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GAUTENG PROVINCIAL TREASURY

GAUTENG MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE QUARTER ENDED 31 DECEMBER 2016

IN TERMS OF SECTION 71 OF THE MFMA

PUBLICATION OF GAUTENG MUNICIPAL CONSOLIDATED STATEMENT: 2ND QUARTER ENDED 31 DECEMBER 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 31 December 2016.

Nomfundo Tshabalala
Head of the Department
Gauteng Provincial Treasury
Date: 24/01/2017

AGGREGRATED INFORMATION FOR GAUTENG
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**122 355 125**	**32 520 156**	**26,6%**	**28 900 392**	**23,6%**	**61 420 548**	**50,2%**	**26 862 055**	**51,3%**	**7,6%**
Property rates	20 530 313	4 907 776	23,9%	4 993 989	24,3%	9 901 765	48,2%	4 927 454	51,9%	1,4%
Property rates - penalties and collection charges	272 953	54 536	20,0%	50 973	18,7%	105 510	38,7%	76 713	49,0%	(33,6%)
Service charges - electricity revenue	44 846 966	12 777 896	28,5%	9 814 457	21,9%	22 592 352	50,4%	8 830 508	47,7%	11,1%
Service charges - water revenue	16 493 064	3 708 876	22,5%	3 902 440	23,7%	7 611 316	46,1%	3 754 730	52,0%	3,9%
Service charges - sanitation revenue	6 724 119	1 809 907	26,9%	1 391 965	20,7%	3 201 871	47,6%	1 337 370	48,7%	4,1%
Service charges - refuse revenue	4 630 169	1 122 148	24,2%	1 136 954	24,6%	2 259 102	48,8%	1 076 514	50,5%	5,6%
Service charges - other	698 887	135 800	19,4%	158 804	22,7%	294 604	42,2%	128 934	43,3%	23,2%
Rental of facilities and equipment	559 908	105 949	18,9%	117 474	21,0%	223 424	39,9%	112 899	42,7%	4,1%
Interest earned - external investments	665 777	187 994	28,2%	206 693	31,0%	394 687	59,3%	277 111	60,3%	(25,4%)
Interest earned - outstanding debtors	948 073	319 407	33,7%	303 876	32,1%	623 282	65,7%	320 983	80,0%	(5,3%)
Dividends received	-	-	-	-	-	-	-	3	57,2%	(100,0%)
Fines	1 781 120	285 183	16,0%	324 195	18,2%	609 378	34,2%	408 528	41,5%	(20,6%)
Licences and permits	235 996	42 290	17,9%	51 438	21,8%	93 728	39,7%	49 452	41,5%	4,0%
Agency services	1 032 177	245 532	23,8%	243 656	23,6%	489 188	47,4%	222 059	41,8%	9,7%
Transfers recognised - operational	16 582 975	5 468 606	33,0%	4 874 335	29,4%	10 342 941	62,4%	4 175 274	62,8%	16,7%
Other own revenue	6 301 699	1 348 254	21,4%	1 329 150	21,1%	2 677 404	42,5%	1 160 627	50,4%	14,5%
Gains on disposal of PPE	50 930	3	-	(7)	-	(3)	-	2 893	3,0%	(100,2%)
Operating Expenditure	**120 081 773**	**27 309 379**	**22,7%**	**28 180 768**	**23,5%**	**55 490 147**	**46,2%**	**27 469 645**	**49,2%**	**2,6%**
Employee related costs	27 846 775	6 635 202	23,8%	7 000 751	25,1%	13 635 953	49,0%	6 676 934	49,9%	4,8%
Remuneration of councillors	579 463	122 203	21,1%	133 402	23,0%	255 605	44,1%	118 504	44,8%	12,6%
Debt impairment	7 074 948	1 440 629	20,4%	1 526 504	21,6%	2 967 133	41,9%	1 316 432	46,2%	16,0%
Depreciation and asset impairment	7 863 272	1 423 413	18,1%	1 651 189	21,0%	3 074 602	39,1%	1 379 585	40,8%	19,7%
Finance charges	4 151 314	764 766	18,4%	1 217 749	29,3%	1 982 515	47,8%	914 217	45,1%	33,2%
Bulk purchases	42 766 857	12 065 296	28,2%	9 852 389	23,0%	21 917 685	51,2%	8 725 297	49,8%	12,9%
Other Materials	3 428 590	496 305	14,5%	768 089	22,4%	1 264 394	36,9%	1 906 365	84,8%	(59,7%)
Contracted services	7 974 289	1 299 679	16,3%	2 017 704	25,3%	3 317 384	41,6%	2 376 786	51,9%	(15,1%)
Transfers and grants	2 777 682	285 717	10,3%	884 758	31,9%	1 170 475	42,1%	850 449	86,8%	4,0%
Other expenditure	15 603 556	2 767 449	17,7%	3 115 490	20,0%	5 882 940	37,7%	3 188 407	39,1%	(2,3%)
Loss on disposal of PPE	15 026	8 719	58,0%	12 742	84,8%	21 461	142,8%	16 669	112,0%	(23,6%)
Surplus/(Deficit)	**2 273 352**	**5 210 777**		**719 625**		**5 930 402**		**(607 590)**		
Transfers recognised - capital	7 909 940	743 069	9,4%	2 010 380	25,4%	2 753 448	34,8%	1 941 730	33,6%	3,5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(144)	-	(3 263)	-	(3 407)	-	(28 000)	(35,6%)	(88,3%)
Surplus/(Deficit) after capital transfers and contributions	**10 183 291**	**5 953 702**		**2 726 741**		**8 680 443**		**1 306 141**		
Taxation	416 443	10 724	2,6%	11 196	2,7%	21 919	5,3%	8 562	2,9%	30,8%
Surplus/(Deficit) after taxation	**9 766 848**	**5 942 978**		**2 715 546**		**8 658 524**		**1 297 579**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 766 848**	**5 942 978**		**2 715 546**		**8 658 524**		**1 297 579**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 766 848**	**5 942 978**		**2 715 546**		**8 658 524**		**1 297 579**		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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%**	**3 088 287**	**15,1%**	**5 210 952**	**25,5%**	**3 972 857**	**29,6%**	**(22,3%)**
National Government	7 544 004	902 487	12,0%	1 596 201	21,2%	2 498 688	33,1%	1 903 336	35,3%	(16,1%)
Provincial Government	354 784	10 203	2,9%	43 927	12,4%	54 131	15,3%	29 041	28,9%	51,3%
District Municipality	2 704	-	-	-	-	-	-	-	3,9%	-
Other transfers and grants	200	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**7 901 693**	**912 690**	**11,6%**	**1 640 129**	**20,8%**	**2 552 819**	**32,3%**	**1 932 377**	**35,1%**	**(15,1%)**
Borrowing	5 447 807	472 731	8,7%	839 254	15,4%	1 311 985	24,1%	1 029 259	26,2%	(18,5%)
Internally generated funds	6 886 594	699 659	10,2%	498 286	7,2%	1 197 946	17,4%	945 826	25,4%	(47,3%)
Public contributions and donations	236 774	37 584	15,9%	110 618	46,7%	148 203	62,6%	65 394	24,9%	69,2%
Capital Expenditure Standard Classification	**20 472 867**	**2 122 665**	**10,4%**	**3 088 287**	**15,1%**	**5 210 952**	**25,5%**	**3 972 857**	**29,6%**	**(22,3%)**
Governance and Administration	**2 638 121**	**268 834**	**10,2%**	**202 096**	**7,7%**	**470 931**	**17,9%**	**266 763**	**14,1%**	**(24,2%)**
Executive & Council	659 479	79 518	12,1%	27 612	4,2%	107 131	16,2%	30 808	4,4%	(10,4%)
Budget & Treasury Office	253 383	15 804	6,2%	37 415	14,8%	53 218	21,0%	91 346	31,4%	(59,0%)
Corporate Services	1 725 259	173 512	10,1%	137 069	7,9%	310 581	18,0%	144 610	15,2%	(5,2%)
Community and Public Safety	**4 204 629**	**406 605**	**9,7%**	**986 016**	**23,5%**	**1 392 620**	**33,1%**	**559 963**	**25,6%**	**76,1%**
Community & Social Services	493 578	27 593	5,6%	37 622	7,6%	65 215	13,2%	40 740	8,9%	(7,7%)
Sport And Recreation	314 072	38 404	12,2%	63 981	20,4%	102 385	32,6%	67 843	27,9%	(5,7%)
Public Safety	464 876	15 344	3,3%	37 794	8,1%	53 139	11,4%	93 180	28,8%	(59,4%)
Housing	2 686 399	309 153	11,5%	808 610	30,1%	1 117 763	41,6%	295 099	28,2%	174,0%
Health	245 704	16 110	6,6%	38 008	15,5%	54 118	22,0%	63 101	25,2%	(39,8%)
Economic and Environmental Services	**7 494 934**	**824 632**	**11,0%**	**910 214**	**12,1%**	**1 734 846**	**23,1%**	**1 667 685**	**31,0%**	**(45,4%)**
Planning and Development	1 732 912	61 126	3,5%	158 789	9,2%	219 916	12,7%	227 304	26,1%	(30,1%)
Road Transport	5 670 863	763 109	13,5%	748 067	13,2%	1 511 176	26,6%	1 419 934	32,1%	(47,3%)
Environmental Protection	91 158	397	,4%	3 358	3,7%	3 755	4,1%	20 446	28,0%	(83,6%)
Trading Services	**6 075 936**	**622 120**	**10,2%**	**983 953**	**16,2%**	**1 606 072**	**26,4%**	**1 474 943**	**38,7%**	**(33,3%)**
Electricity	3 658 698	485 187	13,3%	530 386	14,5%	1 015 572	27,8%	788 782	36,8%	(32,8%)
Water	1 122 270	106 039	9,4%	206 943	18,4%	312 982	27,9%	331 280	55,1%	(37,5%)
Waste Water Management	997 612	12 272	1,2%	192 577	19,3%	204 849	20,5%	280 808	30,4%	(31,4%)
Waste Management	297 356	18 622	6,3%	54 047	18,2%	72 669	24,4%	74 072	34,8%	(27,0%)
Other	**59 248**	**474**	**,8%**	**6 009**	**10,1%**	**6 483**	**10,9%**	**3 503**	**16,6%**	**71,5%**

