Expenditure

R thousands	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17	
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Capital Revenue and Expenditure								
Source of Finance	9 543 581	1 385 081	14,5%	1 385 081	14,5%	959 228	9,7%	
National Government	2 756 793	421 598	15,3%	421 598	15,3%	411 529	15,0%	
Provincial Government	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	
Transfers recognised - capital	2 756 793	421 598	15,3%	421 598	15,3%	411 529	15,0%	
Borrowing	2 626 777	369 447	14,1%	369 447	14,1%	389 234	9,9%	
Internally generated funds	4 045 757	561 078	13,9%	561 078	13,9%	138 094	4,7%	
Public contributions and donations	114 254	32 958	28,8%	32 958	28,8%	20 370	7,9%	
Capital Expenditure Standard Classification	9 543 581	1 385 081	14,5%	1 385 081	14,5%	959 228	9,7%	
Governance and Administration	1 259 428	66 812	5,3%	66 812	5,3%	17 358	1,0%	
Executive & Council	210 420	47	-	47	-	328	,1%	
Budget & Treasury Office	3 047	37	1,2%	37	1,2%	18	,5%	
Corporate Services	1 045 961	66 728	6,4%	66 728	6,4%	17 012	1,5%	
Community and Public Safety	2 165 339	269 937	12,5%	269 937	12,5%	384 697	22,2%	
Community & Social Services	203 781	153	,1%	153	,1%	463	,3%	
Sport And Recreation	82 970	14 006	16,9%	14 006	16,9%	6 360	6,7%	
Public Safety	182 106	4 687	2,6%	4 687	2,6%	5 573	2,7%	
Housing	1 586 778	251 050	15,7%	251 050	15,7%	372 029	31,7%	
Health	99 704	41	-	41	-	272	,2%	
Economic and Environmental Services	3 880 172	546 806	14,1%	546 806	14,1%	237 180	6,2%	
Planning and Development	1 148 183	36 303	3,2%	36 303	3,2%	35 623	3,6%	
Road Transport	2 683 059	510 428	19,0%	510 428	19,0%	201 557	7,3%	
Environmental Protection	48 930	75	,2%	75	,2%	-	-	
Trading Services	2 238 642	501 526	22,4%	501 526	22,4%	319 993	12,1%	
Electricity	1 393 330	410 240	29,4%	410 240	29,4%	137 681	7,9%	
Water	441 982	84 346	19,1%	84 346	19,1%	168 975	35,6%	
Waste Water Management	294 654	-	-	-	-	-	-	
Waste Management	108 676	6 940	6,4%	6 940	6,4%	13 337	12,2%	
Other	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2016/17		2015/16		Q1 of 2015/16 to Q1 of 2016/17		
	First Quarter		Year to Date			Total Expenditure as % of main appropriation	
	Budget Main appropriation	Actual Expenditure	Actual Expenditure	Total Expenditure as % of main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation
R thousands							
Cash Flow from Operating Activities							
Receipts	45 437 004	13 130 003	28,9%	13 130 003	28,9%	29,9%	
Property rates, penalties and collection charges	7 851 647	1 685 970	21,5%	1 685 970	21,5%	28,6%	
Service charges	23 905 818	6 617 776	27,7%	6 617 776	27,7%	24,2%	
Other revenue	3 747 024	1 548 798	41,3%	1 548 798	41,3%	72,0%	
Government - operating	6 725 515	2 479 885	36,9%	2 479 885	36,9%	33,3%	
Government - capital	2 756 793	735 264	26,7%	735 264	26,7%	20,4%	
Interest	450 206	62 309	13,8%	62 309	13,8%	5,7%	
Dividends	-	-	-	-	-	(2,1%)	
Payments	(37 843 751)	(13 564 585)	35,8%	(13 564 585)	35,8%	34,5%	
Suppliers and employees	(35 522 058)	(13 080 161)	36,8%	(13 080 161)	36,8%	35,1%	
Finance charges	(2 321 693)	(327 941)	14,1%	(327 941)	14,1%	23,7%	
Transfers and grants	-	(156 483)	-	(156 483)	-	-	
Net Cash from/(used) Operating Activities	7 593 253	(434 582)	(5,7%)	(434 582)	(5,7%)	7,3%	
Cash Flow from Investing Activities							
Receipts	(631 913)	608 251	(96,3%)	608 251	(96,3%)	(83,5%)	
Proceeds on disposal of PPE	24 975	608 251	2 435,4%	608 251	2 435,4%	9 244,8%	
Decrease in non-current debtors	-	-	-	-	-	-	
Decrease in other non-current receivables	(46 285)	-	-	-	-	-	
Decrease (increase) in non-current investments	(610 603)	-	-	-	-	-	
Payments	(9 066 400)	(2 992 009)	33,0%	(2 992 009)	33,0%	33,6%	
Capital assets	(9 066 400)	(2 992 009)	33,0%	(2 992 009)	33,0%	33,6%	
Net Cash from/(used) Investing Activities	(9 698 313)	(2 383 758)	24,6%	(2 383 758)	24,6%	(5,7%)	
Cash Flow from Financing Activities							
Receipts	2 626 777	1 725 000	65,7%	1 725 000	65,7%	-	
Short term loans	-	1 725 000	-	1 725 000	-	-	
Borrowing long term/financing	2 626 777	-	-	-	-	-	
Increase (decrease) in consumer deposits	(584 417)	(18 140)	3,1%	(18 140)	3,1%	1,0%	
Repayment of borrowing	(584 417)	(18 140)	3,1%	(18 140)	3,1%	1,0%	
Net Cash from/(used) Financing Activities	2 042 360	1 706 860	83,6%	1 706 860	83,6%	(6%)	
Net Increase/(Decrease) in cash held	(62 700)	(1 111 480)	1 772,7%	(1 111 480)	1 772,7%	276,3%	
Cash/cash equivalents at the year begin:	3 752 745	6 890 021	183,6%	6 890 021	183,6%	96,2%	
Cash/cash equivalents at the year end:	3 690 045	5 778 540	156,6%	5 778 540	156,6%	112,2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Amount
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	614 960	13,6%	234 567	5,2%	108 449	2,4%	3 575 427	78,9%	4 533 403	26,7%	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 177 857	30,3%	367 051	9,4%	114 850	3,0%	2 232 783	57,4%	3 892 541	23,0%	-
Receivables from Non-exchange Transactions - Property Rates	525 033	13,2%	132 629	3,3%	6 205	0,2%	3 313 086	83,3%	3 976 963	23,5%	-
Receivables from Exchange Transactions - Waste Water Management	409 973	13,6%	156 378	5,2%	72 289	2,4%	2 383 618	78,9%	3 022 269	17,8%	-
Receivables from Exchange Transactions - Waste Management	148 916	13,4%	57 567	5,2%	28 072	2,5%	877 155	78,9%	1 111 711	6,6%	-
Receivables from Exchange Transactions - Property Rental Debtors	6 893	1,7%	6 792	1,6%	6 709	1,6%	395 444	95,1%	415 839	2,5%	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 883 633	17,0%	954 985	5,6%	336 584	2,0%	12 777 523	75,4%	16 952 725	100,0%	-
Debtors Age Analysis By Customer Group											
Organs of State	74 403	12,6%	(10 827)	(1,8%)	31 375	5,3%	493 352	83,9%	588 304	3,5%	-
Commercial	1 425 819	22,2%	216 628	3,4%	296 431	4,6%	4 484 252	69,8%	6 422 131	37,9%	-
Households	1 376 517	14,4%	742 391	7,8%	3 069	-	7 404 475	77,7%	9 526 453	56,2%	-
Other	6 893	1,7%	6 792	1,6%	6 709	1,6%	395 444	95,1%	415 839	2,5%	-
Total By Customer Group	2 883 633	17,0%	954 985	5,6%	336 584	2,0%	12 777 523	75,4%	16 952 725	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	935 232	100,0%	-	-	-	-	-	-	935 232	25,8%
Bulk Water	370 532	100,0%	-	-	-	-	-	-	370 532	10,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	884 013	79,4%	3 825	3%	193 877	17,4%	31 905	2,9%	1 113 620	30,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 094 469	90,8%	92 608	7,7%	253	-	18 235	1,5%	1 205 565	33,3%
Total	3 284 246	90,6%	96 433	2,7%	194 130	5,4%	50 140	1,4%	3 624 949	100,0%

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1 : Operating Revenue and Expenditure

R thousands	2016/17		2015/16		Q1 of 2015/16 to Q1 of 2016/17
	2016/17		2015/16		
	Budget Main appropriation	Actual Expenditure	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure					
Operating Revenue					
Property rates	30 209 869	8 414 012	8 414 012	27,9%	26,3%
Property rates - penalties and collection charges	5 764 124	1 475 960	1 475 960	25,6%	24,6%
Service charges - electricity revenue	11 445 635	3 711 731	3 711 731	32,4%	25,8%
Service charges - water revenue	4 075 549	835 873	835 873	20,5%	22,9%
Service charges - sanitation revenue	937 495	210 031	210 031	22,4%	23,3%
Service charges - refuse revenue	1 261 245	322 280	322 280	25,6%	24,9%
Service charges - other	-	-	-	-	-
Rental of facilities and equipment	136 321	27 218	27 218	20,0%	24,4%
Interest earned - external investments	43 089	19 939	19 939	46,3%	14,4%
Interest earned - outstanding debtors	238 451	131 570	131 570	55,2%	45,3%
Dividends received	-	-	-	-	-
Fines	198 658	58 995	58 995	29,7%	9%
Licences and permits	60 564	8 922	8 922	14,7%	15,2%
Agency services	9 259	-	-	-	-
Transfers recognised - operational	4 240 323	1 434 867	1 434 867	33,8%	35,5%
Other own revenue	1 799 117	176 627	176 627	9,8%	26,5%
Gains on disposal of PPE	-	-	-	-	-
Operating Expenditure	28 281 950	6 043 364	6 043 364	21,4%	22,4%
Employee related costs	7 622 096	1 938 916	1 938 916	25,4%	22,0%
Remuneration of councillors	125 834	28 169	28 169	22,4%	23,8%
Debt impairment	908 053	246 752	246 752	27,2%	7,8%
Depreciation and asset impairment	1 259 208	221 684	221 684	17,6%	23,0%
Finance charges	1 057 982	124 086	124 086	11,7%	24,2%
Bulk purchases	9 958 609	2 526 158	2 526 158	25,4%	23,7%
Other Materials	283 940	40 641	40 641	14,3%	21,1%
Contracted services	2 738 440	470 181	470 181	17,2%	12,5%
Transfers and grants	288 055	(243 755)	(243 755)	(84,6%)	(32,6%)
Other expenditure	4 042 732	691 028	691 028	17,1%	6,3%
Loss on disposal of PPE	1	(496)	(496)	(49 588,3%)	(2,9%)
Surplus/(Deficit)	1 927 919	2 370 647	2 370 647	9,1%	8,1%
Transfers recognised - capital	2 370 209	216 305	216 305	9,1%	9,3%
Contributions recognised - capital	-	-	-	-	-
Contributed assets	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 298 127	2 586 952	2 586 952		
Taxation	(500)	-	-	-	-
Surplus/(Deficit) after taxation	4 298 627	2 586 952	2 586 952		
Attributable to minorities	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 298 627	2 586 952	2 586 952		
Share of surplus/(deficit) of associate	-	-	-	-	-
Surplus/(Deficit) for the year	4 298 627	2 586 952	2 586 952		

Part 2: Capital Revenue and Expenditure

	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17
	Budget Main appropriation	First Quarter		Actual Expenditure	Year to Date		
		Actual Expenditure	1st Q as % of Main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands							
Capital Revenue and Expenditure							
Source of Finance							
National Government	4 465 209	280 755	6,3%	280 755	6,3%	386 187	10,0%
Provincial Government	2 331 654	215 340	9,2%	215 340	9,2%	197 709	8,2%
District/Municipality	38 355	1 818	4,7%	1 818	4,7%	378	,9%
Other transfers and grants	200	-	-	-	-	-	-
Transfers recognised - capital	2 370 209	217 157	9,2%	217 157	9,2%	198 087	8,1%
Borrowing	1 000 000	58 779	5,9%	58 779	5,9%	162 190	13,5%
Internally generated funds	985 000	336	-	336	-	5	-
Public contributions and donations	110 000	4 482	4,1%	4 482	4,1%	25 904	15,4%
Capital Expenditure Standard Classification							
Governance and Administration	4 465 209	280 755	6,3%	280 755	6,3%	386 187	10,0%
Executive & Council	368 484	28 895	7,8%	28 895	7,8%	75 119	19,7%
Budget & Treasury Office	58 784	336	,6%	336	,6%	5	-
Corporate Services	309 700	-	-	-	-	-	-
Community and Public Safety	746 104	68 229	9,1%	68 229	9,1%	34 575	3,7%
Community & Social Services	21 200	6 572	31,0%	6 572	31,0%	-	-
Sport And Recreation	103 000	17 115	16,6%	17 115	16,6%	557	,4%
Public Safety	41 000	420	1,0%	420	1,0%	1 121	7,0%
Housing	537 704	42 039	7,8%	42 039	7,8%	17 155	2,6%
Health	43 200	2 083	4,8%	2 083	4,8%	15 742	18,5%
Economic and Environmental Services	1 293 506	142 588	11,0%	142 588	11,0%	133 294	8,6%
Planning and Development	65 400	4 330	6,6%	4 330	6,6%	-	-
Road Transport	1 225 106	138 257	11,3%	138 257	11,3%	133 294	9,0%
Environmental Protection	3 000	-	-	-	-	-	-
Trading Services	2 024 615	41 043	2,0%	41 043	2,0%	142 806	14,7%
Electricity	1 428 665	38 596	2,7%	38 596	2,7%	56 255	12,6%
Water	100 500	-	-	-	-	16 210	10,8%
Waste Water Management	474 450	2 447	,5%	2 447	,5%	65 551	18,5%
Waste Management	21 000	-	-	-	-	4 790	28,2%
Other	32 500	-	-	-	-	394	3,9%