Part 3: Cash Receipts and Payments

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	**122 186 095**	**32 625 632**	**26,7%**	**33 991 841**	**27,8%**	**66 617 473**	**54,5%**	**30 171 149**	**54,3%**	**12,7%**
Property rates, penalties and collection charges	19 495 712	4 541 883	23,3%	4 831 221	24,8%	9 373 105	48,1%	4 879 017	55,2%	(1,0%)
Service charges	67 627 459	18 879 202	27,9%	16 422 873	24,3%	35 302 075	52,2%	15 299 971	47,8%	7,3%
Other revenue	**9 092 086**	**1 351 843**	**14,9%**	**5 353 396**	**58,9%**	**6 705 239**	**73,7%**	**3 231 182**	**109,4%**	**65,7%**
Government - operating	16 582 594	5 829 447	35,2%	4 600 216	27,7%	10 429 663	62,9%	3 789 514	59,8%	21,4%
Government - capital	7 862 770	1 539 499	19,6%	2 320 787	29,5%	3 860 286	49,1%	2 540 675	49,9%	(8,7%)
Interest	1 525 473	483 757	31,7%	463 347	30,4%	947 104	62,1%	430 786	57,6%	7,6%
Dividends	-	-	-	-	-	-	-	3	57,2%	(100,0%)
Payments	**(103 134 953)**	**(38 516 158)**	**37,3%**	**(28 979 676)**	**28,1%**	**(67 495 834)**	**65,4%**	**(26 357 126)**	**59,7%**	**10,0%**
Suppliers and employees	(96 675 161)	(36 934 987)	38,2%	(26 583 757)	27,5%	(63 518 744)	65,7%	(24 264 435)	59,0%	9,6%
Finance charges	(4 146 536)	(592 323)	14,3%	(1 513 961)	36,5%	(2 106 284)	50,8%	(1 170 113)	65,8%	29,4%
Transfers and grants	(2 313 256)	(988 848)	42,7%	(881 958)	38,1%	(1 870 806)	80,9%	(922 579)	88,9%	(4,4%)
Net Cash from/(used) Operating Activities	**19 051 141**	**(5 890 526)**	**(30,9%)**	**5 012 165**	**26,3%**	**(878 361)**	**(4,6%)**	**3 814 022**	**23,4%**	**31,4%**
Cash Flow from Investing Activities										
Receipts	**(865 350)**	**5 860 295**	**(677,2%)**	**26 021**	**(3,0%)**	**5 886 316**	**(680,2%)**	**1 550**	**(1 487,3%)**	**1 579,0%**
Proceeds on disposal of PPE	45 905	637 555	1 388,8%	454 821	990,8%	1 092 375	2 379,6%	94 420	4 092,8%	381,7%
Decrease in non-current debtors	(241 572)	478 242	(198,0%)	(132 118)	54,7%	346 124	(143,3%)	(235 131)	(413,0%)	(43,8%)
Decrease in other non-current receivables	(43 526)	623 635	(1 432,8%)	(245 676)	564,4%	377 959	(868,3%)	60 943	384,0%	(503,1%)
Decrease (increase) in non-current investments	(626 156)	4 120 864	(658,1%)	(51 006)	8,1%	4 069 857	(650,0%)	81 317	(57,1%)	(162,7%)
Payments	**(19 527 535)**	**(3 895 288)**	**19,9%**	**(3 482 039)**	**17,8%**	**(7 377 327)**	**37,8%**	**(3 856 015)**	**42,6%**	**(9,7%)**
Capital assets	(19 527 535)	(3 895 288)	19,9%	(3 482 039)	17,8%	(7 377 327)	37,8%	(3 856 015)	42,6%	(9,7%)
Net Cash from/(used) Investing Activities	**(20 392 885)**	**1 965 007**	**(9,6%)**	**(3 456 018)**	**16,9%**	**(1 491 011)**	**7,3%**	**(3 854 466)**	**18,2%**	**(10,3%)**
Cash Flow from Financing Activities										
Receipts	**5 458 235**	**2 676 887**	**49,0%**	**2 250 590**	**41,2%**	**4 927 478**	**90,3%**	**5 295 264**	**95,8%**	**(57,5%)**
Short term loans	-	2 680 000	-	(280 000)	-	2 400 000	-	5 600 400	6 628,2%	(105,0%)
Borrowing long term/refinancing	5 433 027	(17)	-	2 506 000	46,1%	2 505 983	46,1%	(329 355)	-	(860,9%)
Increase (decrease) in consumer deposits	25 208	(3 095)	(12,3%)	24 590	97,5%	21 495	85,3%	24 220	120,5%	1,5%
Payments	**(1 778 158)**	**(350 237)**	**19,7%**	**(468 063)**	**26,3%**	**(818 300)**	**46,0%**	**(4 724 899)**	**197,4%**	**(90,1%)**
Repayment of borrowing	(1 778 158)	(350 237)	19,7%	(468 063)	26,3%	(818 300)	46,0%	(4 724 899)	197,4%	(90,1%)
Net Cash from/(used) Financing Activities	**3 680 078**	**2 326 651**	**63,2%**	**1 782 527**	**48,4%**	**4 109 178**	**111,7%**	**570 366**	**25,6%**	**212,5%**
Net Increase/(Decrease) in cash held	**2 338 334**	**(1 598 869)**	**(68,4%)**	**3 338 674**	**142,8%**	**1 739 805**	**74,4%**	**529 922**	**108,5%**	**530,0%**
Cash/cash equivalents at the year begin:	13 799 227	15 851 841	114,9%	14 252 972	103,3%	15 851 841	114,9%	13 388 864	123,7%	6,5%
Cash/cash equivalents at the year end:	**16 137 562**	**14 252 972**	**88,3%**	**17 591 646**	**109,0%**	**17 591 646**	**109,0%**	**13 918 786**	**122,1%**	**26,4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 435 371	10,0%	584 423	4,1%	426 861	3,0%	11 886 915	82,9%	14 333 570	29,6%	9 245	,1%	318 659	2,2%
Trade and Other Receivables from Exchange Transactions - Electricity	2 233 109	26,5%	535 299	6,4%	431 811	5,1%	5 215 764	62,0%	8 415 982	17,4%	7 165	,1%	39 789	,5%
Receivables from Non-exchange Transactions - Property Rates	1 384 650	14,2%	343 678	3,5%	255 502	2,6%	7 779 106	79,7%	9 762 935	20,2%	3 729	-	173 618	1,8%
Receivables from Exchange Transactions - Waste Water Management	600 657	10,5%	239 065	4,2%	180 168	3,1%	4 724 291	82,2%	5 744 182	11,9%	2 557	-	59 884	1,0%
Receivables from Exchange Transactions - Waste Management	366 717	9,8%	148 672	4,0%	126 490	3,4%	3 118 590	82,9%	3 760 469	7,8%	3 771	,1%	201 887	5,4%
Receivables from Exchange Transactions - Property Rental Debtors	19 369	2,5%	10 864	1,4%	10 147	1,3%	744 524	94,9%	784 904	1,6%	2	-	448	,1%
Interest on Arrear Debtor Accounts	150 236	4,9%	74 699	2,4%	76 133	2,5%	2 773 926	90,2%	3 074 994	6,4%	10 167	,3%	46	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	139 711	5,5%	91 489	3,6%	84 220	3,3%	2 210 894	87,5%	2 526 314	5,2%	7 076	,3%	210 845	8,3%
Total By Income Source	**6 329 822**	**13,1%**	**2 028 188**	**4,2%**	**1 591 331**	**3,3%**	**38 454 011**	**79,4%**	**48 403 351**	**100,0%**	**43 713**	**,1%**	**1 005 177**	**2,1%**
Debtors Age Analysis By Customer Group														
Organs of State	232 986	17,6%	38 553	2,9%	72 494	5,5%	978 121	74,0%	1 322 153	2,7%	-	-	-	-
Commercial	3 178 074	24,2%	565 980	4,3%	527 437	4,0%	8 877 249	67,5%	13 148 741	27,2%	12 884	,1%	397 825	3,0%
Households	2 739 231	8,6%	1 355 049	4,2%	953 659	3,0%	26 951 814	84,2%	31 999 754	66,1%	24 855	,1%	562 208	1,8%
Other	179 531	9,3%	68 606	3,5%	37 741	2,0%	1 646 826	85,2%	1 932 704	4,0%	5 973	,3%	45 145	2,3%
Total By Customer Group	**6 329 822**	**13,1%**	**2 028 188**	**4,2%**	**1 591 331**	**3,3%**	**38 454 011**	**79,4%**	**48 403 351**	**100,0%**	**43 713**	**,1%**	**1 005 177**	**2,1%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 713 911	86,1%	149 742	4,8%	68 612	2,2%	220 128	7,0%	3 152 393	28,4%
Bulk Water	957 616	88,3%	76 065	7,0%	12 713	1,2%	38 257	3,5%	1 084 651	9,8%
PAYE deductions	105 881	100,0%	-	-	-	-	-	-	105 881	1,0%
VAT (output less input)	8 420	100,0%	-	-	-	-	-	-	8 420	,1%
Pensions / Retirement	120 876	100,0%	-	-	-	-	-	-	120 876	1,1%
Loan repayments	1 331 121	100,0%	-	-	-	-	-	-	1 331 121	12,0%
Trade Creditors	2 026 710	78,5%	159 946	6,2%	310 513	12,0%	83 842	3,2%	2 581 011	23,2%
Auditor-General	892 795	80,0%	111 109	10,0%	112 206	10,1%	-	-	1 116 110	10,0%
Other	1 613 145	99,8%	1 032	,1%	2 623	,2%	358	-	1 617 158	14,5%
Total	**9 770 475**	**87,9%**	**497 894**	**4,5%**	**506 667**	**4,6%**	**342 585**	**3,1%**	**11 117 620**	**100,0%**

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**46 175 187**	**11 375 947**	**24,6%**	**10 671 413**	**23,1%**	**22 047 360**	**47,7%**	**9 871 500**	**47,4%**	**8,1%**
Property rates	8 189 000	1 917 633	23,4%	2 006 577	24,5%	3 924 210	47,9%	2 038 309	51,6%	(1,6%)
Property rates - penalties and collection charges	114 277	20 981	18,4%	22 448	19,6%	43 429	38,0%	33 645	40,7%	(33,3%)
Service charges - electricity revenue	15 046 932	3 779 592	25,1%	3 267 243	21,7%	7 046 835	46,8%	2 846 113	44,2%	14,8%
Service charges - water revenue	5 785 951	1 317 460	22,8%	1 291 552	22,3%	2 609 012	45,1%	1 383 586	50,0%	(6,7%)
Service charges - sanitation revenue	3 425 653	795 198	23,2%	731 122	21,3%	1 526 319	44,6%	755 347	45,8%	(3,2%)
Service charges - refuse revenue	1 364 135	329 981	24,2%	334 561	24,5%	664 542	48,7%	332 331	52,7%	,7%
Service charges - other	496 958	115 886	23,3%	140 486	28,3%	256 372	51,6%	112 077	48,1%	25,3%
Rental of facilities and equipment	321 242	53 741	16,7%	59 573	18,5%	113 314	35,3%	61 707	40,2%	(3,5%)
Interest earned - external investments	274 300	41 743	15,2%	43 576	15,9%	85 319	31,1%	139 407	47,7%	(68,7%)
Interest earned - outstanding debtors	190 406	30 280	15,9%	46 529	24,4%	76 809	40,3%	51 253	52,3%	(9,2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	990 868	158 919	16,0%	150 396	15,2%	309 315	31,2%	172 847	39,3%	(13,0%)
Licences and permits	790	331	41,8%	651	82,3%	981	124,2%	295	79,1%	120,5%
Agency services	663 431	154 196	23,2%	165 841	25,0%	320 036	48,2%	154 104	41,3%	7,6%
Transfers recognised - operational	6 725 515	2 100 799	31,2%	1 889 837	28,1%	3 990 635	59,3%	1 418 374	53,2%	33,2%
Other own revenue	2 560 729	559 207	21,8%	521 024	20,3%	1 080 231	42,2%	372 105	39,1%	40,0%
Gains on disposal of PPE	25 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	**45 305 416**	**11 203 131**	**24,7%**	**10 505 753**	**23,2%**	**21 708 884**	**47,9%**	**9 696 618**	**47,0%**	**8,3%**
Employee related costs	10 464 405	2 480 834	23,7%	2 732 826	26,1%	5 213 660	49,8%	2 554 589	50,2%	7,0%
Remuneration of councillors	153 699	33 190	21,6%	34 760	22,6%	67 950	44,2%	31 671	44,0%	9,8%
Debt impairment	3 286 247	778 584	23,7%	694 781	21,1%	1 473 365	44,8%	671 875	70,2%	3,4%
Depreciation and asset impairment	3 567 343	679 802	19,1%	692 887	19,4%	1 372 689	38,5%	466 209	31,5%	48,6%
Finance charges	2 321 693	501 450	21,6%	579 375	25,0%	1 080 825	46,6%	427 987	43,9%	35,4%
Bulk purchases	15 323 211	4 813 087	31,4%	3 565 948	23,3%	8 379 035	54,7%	3 062 207	52,3%	16,5%
Other Materials	51 589	-	-	(0)	-	(0)	-	-	-	(100,0%)
Contracted services	3 485 542	598 908	17,2%	790 423	22,7%	1 389 331	39,9%	971 479	36,2%	(18,6%)
Transfers and grants	464 426	97 413	21,0%	141 438	30,5%	238 851	51,4%	167 044	72,3%	(15,3%)
Other expenditure	6 187 236	1 210 648	19,6%	1 264 107	20,4%	2 474 755	40,0%	1 328 722	37,6%	(4,9%)
Loss on disposal of PPE	25	9 215	36 860,0%	9 207	36 828,9%	18 422	73 688,9%	14 834	71 399,8%	(37,9%)
Surplus/(Deficit)	**869 771**	**172 815**		**165 661**		**338 476**		**174 882**		
Transfers recognised - capital	2 756 793	258 903	9,4%	795 733	28,9%	1 054 636	38,3%	464 701	31,3%	71,2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	4 500	2,6%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**3 626 564**	**431 719**		**961 393**		**1 393 112**		**644 083**		
Taxation	416 943	10 724	2,6%	11 046	2,6%	21 769	5,2%	8 562	2,9%	29,0%
Surplus/(Deficit) after taxation	**3 209 621**	**420 995**		**950 348**		**1 371 343**		**635 521**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 209 621**	**420 995**		**950 348**		**1 371 343**		**635 521**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 209 621**	**420 995**		**950 348**		**1 371 343**		**635 521**		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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%**	**1 203 273**	**12,6%**	**2 588 353**	**27,1%**	**1 703 181**	**26,9%**	**(29,4%)**
National Government	2 756 793	421 598	15,3%	407 900	14,8%	829 498	30,1%	550 171	35,1%	(25,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 756 793**	**421 598**	**15,3%**	**407 900**	**14,8%**	**829 498**	**30,1%**	**550 171**	**35,1%**	**(25,9%)**
Borrowing	2 626 777	369 447	14,1%	530 275	20,2%	899 722	34,3%	583 882	24,7%	(9,2%)
Internally generated funds	4 045 757	561 078	13,9%	180 286	4,5%	741 364	18,3%	537 508	22,9%	(66,5%)
Public contributions and donations	114 254	32 958	28,8%	84 811	74,2%	117 769	103,1%	31 620	20,1%	168,2%
Capital Expenditure Standard Classification	**9 543 581**	**1 385 081**	**14,5%**	**1 203 273**	**12,6%**	**2 588 353**	**27,1%**	**1 703 181**	**26,9%**	**(29,4%)**
Governance and Administration	**1 259 428**	**66 812**	**5,3%**	**25 139**	**2,0%**	**91 951**	**7,3%**	**3 869**	**1,2%**	**549,8%**
Executive & Council	210 420	47	-	3 902	1,9%	3 949	1,9%	1 898	,4%	105,6%
Budget & Treasury Office	3 047	37	1,2%	87	2,9%	124	4,1%	301	9,1%	(71,1%)
Corporate Services	1 045 961	66 728	6,4%	21 150	2,0%	87 878	8,4%	1 670	1,7%	1 166,5%
Community and Public Safety	**2 165 339**	**269 937**	**12,5%**	**392 244**	**18,1%**	**662 181**	**30,6%**	**174 498**	**32,2%**	**124,8%**
Community & Social Services	203 781	153	,1%	8 730	4,3%	8 883	4,4%	9 177	6,5%	(4,9%)
Sport And Recreation	82 970	14 006	16,9%	19 533	23,5%	33 539	40,4%	28 920	37,1%	(32,5%)
Public Safety	182 106	4 687	2,6%	(11 044)	(6,1%)	(6 357)	(3,5%)	21 410	13,1%	(151,6%)
Housing	1 596 778	251 050	15,7%	373 476	23,4%	624 526	39,1%	105 311	40,7%	254,6%
Health	99 704	41	-	1 549	1,6%	1 590	1,6%	9 680	8,9%	(84,0%)
Economic and Environmental Services	**3 880 172**	**546 806**	**14,1%**	**287 528**	**7,4%**	**834 334**	**21,5%**	**737 962**	**25,6%**	**(61,0%)**
Planning and Development	1 148 183	36 303	3,2%	73 374	6,4%	109 677	9,6%	133 689	17,0%	(45,1%)
Road Transport	2 683 059	510 428	19,0%	213 396	8,0%	723 824	27,0%	589 992	28,6%	(63,8%)
Environmental Protection	48 930	75	,2%	758	1,5%	833	1,7%	14 281	33,7%	(94,7%)
Trading Services	**2 238 642**	**501 526**	**22,4%**	**498 361**	**22,3%**	**999 887**	**44,7%**	**786 852**	**42,0%**	**(36,7%)**
Electricity	1 393 330	410 240	29,4%	381 794	27,4%	792 034	56,8%	532 881	38,7%	(28,4%)
Water	441 982	84 346	19,1%	109 494	24,8%	193 840	43,9%	209 665	79,7%	(47,8%)
Waste Water Management	294 654	-	-	-	-	-	-	-	-	-
Waste Management	108 676	6 940	6,4%	7 073	6,5%	14 013	12,9%	44 306	52,9%	(84,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	**45 437 004**	**13 130 003**	**28,9%**	**12 305 404**	**27,1%**	**25 435 406**	**56,0%**	**12 215 215**	**57,3%**	**,7%**
Property rates, penalties and collection charges	7 851 647	1 685 970	21,5%	1 876 320	23,9%	3 562 290	45,4%	1 849 939	53,7%	1,4%
Service charges	23 905 818	6 617 776	27,7%	5 931 821	24,8%	12 549 598	52,5%	6 083 492	49,4%	(2,5%)
Other revenue	**3 747 024**	**1 548 798**	**41,3%**	**1 509 088**	**40,3%**	**3 057 887**	**81,6%**	**1 806 193**	**122,9%**	**(16,4%)**
Government - operating	6 725 515	2 479 885	36,9%	1 925 970	28,6%	4 405 855	65,5%	1 487 841	57,4%	29,4%
Government - capital	2 756 793	735 264	26,7%	1 006 241	36,5%	1 741 505	63,2%	961 551	60,4%	4,6%
Interest	450 206	62 309	13,8%	55 963	12,4%	118 272	26,3%	26 198	16,2%	113,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(37 843 751)**	**(13 564 585)**	**35,8%**	**(11 217 707)**	**29,6%**	**(24 782 292)**	**65,5%**	**(11 820 448)**	**66,3%**	**(5,1%)**
Suppliers and employees	(35 522 058)	(13 080 161)	36,8%	(10 181 681)	28,7%	(23 261 842)	65,5%	(10 893 644)	66,0%	(6,5%)
Finance charges	(2 321 693)	(327 941)	14,1%	(886 265)	38,2%	(1 214 206)	52,3%	(683 691)	59,8%	29,6%
Transfers and grants	-	(156 483)	-	(149 761)	-	(306 243)	-	(243 113)	-	(38,4%)
Net Cash from/(used) Operating Activities	**7 593 253**	**(434 582)**	**(5,7%)**	**1 087 697**	**14,3%**	**653 115**	**8,6%**	**394 767**	**12,6%**	**175,5%**
Cash Flow from Investing Activities										
Receipts	**(631 913)**	**608 251**	**(96,3%)**	**392 029**	**(62,0%)**	**1 000 280**	**(158,3%)**	**70 751**	**(4 653,8%)**	**454,1%**
Proceeds on disposal of PPE	24 975	608 251	2 435,4%	392 029	1 569,7%	1 000 280	4 005,1%	70 751	9 421,8%	454,1%
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%**	**(1 562 069)**	**17,2%**	**(4 554 078)**	**50,2%**	**(1 578 019)**	**50,3%**	**(1,0%)**
Capital assets	(9 066 400)	(2 992 009)	33,0%	(1 562 069)	17,2%	(4 554 078)	50,2%	(1 578 019)	50,3%	(1,0%)
Net Cash from/(used) Investing Activities	**(9 698 313)**	**(2 383 758)**	**24,6%**	**(1 170 039)**	**12,1%**	**(3 553 797)**	**36,6%**	**(1 507 269)**	**10,2%**	**(22,4%)**
Cash Flow from Financing Activities										
Receipts	**2 626 777**	**1 725 000**	**65,7%**	**2 281 000**	**86,8%**	**4 006 000**	**152,5%**	**1 670 900**	**42,4%**	**36,5%**
Short term loans	-	1 725 000	-	(225 000)	-	1 500 000	-	1 670 900	-	(113,5%)
Borrowing long term/refinancing	2 626 777	-	-	2 506 000	95,4%	2 506 000	95,4%	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(584 417)**	**(18 140)**	**3,1%**	**(158 102)**	**27,1%**	**(176 242)**	**30,2%**	**(1 052 805)**	**67,9%**	**(85,0%)**
Repayment of borrowing	(584 417)	(18 140)	3,1%	(158 102)	27,1%	(176 242)	30,2%	(1 052 805)	67,9%	(85,0%)
Net Cash from/(used) Financing Activities	**2 042 360**	**1 706 860**	**83,6%**	**2 122 898**	**103,9%**	**3 829 758**	**187,5%**	**618 095**	**25,5%**	**243,5%**
Net Increase/(Decrease) in cash held	**(62 700)**	**(1 111 480)**	**1 772,7%**	**2 040 555**	**(3 254,5%)**	**929 075**	**(1 481,8%)**	**(494 407)**	**149,5%**	**(512,7%)**
Cash/cash equivalents at the year begin:	3 752 745	6 890 021	183,6%	5 778 540	154,0%	6 890 021	183,6%	4 910 918	96,2%	17,7%
Cash/cash equivalents at the year end:	**3 690 045**	**5 778 540**	**156,6%**	**7 819 096**	**211,9%**	**7 819 096**	**211,9%**	**4 416 511**	**100,9%**	**77,0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	566 622	11,8%	224 522	4,7%	168 296	3,5%	3 859 483	80,1%	4 818 923	27,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	888 595	22,4%	257 991	6,5%	276 570	7,0%	2 547 018	64,2%	3 970 173	22,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	468 418	11,5%	132 698	3,3%	77 945	1,9%	3 379 675	83,3%	4 058 736	22,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	377 748	11,8%	149 681	4,7%	112 197	3,5%	2 572 989	80,1%	3 212 615	18,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	135 249	11,1%	60 475	5,0%	54 623	4,5%	964 923	79,4%	1 215 269	6,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7 052	1,6%	6 934	1,6%	6 839	1,6%	407 218	95,1%	428 043	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 443 683**	**13,8%**	**832 301**	**4,7%**	**696 470**	**3,9%**	**13 731 305**	**77,6%**	**17 703 759**	**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	3,3%	-	-	-	-
Commercial	1 425 819	22,2%	216 628	3,4%	295 431	4,6%	4 484 252	69,8%	6 422 131	36,3%	-	-	-	-
Households	943 460	8,8%	626 500	5,9%	369 664	3,5%	8 753 701	81,9%	10 693 325	60,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 443 683**	**13,8%**	**832 301**	**4,7%**	**696 470**	**3,9%**	**13 731 305**	**77,6%**	**17 703 759**	**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	1 019 957	100,0%	-	-	-	-	-	-	1 019 957	33,1%
Bulk Water	348 617	100,0%	-	-	-	-	-	-	348 617	11,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	649 941	78,8%	123 551	15,0%	1 177	,1%	50 646	6,1%	825 315	26,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	882 788	100,0%	-	-	9	-	326	-	883 123	28,7%
Total	**2 901 303**	**94,3%**	**123 551**	**4,0%**	**1 186**	**-**	**50 972**	**1,7%**	**3 077 012**	**100,0%**