Part 3: Cash Receipts and Payments

	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17	
	Budget Main appropriation	First Quarter		Actual Expenditure	Year to Date			Actual Expenditure % of main appropriation
		Actual Expenditure	1st Q as % of Main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands								
Cash Flow from Operating Activities								
Receipts	31 589 444	9 090 882	28,8%	9 090 882	28,8%	7 358 880	27,4%	
Property rates, penalties and collection charges	5 533 559	1 475 960	26,7%	1 475 960	26,7%	1 287 294	14,7%	
Service charges	17 011 229	5 079 915	29,9%	5 079 915	29,9%	3 969 339	28,0%	
Other revenue	2 187 493	271 761	12,4%	271 761	12,4%	255 737	21,7%	
Government - operating	4 240 323	1 780 763	42,0%	1 780 763	42,0%	1 405 079	38,3%	
Government - capital	2 370 209	330 974	14,0%	330 974	14,0%	333 259	13,6%	
Interest	246 631	151 509	61,4%	151 509	61,4%	108 170	56,0%	
Dividends	-	-	-	-	-	-	-	
Payments	(25 896 832)	(10 612 708)	41,0%	(10 612 708)	41,0%	(8 043 974)	34,7%	
Suppliers and employees	(24 560 779)	(10 173 178)	41,4%	(10 173 178)	41,4%	(7 777 937)	35,5%	
Finance charges	(1 057 999)	(124 086)	11,7%	(124 086)	11,7%	(249 647)	24,2%	
Transfers and grants	(288 055)	(315 444)	109,5%	(315 444)	109,5%	(16 390)	6,3%	
Net Cash from/(used) Operating Activities	5 692 612	(1 521 826)	(26,7%)	(1 521 826)	(26,7%)	(685 095)	(18,5%)	
Cash Flow from Investing Activities								
Receipts	(541 804)	1 167 091	(215,4%)	1 167 091	(215,4%)	698 258	667,8%	
Proceeds on disposal of PPE	-	29 091	-	29 091	-	18 915	-	
Decrease in non-current debtors	(241 572)	514 940	(213,2%)	514 940	(213,2%)	620 622	(17,0%)	
Decrease in other non-current receivables	2 759	623 635	22 606,0%	623 635	22 606,0%	73 243	150,8%	
Decrease (increase) in non-current investments	(302 991)	(574)	-2%	(574)	-2%	(14 522)	(25,9%)	
Payments	(4 339 234)	(280 755)	6,5%	(280 755)	6,5%	(386 187)	10,2%	
Capital assets	(4 339 234)	(280 755)	6,5%	(280 755)	6,5%	(386 187)	10,2%	
Net Cash from/(used) Investing Activities	(4 881 039)	886 336	(18,2%)	886 336	(18,2%)	312 071	(8,5%)	
Cash Flow from Financing Activities								
Receipts	1 007 366	2 305 710	228,9%	2 305 710	228,9%	599 574	49,6%	
Short term loans	-	2 300 000	-	2 300 000	-	265 000	-	
Borrowing long term/refinancing	1 000 000	-	-	-	-	330 000	27,5%	
Increase (decrease) in consumer deposits	7 366	5 710	77,5%	5 710	77,5%	4 574	53,4%	
Payments	(702 083)	(1 430 533)	203,8%	(1 430 533)	203,8%	(279 024)	49,8%	
Repayment of borrowing	(702 083)	(1 430 533)	203,8%	(1 430 533)	203,8%	(279 024)	49,8%	
Net Cash from/(used) Financing Activities	305 283	875 177	286,7%	875 177	286,7%	320 550	49,5%	
Net Increase/(Decrease) in cash held	1 116 856	239 687	21,5%	239 687	21,5%	(52 474)	(7,8%)	
Cash/cash equivalents at the year begin:	2 012 796	1 186 049	58,9%	1 186 049	58,9%	600 518	49,9%	
Cash/cash equivalents at the year end:	3 129 652	1 425 736	45,6%	1 425 736	45,6%	548 045	29,2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Amount
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	312 917	18,0%	84 941	4,9%	63 104	3,6%	1 279 208	73,5%	1 740 170	21,5%	5 604
Trade and Other Receivables from Exchange Transactions - Electricity	305 610	29,6%	34 788	3,4%	21 783	2,1%	671 544	65,0%	1 033 695	12,8%	5 984
Receivables from Non-exchange Transactions - Property Rates	552 283	25,3%	88 882	4,1%	66 092	3,0%	1 479 467	67,7%	2 186 725	27,0%	2 880
Receivables from Exchange Transactions - Waste Water Management	64 388	23,6%	9 353	3,4%	7 303	2,7%	192 209	70,3%	273 253	3,4%	1 562
Receivables from Exchange Transactions - Waste Management	107 782	21,6%	14 749	3,0%	14 163	2,8%	361 316	72,6%	498 010	6,2%	2 320
Receivables from Exchange Transactions - Property Rental Debtors	10 350	4,3%	1 415	6%	839	4%	225 710	94,7%	238 314	2,9%	2
Interest on Arrear Debtor Accounts	12 727	12,0%	3 370	3,2%	2 946	2,8%	87 042	82,0%	106 084	1,3%	7 960
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	174 382	8,6%	63 178	3,1%	34 330	1,7%	1 748 907	86,5%	2 027 797	25,0%	4 317
Total By Income Source	1 540 439	19,0%	300 647	3,7%	210 559	2,6%	6 045 403	74,7%	8 097 049	100,0%	30 560
Debtors Age Analysis By Customer Group											
Organs of State	-	-	-	-	-	-	-	-	-	-	-
Commercial	467 258	22,9%	89 522	4,4%	55 636	2,7%	1 426 928	70,0%	2 039 544	25,2%	12 884
Households	841 364	17,9%	141 847	3,0%	144 209	3,1%	3 576 468	76,0%	4 703 888	58,1%	13 546
Other	231 818	17,1%	69 278	5,1%	10 513	8%	1 042 008	77,0%	1 353 616	16,7%	4 149
Total By Customer Group	1 540 439	19,0%	300 647	3,7%	210 559	2,6%	6 045 403	74,7%	8 097 049	100,0%	30 560

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	1 081 374	100,0%	-	-	-	-	-	-	1 081 374	31,6%
Bulk Water	199 179	100,0%	-	-	-	-	-	199 179	5,8%	
PAYE deductions	94 346	100,0%	-	-	-	-	-	94 346	2,8%	
VAT (output less input)	(112 433)	100,0%	-	-	-	-	-	(112 433)	(3,3%)	
Pensions / Retirement	104 484	100,0%	-	-	-	-	-	104 484	3,1%	
Loan repayments	935 565	100,0%	-	-	-	-	-	935 565	27,3%	
Trade Creditors	153 677	100,0%	-	-	-	-	-	153 677	4,5%	
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	966 134	100,0%	-	-	-	-	-	966 134	28,2%	
Total	3 422 327	100,0%	-	-	-	-	-	3 422 327	100,0%	

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17		2015/16		Q1 of 2016/16 to Q1 of 2016/17
	First Quarter		First Quarter		
	Budget Main appropriation	Actual Expenditure	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands					
Operating Revenue and Expenditure					
Operating Revenue	32 378 969	9 378 523	29,0%	29,0%	30,3%
Property rates	4 661 284	1 108 799	23,8%	23,8%	26,2%
Property rates - penalties and collection charges	133 973	19 685	14,7%	14,7%	30,9%
Service charges - electricity revenue	13 458 637	4 150 248	30,8%	30,8%	29,3%
Service charges - water revenue	4 250 869	972 781	22,8%	22,8%	29,2%
Service charges - sanitation revenue	1 646 274	647 583	39,3%	39,3%	37,8%
Service charges - refuse revenue	1 486 709	352 360	23,7%	23,7%	23,3%
Service charges - other	136 757	17 396	12,7%	12,7%	11,0%
Rental of facilities and equipment	66 479	16 273	24,9%	24,9%	3,6%
Interest earned - external investments	322 080	119 711	37,2%	37,2%	45,5%
Interest earned - outstanding debtors	344 563	118 953	34,5%	34,5%	50,0%
Dividends received	-	-	-	-	-
Fines	274 237	53 082	19,4%	19,4%	28,7%
Licences and permits	59 052	13 000	22,0%	22,0%	23,1%
Agency services	304 932	75 365	24,7%	24,7%	26,6%
Transfers recognised - operational	3 502 418	1 144 239	32,7%	32,7%	37,1%
Other own revenue	1 716 684	569 047	33,1%	33,1%	35,1%
Gains on disposal of PPE	5 000	-	-	-	-
Operating Expenditure	32 378 197	7 751 495	23,9%	23,9%	26,3%
Employee related costs	6 515 448	1 513 114	23,2%	23,2%	24,2%
Remuneration of councillors	126 553	27 223	21,5%	21,5%	17,7%
Debt impairment	1 468 871	367 218	25,0%	25,0%	25,2%
Depreciation and asset impairment	1 805 346	451 337	25,0%	25,0%	34,2%
Finance charges	662 383	113 679	17,2%	17,2%	15,0%
Bulk purchases	12 489 022	3 766 965	30,2%	30,2%	26,4%
Other Materials	2 934 165	425 353	14,5%	14,5%	28,9%
Contracted services	1 074 371	158 771	14,8%	14,8%	28,7%
Transfers and grants	1 941 318	414 862	21,4%	21,4%	53,4%
Other expenditure	3 345 719	512 975	15,3%	15,3%	30,2%
Loss on disposal of PPE	15 000	-	-	-	18,2%
Surplus/(Deficit)	773	1 627 027	12,1%	12,1%	135,8%
Transfers recognised - capital	1 876 755	226 674	-	-	-
Contributions recognised - capital	-	-	-	-	-
Contributed assets	-	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	1 877 528	1 853 702	-	-	-
Taxation	-	-	-	-	-
Surplus/(Deficit) after taxation	1 877 528	1 853 702	-	-	-
Attributable to minorities	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 877 528	1 853 702	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-
Surplus/(Deficit) for the year	1 877 528	1 853 702	-	-	-

Part 2: Capital Revenue and Expenditure

	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17
	Budget Main appropriation	First Quarter		Actual Expenditure	Year to Date		
		Actual Expenditure	1st Q as % of Main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation	
			Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands							
Capital Revenue and Expenditure							
Source of Finance							
National Government	5 130 961	368 807	7,2%	368 807	7,2%	299 927	23,0%
Provincial Government	1 850 283	208 188	11,3%	208 188	11,3%	161 282	29,1%
District Municipality	26 473	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-
Transfers recognised - capital	1 876 755	208 188	11,1%	208 188	11,1%	161 282	29,1%
Borrowing	1 790 950	41 245	2,3%	41 245	2,3%	45 127	(8,6%)
Internally generated funds	1 463 256	119 374	8,2%	119 374	8,2%	93 519	27,6%
Public contributions and donations	-	-	-	-	-	-	-
Capital Expenditure Standard Classification							
Governance and Administration	5 130 961	368 807	7,2%	368 807	7,2%	299 927	23,0%
Executive & Council	916 506	167 148	18,2%	167 148	18,2%	21 963	661,0%
Budget & Treasury Office	385 900	77 560	20,1%	77 560	20,1%	1 083	7 061,3%
Corporate Services	223 991	15 466	6,9%	15 466	6,9%	3 678	320,5%
Community and Public Safety	1 121 277	52 866	4,7%	52 866	4,7%	53 323	(9,9%)
Community & Social Services	180 750	10 012	5,5%	10 012	5,5%	2 635	280,0%
Sport And Recreation	64 060	2 745	4,3%	2 745	4,3%	17 581	(84,4%)
Public Safety	237 170	10 204	4,3%	10 204	4,3%	23 537	(56,6%)
Housing	550 497	15 920	2,9%	15 920	2,9%	493	3 128,5%
Health	88 800	13 986	15,7%	13 986	15,7%	9 077	54,1%
Economic and Environmental Services	1 796 799	96 803	5,4%	96 803	5,4%	112 698	(4,1%)
Planning and Development	253 850	61	-	61	-	750	(91,8%)
Road Transport	1 530 649	96 553	6,3%	96 553	6,3%	111 644	(13,5%)
Environmental Protection	12 300	189	1,5%	189	1,5%	305	(38,0%)
Trading Services	1 272 379	51 515	4,0%	51 515	4,0%	111 563	(53,8%)
Electricity	648 829	21 946	3,4%	21 946	3,4%	74 627	(70,6%)
Water	318 500	12 738	4,0%	12 738	4,0%	29 285	(56,5%)
Waste Water Management	175 300	5 181	3,0%	5 181	3,0%	7 620	(32,0%)
Waste Management	129 750	11 650	9,0%	11 650	9,0%	31	37 056,5%
Other	24 000	474	2,0%	474	2,0%	379	2,1%