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	**30 209 869**	**8 414 012**	**27,9%**	**7 087 111**	**23,5%**	**15 501 123**	**51,3%**	**6 715 523**	**51,9%**	**5,5%**
Property rates	5 764 124	1 475 960	25,6%	1 405 523	24,4%	2 881 483	50,0%	1 302 337	49,5%	7,9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 445 635	3 711 731	32,4%	2 491 619	21,8%	6 203 351	54,2%	2 293 317	47,6%	8,6%
Service charges - water revenue	4 075 549	835 873	20,5%	828 741	20,3%	1 664 614	40,8%	915 736	49,4%	(9,5%)
Service charges - sanitation revenue	937 495	210 031	22,4%	209 081	22,3%	419 111	44,7%	202 382	48,9%	3,3%
Service charges - refuse revenue	1 261 245	322 280	25,6%	309 870	24,6%	632 150	50,1%	291 382	50,2%	6,3%
Service charges - other	-	-	-	348	-	348	-	-	-	(100,0%)
Rental of facilities and equipment	136 321	27 218	20,0%	32 587	23,9%	59 805	43,9%	27 710	48,9%	17,6%
Interest earned - external investments	43 089	19 939	46,3%	20 191	46,9%	40 129	93,1%	10 630	29,4%	89,9%
Interest earned - outstanding debtors	238 451	131 570	55,2%	146 274	61,3%	277 844	116,5%	103 363	93,1%	41,5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	198 658	58 995	29,7%	96 605	48,6%	155 600	78,3%	130 302	67,2%	(25,9%)
Licences and permits	60 564	8 922	14,7%	13 160	21,7%	22 081	36,5%	12 127	36,2%	8,5%
Agency services	9 299	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	4 240 323	1 434 867	33,8%	1 316 699	31,1%	2 751 566	64,9%	1 230 749	69,0%	7,0%
Other own revenue	1 799 117	176 627	9,8%	216 415	12,0%	393 042	21,8%	194 892	50,2%	11,0%
Gains on disposal of PPE	-	-	-	-	-	-	-	600	-	(100,0%)
Operating Expenditure	**28 281 950**	**6 043 364**	**21,4%**	**6 803 007**	**24,1%**	**12 846 372**	**45,4%**	**7 491 909**	**51,5%**	**(9,2%)**
Employee related costs	7 622 096	1 938 916	25,4%	1 942 943	25,5%	3 881 859	50,9%	1 950 401	49,7%	(,4%)
Remuneration of councillors	125 834	28 169	22,4%	29 899	23,8%	58 068	46,1%	28 983	48,7%	3,2%
Debt impairment	908 053	246 752	27,2%	250 391	27,6%	497 143	54,7%	110 368	18,2%	126,9%
Depreciation and asset impairment	1 258 208	221 684	17,6%	348 626	27,7%	570 311	45,3%	279 327	46,5%	24,8%
Finance charges	1 057 982	124 086	11,7%	429 588	40,6%	553 674	52,3%	277 389	51,2%	54,9%
Bulk purchases	9 956 609	2 526 158	25,4%	2 154 348	21,6%	4 680 505	47,0%	2 972 398	57,5%	(27,5%)
Other Materials	283 940	40 641	14,3%	53 877	19,0%	94 518	33,3%	76 336	33,2%	(29,4%)
Contracted services	2 738 440	470 181	17,2%	844 036	30,8%	1 314 218	48,0%	719 385	71,7%	17,3%
Transfers and grants	288 055	(243 755)	(84,6%)	43 176	15,0%	(200 579)	(69,6%)	39 437	21,5%	9,5%
Other expenditure	4 042 732	691 028	17,1%	702 622	17,4%	1 393 650	34,5%	1 036 083	45,3%	(32,2%)
Loss on disposal of PPE	1	(496)	(49 588,3%)	3 502	350 193,9%	3 006	300 605,6%	1 802	-	94,3%
Surplus/(Deficit)	**1 927 919**	**2 370 647**		**284 104**		**2 654 751**		**(776 385)**		
Transfers recognised - capital	2 370 209	216 305	9,1%	715 161	30,2%	931 466	39,3%	755 496	38,9%	(5,3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 298 127**	**2 586 952**		**999 265**		**3 586 217**		**(20 890)**		
Taxation	(500)	-	-	150	(30,0%)	150	(30,0%)	-	-	(100,0%)
Surplus/(Deficit) after taxation	**4 298 627**	**2 586 952**		**999 115**		**3 586 067**		**(20 890)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 298 627**	**2 586 952**		**999 115**		**3 586 067**		**(20 890)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 298 627**	**2 586 952**		**999 115**		**3 586 067**		**(20 890)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**4 465 209**	**280 755**	**6,3%**	**887 599**	**19,9%**	**1 168 354**	**26,2%**	**1 068 767**	**37,7%**	**(17,0%)**
National Government	2 331 654	215 340	9,2%	713 653	30,6%	928 992	39,8%	730 639	38,5%	(2,3%)
Provincial Government	38 355	1 818	4,7%	18 229	47,5%	20 047	52,3%	2 209	6,4%	725,3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	200	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 370 209**	**217 157**	**9,2%**	**731 881**	**30,9%**	**949 039**	**40,0%**	**732 848**	**37,9%**	**(,1%)**
Borrowing	1 000 000	58 779	5,9%	125 104	12,5%	183 883	18,4%	305 509	39,0%	(59,1%)
Internally generated funds	985 000	336	-	5 019	,5%	5 355	,5%	2 188	6,3%	129,4%
Public contributions and donations	110 000	4 482	4,1%	25 594	23,3%	30 077	27,3%	28 222	32,1%	(9,3%)
Capital Expenditure Standard Classification	**4 465 209**	**280 755**	**6,3%**	**887 599**	**19,9%**	**1 168 354**	**26,2%**	**1 068 767**	**37,7%**	**(17,0%)**
Governance and Administration	**368 484**	**28 895**	**7,8%**	**40 689**	**11,0%**	**69 584**	**18,9%**	**71 278**	**38,4%**	**(42,9%)**
Executive & Council	58 784	336	,6%	17 419	29,6%	17 755	30,2%	22 549	20,0%	(22,7%)
Budget & Treasury Office	-	-	-	-	-	-	-	16 388	54,6%	(100,0%)
Corporate Services	309 700	28 559	9,2%	23 270	7,5%	51 829	16,7%	32 341	45,0%	(28,0%)
Community and Public Safety	**746 104**	**68 229**	**9,1%**	**287 268**	**38,5%**	**355 498**	**47,6%**	**171 656**	**21,9%**	**67,4%**
Community & Social Services	21 200	6 572	31,0%	2 182	10,3%	8 754	41,3%	4 514	13,3%	(51,7%)
Sport And Recreation	103 000	17 115	16,6%	9 608	9,3%	26 723	25,9%	10 185	7,9%	(5,7%)
Public Safety	41 000	420	1,0%	1 805	4,4%	2 225	5,4%	1 277	15,0%	41,3%
Housing	537 704	42 039	7,8%	254 530	47,3%	296 569	55,2%	141 543	23,7%	79,8%
Health	43 200	2 083	4,8%	19 144	44,3%	21 228	49,1%	14 137	35,2%	35,4%
Economic and Environmental Services	**1 293 506**	**142 588**	**11,0%**	**271 636**	**21,0%**	**414 224**	**32,0%**	**423 584**	**35,8%**	**(35,9%)**
Planning and Development	65 400	4 330	6,6%	13 891	21,2%	18 221	27,9%	-	-	(100,0%)
Road Transport	1 225 106	138 257	11,3%	257 745	21,0%	396 003	32,3%	423 584	37,8%	(39,2%)
Environmental Protection	3 000	-	-	-	-	-	-	-	-	-
Trading Services	**2 024 615**	**41 043**	**2,0%**	**282 629**	**14,0%**	**323 672**	**16,0%**	**398 916**	**55,9%**	**(29,2%)**
Electricity	1 428 665	38 596	2,7%	99 596	7,0%	138 193	9,7%	129 458	41,5%	(23,1%)
Water	100 500	-	-	18 250	18,2%	18 250	18,2%	46 440	41,8%	(60,7%)
Waste Water Management	474 450	2 447	,5%	159 022	33,5%	161 469	34,0%	215 341	79,1%	(26,2%)
Waste Management	21 000	-	-	5 760	27,4%	5 760	27,4%	7 678	73,3%	(25,0%)
Other	**32 500**	**-**	**-**	**5 377**	**16,5%**	**5 377**	**16,5%**	**3 333**	**37,3%**	**61,3%**

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	**31 589 444**	**9 090 882**	**28,8%**	**7 648 339**	**24,2%**	**16 739 221**	**53,0%**	**7 396 127**	**54,9%**	**3,4%**
Property rates, penalties and collection charges	5 533 559	1 475 960	26,7%	1 405 523	25,4%	2 881 483	52,1%	1 302 337	53,8%	7,9%
Service charges	17 011 229	5 079 915	29,9%	3 839 659	22,6%	8 919 574	52,4%	3 702 816	52,6%	3,7%
Other revenue	**2 187 493**	**271 761**	**12,4%**	**358 766**	**16,4%**	**630 527**	**28,8%**	**365 030**	**52,7%**	**(1,7%)**
Government - operating	4 240 323	1 780 763	42,0%	1 153 708	27,2%	2 934 471	69,2%	1 095 244	68,2%	5,3%
Government - capital	2 370 209	330 974	14,0%	724 219	30,6%	1 055 193	44,5%	816 708	46,9%	(11,3%)
Interest	246 631	151 509	61,4%	166 464	67,5%	317 973	128,9%	113 992	115,0%	46,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(25 896 832)**	**(10 612 708)**	**41,0%**	**(6 310 352)**	**24,4%**	**(16 923 059)**	**65,3%**	**(6 206 026)**	**61,4%**	**1,7%**
Suppliers and employees	(24 550 779)	(10 173 178)	41,4%	(5 837 588)	23,8%	(16 010 766)	65,2%	(5 889 201)	62,4%	(,9%)
Finance charges	(1 057 999)	(124 086)	11,7%	(429 588)	40,6%	(553 674)	52,3%	(277 389)	51,2%	54,9%
Transfers and grants	(288 055)	(315 444)	109,5%	(43 176)	15,0%	(358 620)	124,5%	(39 437)	21,5%	9,5%
Net Cash from/(used) Operating Activities	**5 692 612**	**(1 521 826)**	**(26,7%)**	**1 337 987**	**23,5%**	**(183 839)**	**(3,2%)**	**1 190 100**	**13,6%**	**12,4%**
Cash Flow from Investing Activities										
Receipts	**(541 804)**	**1 167 091**	**(215,4%)**	**(247 235)**	**45,6%**	**919 856**	**(169,8%)**	**(157 554)**	**517,1%**	**56,9%**
Proceeds on disposal of PPE	-	29 091	-	59 357	-	88 448	-	23 619	-	151,3%
Decrease in non-current debtors	(241 572)	514 940	(213,2%)	(72 043)	29,8%	442 896	(183,3%)	(235 131)	-	(69,4%)
Decrease in other non-current receivables	2 759	623 635	22 606,0%	(245 676)	(8 905,5%)	377 959	13 700,6%	60 922	276,3%	(503,3%)
Decrease (increase) in non-current investments	(302 991)	(574)	,2%	11 127	(3,7%)	10 553	(3,5%)	(6 965)	(38,4%)	(259,8%)
Payments	**(4 339 234)**	**(280 755)**	**6,5%**	**(887 599)**	**20,5%**	**(1 168 354)**	**26,9%**	**(1 068 767)**	**38,5%**	**(17,0%)**
Capital assets	(4 339 234)	(280 755)	6,5%	(887 599)	20,5%	(1 168 354)	26,9%	(1 068 767)	38,5%	(17,0%)
Net Cash from/(used) Investing Activities	**(4 881 039)**	**886 336**	**(18,2%)**	**(1 134 835)**	**23,2%**	**(248 498)**	**5,1%**	**(1 226 321)**	**24,9%**	**(7,5%)**
Cash Flow from Financing Activities										
Receipts	**1 007 366**	**960 710**	**95,4%**	**(45 889)**	**(4,6%)**	**914 820**	**90,8%**	**3 462 416**	**336,1%**	**(101,3%)**
Short term loans	-	955 000	-	(55 000)	-	900 000	-	3 785 000	-	(101,5%)
Borrowing long term/refinancing	1 000 000	-	-	-	-	-	-	(330 000)	-	(100,0%)
Increase (decrease) in consumer deposits	7 366	5 710	77,5%	9 111	123,7%	14 820	201,2%	7 416	140,0%	22,8%
Payments	**(702 083)**	**(85 533)**	**12,2%**	**(126 150)**	**18,0%**	**(211 682)**	**30,2%**	**(3 276 235)**	**634,5%**	**(96,1%)**
Repayment of borrowing	(702 083)	(85 533)	12,2%	(126 150)	18,0%	(211 682)	30,2%	(3 276 235)	634,5%	(96,1%)
Net Cash from/(used) Financing Activities	**305 283**	**875 177**	**286,7%**	**(172 039)**	**(56,4%)**	**703 138**	**230,3%**	**186 182**	**78,2%**	**(192,4%)**
Net Increase/(Decrease) in cash held	**1 116 856**	**239 687**	**21,5%**	**31 113**	**2,8%**	**270 801**	**24,2%**	**149 961**	**14,5%**	**(79,3%)**
Cash/cash equivalents at the year begin:	2 012 796	1 186 049	58,9%	1 425 736	70,8%	1 186 049	58,9%	548 045	49,9%	160,1%
Cash/cash equivalents at the year end:	**3 129 652**	**1 425 736**	**45,6%**	**1 456 850**	**46,5%**	**1 456 850**	**46,5%**	**698 006**	**37,2%**	**108,7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	335 526	18,1%	54 962	3,0%	36 314	2,0%	1 422 800	76,9%	1 849 602	22,1%	9 245	,5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	249 759	24,5%	19 925	2,0%	26 340	2,6%	725 151	71,0%	1 021 175	12,2%	7 165	,7%	-	-
Receivables from Non-exchange Transactions - Property Rates	479 420	21,7%	68 298	3,1%	82 464	3,7%	1 583 956	71,5%	2 214 138	26,4%	3 729	,2%	-	-
Receivables from Exchange Transactions - Waste Water Management	65 487	22,9%	8 328	2,9%	8 039	2,8%	203 510	71,3%	285 364	3,4%	2 557	,9%	-	-
Receivables from Exchange Transactions - Waste Management	101 820	19,5%	16 089	3,1%	14 602	2,8%	389 578	74,6%	522 088	6,2%	3 771	,7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	10 161	4,1%	1 551	,6%	1 118	,4%	236 801	94,9%	249 630	3,0%	2	-	-	-
Interest on Arrear Debtor Accounts	115 951	8,0%	42 512	2,9%	42 714	3,0%	1 246 111	86,1%	1 447 289	17,3%	10 167	,7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37 657	4,7%	281	-	17 257	2,2%	741 213	93,1%	796 408	9,5%	7 076	,9%	-	-
Total By Income Source	**1 395 781**	**16,6%**	**211 946**	**2,5%**	**228 848**	**2,7%**	**6 549 120**	**78,1%**	**8 385 695**	**100,0%**	**43 713**	**,5%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	86 883	76,3%	13 834	12,1%	15 908	14,0%	(2 755)	(2,4%)	113 870	1,4%	-	-	-	-
Commercial	455 377	21,8%	39 929	1,9%	68 219	3,3%	1 525 257	73,0%	2 088 782	24,9%	12 884	,6%	-	-
Households	752 106	15,4%	133 318	2,7%	138 805	2,8%	3 846 796	79,0%	4 871 026	58,1%	24 855	,5%	-	-
Other	101 415	7,7%	24 864	1,9%	5 915	,5%	1 179 823	89,9%	1 312 017	15,6%	5 973	,5%	-	-
Total By Customer Group	**1 395 781**	**16,6%**	**211 946**	**2,5%**	**228 848**	**2,7%**	**6 549 120**	**78,1%**	**8 385 695**	**100,0%**	**43 713**	**,5%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	611 629	100,0%	-	-	-	-	-	-	611 629	16,4%
Bulk Water	175 765	100,0%	-	-	-	-	-	-	175 765	4,7%
PAYE deductions	90 988	100,0%	-	-	-	-	-	-	90 988	2,4%
VAT (output less input)	(88 240)	100,0%	-	-	-	-	-	-	(88 240)	(2,4%)
Pensions / Retirement	104 254	100,0%	-	-	-	-	-	-	104 254	2,8%
Loan repayments	1 326 150	100,0%	-	-	-	-	-	-	1 326 150	35,5%
Trade Creditors	983 528	100,0%	-	-	-	-	-	-	983 528	26,3%
Auditor-General	4 687	100,0%	-	-	-	-	-	-	4 687	,1%
Other	527 864	100,0%	-	-	-	-	-	-	527 864	14,1%
Total	**3 736 625**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**3 736 625**	**100,0%**

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**32 378 969**	**9 378 523**	**29,0%**	**8 047 337**	**24,9%**	**17 425 860**	**53,8%**	**7 839 799**	**56,9%**	**2,6%**
Property rates	4 661 284	1 108 799	23,8%	1 171 120	25,1%	2 279 920	48,9%	1 221 500	54,5%	(4,1%)
Property rates - penalties and collection charges	133 973	19 685	14,7%	16 219	12,1%	35 904	26,8%	37 959	64,4%	(57,3%)
Service charges - electricity revenue	13 458 637	4 150 248	30,8%	3 084 848	22,9%	7 235 095	53,8%	2 900 218	51,3%	6,4%
Service charges - water revenue	4 260 889	972 781	22,8%	1 210 317	28,4%	2 183 097	51,2%	1 037 215	59,4%	16,7%
Service charges - sanitation revenue	1 646 274	647 583	39,3%	270 960	16,5%	918 543	55,8%	357 065	67,9%	(24,1%)
Service charges - refuse revenue	1 486 709	352 360	23,7%	352 351	23,7%	704 711	47,4%	349 418	48,9%	,8%
Service charges - other	136 757	17 396	12,7%	14 786	10,8%	32 182	23,5%	14 883	35,8%	(,7%)
Rental of facilities and equipment	65 479	16 273	24,9%	16 291	24,9%	32 564	49,7%	15 904	46,4%	2,4%
Interest earned - external investments	322 080	119 711	37,2%	132 660	41,2%	252 372	78,4%	113 035	81,2%	17,4%
Interest earned - outstanding debtors	344 563	118 953	34,5%	68 066	19,8%	187 019	54,3%	135 022	99,6%	(49,6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	274 237	53 082	19,4%	62 811	22,9%	115 894	42,3%	99 293	65,9%	(36,7%)
Licences and permits	59 052	13 000	22,0%	12 861	21,8%	25 862	43,8%	13 299	47,6%	(3,3%)
Agency services	304 932	75 365	24,7%	63 739	20,9%	139 104	45,6%	65 461	50,5%	(2,6%)
Transfers recognised - operational	3 502 418	1 144 239	32,7%	1 013 941	28,9%	2 158 180	61,6%	928 983	68,7%	9,1%
Other own revenue	1 716 684	569 047	33,1%	556 367	32,4%	1 125 414	65,6%	550 544	69,3%	1,1%
Gains on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	**32 378 197**	**7 751 495**	**23,9%**	**7 585 732**	**23,4%**	**15 337 228**	**47,4%**	**7 687 563**	**52,5%**	**(1,3%)**
Employee related costs	6 515 448	1 513 114	23,2%	1 544 157	23,7%	3 057 270	46,9%	1 541 444	50,1%	,2%
Remuneration of councillors	126 553	27 223	21,5%	29 478	23,3%	56 701	44,8%	24 833	40,6%	18,7%
Debt impairment	1 468 871	367 218	25,0%	367 218	25,0%	734 436	50,0%	358 891	50,2%	2,3%
Depreciation and asset impairment	1 805 346	451 337	25,0%	451 337	25,0%	902 673	50,0%	407 290	59,2%	10,8%
Finance charges	662 383	113 679	17,2%	170 193	25,7%	283 872	42,9%	186 075	39,3%	(8,5%)
Bulk purchases	12 489 022	3 766 965	30,2%	2 684 862	21,5%	6 451 827	51,7%	1 802 824	41,7%	48,9%
Other Materials	2 934 165	425 353	14,5%	664 689	22,7%	1 090 042	37,1%	1 791 284	95,7%	(62,9%)
Contracted services	1 074 371	158 771	14,8%	248 985	23,2%	407 755	38,0%	486 667	82,3%	(48,8%)
Transfers and grants	1 941 318	414 862	21,4%	685 134	35,3%	1 099 996	56,7%	627 667	109,8%	9,2%
Other expenditure	3 345 719	512 975	15,3%	739 681	22,1%	1 252 656	37,4%	460 588	31,3%	60,6%
Loss on disposal of PPE	15 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**773**	**1 627 027**		**461 605**		**2 088 632**		**152 236**		
Transfers recognised - capital	1 876 755	226 674	12,1%	367 022	19,6%	593 696	31,6%	574 698	34,0%	(36,1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	(32 500)	40,6%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**1 877 528**	**1 853 702**		**828 626**		**2 682 328**		**694 434**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 877 528**	**1 853 702**		**828 626**		**2 682 328**		**694 434**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 877 528**	**1 853 702**		**828 626**		**2 682 328**		**694 434**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 877 528**	**1 853 702**		**828 626**		**2 682 328**		**694 434**		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**5 130 961**	**368 807**	**7,2%**	**833 087**	**16,2%**	**1 201 893**	**23,4%**	**1 000 626**	**29,1%**	**(16,7%)**
National Government	1 850 283	208 188	11,3%	372 876	20,2%	581 064	31,4%	515 596	34,8%	(27,7%)
Provincial Government	26 473	-	-	10 151	38,3%	10 151	38,3%	2 876	9,0%	253,0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**1 876 755**	**208 188**	**11,1%**	**383 026**	**20,4%**	**591 214**	**31,5%**	**518 472**	**34,4%**	**(26,1%)**
Borrowing	1 790 950	41 245	2,3%	174 594	9,7%	215 839	12,1%	122 758	16,7%	42,2%
Internally generated funds	1 463 256	119 374	8,2%	275 466	18,8%	394 840	27,0%	359 395	30,4%	(23,4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**5 130 961**	**368 807**	**7,2%**	**833 087**	**16,2%**	**1 201 893**	**23,4%**	**1 000 626**	**29,1%**	**(16,7%)**
Governance and Administration	**916 506**	**167 148**	**18,2%**	**127 396**	**13,9%**	**294 544**	**32,1%**	**187 518**	**35,0%**	**(32,1%)**
Executive & Council	385 900	77 560	20,1%	5 200	1,3%	82 761	21,4%	6 014	55,1%	(13,5%)
Budget & Treasury Office	223 991	15 466	6,9%	35 495	15,8%	50 961	22,8%	73 418	29,5%	(51,7%)
Corporate Services	306 616	74 121	24,2%	86 701	28,3%	160 822	52,5%	108 085	38,6%	(19,8%)
Community and Public Safety	**1 121 277**	**52 866**	**4,7%**	**288 211**	**25,7%**	**341 077**	**30,4%**	**199 530**	**20,8%**	**44,4%**
Community & Social Services	180 750	10 012	5,5%	16 311	9,0%	26 323	14,6%	24 182	10,4%	(32,5%)
Sport And Recreation	64 060	2 745	4,3%	27 320	42,6%	30 065	46,9%	21 867	54,0%	24,9%
Public Safety	237 170	10 204	4,3%	46 692	19,7%	56 896	24,0%	69 747	46,0%	(33,1%)
Housing	550 497	15 920	2,9%	180 572	32,8%	196 492	35,7%	44 451	7,8%	306,2%
Health	88 800	13 986	15,7%	17 315	19,5%	31 301	35,2%	39 284	46,4%	(55,9%)
Economic and Environmental Services	**1 796 799**	**96 803**	**5,4%**	**262 643**	**14,6%**	**359 446**	**20,0%**	**382 868**	**33,5%**	**(31,4%)**
Planning and Development	253 850	61	-	11 197	4,4%	11 259	4,4%	19 013	31,5%	(41,1%)
Road Transport	1 530 649	96 553	6,3%	250 187	16,3%	346 740	22,7%	361 084	33,7%	(30,7%)
Environmental Protection	12 300	189	1,5%	1 258	10,2%	1 447	11,8%	2 771	28,7%	(54,6%)
Trading Services	**1 272 379**	**51 515**	**4,0%**	**154 206**	**12,1%**	**205 720**	**16,2%**	**230 539**	**29,5%**	**(33,1%)**
Electricity	648 829	21 946	3,4%	41 848	6,4%	63 793	9,8%	118 926	36,5%	(64,8%)
Water	318 500	12 738	4,0%	54 680	17,2%	67 418	21,2%	56 267	33,3%	(2,8%)
Waste Water Management	175 300	5 181	3,0%	18 681	10,7%	23 862	13,6%	38 102	17,9%	(51,0%)
Waste Management	129 750	11 650	9,0%	38 997	30,1%	50 647	39,0%	17 244	14,6%	126,1%
Other	**24 000**	**474**	**2,0%**	**632**	**2,6%**	**1 106**	**4,6%**	**170**	**3,1%**	**271,3%**