Part 3: Cash Receipts and Payments

	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17
	Budget Main appropriation	Year to Date		Actual Expenditure	First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands							
Cash Flow from Operating Activities							
Receipts							
Property rates, penalties and collection charges							
Service charges							
Other revenue							
Government - operating							
Government - capital							
Interest							
Dividends							
Payments							
Suppliers and employees							
Finance charges							
Transfers and grants							
Net Cash from/(used) Operating Activities							
Cash Flow from Investing Activities							
Receipts							
Proceeds on disposal of PPE							
Decrease in non-current debtors							
Decrease in other non-current receivables							
Decrease (increase) in non-current investments							
Payments							
Capital assets							
Net Cash from/(used) Investing Activities							
Cash Flow from Financing Activities							
Receipts							
Short term loans							
Borrowing long term/refinancing							
Increase (decrease) in consumer deposits							
Payments							
Repayment of borrowing							
Net Cash from/(used) Financing Activities							
Net Increase/(Decrease) in cash held							
Cash/cash equivalents at the year begin:							
Cash/cash equivalents at the year end:							

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Amount
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	304 675	8,3%	164 161	4,4%	103 791	2,8%	3 120 267	84,5%	3 692 894	28,7%	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 296 870	46,8%	247 331	8,9%	96 591	3,5%	1 131 728	40,8%	2 772 520	21,5%	-
Receivables from Non-exchange Transactions - Property/Rates	293 837	16,0%	101 332	5,5%	73 520	4,0%	1 363 398	74,4%	1 832 088	14,2%	-
Receivables from Exchange Transactions - Waste Water Management	383 072	27,8%	46 889	3,4%	30 634	2,2%	918 845	66,6%	1 379 380	10,7%	-
Receivables from Exchange Transactions - Waste Management	82 291	7,3%	40 403	3,6%	35 048	3,1%	966 986	86,0%	1 124 728	8,7%	-
Receivables from Exchange Transactions - Property Rental Debtors	1 416	1,5%	2 068	2,1%	1 918	2,0%	91 551	94,4%	96 954	8%	-
Interest on Arrear Debtor Accounts	34 582	2,3%	53 252	3,6%	56 660	3,8%	1 330 184	90,2%	1 474 678	11,5%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	47 111	9,5%	18 007	3,6%	9 689	2,0%	420 993	84,9%	495 800	3,9%	-
Total By Income Source	2 443 794	19,0%	673 444	5,2%	407 851	3,2%	9 343 953	72,6%	12 869 041	100,0%	-
Debtors Age Analysis By Customer Group											
Organs of State	53 266	26,2%	28 139	13,8%	12 490	6,1%	109 458	53,8%	203 354	1,6%	-
Commercial	1 355 160	38,9%	283 670	8,1%	133 294	3,8%	1 711 408	49,1%	3 483 532	27,1%	-
Households	1 026 875	11,4%	356 940	3,9%	259 223	2,9%	7 383 501	81,8%	9 036 540	70,2%	-
Other	8 492	5,8%	4 684	3,2%	2 844	2,0%	129 585	89,0%	145 615	1,1%	-
Total By Customer Group	2 443 794	19,0%	673 444	5,2%	407 851	3,2%	9 343 953	72,6%	12 869 041	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	1 290 646	100,0%	-	-	-	-	-	-	1 290 646	51,3%
Bulk Water	262 219	100,0%	-	-	-	-	-	-	262 219	10,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (outputless input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	48 456	100,0%	-	-	-	-	-	-	48 456	1,9%
Loan repayments	911 706	100,0%	-	-	-	-	-	-	911 706	36,2%
Trade Creditors	2 478	100,0%	-	-	-	-	-	-	2 478	,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 515 503	100,0%	-	-	-	-	-	-	2 515 503	100,0%

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17		2015/16		Q1 of 2016/17 to Q1 of 2015/16
	First Quarter		Year to Date		
	Budget Main appropriation	Actual Expenditure	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands					
Operating Revenue and Expenditure					
Operating Revenue	6 093 014	1 550 764	1 550 764	25,5%	27,7%
Property rates	787 747	163 786	163 786	20,8%	24,7%
Property rates - penalties and collection charges	-	-	-	-	9,7%
Service charges - electricity revenue	2 458 606	595 759	595 759	24,2%	29,2%
Service charges - water revenue	1 264 814	361 652	361 652	28,6%	29,6%
Service charges - sanitation revenue	401 706	89 341	89 341	22,2%	22,2%
Service charges - refuse revenue	215 210	52 329	52 329	24,3%	24,9%
Service charges - other	29 653	1 573	1 573	5,3%	3,4%
Rental of facilities and equipment	13 677	4 415	4 415	32,3%	15,7%
Interest earned - external investments	8 912	350	350	3,9%	1,0%
Interest earned - outstanding debtors	38 904	10 474	10 474	26,9%	33,5%
Dividends received	-	-	-	-	-
Fines	169 260	2 506	2 506	1,5%	1,9%
Licences and permits	13	19	19	145,0%	(23,6%)
Agency services	-	-	-	-	(40,8%)
Transfers recognised - operational	678 454	262 354	262 354	38,7%	38,6%
Other own revenue	26 058	6 206	6 206	23,8%	6,4%
Gains on disposal of PPE	-	-	-	-	2,2%
Operating Expenditure	5 937 229	782 327	782 327	13,2%	17,1%
Employee related costs	1 028 747	249 071	249 071	24,2%	23,8%
Remuneration of councillors	47 828	11 722	11 722	24,5%	24,5%
Debt impairment	737 005	-	-	-	-
Depreciation and asset impairment	459 225	-	-	-	-
Finance charges	10 332	-	-	-	-
Bulk purchases	2 393 311	323 815	323 815	13,5%	22,7%
Other Materials	24 527	7 808	7 808	31,8%	21,1%
Contracted services	188 535	5 716	5 716	3,0%	,5%
Transfers and grants	-	-	-	-	-
Other expenditure	1 047 417	184 194	184 194	17,6%	21,9%
Loss on disposal of PPE	-	-	-	-	-
Surplus/(Deficit)	155 784	768 438	768 438		
Transfers recognised - capital	189 889	5 047	5 047	2,7%	,8%
Contributions recognised - capital	-	-	-	-	-
Contributed assets	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	345 673	773 485	773 485		
Taxation	-	-	-	-	-
Surplus/(Deficit) after taxation	345 673	773 485	773 485		
Attributable to minorities	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	345 673	773 485	773 485		
Share of surplus/(deficit) of associate	-	-	-	-	-
Surplus/(Deficit) for the year	345 673	773 485	773 485		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17				2015/16			Q1 of 2015/16 to Q1 of 2016/17
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	345 673	12 512	3,6%	12 512	3,6%	54 900	10,3%	(77,2%)
National Government	168 965	8 937	5,3%	8 937	5,3%	31 010	8,8%	(71,2%)
Provincial Government	18 220	2 978	16,3%	2 978	16,3%	6 503	14,9%	(54,2%)
District Municipality	2 704	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	189 889	11 915	6,3%	11 915	6,3%	37 513	9,3%	(68,2%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	155 784	597	,4%	597	,4%	17 386	13,1%	(96,6%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	345 673	12 512	3,6%	12 512	3,6%	54 900	10,3%	(77,2%)
Governance and Administration	31 800	597	1,9%	597	1,9%	34	,4%	1 654,0%
Executive & Council	450	543	120,7%	543	,3%	20	,2%	2 615,7%
Budget & Treasury Office	19 600	54	,3%	54	,3%	14	,2%	285,0%
Corporate Services	11 750	-	-	-	-	-	-	-
Community and Public Safety	67 103	-	-	-	-	-	-	-
Community & Social Services	27 321	-	-	-	-	-	-	-
Sport And Recreation	25 782	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	14 000	-	-	-	-	-	-	-
Economic and Environmental Services	87 109	11 915	13,7%	11 915	13,7%	54 865	42,1%	(78,3%)
Planning and Development	15 376	11 915	77,5%	11 915	77,5%	54 865	477,1%	(78,3%)
Road Transport	71 733	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	159 661	-	-	-	-	-	-	-
Electricity	74 600	-	-	-	-	-	-	-
Water	76 261	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	8 800	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17
	First Quarter		Year to Date	First Quarter		Total Expenditure as % of main appropriation	
	Budget Main appropriation	Actual Expenditure		1st Q as % of Main appropriation	Actual Expenditure		
R thousands							
Cash Flow from Operating Activities							
Receipts							
Property rates, penalties and collection charges		1 340 778	25,5%	1 340 778	25,5%	1 320 147	1,6%
Service charges	622 320	122 071	19,6%	122 071	19,6%	115 356	5,8%
Other revenue	3 509 001	537 022	15,3%	537 022	15,3%	828 372	(35,2%)
Government - operating	207 508	307 101	148,0%	307 101	148,0%	19 254	1 495,0%
Government - capital	682 074	253 575	37,2%	253 575	37,2%	250 371	1,3%
Interest	187 769	106 766	56,9%	106 766	56,9%	100 427	6,3%
Dividends	47 815	14 243	29,8%	14 243	29,8%	6 366	123,7%
Payments							
Suppliers and employees	(4 909 371)	(1 399 684)	28,5%	(1 399 684)	28,5%	(1 386 648)	,9%
Finance charges	(4 899 039)	(1 397 678)	28,5%	(1 397 678)	28,5%	(1 386 647)	,8%
Transfers and grants	(10 332)	(2 006)	19,4%	(2 006)	19,4%	(1)	206 289,3%
Net Cash from/(used) Operating Activities	347 118	(58 906)	(17,0%)	(58 906)	(17,0%)	(66 501)	(11,4%)
Cash Flow from Investing Activities							
Receipts							
Proceeds on disposal of PPE	-	20 153	-	20 153	-	76 243	(73,6%)
Decrease in non-current debtors	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	20 153	-	20 153	-	76 243	(73,6%)
Payments							
Capital assets	(328 917)	(57 907)	17,6%	(57 907)	17,6%	(100 838)	(42,6%)
	(328 917)	(57 907)	17,6%	(57 907)	17,6%	(100 838)	(42,6%)
Net Cash from/(used) Investing Activities	(328 917)	(37 755)	11,5%	(37 755)	11,5%	(24 595)	53,5%
Cash Flow from Financing Activities							
Receipts							
Short term loans	-	-	-	-	-	100 000	(100,0%)
Borrowing long term/refinancing	-	-	-	-	-	100 000	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-
Payments							
Repayment of borrowing	(16 800)	-	-	-	-	(3 378)	(100,0%)
	(16 800)	-	-	-	-	(3 378)	(100,0%)
Net Cash from/(used) Financing Activities	(16 800)	-	-	-	-	96 622	(100,0%)
Net Increase/(Decrease) in cash held	1 400	(96 661)	(6 902,6%)	(96 661)	(6 902,6%)	5 525	1,9%
Cash/cash equivalents at the year begin:	123 982	400	,3%	400	,3%	36 234	(98,9%)
Cash/cash equivalents at the year end:	125 382	(96 260)	(76,8%)	(96 260)	(76,8%)	41 759	(330,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	162 134	5,9%	74 653	2,7%	83 425	3,1%	2 405 437	88,2%	2 725 850	48,6%
Trade and Other Receivables from Exchange Transactions - Electricity	95 250	21,9%	33 910	7,8%	17 275	4,0%	288 981	66,4%	435 415	7,8%
Receivables from Non-exchange Transactions - Property Rates	44 387	7,6%	18 336	3,1%	15 047	2,6%	508 173	86,7%	585 942	10,4%
Receivables from Exchange Transactions - Waste Water Management	24 438	2,9%	17 355	2,1%	20 272	2,4%	767 427	92,5%	829 491	14,8%
Receivables from Exchange Transactions - Waste Management	13 931	2,7%	10 326	2,0%	9 652	1,9%	486 042	93,5%	519 951	9,3%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-
Other	7 274	1,4%	9 663	1,9%	5 015	1,0%	490 497	95,7%	512 449	9,1%
Total By Income Source	347 413	6,2%	164 443	2,9%	150 685	2,7%	4 946 557	88,2%	5 609 097	100,0%
Debtors Age Analysis By Customer Group										
Organs of State	20 563	6,4%	17 183	5,4%	11 612	3,6%	269 533	84,5%	318 891	5,7%
Commercial	125 044	27,5%	31 092	6,8%	17 124	3,8%	281 072	61,9%	454 333	8,1%
Households	198 034	4,2%	113 622	2,4%	120 972	2,6%	4 299 336	90,9%	4 731 964	84,4%
Other	3 772	3,6%	2 545	2,4%	977	,9%	96 615	93,0%	103 910	1,9%
Total By Customer Group	347 413	6,2%	164 443	2,9%	150 685	2,7%	4 946 557	88,2%	5 609 097	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	239 939	100,0%	-	-	-	-	-	-	239 939	35,0%
Bulk Water	68 332	100,0%	-	-	-	-	-	-	68 332	10,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (outputless input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	92 410	24,4%	44 489	11,8%	241 318	63,8%	-	-	378 216	55,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	400 681	58,4%	44 489	6,5%	241 318	35,2%	-	-	686 487	100,0%