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	**32 460 381**	**7 100 904**	**21,9%**	**11 042 578**	**34,0%**	**18 143 482**	**55,9%**	**7 822 797**	**49,8%**	**41,2%**
Property rates, penalties and collection charges	4 459 590	1 017 035	22,8%	1 133 459	25,4%	2 150 494	48,2%	1 431 285	61,6%	(20,8%)
Service charges	19 529 590	5 834 509	29,9%	5 366 230	27,5%	11 200 739	57,4%	4 272 142	42,6%	25,6%
Other revenue	**2 425 384**	**(977 621)**	**(40,3%)**	**3 016 231**	**124,4%**	**2 038 611**	**84,1%**	**630 143**	**156,5%**	**378,7%**
Government - operating	3 502 418	761 642	21,7%	958 539	27,4%	1 720 181	49,1%	666 472	51,5%	43,8%
Government - capital	1 876 755	226 674	12,1%	367 392	19,6%	594 067	31,7%	574 698	37,3%	(36,1%)
Interest	666 643	238 665	35,8%	200 726	30,1%	439 391	65,9%	248 057	79,8%	(19,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(27 758 009)**	**(11 348 405)**	**40,9%**	**(8 906 316)**	**32,1%**	**(20 254 721)**	**73,0%**	**(5 643 231)**	**48,8%**	**57,8%**
Suppliers and employees	(25 154 308)	(10 725 497)	42,6%	(8 050 989)	32,0%	(18 776 486)	74,6%	(4 829 489)	45,1%	66,7%
Finance charges	(662 383)	(113 679)	17,2%	(170 193)	25,7%	(283 872)	42,9%	(186 075)	102,6%	(8,5%)
Transfers and grants	(1 941 318)	(509 229)	26,2%	(685 134)	35,3%	(1 194 363)	61,5%	(627 667)	92,8%	9,2%
Net Cash from/(used) Operating Activities	**4 702 372**	**(4 247 501)**	**(90,3%)**	**2 136 262**	**45,4%**	**(2 111 239)**	**(44,9%)**	**2 179 566**	**56,2%**	**(2,0%)**
Cash Flow from Investing Activities										
Receipts	**287 437**	**4 099 289**	**1 426,2%**	**(62 399)**	**(21,7%)**	**4 036 891**	**1 404,4%**	**(63 468)**	**4,6%**	**(1,7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	(1 996)	-	-	-	(1 996)	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	21	-	(100,0%)
Decrease (increase) in non-current investments	287 437	4 101 286	1 426,8%	(62 399)	(21,7%)	4 038 887	1 405,1%	(63 489)	4,6%	(1,7%)
Payments	**(4 805 541)**	**(368 807)**	**7,7%**	**(833 087)**	**17,3%**	**(1 201 893)**	**25,0%**	**(1 000 626)**	**29,4%**	**(16,7%)**
Capital assets	(4 805 541)	(368 807)	7,7%	(833 087)	17,3%	(1 201 893)	25,0%	(1 000 626)	29,4%	(16,7%)
Net Cash from/(used) Investing Activities	**(4 518 103)**	**3 730 483**	**(82,6%)**	**(895 485)**	**19,8%**	**2 834 997**	**(62,7%)**	**(1 064 094)**	**27,9%**	**(15,8%)**
Cash Flow from Financing Activities										
Receipts	**1 808 793**	**(12 899)**	**(,7%)**	**13 923**	**,8%**	**1 023**	**,1%**	**16 773**	**1,9%**	**(17,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 790 950	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	17 842	(12 899)	(72,3%)	13 923	78,0%	1 023	5,7%	16 773	117,1%	(17,0%)
Payments	**(381 507)**	**(234 278)**	**61,4%**	**(162 655)**	**42,6%**	**(396 933)**	**104,0%**	**(129 629)**	**51,9%**	**25,5%**
Repayment of borrowing	(381 507)	(234 278)	61,4%	(162 655)	42,6%	(396 933)	104,0%	(129 629)	51,9%	25,5%
Net Cash from/(used) Financing Activities	**1 427 285**	**(247 177)**	**(17,3%)**	**(148 732)**	**(10,4%)**	**(395 910)**	**(27,7%)**	**(112 855)**	**(15,9%)**	**31,8%**
Net Increase/(Decrease) in cash held	**1 611 554**	**(764 195)**	**(47,4%)**	**1 092 044**	**67,8%**	**327 849**	**20,3%**	**1 002 617**	**(767,8%)**	**8,9%**
Cash/cash equivalents at the year begin:	7 701 376	7 701 376	100,0%	6 937 181	90,1%	7 701 376	100,0%	7 445 115	161,0%	(6,8%)
Cash/cash equivalents at the year end:	**9 312 930**	**6 937 181**	**74,5%**	**8 029 225**	**86,2%**	**8 029 225**	**86,2%**	**8 447 732**	**180,3%**	**(5,0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	313 701	8,0%	158 471	4,0%	124 493	3,2%	3 344 423	84,9%	3 941 088	31,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	868 262	36,2%	177 843	7,4%	93 443	3,9%	1 261 074	52,5%	2 400 622	19,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	271 642	14,7%	94 218	5,1%	65 025	3,5%	1 421 774	76,7%	1 852 660	14,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	91 121	7,9%	45 141	3,9%	34 757	3,0%	981 512	85,2%	1 152 530	9,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	81 289	6,8%	43 329	3,6%	35 757	3,0%	1 030 617	86,5%	1 190 993	9,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 591	1,6%	2 114	2,1%	2 007	2,0%	96 650	94,4%	102 361	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	28 098	1,8%	27 751	1,8%	29 486	1,9%	1 436 045	94,4%	1 521 381	12,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24 130	4,9%	17 067	3,4%	16 958	3,4%	439 317	88,3%	497 472	3,9%	-	-	-	-
Total By Income Source	**1 679 834**	**13,3%**	**565 934**	**4,5%**	**401 926**	**3,2%**	**10 011 412**	**79,1%**	**12 659 107**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	36 987	20,0%	19 692	10,6%	11 475	6,2%	116 798	63,2%	184 953	1,5%	-	-	-	-
Commercial	1 022 501	31,6%	234 415	7,2%	120 725	3,7%	1 862 537	57,5%	3 240 179	25,6%	-	-	-	-
Households	613 449	6,8%	307 973	3,4%	266 525	2,9%	7 894 244	86,9%	9 082 191	71,7%	-	-	-	-
Other	6 897	4,5%	3 854	2,5%	3 201	2,1%	137 833	90,8%	151 785	1,2%	-	-	-	-
Total By Customer Group	**1 679 834**	**13,3%**	**565 934**	**4,5%**	**401 926**	**3,2%**	**10 011 412**	**79,1%**	**12 659 107**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	753 739	100,0%	-	-	-	-	-	-	753 739	33,3%
Bulk Water	240 298	100,0%	-	-	-	-	-	-	240 298	10,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	159 465	100,0%	-	-	-	-	-	-	159 465	7,0%
Auditor-General	882 604	79,8%	111 109	10,0%	112 206	10,1%	-	-	1 105 919	48,8%
Other	4 764	100,0%	-	-	-	-	-	-	4 764	,2%
Total	**2 040 870**	**90,1%**	**111 109**	**4,9%**	**112 206**	**5,0%**	**-**	**-**	**2 264 185**	**100,0%**

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**6 093 014**	**1 550 764**	**25,5%**	**1 303 338**	**21,4%**	**2 854 102**	**46,8%**	**1 068 659**	**47,6%**	**22,0%**
Property rates	787 747	163 786	20,8%	164 769	20,9%	328 555	41,7%	149 640	49,4%	10,1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 458 606	595 759	24,2%	411 550	16,7%	1 007 309	41,0%	426 105	50,1%	(3,4%)
Service charges - water revenue	1 264 814	361 652	28,6%	313 442	24,8%	675 094	53,4%	223 395	50,4%	40,3%
Service charges - sanitation revenue	401 706	89 341	22,2%	102 165	25,4%	191 506	47,7%	(35 695)	13,3%	(386,2%)
Service charges - refuse revenue	215 210	52 329	24,3%	65 618	30,5%	117 947	54,8%	49 210	50,0%	33,3%
Service charges - other	29 653	1 573	5,3%	2 226	7,5%	3 799	12,8%	1 337	6,5%	66,4%
Rental of facilities and equipment	13 677	4 415	32,3%	4 703	34,4%	9 118	66,7%	3 100	35,6%	51,7%
Interest earned - external investments	8 912	350	3,9%	3 097	34,8%	3 448	38,7%	2 551	3 864,5%	21,4%
Interest earned - outstanding debtors	38 904	10 474	26,9%	10 117	26,0%	20 591	52,9%	9 595	71,9%	5,4%
Dividends received	-	-	-	-	-	-	-	3	57,2%	(100,0%)
Fines	169 260	2 506	1,5%	2 823	1,7%	5 329	3,1%	3 140	3,8%	(10,1%)
Licences and permits	13	19	145,0%	35	268,7%	54	413,7%	22	396,0%	56,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	678 454	262 354	38,7%	215 878	31,8%	478 232	70,5%	227 650	72,6%	(5,2%)
Other own revenue	26 058	6 206	23,8%	6 914	26,5%	13 119	50,3%	6 260	11,9%	10,4%
Gains on disposal of PPE	-	-	-	-	-	-	-	2 348	80,6%	(100,0%)
Operating Expenditure	**5 937 229**	**782 327**	**13,2%**	**1 374 797**	**23,2%**	**2 157 124**	**36,3%**	**1 185 988**	**39,8%**	**15,9%**
Employee related costs	1 028 747	249 071	24,2%	269 834	26,2%	518 905	50,4%	227 257	47,6%	18,7%
Remuneration of councillors	47 828	11 722	24,5%	12 057	25,2%	23 779	49,7%	11 320	47,8%	6,5%
Debt impairment	737 005	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	459 225	-	-	-	-	-	-	111 222	28,2%	(100,0%)
Finance charges	10 332	-	-	10 515	101,8%	10 515	101,8%	-	-	(100,0%)
Bulk purchases	2 393 311	323 815	13,5%	839 208	35,1%	1 163 023	48,6%	511 366	46,3%	64,1%
Other Materials	24 527	7 808	31,8%	4 541	18,5%	12 348	50,3%	9 257	47,3%	(50,9%)
Contracted services	188 835	5 716	3,0%	17 129	9,1%	22 845	12,1%	102 449	71,2%	(83,3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 047 417	184 194	17,6%	221 514	21,1%	405 708	38,7%	213 117	52,5%	3,9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**155 784**	**768 438**		**(71 460)**		**696 978**		**(117 329)**		
Transfers recognised - capital	189 889	5 047	2,7%	78 854	41,5%	83 901	44,2%	74 832	19,4%	5,4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**345 673**	**773 485**		**7 395**		**780 880**		**(42 497)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**345 673**	**773 485**		**7 395**		**780 880**		**(42 497)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**345 673**	**773 485**		**7 395**		**780 880**		**(42 497)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**345 673**	**773 485**		**7 395**		**780 880**		**(42 497)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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%**	**47 281**	**13,7%**	**59 793**	**17,3%**	**50 035**	**19,7%**	**(5,5%)**
National Government	168 965	8 937	5,3%	36 330	21,5%	45 267	26,8%	32 463	18,1%	11,9%
Provincial Government	18 220	2 978	16,3%	5 816	31,9%	8 794	48,3%	7 493	32,0%	(22,4%)
District Municipality	2 704	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**189 889**	**11 915**	**6,3%**	**42 146**	**22,2%**	**54 061**	**28,5%**	**39 956**	**19,3%**	**5,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	155 784	597	,4%	5 135	3,3%	5 732	3,7%	10 079	20,8%	(49,1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**345 673**	**12 512**	**3,6%**	**47 281**	**13,7%**	**59 793**	**17,3%**	**50 035**	**19,7%**	**(5,5%)**
Governance and Administration	**31 800**	**597**	**1,9%**	**4 967**	**15,6%**	**5 564**	**17,5%**	**803**	**9,8%**	**518,6%**
Executive & Council	450	543	120,7%	205	45,5%	748	166,2%	289	-	(29,1%)
Budget & Treasury Office	19 600	54	,3%	1 658	8,5%	1 712	8,7%	514	6,2%	222,5%
Corporate Services	11 750	-	-	3 105	26,4%	3 105	26,4%	-	-	(100,0%)
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%**	**42 314**	**48,6%**	**54 229**	**62,3%**	**49 232**	**79,9%**	**(14,1%)**
Planning and Development	15 376	11 915	77,5%	42 314	275,2%	54 229	352,7%	49 232	905,2%	(14,1%)
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

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	**5 256 488**	**1 340 778**	**25,5%**	**1 169 789**	**22,3%**	**2 510 567**	**47,8%**	**1 108 097**	**49,8%**	**5,6%**
Property rates, penalties and collection charges	622 320	122 071	19,6%	135 772	21,8%	257 843	41,4%	124 229	47,2%	9,3%
Service charges	3 509 001	537 022	15,3%	481 887	13,7%	1 018 909	29,0%	597 245	45,8%	(19,3%)
Other revenue	**207 508**	**307 101**	**148,0%**	**256 328**	**123,5%**	**563 429**	**271,5%**	**170 883**	**114,2%**	**50,0%**
Government - operating	682 074	253 575	37,2%	202 861	29,7%	456 436	66,9%	195 864	68,0%	3,6%
Government - capital	187 769	106 766	56,9%	78 022	41,6%	184 788	98,4%	7 231	26,8%	979,0%
Interest	47 815	14 243	29,8%	14 918	31,2%	29 162	61,0%	12 642	75,8%	18,0%
Dividends	-	-	-	-	-	-	-	3	57,2%	(100,0%)
Payments	**(4 909 371)**	**(1 399 684)**	**28,5%**	**(1 055 207)**	**21,5%**	**(2 454 891)**	**50,0%**	**(1 206 089)**	**64,1%**	**(12,5%)**
Suppliers and employees	(4 899 039)	(1 397 678)	28,5%	(1 052 133)	21,5%	(2 449 811)	50,0%	(1 204 024)	64,1%	(12,6%)
Finance charges	(10 332)	(2 006)	19,4%	(3 074)	29,8%	(5 080)	49,2%	(2 065)	110,0%	48,8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**347 118**	**(58 906)**	**(17,0%)**	**114 582**	**33,0%**	**55 676**	**16,0%**	**(97 992)**	**(19,9%)**	**(216,9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**20 153**	**-**	**265**	**-**	**20 418**	**-**	**151 771**	**7 611,0%**	**(99,8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	20 153	-	265	-	20 418	-	151 771	-	(99,8%)
Payments	**(328 917)**	**(57 907)**	**17,6%**	**(79 331)**	**24,1%**	**(137 238)**	**41,7%**	**(47 549)**	**27,8%**	**66,8%**
Capital assets	(328 917)	(57 907)	17,6%	(79 331)	24,1%	(137 238)	41,7%	(47 549)	27,8%	66,8%
Net Cash from/(used) Investing Activities	**(328 917)**	**(37 755)**	**11,5%**	**(79 066)**	**24,0%**	**(116 820)**	**35,5%**	**104 222**	**(15,0%)**	**(175,9%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**144 500**	**271,7%**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	144 500	271,7%	(100,0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(16 800)**	**-**	**-**	**-**	**-**	**-**	**-**	**(247 613)**	**278,9%**	**(100,0%)**
Repayment of borrowing	(16 800)	-	-	-	-	-	-	(247 613)	278,9%	(100,0%)
Net Cash from/(used) Financing Activities	**(16 800)**	**-**	**-**	**-**	**-**	**-**	**-**	**(103 113)**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**1 400**	**(96 661)**	**(6 902,6%)**	**35 516**	**2 536,3%**	**(61 144)**	**(4 366,4%)**	**(96 882)**	**(30,7%)**	**(136,7%)**
Cash/cash equivalents at the year begin:	123 982	400	,3%	(96 260)	(77,6%)	400	,3%	41 759	(29,9%)	(330,5%)
Cash/cash equivalents at the year end:	**125 382**	**(96 260)**	**(76,8%)**	**(60 744)**	**(48,4%)**	**(60 744)**	**(48,4%)**	**(55 123)**	**(31,3%)**	**10,2%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	146 016	5,1%	91 900	3,2%	68 989	2,4%	2 580 445	89,4%	2 887 350	49,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	67 080	16,2%	22 112	5,3%	16 435	4,0%	309 484	74,6%	415 111	7,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 124	7,6%	17 881	2,9%	15 301	2,5%	528 983	87,0%	608 288	10,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	32 743	3,7%	22 528	2,6%	16 393	1,9%	808 401	91,9%	880 065	15,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 897	3,6%	13 981	2,5%	9 912	1,8%	509 396	92,1%	553 186	9,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 524	2,6%	6 495	1,2%	2 351	,5%	499 341	95,7%	521 711	8,9%	-	-	-	-
Total By Income Source	**325 383**	**5,5%**	**174 897**	**3,0%**	**129 382**	**2,2%**	**5 236 049**	**89,3%**	**5 865 712**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	25 301	7,5%	10 679	3,2%	8 903	2,6%	293 591	86,7%	338 475	5,8%	-	-	-	-
Commercial	102 816	23,5%	23 274	5,3%	18 353	4,2%	293 307	67,0%	437 750	7,5%	-	-	-	-
Households	195 633	3,9%	134 920	2,7%	100 020	2,0%	4 555 277	91,4%	4 985 850	85,0%	-	-	-	-
Other	1 634	1,6%	6 025	5,8%	2 106	2,0%	93 873	90,6%	103 637	1,8%	-	-	-	-
Total By Customer Group	**325 383**	**5,5%**	**174 897**	**3,0%**	**129 382**	**2,2%**	**5 236 049**	**89,3%**	**5 865 712**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	215 734	100,0%	-	-	-	-	-	-	215 734	31,2%
Bulk Water	131 179	86,6%	20 227	13,4%	-	-	-	-	151 406	21,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 587	6,1%	2 727	,8%	300 896	93,1%	-	-	323 210	46,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**366 500**	**53,1%**	**22 954**	**3,3%**	**300 896**	**43,6%**	**-**	**-**	**690 350**	**100,0%**

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**726 416**	**187 516**	**25,8%**	**181 827**	**25,0%**	**369 343**	**50,8%**	**99 580**	**52,4%**	**82,6%**
Property rates	98 270	24 176	24,6%	24 223	24,6%	48 399	49,3%	14 812	52,6%	63,5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	288 970	78 128	27,0%	76 411	26,4%	154 538	53,5%	27 583	56,5%	177,0%
Service charges - water revenue	110 353	26 563	24,1%	25 186	22,8%	51 749	46,9%	14 951	46,5%	68,5%
Service charges - sanitation revenue	25 317	6 814	26,9%	6 274	24,8%	13 088	51,7%	3 911	53,8%	60,4%
Service charges - refuse revenue	30 193	7 607	25,2%	8 139	27,0%	15 746	52,2%	4 538	49,8%	79,4%
Service charges - other	1 217	357	29,3%	294	24,1%	651	53,5%	255	-	15,2%
Rental of facilities and equipment	4 331	1 197	27,6%	1 002	23,1%	2 199	50,8%	777	42,3%	29,0%
Interest earned - external investments	1 000	257	25,7%	580	58,0%	837	83,7%	480	-	20,8%
Interest earned - outstanding debtors	13 700	1 000	7,3%	2 328	17,0%	3 328	24,3%	3 457	71,3%	(32,7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	46 516	1 620	3,5%	2 326	5,0%	3 947	8,5%	7	39,5%	31 879,3%
Licences and permits	62	-	-	23	37,0%	23	37,0%	14	38,5%	68,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	103 606	39 266	37,9%	34 323	33,1%	73 588	71,0%	26 949	45,1%	27,4%
Other own revenue	2 880	532	18,5%	717	24,9%	1 249	43,4%	1 846	82,2%	(61,1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**709 231**	**126 518**	**17,8%**	**109 740**	**15,5%**	**236 258**	**33,3%**	**105 417**	**41,0%**	**4,1%**
Employee related costs	154 837	38 585	24,9%	11 629	7,5%	50 215	32,4%	33 770	49,3%	(65,6%)
Remuneration of councillors	9 819	1 890	19,3%	1 515	15,4%	3 405	34,7%	2 916	49,8%	(48,0%)
Debt impairment	110 039	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 808	-	-	-	-	-	-	-	-	-
Finance charges	10 368	1 417	13,7%	1 411	13,6%	2 828	27,3%	1 441	50,8%	(2,1%)
Bulk purchases	262 961	65 158	24,8%	65 053	24,7%	130 211	49,5%	43 480	49,8%	49,6%
Other Materials	26 516	3 368	12,7%	6 310	23,8%	9 678	36,5%	4 732	33,6%	33,3%
Contracted services	636	99	15,5%	186	29,2%	285	44,8%	111	31,9%	66,8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	92 247	16 000	17,3%	23 635	25,6%	39 636	43,0%	18 966	53,5%	24,6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**17 185**	**60 998**		**72 087**		**133 085**		**(5 836)**		
Transfers recognised - capital	40 374	2 315	5,7%	4 515	11,2%	6 830	16,9%	1 578	9,5%	186,2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**57 559**	**63 314**		**76 602**		**139 915**		**(4 259)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**57 559**	**63 314**		**76 602**		**139 915**		**(4 259)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**57 559**	**63 314**		**76 602**		**139 915**		**(4 259)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**57 559**	**63 314**		**76 602**		**139 915**		**(4 259)**		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	**57 011**	**3 464**	**6,1%**	**6 127**	**10,7%**	**9 591**	**16,8%**	**3 066**	**10,4%**	**99,8%**
National Government	31 204	2 430	7,8%	4 994	16,0%	7 424	23,8%	2 139	7,0%	133,5%
Provincial Government	3 407	-	-	848	24,9%	848	24,9%	4	,3%	19 614,5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 611**	**2 430**	**7,0%**	**5 842**	**16,9%**	**8 272**	**23,9%**	**2 144**	**7,4%**	**172,5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 400	1 034	4,6%	285	1,3%	1 319	5,9%	923	17,1%	(69,1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**57 011**	**3 464**	**6,1%**	**6 127**	**10,7%**	**9 591**	**16,8%**	**3 066**	**10,4%**	**99,8%**
Governance and Administration	**4 700**	**1 034**	**22,0%**	**324**	**6,9%**	**1 358**	**28,9%**	**322**	**23,3%**	**,6%**
Executive & Council	1 400	1 016	72,6%	346	24,7%	1 362	97,3%	-	23,0%	(100,0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	3 300	17	,5%	(22)	(,7%)	(4)	(,1%)	322	23,5%	(106,7%)
Community and Public Safety	**4 907**	**-**	**-**	**848**	**17,3%**	**848**	**17,3%**	**264**	**21,6%**	**220,6%**
Community & Social Services	4 907	-	-	848	17,3%	848	17,3%	264	10,7%	220,6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 500**	**2 015**	**13,0%**	**1 131**	**7,3%**	**3 146**	**20,3%**	**1 421**	**59,9%**	**(20,4%)**
Planning and Development	1 000	-	-	-	-	-	-	-	-	-
Road Transport	14 500	2 015	13,9%	1 131	7,8%	3 146	21,7%	1 421	59,9%	(20,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**31 904**	**415**	**1,3%**	**3 825**	**12,0%**	**4 239**	**13,3%**	**1 059**	**3,2%**	**261,2%**
Electricity	11 004	-	-	406	3,7%	406	3,7%	3	2,4%	12 391,4%
Water	7 500	415	5,5%	3 419	45,6%	3 833	51,1%	715	4,3%	378,1%
Waste Water Management	11 900	-	-	-	-	-	-	341	2,6%	(100,0%)
Waste Management	1 500	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	**609 924**	**180 122**	**29,5%**	**155 298**	**25,5%**	**335 420**	**55,0%**	**138 562**	**53,2%**	**12,1%**
Property rates, penalties and collection charges	77 634	17 079	22,0%	18 671	24,0%	35 750	46,0%	17 508	46,1%	6,6%
Service charges	362 785	82 131	22,6%	84 996	23,4%	167 127	46,1%	81 438	46,4%	4,4%
Other revenue	**14 251**	**15 241**	**107,0%**	**14 733**	**103,4%**	**29 975**	**210,3%**	**9 307**	**175,4%**	**58,3%**
Government - operating	103 606	42 504	41,0%	31 623	30,5%	74 128	71,5%	29 648	68,4%	6,7%
Government - capital	40 374	22 714	56,3%	4 750	11,8%	27 464	68,0%	230	53,9%	1 965,2%
Interest	11 275	453	4,0%	525	4,7%	977	8,7%	431	12,2%	21,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(552 589)**	**(158 847)**	**28,7%**	**(138 548)**	**25,1%**	**(297 395)**	**53,8%**	**(133 204)**	**55,7%**	**4,0%**
Suppliers and employees	(547 016)	(158 847)	29,0%	(138 548)	25,3%	(297 395)	54,4%	(133 204)	67,2%	4,0%
Finance charges	(5 573)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 334**	**21 276**	**37,1%**	**16 749**	**29,2%**	**38 025**	**66,3%**	**5 358**	**36,4%**	**212,6%**
Cash Flow from Investing Activities										
Receipts	**-**	**59**	**-**	**59**	**-**	**118**	**-**	**117**	**-**	**(49,3%)**
Proceeds on disposal of PPE	-	59	-	59	-	118	-	117	-	(49,3%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(57 011)**	**(6 725)**	**11,8%**	**(6 235)**	**10,9%**	**(12 960)**	**22,7%**	**(4 048)**	**35,4%**	**54,0%**
Capital assets	(57 011)	(6 725)	11,8%	(6 235)	10,9%	(12 960)	22,7%	(4 048)	35,4%	54,0%
Net Cash from/(used) Investing Activities	**(57 011)**	**(6 666)**	**11,7%**	**(6 176)**	**10,8%**	**(12 842)**	**22,5%**	**(3 931)**	**35,2%**	**57,1%**
Cash Flow from Financing Activities										
Receipts	**-**	**9**	**-**	**450**	**-**	**459**	**-**	**(13)**	**-**	**(3 562,8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	9	-	450	-	459	-	(13)	-	(3 562,8%)
Payments	**(3 357)**	**-**	**-**	**-**	**-**	**-**	**-**	**(2 942)**	**96,0%**	**(100,0%)**
Repayment of borrowing	(3 357)	-	-	-	-	-	-	(2 942)	96,0%	(100,0%)
Net Cash from/(used) Financing Activities	**(3 357)**	**9**	**(,3%)**	**450**	**(13,4%)**	**459**	**(13,7%)**	**(2 955)**	**96,3%**	**(115,2%)**
Net Increase/(Decrease) in cash held	**(3 033)**	**14 619**	**(482,0%)**	**11 023**	**(363,4%)**	**25 642**	**(845,4%)**	**(1 527)**	**28,6%**	**(821,8%)**
Cash/cash equivalents at the year begin:	8 207	14 988	182,6%	29 607	360,7%	14 988	182,6%	5 932	-	399,1%
Cash/cash equivalents at the year end:	**5 174**	**29 607**	**572,2%**	**40 630**	**785,3%**	**40 630**	**785,3%**	**4 404**	**20,6%**	**822,5%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 588	5,7%	6 504	3,9%	6 436	3,9%	144 377	86,5%	166 904	31,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22 468	15,4%	5 709	3,9%	4 432	3,0%	113 515	77,7%	146 124	27,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 296	12,1%	2 663	4,4%	2 109	3,5%	48 379	80,0%	60 447	11,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 319	5,3%	1 429	3,2%	1 190	2,7%	39 123	88,8%	44 061	8,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 702	4,1%	2 022	3,1%	1 820	2,8%	59 394	90,1%	65 938	12,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15 384	32,1%	795	1,7%	511	1,1%	31 195	65,1%	47 885	9,0%	-	-	-	-
Total By Income Source	**59 757**	**11,2%**	**19 122**	**3,6%**	**16 497**	**3,1%**	**435 984**	**82,1%**	**531 359**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 370	13,5%	2 271	9,1%	1 952	7,8%	17 284	69,5%	24 877	4,7%	-	-	-	-
Commercial	17 847	60,1%	1 480	5,0%	1 086	3,7%	9 294	31,3%	29 707	5,6%	-	-	-	-
Households	24 015	5,2%	15 313	3,3%	13 424	2,9%	408 961	88,6%	461 713	86,9%	-	-	-	-
Other	14 525	96,4%	58	,4%	35	,2%	444	2,9%	15 061	2,8%	-	-	-	-
Total By Customer Group	**59 757**	**11,2%**	**19 122**	**3,6%**	**16 497**	**3,1%**	**435 984**	**82,1%**	**531 359**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	55	,2%	-	-	16 871	57,9%	12 219	41,9%	29 145	56,4%
Bulk Water	-	-	4 412	84,7%	595	11,4%	199	3,8%	5 206	10,1%
PAYE deductions	1 763	100,0%	-	-	-	-	-	-	1 763	3,4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 116	100,0%	-	-	-	-	-	-	2 116	4,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 152	53,9%	1 480	37,1%	195	4,9%	162	4,1%	3 989	7,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 740	60,9%	1 032	11,0%	2 614	27,8%	32	,3%	9 418	18,2%
Total	**11 825**	**22,9%**	**6 924**	**13,4%**	**20 276**	**39,3%**	**12 612**	**24,4%**	**51 636**	**100,0%**