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17	
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	726 416	187 516	25,8%	187 516	25,8%	213 638	35,7%	
Property rates	98 270	24 176	24,6%	24 176	24,6%	30 214	35,3%	
Property rates - penalties and collection charges								
Service charges - electricity revenue	288 970	78 128	27,0%	78 128	27,0%	110 784	45,3%	
Service charges - water revenue	110 353	26 563	24,1%	26 563	24,1%	29 250	30,7%	
Service charges - sanitation revenue	25 317	6 814	26,9%	6 814	26,9%	7 859	30,9%	
Service charges - refuse revenue	30 193	7 607	25,2%	7 607	25,2%	9 223	33,3%	
Service charges - other	1 217	357	29,3%	357	29,3%	326	9,6%	
Rental of facilities and equipment	4 331	1 197	27,6%	1 197	27,6%	749	20,8%	
Interest earned - external investments	1 000	257	25,7%	257	25,7%	273	(6,0%)	
Interest earned - outstanding debtors	13 700	1 000	7,3%	1 000	7,3%	3 236	34,5%	
Dividends received								
Fines	46 516	1 620	3,5%	1 620	3,5%	2 034	39,4%	
Licenses and permits	62					2	5,6%	
Agency services								
Transfers recognised - operational	103 606	38 266	37,9%	38 266	37,9%	18 790	18,5%	
Other own revenue	2 880	532	18,5%	532	18,5%	898	26,9%	
Gains on disposal of PPE								
Operating Expenditure	709 231	126 518	17,8%	126 518	17,8%	132 971	22,9%	
Employee related costs	154 837	38 585	24,9%	38 585	24,9%	33 982	24,7%	
Remuneration of councillors	9 819	1 890	19,3%	1 890	19,3%	1 397	16,1%	
Debt impairment	110 039							
Depreciation and asset impairment	41 808							
Finance charges	10 368	1 417	13,7%	1 417	13,7%	1 530	26,2%	
Bulk purchases	262 961	65 158	24,8%	65 158	24,8%	71 020	30,9%	
Other Materials	26 516	3 368	12,7%	3 368	12,7%	2 709	24,4%	
Contracted services	636	99	15,5%	99	15,5%	118	16,4%	
Transfers and grants								
Other expenditure	92 247	16 000	17,3%	16 000	17,3%	22 216	28,9%	
Loss on disposal of PPE								
Surplus/(Deficit)	17 185	60 998		60 998		80 667		
Transfers recognised - capital	40 374	2 315	5,7%	2 315	5,7%	1 801	5,1%	
Contributions recognised - capital								
Contributed assets								
Surplus/(Deficit) after capital transfers and contributions	57 559	63 314		63 314		82 468		
Taxation								
Surplus/(Deficit) after taxation	57 559	63 314		63 314		82 468		
Attributable to minorities								
Surplus/(Deficit) attributable to municipality	57 559	63 314		63 314		82 468		
Share of surplus/ (deficit) of associate								
Surplus/(Deficit) for the year	57 559	63 314		63 314		82 468		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17
	First Quarter		Year to Date	First Quarter		Total Expenditure as % of main appropriation	
	Budget Main appropriation	Actual Expenditure		1st Q as % of Main appropriation	Actual Expenditure		
Capital Revenue and Expenditure							
Source of Finance							
National Government	57 011	3 464	6,1%	3 464	6,1%	2 377	4,6%
Provincial Government	31 204	2 430	7,8%	2 430	7,8%	270	,8%
District Municipality	3 407	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	270	-
Transfers recognised - capital	34 611	2 430	7,0%	2 430	7,0%	540	1,5%
Borrowing	-	-	-	-	-	-	-
Internally generated funds	22 400	1 034	4,6%	1 034	4,6%	1 837	11,4%
Public contributions and donations	-	-	-	-	-	-	-
Capital Expenditure Standard Classification							
Governance and Administration	57 011	3 464	6,1%	3 464	6,1%	2 377	4,6%
Executive & Council	4 700	1 034	22,0%	1 034	22,0%	562	14,8%
Budget & Treasury Office	1 400	1 016	72,6%	1 016	72,6%	449	23,0%
Corporate Services	3 300	17	,5%	17	,5%	113	6,1%
Community and Public Safety	4 907	-	-	-	-	270	10,9%
Community & Social Services	4 907	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	270	-
Public Safety	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Economic and Environmental Services	15 500	2 015	13,0%	2 015	13,0%	1 275	28,3%
Planning and Development	1 000	-	-	-	-	-	-
Road Transport	14 500	2 015	13,9%	2 015	13,9%	1 275	28,3%
Environmental Protection	-	-	-	-	-	-	-
Trading Services	31 904	415	1,3%	415	1,3%	270	,7%
Electricity	11 004	-	-	-	-	270	2,3%
Water	7 500	415	5,5%	415	5,5%	-	-
Waste Water Management	11 900	-	-	-	-	-	-
Waste Management	1 500	-	-	-	-	-	-
Other	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17		2015/16		Q1 of 2015/16 to Q1 of 2016/17			
	Budget Main appropriation	Year to Date		First Quarter				
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation
R thousands								
Cash Flow from Operating Activities								
Receipts								
Property rates, penalties and collection charges	609 924	180 122	29,5%	180 122	29,5%	155 346	28,1%	15,9%
Service charges	77 634	17 079	22,0%	17 079	22,0%	15 226	21,4%	12,2%
Other revenue	362 785	82 131	22,6%	82 131	22,6%	68 878	21,3%	19,2%
Government - operating	14 251	15 241	107,0%	15 241	107,0%	11 994	98,7%	27,1%
Government - capital	103 606	42 504	41,0%	42 504	41,0%	39 738	39,1%	7,0%
Interest	40 374	22 714	56,3%	22 714	56,3%	18 979	53,3%	19,7%
Dividends	11 275	453	4,0%	453	4,0%	531	6,7%	(14,8%)
Payments								
Suppliers and employees	(552 589)	(158 847)	28,7%	(158 847)	28,7%	(134 992)	28,0%	17,7%
Finance charges	(547 016)	(158 847)	29,0%	(158 847)	29,0%	(134 992)	33,8%	17,7%
Transfers and grants	(5 573)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 334	21 276	37,1%	21 276	37,1%	20 354	28,8%	4,5%
Cash Flow from Investing Activities								
Receipts								
Proceeds on disposal of PPE	-	59	-	59	-	13	-	356,0%
Decrease in non-current debtors	-	59	-	59	-	13	-	356,0%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Capital assets	(57 011)	(6 725)	11,8%	(6 725)	11,8%	(14 441)	27,7%	(53,4%)
Net Cash from/(used) Investing Activities	(57 011)	(6 666)	11,7%	(6 666)	11,7%	(14 428)	27,6%	(53,8%)
Cash Flow from Financing Activities								
Receipts								
Short term loans	-	9	-	9	-	5	-	71,8%
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	9	-	9	-	5	-	71,8%
Payments								
Repayment of borrowing	(3 357)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 357)	9	(-3%)	9	(-3%)	5	(-2%)	71,8%
Net Increase/(Decrease) in cash held	(3 033)	14 619	(482,0%)	14 619	(482,0%)	5 932	38,5%	146,5%
Cash/cash equivalents at the year begin:	8 207	14 988	182,6%	14 988	182,6%	-	-	(100,0%)
Cash/cash equivalents at the year end:	5 174	29 607	572,2%	29 607	572,2%	5 932	27,7%	399,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	9 302	6,1%	7 604	5,0%	7 169	4,7%	129 354	84,3%	153 430	84,3%
Trade and Other Receivables from Exchange Transactions - Electricity	26 750	18,9%	5 918	4,2%	3 925	2,8%	104 926	74,1%	141 519	74,1%
Receivables from Non-exchange Transactions - Property Rates	7 399	12,9%	2 694	4,7%	2 163	3,8%	44 994	78,6%	57 250	78,6%
Receivables from Exchange Transactions - Waste Water Management	2 106	5,1%	1 173	2,9%	1 050	2,6%	36 727	89,5%	41 056	89,5%
Receivables from Exchange Transactions - Waste Management	2 375	3,9%	1 583	2,6%	1 382	2,3%	56 052	91,3%	61 393	91,3%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-
Other	3 554	10,1%	443	1,3%	222	0,6%	30 865	88,0%	35 083	88,0%
Total By Income Source	51 487	10,5%	19 414	4,0%	15 912	3,2%	402 918	82,3%	489 731	82,3%
Debtors Age Analysis By Customer Group										
Organs of State	4 629	21,6%	1 931	9,0%	1 224	5,7%	13 637	63,7%	21 421	63,7%
Commercial	20 629	66,9%	1 766	5,7%	874	2,8%	7 579	24,6%	30 848	24,6%
Households	23 478	5,4%	15 638	3,6%	13 789	3,2%	381 285	87,8%	434 190	87,8%
Other	2 751	84,1%	78	2,4%	26	0,8%	417	12,7%	3 273	12,7%
Total By Customer Group	51 487	10,5%	19 414	4,0%	15 912	3,2%	402 918	82,3%	489 731	82,3%

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	47	1%	29 538	82,4%	6 265	17,5%	-	-	35 849	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 722	100,0%	-	-	-	-	-	-	1 722	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 149	100,0%	-	-	-	-	-	-	2 149	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 681	84,9%	269	8,5%	-	-	209	6,6%	3 159	6,6%
Auditor-General	-	-	474	100,0%	-	-	-	-	474	-
Other	-	-	521	19,5%	296	11,1%	1 848	69,3%	2 664	69,3%
Total	6 599	14,3%	30 802	66,9%	6 561	14,3%	2 056	4,5%	46 018	4,5%

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure	2016/17		2015/16		Q1 of 2016/17 to Q1 of 2016/17
	First Quarter		Year to Date		
	Budget Main appropriation	Actual Expenditure	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands					
Operating Revenue and Expenditure					
Operating Revenue	1 236 817	325 112	325 112	26,3%	312 742
Property rates	227 028	42 635	42 635	18,8%	56 072
Service charges - penalties and collection charges	374	33	33	8,8%	58
Service charges - electricity revenue	282 810	71 944	71 944	25,4%	64 662
Service charges - water revenue	291 482	73 960	73 960	25,4%	61 615
Service charges - sanitation revenue	43 408	10 302	10 302	23,7%	9 453
Service charges - refuse revenue	59 866	14 770	14 770	24,7%	13 730
Service charges - other	837	315	315	37,6%	205
Rental of facilities and equipment	1 172	307	307	26,2%	281
Interest earned - external investments	2 786	1 077	1 077	38,7%	398
Interest earned - outstanding debtors	54 681	18 972	18 972	34,7%	12 870
Dividends received	-	-	-	-	-
Fines	3 008	1 214	1 214	40,4%	740
Licences and permits	41 060	9 074	9 074	22,1%	9 467
Agency services	-	-	-	-	-
Transfers recognised - operational	206 523	79 444	79 444	38,5%	82 425
Other own revenue	20 954	1 065	1 065	5,1%	745
Gains on disposal of PPE	830	1	1	,1%	-
Operating Expenditure	1 452 754	204 746	204 746	14,1%	286 477
Employee related costs	327 675	75 603	75 603	23,1%	72 816
Remuneration of councillors	20 983	4 696	4 696	22,4%	4 697
Debt impairment	335 746	-	-	-	24 147
Depreciation and asset impairment	106 226	-	-	-	27 487
Finance charges	12 400	1 965	1 965	15,8%	1 511
Bulk purchases	440 188	90 955	90 955	20,7%	123 666
Other Materials	68 960	13 091	13 091	19,0%	15 329
Contracted services	-	857	857	-	643
Transfers and grants	140 576	14 079	14 079	10,0%	13 923
Other expenditure	-	-	-	-	-
Loss on disposal of PPE	-	-	-	-	-
Surplus/(Deficit)	(215 937)	120 366	120 366	,2%	26 264
Transfers recognised - capital	143 332	356	356	,2%	-
Contributions recognised - capital	-	-	-	-	-
Contributed assets	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(72 605)	120 722	120 722	-	26 264
Taxation	-	-	-	-	-
Surplus/(Deficit) after taxation	(72 605)	120 722	120 722	-	26 264
Attributable to minorities	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(72 605)	120 722	120 722	-	26 264
Share of surplus/(deficit) of associate	-	-	-	-	-
Surplus/(Deficit) for the year	(72 605)	120 722	120 722	-	26 264

Part 2: Capital Revenue and Expenditure

	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17
	Budget Main appropriation	First Quarter		Actual Expenditure	Year to Date		
		Actual Expenditure	1st Q as % of Main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation	
					Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands							
Capital Revenue and Expenditure							
Source of Finance							
National Government	151 892	19 299	12,7%	19 299	12,7%	2 904	3,8%
Provincial Government	95 519	14 891	15,6%	14 891	15,6%	2 904	3,8%
District/Municipality	47 813	4 284	9,0%	4 284	9,0%	-	-
Other transfers and grants	-	-	-	-	-	-	-
Transfers recognised - capital	143 332	19 175	13,4%	19 175	13,4%	2 904	3,8%
Borrowing	7 100	-	-	-	-	-	-
Internally generated funds	1 460	124	8,5%	124	8,5%	-	-
Public contributions and donations	-	-	-	-	-	-	-
Capital Expenditure Standard Classification							
Governance and Administration	151 892	19 299	12,7%	19 299	12,7%	2 904	3,8%
Executive & Council	1 460	124	8,5%	124	8,5%	-	-
Budget & Treasury Office	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-
Community and Public Safety	18 728	5 419	28,9%	5 419	28,9%	-	-
Community & Social Services	18 728	5 419	28,9%	5 419	28,9%	-	-
Sport And Recreation	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Economic and Environmental Services	54 260	6 515	12,0%	6 515	12,0%	-	(100,0%)
Planning and Development	2 629	-	-	-	-	-	-
Road Transport	51 631	6 515	12,6%	6 515	12,6%	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-
Trading Services	77 444	7 241	9,4%	7 241	9,4%	2 904	6,9%
Electricity	22 631	7 241	32,0%	7 241	32,0%	-	(100,0%)
Water	49 813	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-
Waste Management	5 000	-	-	-	-	2 904	20,7%
Other	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17
	Budget Main appropriation	First Quarter		Actual Expenditure	First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands							
Cash Flow from Operating Activities							
Receipts	999 356	264 920	26,5%	264 920	26,5%	247 290	23,5%
Property rates, penalties and collection charges	147 942	26 112	17,7%	26 112	17,7%	26 155	19,7%
Service charges	458 489	120 129	26,2%	120 129	26,2%	94 147	17,3%
Other revenue	66 195	11 662	17,6%	11 662	17,6%	11 233	17,3%
Government - operating	206 523	79 800	38,6%	79 800	38,6%	82 425	45,0%
Government - capital	98 282	25 178	25,6%	25 178	25,6%	20 062	26,4%
Interest	21 924	2 038	9,3%	2 038	9,3%	13 268	25,5%
Dividends	-	-	-	-	-	-	-
Payments	(1 010 782)	(204 574)	20,2%	(204 574)	20,2%	(234 843)	24,8%
Suppliers and employees	(998 382)	(200 658)	20,1%	(200 658)	20,1%	(233 332)	24,9%
Finance charges	(12 400)	(1 965)	15,8%	(1 965)	15,8%	(1 511)	17,9%
Transfers and grants	-	(1 951)	-	(1 951)	-	-	-
Net Cash from/(used) Operating Activities	(11 426)	60 346	(528,1%)	60 346	(528,1%)	12 447	11,5%
Cash Flow from Investing Activities							
Receipts	830	-	-	-	-	-	-
Proceeds on disposal of PPE	830	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-
Payments	(151 892)	(17 541)	11,5%	(17 541)	11,5%	(2 904)	3,8%
Capital assets	(151 892)	(17 541)	11,5%	(17 541)	11,5%	(2 904)	3,8%
Net Cash from/(used) Investing Activities	(151 062)	(17 541)	11,6%	(17 541)	11,6%	(2 904)	3,8%
Cash Flow from Financing Activities							
Receipts	-	-	-	-	-	34	-
Short term loans	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	34	-
Payments	(8 503)	(1 863)	21,9%	(1 863)	21,9%	(3 234)	27,4%
Repayment of borrowing	(8 503)	(1 863)	21,9%	(1 863)	21,9%	(3 234)	27,4%
Net Cash from/(used) Financing Activities	(8 503)	(1 863)	21,9%	(1 863)	21,9%	(3 200)	27,1%
Net Increase/(Decrease) in cash held	(170 991)	40 942	(23,9%)	40 942	(23,9%)	6 342	31,6%
Cash/cash equivalents at the year begin:	(69 787)	(130 668)	187,2%	(130 668)	187,2%	85 549	78,8%
Cash/cash equivalents at the year end:	(240 777)	(89 727)	37,3%	(89 727)	37,3%	91 891	71,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	26 974	8,4%	12 227	3,8%	9 822	3,1%	272 748	84,8%	321 771	31,4%
Trade and Other Receivables from Exchange Transactions - Electricity	18 974	32,8%	14 685	25,4%	3 129	5,4%	21 076	36,4%	57 863	5,7%
Receivables from Non-exchange Transactions - Property Rates	13 108	6,5%	14 288	7,1%	7 370	3,7%	165 419	82,6%	200 195	19,5%
Receivables from Exchange Transactions - Waste Water Management	3 924	6,7%	3 105	5,3%	2 366	4,0%	49 412	84,0%	58 808	5,7%
Receivables from Exchange Transactions - Waste Management	5 459	5,8%	4 423	4,7%	3 714	3,9%	80 509	85,6%	94 105	9,2%
Receivables from Exchange Transactions - Property Rental Debtors	106	18,1%	83	14,2%	37	6,3%	357	61,3%	583	,1%
Interest on Arrear Debtor Accounts	0	-	-	-	-	-	46	100,0%	46	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-
Other	14 664	5,0%	11 612	4,0%	9 429	3,2%	254 965	87,7%	290 670	28,4%
Total By Income Source	83 209	8,1%	60 432	5,9%	35 867	3,5%	844 532	82,5%	1 024 040	100,0%
Debtors Age Analysis By Customer Group										
Organs of State	3 844	12,9%	2 232	7,5%	1 902	6,4%	21 906	73,3%	29 884	2,9%
Commercial	33 929	14,4%	27 851	11,8%	10 408	4,4%	163 787	69,4%	235 975	23,0%
Households	45 044	6,3%	29 959	4,2%	23 235	3,3%	614 777	86,2%	713 016	69,6%
Other	392	,9%	389	,9%	323	,7%	44 061	97,6%	45 165	4,4%
Total By Customer Group	83 209	8,1%	60 432	5,9%	35 867	3,5%	844 532	82,5%	1 024 040	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	63 523	67,8%	19 204	20,5%	10 995	11,7%	-	-	93 722	43,4%
Bulk Water	38 778	67,6%	15 138	26,4%	3 432	6,0%	-	-	57 347	26,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	920	100,0%	-	-	-	-	-	-	920	,4%
Auditor-General	438	100,0%	-	-	-	-	-	-	438	,2%
Other	45 394	71,7%	17 933	28,3%	-	-	-	-	63 328	29,4%
Total	149 053	69,1%	52 275	24,2%	14 427	6,7%	-	-	215 754	100,0%

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part 1: Operating Revenue and Expenditure

	2016/17		2015/16		Q1 of 2015/16 to Q1 of 2016/17		
	First Quarter		Year to Date			First Quarter	
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	Total Expenditure as % of main appropriation
R thousands							
Operating Revenue and Expenditure							
Operating Revenue	922 965	231 975	25,1%	231 975	25,1%	24,1%	
Property rates	154 255	39 876	25,9%	39 876	25,9%	25,3%	
Property rates - penalties and collection charges	-	-	-	-	-	-	
Service charges - electricity revenue	318 910	86 783	27,2%	86 783	27,2%	23,8%	
Service charges - water revenue	172 344	39 277	22,8%	39 277	22,8%	20,5%	
Service charges - sanitation revenue	38 223	8 146	21,3%	8 146	21,3%	24,7%	
Service charges - refuse revenue	34 261	7 617	22,2%	7 617	22,2%	23,1%	
Service charges - other	-	-	-	-	-	-	
Rental of facilities and equipment	3 800	2 659	70,0%	2 659	70,0%	84,0%	
Interest earned - external investments	8 400	-	-	-	-	-	
Dividends received	52 823	1 997	3,8%	1 997	3,8%	4,6%	
Fines	-	-	-	-	-	-	
Licences and permits	-	-	-	-	-	-	
Agency services	96 253	39 681	41,2%	39 681	41,2%	39,5%	
Transfers recognised - operational	43 696	5 938	13,6%	5 938	13,6%	26,9%	
Other own revenue	-	-	-	-	-	-	
Gains on disposal of PPE	-	-	-	-	-	-	
Operating Expenditure	1 016 497	226 377	22,3%	226 377	22,3%	22,4%	
Employee related costs	225 742	51 003	22,6%	51 003	22,6%	22,1%	
Remuneration of councillors	10 741	2 386	22,2%	2 386	22,2%	23,9%	
Debt impairment	85 824	21 456	25,0%	21 456	25,0%	25,0%	
Depreciation and asset impairment	144 869	28 470	19,7%	28 470	19,7%	25,0%	
Finance charges	17 921	504	2,8%	504	2,8%	1,8%	
Bulk purchases	350 836	93 635	26,7%	93 635	26,7%	25,7%	
Other Materials	-	-	-	-	-	-	
Contracted services	63 226	8 689	13,7%	8 689	13,7%	14,6%	
Transfers and grants	-	-	-	-	-	-	
Other expenditure	117 339	20 234	17,2%	20 234	17,2%	17,1%	
Loss on disposal of PPE	-	-	-	-	-	-	
Surplus/(Deficit)	(93 532)	5 598	8,5%	5 598	8,5%	27,9%	
Transfers recognised - capital	40 369	3 424	-	3 424	-	-	
Contributions recognised - capital	-	-	-	-	-	-	
Contributed assets	-	(144)	-	(144)	-	-	
Surplus/(Deficit) after capital transfers and contributions	(53 163)	8 878	-	8 878	-	-	
Taxation	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(53 163)	8 878	-	8 878	-	-	
Attributable to minorities	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(53 163)	8 878	-	8 878	-	-	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(53 163)	8 878	-	8 878	-	-	

Part 2: Capital Revenue and Expenditure

R thousands	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17	
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Capital Revenue and Expenditure								
Source of Finance								
National Government	81 969	9 838	12,0%	9 838	12,0%	7 091	38,7% (21,4%)	
Provincial Government	38 039	4 122	10,8%	4 122	10,8%	5 244	15,6% (100,0%)	
District Municipality	2 330	214	9,2%	214	9,2%	-	-	
Other transfers and grants	-	-	-	-	-	-	-	
Transfers recognised - capital	40 369	4 336	10,7%	4 336	10,7%	5 244	14,1% (17,3%)	
Borrowing	20 100	2 672	13,3%	2 672	13,3%	524	409,9%	
Internally generated funds	8 980	2 686	29,9%	2 686	29,9%	1 287	108,7%	
Public contributions and donations	12 520	144	1,1%	144	1,1%	36	296,7%	
Capital Expenditure Standard Classification								
Governance and Administration	81 969	9 838	12,0%	9 838	12,0%	7 091	38,7%	
Executive & Council	1 400	1 446	103,3%	1 446	103,3%	91	1 485,9%	
Budget & Treasury Office	650	-	-	-	-	-	-	
Corporate Services	85	32	37,8%	32	37,8%	50	(35,2%)	
Community and Public Safety	665	1 414	212,6%	1 414	212,6%	42	3 304,7% (33,7%)	
Community & Social Services	12 355	782	6,3%	782	6,3%	1 179	8,1%	
Sport And Recreation	2 530	198	7,8%	198	7,8%	149	5,4%	
Public Safety	3 805	406	10,7%	406	10,7%	996	16,9%	
Housing	4 600	34	,7%	34	,7%	-	(100,0%)	
Health	1 420	144	10,1%	144	10,1%	34	323,6%	
Economic and Environmental Services	6 689	2 024	30,3%	2 024	30,3%	2 040	27,4% (8%)	
Planning and Development	50	-	-	-	-	-	-	
Road Transport	6 639	2 024	30,5%	2 024	30,5%	2 040	(8%)	
Environmental Protection	-	-	-	-	-	-	-	
Trading Services	61 525	5 586	9,1%	5 586	9,1%	3 780	5,5% 47,8%	
Electricity	24 260	3 360	13,9%	3 360	13,9%	999	236,3%	
Water	18 900	1 146	6,1%	1 146	6,1%	552	107,9%	
Waste Water Management	16 345	1 048	6,4%	1 048	6,4%	1 625	(35,5%)	
Waste Management	2 020	31	1,6%	31	1,6%	605	(94,8%)	
Other	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17
	First Quarter		Year to Date	First Quarter		Total Expenditure as % of main appropriation	
	Budget Main appropriation	Actual Expenditure		1st Q as % of Main appropriation	Actual Expenditure		
R thousands							
Cash Flow from Operating Activities							
Receipts	871 744	285 534	32,8%	285 534	32,8%	218 777	30,5%
Property rates, penalties and collection charges	154 255	39 876	25,9%	39 876	25,9%	36 911	8,0%
Service charges	468 908	169 788	36,2%	169 788	36,2%	110 827	53,2%
Other revenue	99 759	30 107	30,2%	30 107	30,2%	18 592	61,9%
Government - operating	96 253	39 681	41,2%	39 681	41,2%	34 979	39,5%
Government - capital	40 369	3 424	8,5%	3 424	8,5%	14 110	38,0%
Interest	12 200	2 659	21,8%	2 659	21,8%	3 359	33,6%
Dividends	-	-	-	-	-	-	-
Payments	(786 559)	(200 704)	25,5%	(200 704)	25,5%	(184 360)	8,9%
Suppliers and employees	(768 638)	(200 200)	26,0%	(200 200)	26,0%	(184 029)	8,8%
Finance charges	(17 921)	(504)	2,8%	(504)	2,8%	(331)	52,2%
Transfers and grants	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	85 185	84 829	99,6%	84 829	99,6%	34 417	146,5%
Cash Flow from Investing Activities							
Receipts	100	144	144,0%	144	144,0%	-	(100,0%)
Proceeds on disposal of PPE	100	144	144,0%	144	144,0%	-	(100,0%)
Decrease in non-current debtors	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-
Payments	(81 969)	(9 838)	12,0%	(9 838)	12,0%	(7 091)	38,7%
Capital assets	(81 969)	(9 838)	12,0%	(9 838)	12,0%	(7 091)	38,7%
Net Cash from/(used) Investing Activities	(81 869)	(9 694)	11,8%	(9 694)	11,8%	(7 091)	36,7%
Cash Flow from Financing Activities							
Receipts	15 300	17	,1%	17	,1%	(275)	(106,1%)
Short term loans	-	-	-	-	-	-	-
Borrowing long term/refinancing	15 300	(17)	(,1%)	(17)	(,1%)	(432)	(96,0%)
Increase (decrease) in consumer deposits	-	34	-	34	-	157	13,9%
Payments	(24 440)	(1 297)	5,3%	(1 297)	5,3%	(1 414)	(8,3%)
Repayment of borrowing	(24 440)	(1 297)	5,3%	(1 297)	5,3%	(1 414)	(8,3%)
Net Cash from/(used) Financing Activities	(9 140)	(1 281)	14,0%	(1 281)	14,0%	(1 690)	(24,2%)
Net Increase/(Decrease) in cash held	(5 824)	73 854	(1 268,1%)	73 854	(1 268,1%)	25 637	188,1%
Cash/cash equivalents at the year begin:	50 542	100 000	197,9%	100 000	197,9%	76 354	31,0%
Cash/cash equivalents at the year end:	44 718	173 854	388,8%	173 854	388,8%	101 991	70,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	10 896	22,4%	3 747	7,7%	2 311	4,7%	31 697	65,2%	48 650	
Trade and Other Receivables from Exchange Transactions - Electricity	11 356	51,8%	1 538	7,0%	1 012	4,6%	8 015	36,6%	21 921	
Receivables from Non-exchange Transactions - Property Rates	12 006	26,1%	4 309	9,4%	3 594	7,8%	26 106	56,7%	46 015	
Receivables from Exchange Transactions - Waste Water Management	2 416	25,5%	612	6,5%	410	4,3%	6 034	63,7%	9 472	
Receivables from Exchange Transactions - Waste Management	2 112	18,1%	632	5,4%	454	3,9%	8 501	72,7%	11 699	
Receivables from Exchange Transactions - Property Rental Debtors		-		-		-		-		
Interest on Arrear Debtor Accounts	669	4,1%	595	3,7%	543	3,3%	14 404	88,9%	16 210	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	
Other	(18 916)	(209,8%)	818	9,1%	190	2,1%	26 925	298,6%	9 017	
Total By Income Source	20 539	12,6%	12 251	7,5%	8 514	5,2%	121 681	74,7%	162 985	
Debtors Age Analysis By Customer Group										
Organs of State	(3 556)	305,0%	502	(43,1%)	226	(19,4%)	1 661	(142,5%)	(1 166)	
Commercial	5 056	24,1%	1 823	8,7%	892	4,3%	13 189	62,9%	20 960	
Households	19 039	13,3%	9 926	6,9%	7 396	5,2%	106 830	74,6%	143 191	
Other	-	-	-	-	-	-	-	-	-	
Total By Customer Group	20 539	12,6%	12 251	7,5%	8 514	5,2%	121 681	74,7%	162 985	

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	28 119	100,0%	-	-	-	-	-	-	28 119	
Bulk Water	8 324	100,0%	-	-	-	-	-	-	8 324	
PAYE deductions	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	(13 117)	100,0%	-	-	-	-	-	-	(13 117)	
Auditor-General	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Total	23 326	100,0%	-	-	-	-	-	-	23 326	

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

	2016/17				2015/16		Q1 of 2015/16 to Q1 of 2016/17
	First Quarter		Year to Date		First Quarter		
	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Part 1: Operating Revenue and Expenditure							
R thousands							
Budget Main appropriation							
Operating Revenue and Expenditure							
Operating Revenue	2 390 694	665 801	27,8%	665 801	27,8%	572 942	25,5%
Property rates	449 640	120 980	26,9%	120 980	26,9%	103 694	28,2%
Property rates - penalties and collection charges	24 329	13 837	56,9%	13 837	56,9%	(13)	-
Service charges - electricity revenue	902 338	236 715	26,2%	236 715	26,2%	222 177	24,6%
Service charges - water revenue	291 001	63 999	22,0%	63 999	22,0%	58 873	8,7%
Service charges - sanitation revenue	153 205	38 521	25,1%	38 521	25,1%	32 902	24,9%
Service charges - refuse revenue	118 524	28 815	24,3%	28 815	24,3%	27 418	24,8%
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	3 446	877	25,5%	877	25,5%	882	25,6%
Interest earned - external investments	2 040	257	12,6%	257	12,6%	-	-
Interest earned - outstanding debtors	41 507	6 932	16,7%	6 932	16,7%	3 692	10,8%
Dividends received	-	-	-	-	-	-	-
Fines	30 000	6 713	22,4%	6 713	22,4%	(103)	(,4%)
Licences and permits	29	6	19,5%	6	19,5%	6	24,7%
Agency services	22 184	5 838	26,3%	5 838	26,3%	5 026	22,1%
Transfers recognised - operational	298 444	121 114	40,6%	121 114	40,6%	109 616	39,9%
Other own revenue	34 008	21 203	62,3%	21 203	62,3%	8 773	24,3%
Gains on disposal of PPE	20 000	(7)	-	(7)	-	-	-
Operating Expenditure	2 783 094	637 395	22,9%	637 395	22,9%	595 118	23,0%
Employee related costs	655 743	154 922	23,6%	154 922	23,6%	143 755	24,9%
Remuneration of councillors	28 764	6 607	23,0%	6 607	23,0%	6 313	20,2%
Debt impairment	96 500	26 505	27,5%	26 505	27,5%	26 195	23,9%
Depreciation and asset impairment	288 154	37 728	12,7%	37 728	12,7%	52 530	17,6%
Finance charges	52 094	17 473	33,5%	17 473	33,5%	17 670	31,5%
Bulk purchases	922 981	272 279	29,5%	272 279	29,5%	246 896	29,0%
Other Materials	107 087	15 635	14,6%	15 635	14,6%	6 499	7,5%
Contracted services	243 035	37 958	15,6%	37 958	15,6%	31 455	14,3%
Transfers and grants	79 071	14 339	18,1%	14 339	18,1%	12 241	19,0%
Other expenditure	299 665	53 949	18,0%	53 949	18,0%	51 564	17,2%
Loss on disposal of PPE	-	-	-	-	-	-	-
Surplus/(Deficit)	(392 400)	28 406	7,7%	28 406	7,7%	(22 176)	3,7%
Transfers recognised - capital	255 952	19 637	7,7%	19 637	7,7%	5 160	280,6%
Contributions recognised - capital	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(136 448)	48 043	-	48 043	-	(17 016)	-
Taxation	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(136 448)	48 043	-	48 043	-	(17 016)	-
Attributable to minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(136 448)	48 043	-	48 043	-	(17 016)	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(136 448)	48 043	-	48 043	-	(17 016)	-

Part 2: Capital Revenue and Expenditure

R thousands	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17
	Budget Main appropriation	First Quarter		Actual Expenditure	Year to Date		
		Actual Expenditure	1st Q as % of Main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure							
Source of Finance	424 969	34 754	8,2%	34 754	8,2%	29 401	10,0%
National Government	161 424	20 041	12,4%	20 041	12,4%	14 114	10,3%
Provincial Government	94 528	909	1,0%	909	1,0%	420	9,3%
District Municipality	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-
Transfers recognised - capital	255 952	20 951	8,2%	20 951	8,2%	14 534	10,3%
Borrowing	2 880	589	20,4%	589	20,4%	4 787	12,8%
Internally generated funds	166 137	13 215	8,0%	13 215	8,0%	9 847	9,3%
Public contributions and donations	-	-	-	-	-	233	2,7%
Capital Expenditure Standard Classification	424 969	34 754	8,2%	34 754	8,2%	29 401	10,0%
Governance and Administration	25 703	1 563	6,1%	1 563	6,1%	948	32,3%
Executive & Council	1 876	15	,8%	15	,8%	321	32,1%
Budget & Treasury Office	2 000	90	4,5%	90	4,5%	450	45,0%
Corporate Services	21 828	1 457	6,7%	1 457	6,7%	176	18,9%
Community and Public Safety	28 486	8 723	30,6%	8 723	30,6%	2 169	6,0%
Community & Social Services	19 978	5 240	26,2%	5 240	26,2%	520	4,2%
Sport And Recreation	8 508	3 484	40,9%	3 484	40,9%	1 649	7,0%
Public Safety	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Economic and Environmental Services	258 679	9 906	3,8%	9 906	3,8%	11 179	7,5%
Planning and Development	188 412	3 403	1,8%	3 403	1,8%	3 984	5,4%
Road Transport	43 838	6 369	14,5%	6 369	14,5%	7 044	12,1%
Environmental Protection	26 428	133	,5%	133	,5%	150	,8%
Trading Services	109 352	14 563	13,3%	14 563	13,3%	14 784	14,0%
Electricity	31 380	3 672	11,7%	3 672	11,7%	1 714	4,6%
Water	45 900	7 294	15,9%	7 294	15,9%	8 397	25,1%
Waste Water Management	23 463	3 596	15,3%	3 596	15,3%	1 325	5,7%
Waste Management	8 610	-	-	-	-	3 348	29,7%
Other	2 748	-	-	-	-	321	-

Part 3: Cash Receipts and Payments

	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17
	First Quarter		Year to Date	First Quarter		Total Expenditure as % of main appropriation	
	Budget Main appropriation	Actual Expenditure		1st Q as % of Main appropriation	Actual Expenditure		
R thousands							
Cash Flow from Operating Activities							
Receipts							
Property rates, penalties and collection charges	2 626 027	750 893	28,6%	750 893	28,6%	676 686	11,0%
Service charges	459 750	122 335	26,6%	122 335	26,6%	102 247	19,6%
Other revenue	1 430 843	341 204	23,8%	341 204	23,8%	312 108	9,3%
Government-operating	137 492	96 195	70,0%	96 195	70,0%	98 668	(2,5%)
Government - capital	298 444	132 988	44,6%	132 988	44,6%	115 766	14,9%
Interest	255 952	51 239	20,0%	51 239	20,0%	44 205	15,9%
Dividends	43 547	6 932	15,9%	6 932	15,9%	3 692	8,7%
Payments							
Suppliers and employees	(2 352 406)	(639 883)	27,2%	(639 883)	27,2%	(560 359)	14,2%
Finance charges	(2 221 240)	(622 557)	28,0%	(622 557)	28,0%	(530 430)	17,4%
Transfers and grants	(52 094)	(16 599)	31,9%	(16 599)	31,9%	(17 688)	(6,2%)
	(79 071)	(727)	,9%	(727)	,9%	(12 241)	(94,1%)
Net Cash from/(used) Operating Activities	273 622	111 010	40,6%	111 010	40,6%	116 327	(4,6%)
Cash Flow from Investing Activities							
Receipts							
Proceeds on disposal of PPE	20 000	-	-	-	-	-	-
Decrease in non-current debtors	20 000	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-
Payments							
Capital assets	(424 969)	(151 941)	35,8%	(151 941)	35,8%	(145 535)	4,4%
	(424 969)	(151 941)	35,8%	(151 941)	35,8%	(145 535)	4,4%
Net Cash from/(used) Investing Activities	(404 969)	(151 941)	37,5%	(151 941)	37,5%	(145 535)	4,4%
Cash Flow from Financing Activities							
Receipts							
Short term loans	-	-	-	-	-	-	-
Borrowing long term/re-financing	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-
Payments							
Repayment of borrowing	(33 814)	(8 252)	24,4%	(8 252)	24,4%	(10 156)	(18,8%)
	(33 814)	(8 252)	24,4%	(8 252)	24,4%	(10 156)	(18,8%)
Net Cash from/(used) Financing Activities	(33 814)	(8 252)	24,4%	(8 252)	24,4%	(10 156)	(18,8%)
Net Increase/(Decrease) in cash held	(165 161)	(49 183)	29,8%	(49 183)	29,8%	(39 365)	24,9%
Cash/cash equivalents at the year begin:	165 782	67 292	40,6%	67 292	40,6%	165 782	(59,4%)
Cash/cash equivalents at the year end:	621	18 109	2 916,0%	18 109	2 916,0%	126 417	(85,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	46 514	21,5%	3 547	1,6%	2 596	1,2%	163 506	75,6%	216 163	20,1%
Trade and Other Receivables from Exchange Transactions - Electricity	113 002	42,0%	3 592	1,3%	2 747	1,0%	149 862	55,7%	269 203	25,0%
Receivables from Non-exchange Transactions - Property Rates	86 618	40,0%	2 047	,9%	144	,1%	127 932	59,0%	216 742	20,1%
Receivables from Exchange Transactions - Waste Water Management	24 432	39,6%	3 308	5,4%	2 717	4,4%	31 185	50,6%	61 642	5,7%
Receivables from Exchange Transactions - Waste Management	17 235	28,0%	2 537	4,1%	2 411	3,9%	39 369	64,0%	61 552	5,7%
Receivables from Exchange Transactions - Property Rental Debtors	462	19,8%	87	3,7%	389	16,7%	1 394	59,8%	2 333	,2%
Interest on Arrear Debtor Accounts	5 237	18,0%	1 910	6,6%	1 527	5,3%	20 409	70,2%	29 083	2,7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-
Other	80 348	36,3%	6 394	2,9%	8 438	3,8%	126 080	57,0%	221 259	20,5%
Total By Income Source	373 849	34,7%	23 422	2,2%	20 969	1,9%	659 737	61,2%	1 077 976	100,0%
Debtors Age Analysis By Customer Group										
Organs of State	11 478	52,5%	1 456	6,7%	478	2,2%	8 450	38,6%	21 862	2,0%
Commercial	104 650	44,2%	4 847	2,0%	4 145	1,8%	122 968	52,0%	236 610	21,9%
Households	212 057	39,0%	14 667	2,7%	12 811	2,4%	304 102	55,9%	543 637	50,4%
Other	45 663	16,6%	2 452	,9%	3 534	1,3%	224 217	81,3%	275 866	25,3%
Total By Customer Group	373 849	34,7%	23 422	2,2%	20 969	1,9%	659 737	61,2%	1 077 976	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	57 304	30,7%	93 161	50,0%	36 000	19,3%	-	-	166 465	56,3%
Bulk Water	24 116	51,1%	23 108	48,9%	-	-	-	-	47 224	14,3%
PAYE deductions	8 552	100,0%	-	-	-	-	-	-	8 552	2,6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8 379	100,0%	-	-	-	-	-	-	8 379	2,5%
Loan repayments	12 465	100,0%	-	-	-	-	-	-	12 465	3,8%
Trade Creditors	50 059	74,4%	15 251	22,7%	671	1,0%	1 331	2,0%	67 312	20,3%
Auditor-General	981	100,0%	-	-	-	-	-	-	981	,3%
Other	4	79,8%	-	-	1	20,2%	-	-	5	-
Total	161 861	48,8%	131 521	39,7%	36 672	11,1%	1 331	,4%	331 383	100,0%

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17		2015/16		Q1 of 2015/16 to Q1 of 2016/17
	First Quarter		First Quarter		
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	
R thousands					
Operating Revenue and Expenditure					
Operating Revenue	1 558 866	175 226	11,2%	175 226	11,2%
Property rates - penalties and collection charges	198 964	13 930	7,0%	13 930	7,0%
Service charges - electricity revenue	644 129	66 995	10,4%	66 995	10,4%
Service charges - water revenue	240 680	17 311	7,2%	17 311	7,2%
Service charges - sanitation revenue	52 639	3 971	7,5%	3 971	7,5%
Service charges - refuse revenue	60 026	6 389	10,6%	6 389	10,6%
Service charges - other	2 808	-	-	-	-
Rental of facilities and equipment	3 421	141	4,1%	141	4,1%
Interest earned - external investments	2 591	854	32,9%	854	32,9%
Interest earned - outstanding debtors	17 461	1 225	7,0%	1 225	7,0%
Dividends received	-	-	-	-	-
Fines	15 750	136	0,9%	136	0,9%
Licences and permits	124	12	9,6%	12	9,6%
Agency services	25 500	8 135	31,9%	8 135	31,9%
Transfers recognised - operational	260 650	54 504	20,9%	54 504	20,9%
Other own revenue	33 922	1 622	4,8%	1 622	4,8%
Gains on disposal of PPE	-	-	-	-	-
Operating Expenditure	1 552 642	160 152	10,3%	160 152	10,3%
Employee related costs	453 467	33 828	7,5%	33 828	7,5%
Remuneration of councillors	27 904	1 893	6,8%	1 893	6,8%
Debt impairment	45 755	114	,2%	114	,2%
Depreciation and asset impairment	142 162	7	-	7	-
Finance charges	4 942	4 193	84,8%	4 193	84,8%
Bulk purchases	627 738	113 245	18,0%	113 245	18,0%
Other Materials	-	-	-	-	-
Contracted services	37 157	231	,6%	231	,6%
Transfers and grants	420	-	-	-	-
Other expenditure	213 078	6 642	3,1%	6 642	3,1%
Loss on disposal of PPE	-	-	-	-	-
Surplus/(Deficit)	6 223	15 074		15 074	
Transfers recognised - capital	223 783	4 123	1,8%	4 123	1,8%
Contributions recognised - capital	-	-	-	-	-
Contributed assets	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	230 006	19 196		19 196	
Taxation	-	-	-	-	-
Surplus/(Deficit) after taxation	230 006	19 196		19 196	
Attributable to minorities	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	230 006	19 196		19 196	
Share of surplus/(deficit) of associate	-	-	-	-	-
Surplus/(Deficit) for the year	230 006	19 196		19 196	

Part 2: Capital Revenue and Expenditure

	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17
	First Quarter		Year to Date	First Quarter		Total Expenditure as % of main appropriation	
	Budget Main appropriation	Actual Expenditure		1st Q as % of Main appropriation	Actual Expenditure		
R thousands							
Capital Revenue and Expenditure							
Source of Finance							
National Government	240 783	2 611	1,1%	2 611	1,1%	-	(100,0%)
Provincial Government	100 124	2 611	2,6%	2 611	2,6%	-	(100,0%)
District Municipality	123 659	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-
Transfers recognised - capital	223 783	2 611	1,2%	2 611	1,2%	-	(100,0%)
Borrowing	-	-	-	-	-	-	-
Internally generated funds	17 000	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	240 783	2 611	1,1%	2 611	1,1%	-	(100,0%)
Governance and Administration	10 000	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-
Corporate Services	10 000	-	-	-	-	-	-
Community and Public Safety	39 792	648	1,6%	648	1,6%	-	(100,0%)
Community & Social Services	13 845	-	-	-	-	-	-
Sport And Recreation	25 946	648	2,5%	648	2,5%	-	(100,0%)
Public Safety	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Economic and Environmental Services	90 577	1 732	1,9%	1 732	1,9%	-	(100,0%)
Planning and Development	48 012	784	1,6%	784	1,6%	-	(100,0%)
Road Transport	42 565	947	2,2%	947	2,2%	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-
Trading Services	100 414	231	,2%	231	,2%	-	(100,0%)
Electricity	24 000	131	,5%	131	,5%	-	(100,0%)
Water	62 914	100	,2%	100	,2%	-	(100,0%)
Waste Water Management	1 500	-	-	-	-	-	-
Waste Management	12 000	-	-	-	-	-	-
Other	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17	
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands								
Cash Flow from Operating Activities								
Receipts	1 664 875	119 160	7,2%	119 160	7,2%	-	(100,0%)	
Property rates, penalties and collection charges	189 016	23 045	12,2%	23 045	12,2%	-	(100,0%)	
Service charges	920 139	54 556	5,9%	54 556	5,9%	-	(100,0%)	
Other revenue	51 236	6 899	13,5%	6 899	13,5%	-	(100,0%)	
Government - operating	260 649	1 600	,6%	1 600	,6%	-	(100,0%)	
Government - capital	223 783	30 982	13,8%	30 982	13,8%	-	(100,0%)	
Interest	20 052	2 078	10,4%	2 078	10,4%	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	
Payments	(1 404 706)	(112 128)	8,0%	(112 128)	8,0%	-	(100,0%)	
Suppliers and employees	(1 399 344)	(105 677)	7,6%	(105 677)	7,6%	-	(100,0%)	
Finance charges	(4 942)	(4 193)	84,8%	(4 193)	84,8%	-	(100,0%)	
Transfers and grants	(420)	(2 257)	537,4%	(2 257)	537,4%	-	(100,0%)	
Net Cash from/(used) Operating Activities	260 169	7 032	2,7%	7 032	2,7%	-	(100,0%)	
Cash Flow from Investing Activities								
Receipts	-	(18 585)	-	(18 585)	-	-	(100,0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	(18 585)	-	(18 585)	-	-	(100,0%)	
Decrease in other non-current receivables	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	
Payments	(240 783)	(4 109)	1,7%	(4 109)	1,7%	-	(100,0%)	
Capital assets	(240 783)	(4 109)	1,7%	(4 109)	1,7%	-	(100,0%)	
Net Cash from/(used) Investing Activities	(240 783)	(22 694)	9,4%	(22 694)	9,4%	-	(100,0%)	
Cash Flow from Financing Activities								
Receipts	-	499	-	499	-	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	499	-	499	-	-	(100,0%)	
Payments	(23 237)	(873)	3,8%	(873)	3,8%	-	(100,0%)	
Repayment of borrowing	(23 237)	(873)	3,8%	(873)	3,8%	-	(100,0%)	
Net Cash from/(used) Financing Activities	(23 237)	(375)	1,6%	(375)	1,6%	-	(100,0%)	
Net Increase/(Decrease) in cash held	(3 850)	(16 037)	416,5%	(16 037)	416,5%	-	(100,0%)	
Cash/cash equivalents at the year begin:	17 338	-	-	-	-	-	-	
Cash/cash equivalents at the year end:	13 488	(16 037)	(118,9%)	(16 037)	(118,9%)	-	(100,0%)	

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	102 803	55,9%	50 341	27,4%	-	-	30 671	16,7%	183 815	35,3%
Bulk Water	30 314	100,0%	-	-	-	-	-	-	30 314	5,8%
PAYE deductions	4 903	100,0%	-	-	-	-	-	-	4 903	,9%
VAT (output less input)	87 304	100,0%	-	-	-	-	-	-	87 304	16,8%
Pensions / Retirement	5 314	100,0%	-	-	-	-	-	-	5 314	1,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 782	13,7%	20 887	75,6%	487	1,8%	2 467	8,9%	27 624	5,3%
Auditor-General	1 793	68,1%	839	31,9%	-	-	-	-	2 632	,5%
Other	179 205	100,0%	-	-	-	-	-	-	179 205	34,4%
Total	415 418	79,7%	72 067	13,8%	487	,1%	33 138	6,4%	521 111	100,0%

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016

Part 1: Operating Revenue and Expenditure	2016/17		2015/16		Q1 of 2016/16 to Q1 of 2016/17
	First Quarter		First Quarter		
	Budget Main appropriation	Actual Expenditure	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands					
Operating Revenue and Expenditure					
Operating Revenue	365 260	120 630	120 630	33,0%	31,6%
Property rates	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-
Service charges - other	-	-	-	-	-
Rental of facilities and equipment	9 620	1 469	1 469	15,3%	17,4%
Interest earned - external investments	2 040	736	736	36,1%	84,8%
Interest earned - outstanding debtors	-	-	-	-	-
Dividends received	-	-	-	-	-
Fines	-	-	-	-	-
Licences and permits	73 801	10 926	10 926	14,8%	9,6%
Agency services	6 831	1 998	1 998	29,2%	15,7%
Transfers recognised - operational	266 898	104 793	104 793	39,3%	39,0%
Other own revenue	5 969	698	698	11,7%	4,6%
Gains on disposal of PPE	100	10	10	9,7%	66,6%
Operating Expenditure	365 217	85 853	85 853	23,5%	24,6%
Employee related costs	225 099	60 454	60 454	26,9%	28,4%
Remuneration of councillors	13 644	2 747	2 747	20,1%	22,2%
Debt impairment	-	-	-	-	-
Depreciation and asset impairment	25 168	2 920	2 920	11,6%	14,8%
Finance charges	-	-	-	-	-
Bulk purchases	-	-	-	-	-
Other Materials	-	-	-	-	-
Contracted services	36 039	5 605	5 605	15,6%	12,8%
Transfers and grants	-	-	-	-	-
Other expenditure	65 268	14 127	14 127	21,6%	3%
Loss on disposal of PPE	-	-	-	-	-
Surplus/(Deficit)	42	34 776	34 776		
Transfers recognised - capital	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-
Contributed assets	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42	34 776	34 776		
Taxation	-	-	-	-	-
Surplus/(Deficit) after taxation	42	34 776	34 776		
Attributable to minorities	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42	34 776	34 776		
Share of surplus/ (deficit) of associate	-	-	-	-	-
Surplus/(Deficit) for the year	42	34 776	34 776		

Part 2: Capital Revenue and Expenditure

	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17	
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
	R thousands							
Capital Revenue and Expenditure								
Source of Finance								
National Government	20 820	1 216	5,8%	1 216	5,8%	1 812	13,3%	
Provincial Government	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	
Transfers recognised - capital								
Borrowing	-	-	-	-	-	-	-	
Internally generated funds	20 820	1 216	5,8%	1 216	5,8%	1 812	13,3%	
Public contributions and donations	-	-	-	-	-	-	-	
							(32,9%)	
Capital Expenditure Standard Classification								
Governance and Administration	20 820	1 216	5,8%	1 216	5,8%	1 812	13,3%	
Executive & Council	18 640	1 216	6,5%	1 216	6,5%	1 807	14,4%	
Budget & Treasury Office	3 200	-	-	-	-	-	-	
Corporate Services	15 440	1 216	7,9%	1 216	7,9%	1 807	14,4%	
Community and Public Safety	538	-	-	-	-	-	-	
Community & Social Services	538	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	
Economic and Environmental Services	1 642	-	-	-	-	4	,5%	
Planning and Development	-	-	-	-	-	-	-	
Road Transport	1 142	-	-	-	-	4	1,4%	
Environmental Protection	500	-	-	-	-	-	-	
Trading Services	-	-	-	-	-	-	-	
Electricity	-	-	-	-	-	-	-	
Water	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17
	First Quarter		Year to Date	First Quarter		Total Expenditure as % of main appropriation	
	Budget Main appropriation	Actual Expenditure		1st Q as % of Main appropriation	Actual Expenditure		
R thousands							
Cash Flow from Operating Activities							
Receipts							
Property rates, penalties and collection charges							
Service charges							
Other revenue	96 362	15 091	15,7%	15 091	9 339	9,8%	61,6%
Government - operating	262 898	104 793	39,9%	104 793	102 591	39,0%	2,1%
Government - capital	-	-	-	-	-	-	-
Interest	2 040	736	36,1%	736	1 730	84,8%	(57,4%)
Dividends	-	-	-	-	-	-	-
Payments							
Suppliers and employees	(336 053)	(113 176)	33,7%	(113 176)	(79 247)	22,5%	42,8%
Finance charges	(336 053)	(113 176)	33,7%	(113 176)	(79 231)	22,9%	42,8%
Transfers and grants	-	-	-	-	(16)	3%	(100,0%)
Net Cash from/(used) Operating Activities	25 247	7 444	29,5%	7 444	34 413	44,4%	(78,4%)
Cash Flow from Investing Activities							
Receipts							
Proceeds on disposal of PPE	-	10	-	10	67	-	(85,4%)
Decrease in non-current debtors	-	10	-	10	67	-	(85,4%)
Decrease in other non-current receivables	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-
Payments							
Capital assets	(20 820)	(1 327)	6,4%	(1 327)	(1 812)	13,3%	(26,7%)
	(20 820)	(1 327)	6,4%	(1 327)	(1 812)	13,3%	(26,7%)
Net Cash from/(used) Investing Activities	(20 820)	(1 318)	6,3%	(1 318)	(1 745)	12,8%	(24,5%)
Cash Flow from Financing Activities							
Receipts							
Short term loans	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-
Payments							
Repayment of borrowing	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 427	6 126	138,4%	6 126	32 668	(56,1,3%)	(81,2%)
Cash/cash equivalents at the year begin:	10 834	8 903	82,2%	8 903	10 415	41,6%	(14,5%)
Cash/cash equivalents at the year end:	15 261	15 029	98,5%	15 029	43 082	224,5%	(65,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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	673	5,2%	582	4,5%	605	4,7%	11 132	85,7%	12 993	100,0%
Total By Income Source	673	5,2%	582	4,5%	605	4,7%	11 132	85,7%	12 993	100,0%
Debtors Age Analysis By Customer Group										
Organs of State	673	5,2%	582	4,5%	605	4,7%	11 132	85,7%	12 993	100,0%
Commercial	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	673	5,2%	582	4,5%	605	4,7%	11 132	85,7%	12 993	100,0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47 079	100,0%	-	-	-	-	-	-	47 079	68,1%
Auditor-General	22 015	100,0%	-	-	-	-	-	-	22 015	31,9%
Other	-	-	-	-	-	-	-	-	-	-
Total	69 094	100,0%	-	-	-	-	-	-	69 094	100,0%

**GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2016**

Part1: Operating Revenue and Expenditure	2016/17		2015/16		Q1 of 2015/16 to Q1 of 2016/17
	Year to Date		First Quarter		
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	
Operating Revenue and Expenditure					
Operating Revenue	297 068	94 651	31,9%	107 294	36,0%
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	30 656	273	0,9%	62	1,5%
Rental of facilities and equipment	1 200	312	26,0%	313	16,1%
Interest earned - external investments	3 139	411	13,1%	1 041	14,5%
Interest earned - outstanding debtors	-	-	-	-	-
Dividends received	-	-	-	-	-
Fines	-	-	-	-	-
Licences and permits	500	-	-	-	-
Agency services	203 891	87 547	42,9%	101 848	49,8%
Transfers recognised - operational	57 682	6 109	10,6%	3 988	9,8%
Other own revenue	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-
Operating Expenditure	299 545	88 020	29,4%	73 707	19,4%
Employee related costs	173 517	38 873	22,4%	45 757	27,0%
Remuneration of councillors	13 692	1 679	12,3%	2 520	20,4%
Debt impairment	909	-	-	-	-
Depreciation and asset impairment	14 742	1 464	9,9%	2 072	21,1%
Finance charges	1 200	-	-	-	-
Bulk purchases	-	-	-	-	-
Other Materials	766	-	-	-	-
Contracted services	38 048	431	1,1%	(286)	(12,4%)
Transfers and grants	4 392	2 000	45,5%	1 200	27,3%
Other expenditure	52 280	43 572	83,3%	22 444	24,3%
Loss on disposal of PPE	-	-	-	-	-
Surplus/(Deficit)	(2 477)	6 631		33 587	
Transfers recognised - capital	12 484	6 284	50,3%	-	-
Contributions recognised - capital	-	-	-	-	-
Contributed assets	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 007	12 915		33 587	
Taxation	-	-	-	-	-
Surplus/(Deficit) after taxation	10 007	12 915		33 587	
Attributable to minorities	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 007	12 915		33 587	
Share of surplus/ (deficit) of associate	-	-	-	-	-
Surplus/(Deficit) for the year	10 007	12 915		33 587	

Part 2: Capital Revenue and Expenditure

	2016/17		2015/16		Q1 of 2015/16 to Q1 of 2016/17	
	Budget Main appropriation	First Quarter		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
		Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands						
Capital Revenue and Expenditure						
Source of Finance						
National Government	10 000	43,3%	4 329	43,3%	(100,0%)	
Provincial Government	10 000	43,3%	4 329	43,3%	(100,0%)	
District Municipality	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	
Transfers recognised - capital	10 000	43,3%	4 329	43,3%	(100,0%)	
Borrowing	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	
Public contributions and donations	-	-	-	-	-	
Capital Expenditure Standard Classification						
Governance and Administration	10 000	43,3%	4 329	43,3%	(100,0%)	
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	10 000	43,3%	4 329	43,3%	(100,0%)	
Planning and Development	10 000	43,3%	4 329	43,3%	(100,0%)	
Road Transport	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	
Trading Services	-	-	-	-	-	
Electricity	-	-	-	-	-	
Water	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	
Waste Management	-	-	-	-	-	
Other	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2016/17			2015/16			Q1 of 2015/16 to Q1 of 2016/17
	Budget Main appropriation	First Quarter		Actual Expenditure	Year to Date		
		Actual Expenditure	1st Q as % of Main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands							
Cash Flow from Operating Activities							
Receipts	309 552	100 929	32,6%	100 929	32,6%	110 113	35,4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-
Service charges	30 656	273	,9%	273	,9%	115	2,9%
Other revenue	59 382	6 421	10,8%	6 421	10,8%	7 383	8,9%
Government - operating	203 891	87 540	42,9%	87 540	42,9%	100 211	49,0%
Government - capital	12 484	6 284	50,3%	6 284	50,3%	2 204	18,1%
Interest	3 139	411	13,1%	411	13,1%	199	2,8%
Dividends	-	-	-	-	-	-	-
Payments	(283 896)	(83 300)	29,3%	(83 300)	29,3%	(72 010)	24,8%
Suppliers and employees	(278 304)	(81 300)	29,2%	(81 300)	29,2%	(70 810)	24,8%
Finance charges	(1 200)	-	-	-	-	-	-
Transfers and grants	(4 392)	(2 000)	45,5%	(2 000)	45,5%	(1 200)	27,3%
Net Cash from/(used) Operating Activities	25 656	17 629	68,7%	17 629	68,7%	38 103	189,6%
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	(10 000)	(4 329)	43,3%	(4 329)	43,3%	-	(100,0%)
Capital assets	(10 000)	(4 329)	43,3%	(4 329)	43,3%	-	(100,0%)
Net Cash from/(used) Investing Activities	(10 000)	(4 329)	43,3%	(4 329)	43,3%	-	(100,0%)
Cash Flow from Financing Activities							
Receipts	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	15 656	13 300	85,0%	13 300	85,0%	38 103	(65,1%)
Cash/cash equivalents at the year begin:	25 412	13 481	53,1%	13 481	53,1%	35 612	41,1%
Cash/cash equivalents at the year end:	41 068	26 781	65,2%	26 781	65,2%	73 715	85,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	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 - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	-	-	-	27 917	100,0%	27 918	100,0%
Total By Income Source	-	-	1	-	-	-	27 917	100,0%	27 918	100,0%
Debtors Age Analysis By Customer Group										
Organs of State	-	-	-	-	-	-	27 000	100,0%	27 000	96,7%
Commercial	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	,1%	-	-	917	99,9%	918	3,3%
Total By Customer Group	-	-	1	-	-	-	27 917	100,0%	27 918	100,0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output-less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	3 631	100,0%	-	-	-	-	-	-	3 631	100,0%
Total	3 631	100,0%	-	-	-	-	-	-	3 631	100,0%

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