GAUTENG: MERAFONG CITY (GT484)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**1 236 817**	**325 112**	**26,3%**	**276 090**	**22,3%**	**601 202**	**48,6%**	**297 389**	**56,7%**	**(7,2%)**
Property rates	227 028	42 635	18,8%	39 966	17,6%	82 601	36,4%	57 026	74,8%	(29,9%)
Property rates - penalties and collection charges	374	33	8,8%	1 498	401,0%	1 531	409,8%	757	222,5%	98,0%
Service charges - electricity revenue	282 810	71 944	25,4%	66 438	23,5%	138 382	48,9%	66 079	52,9%	,5%
Service charges - water revenue	291 482	73 960	25,4%	61 562	21,1%	135 522	46,5%	68 835	45,9%	(10,6%)
Service charges - sanitation revenue	43 408	10 302	23,7%	10 213	23,5%	20 515	47,3%	10 257	55,0%	(,4%)
Service charges - refuse revenue	59 866	14 770	24,7%	14 678	24,5%	29 448	49,2%	13 753	50,6%	6,7%
Service charges - other	837	315	37,6%	302	36,1%	617	73,7%	206	51,3%	46,7%
Rental of facilities and equipment	1 172	307	26,2%	278	23,7%	585	49,9%	259	50,3%	7,5%
Interest earned - external investments	2 786	1 077	38,7%	1 726	62,0%	2 803	100,6%	995	16,6%	73,5%
Interest earned - outstanding debtors	54 681	18 972	34,7%	18 545	33,9%	37 516	68,6%	12 962	59,2%	43,1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 008	1 214	40,4%	1 469	48,8%	2 683	89,2%	693	38,5%	111,8%
Licences and permits	41 060	9 074	22,1%	9 391	22,9%	18 465	45,0%	8 680	51,3%	8,2%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	206 523	79 444	38,5%	48 159	23,3%	127 603	61,8%	55 606	75,3%	(13,4%)
Other own revenue	20 954	1 065	5,1%	1 865	8,9%	2 930	14,0%	1 268	8,1%	47,0%
Gains on disposal of PPE	830	1	,1%	-	-	1	,1%	12	,7%	(100,0%)
Operating Expenditure	**1 452 754**	**204 746**	**14,1%**	**465 495**	**32,0%**	**670 241**	**46,1%**	**349 503**	**55,2%**	**33,2%**
Employee related costs	327 675	75 603	23,1%	72 841	22,2%	148 444	45,3%	72 390	49,9%	,6%
Remuneration of councillors	20 983	4 696	22,4%	4 883	23,3%	9 580	45,7%	4 697	50,9%	4,0%
Debt impairment	335 746	-	-	148 620	44,3%	148 620	44,3%	124 120	153,5%	19,7%
Depreciation and asset impairment	106 226	-	-	54 785	51,6%	54 785	51,6%	25 767	48,4%	112,6%
Finance charges	12 400	1 965	15,8%	781	6,3%	2 746	22,1%	1 450	35,0%	(46,1%)
Bulk purchases	440 188	90 955	20,7%	117 754	26,8%	208 708	47,4%	77 876	51,4%	51,2%
Other Materials	-	3 500	-	4 790	-	8 290	-	1 903	-	151,8%
Contracted services	68 960	13 091	19,0%	21 767	31,6%	34 858	50,5%	13 241	34,2%	64,4%
Transfers and grants	-	857	-	2 681	-	3 539	-	3 939	-	(31,9%)
Other expenditure	140 576	14 079	10,0%	36 592	26,0%	50 671	36,0%	24 120	25,0%	51,7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(215 937)**	**120 366**		**(189 405)**		**(69 039)**		**(52 113)**		
Transfers recognised - capital	143 332	356	,2%	-	-	356	,2%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(72 605)**	**120 722**		**(189 405)**		**(68 683)**		**(52 113)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(72 605)**	**120 722**		**(189 405)**		**(68 683)**		**(52 113)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(72 605)**	**120 722**		**(189 405)**		**(68 683)**		**(52 113)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(72 605)**	**120 722**		**(189 405)**		**(68 683)**		**(52 113)**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	**151 892**	**19 299**	**12,7%**	**22 289**	**14,7%**	**41 588**	**27,4%**	**32 029**	**46,0%**	**(30,4%)**
National Government	95 519	14 891	15,6%	12 786	13,4%	27 678	29,0%	16 935	26,1%	(24,5%)
Provincial Government	47 813	4 284	9,0%	4 922	10,3%	9 206	19,3%	15 093	-	(67,4%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**143 332**	**19 175**	**13,4%**	**17 708**	**12,4%**	**36 883**	**25,7%**	**32 029**	**46,0%**	**(44,7%)**
Borrowing	7 100	-	-	4 460	62,8%	4 460	62,8%	-	-	(100,0%)
Internally generated funds	1 460	124	8,5%	121	8,3%	245	16,8%	-	-	(100,0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**151 892**	**19 299**	**12,7%**	**22 289**	**14,7%**	**41 588**	**27,4%**	**32 029**	**46,0%**	**(30,4%)**
Governance and Administration	**1 460**	**124**	**8,5%**	**121**	**8,3%**	**245**	**16,8%**	**-**	**-**	**(100,0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 460	124	8,5%	121	8,3%	245	16,8%	-	-	(100,0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 728**	**5 419**	**28,9%**	**3 438**	**18,4%**	**8 857**	**47,3%**	**6 610**	**47,2%**	**(48,0%)**
Community & Social Services	18 728	5 419	28,9%	3 438	18,4%	8 857	47,3%	410	2,9%	737,8%
Sport And Recreation	-	-	-	-	-	-	-	2 406	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	3 794	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**54 260**	**6 515**	**12,0%**	**7 324**	**13,5%**	**13 839**	**25,5%**	**23 963**	**119,8%**	**(69,4%)**
Planning and Development	2 629	-	-	521	19,8%	521	19,8%	-	-	(100,0%)
Road Transport	51 631	6 515	12,6%	6 803	13,2%	13 318	25,8%	23 963	151,6%	(71,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**77 444**	**7 241**	**9,4%**	**11 406**	**14,7%**	**18 647**	**24,1%**	**1 455**	**10,4%**	**683,9%**
Electricity	22 631	7 241	32,0%	5 189	22,9%	12 430	54,9%	1 234	5,4%	320,6%
Water	49 813	-	-	4 451	8,9%	4 451	8,9%	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 000	-	-	1 767	35,3%	1 767	35,3%	222	22,3%	697,6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	**999 356**	**264 920**	**26,5%**	**282 008**	**28,2%**	**546 928**	**54,7%**	**418 229**	**63,2%**	**(32,6%)**
Property rates, penalties and collection charges	147 942	26 112	17,7%	49 009	33,1%	75 121	50,8%	24 030	37,8%	104,0%
Service charges	458 489	120 129	26,2%	119 455	26,1%	239 585	52,3%	120 579	39,4%	(,9%)
Other revenue	**66 195**	**11 662**	**17,6%**	**12 986**	**19,6%**	**24 648**	**37,2%**	**95 284**	**163,6%**	**(86,4%)**
Government - operating	206 523	79 800	38,6%	56 740	27,5%	136 540	66,1%	56 988	76,1%	(,4%)
Government - capital	98 282	25 178	25,6%	36 969	37,6%	62 147	63,2%	107 237	167,5%	(65,5%)
Interest	21 924	2 038	9,3%	6 848	31,2%	8 887	40,5%	14 112	52,6%	(51,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 010 782)**	**(204 574)**	**20,2%**	**(191 363)**	**18,9%**	**(395 937)**	**39,2%**	**(368 508)**	**63,8%**	**(48,1%)**
Suppliers and employees	(998 382)	(200 658)	20,1%	(190 582)	19,1%	(391 240)	39,2%	(367 119)	64,1%	(48,1%)
Finance charges	(12 400)	(1 965)	15,8%	(781)	6,3%	(2 746)	22,1%	(1 389)	34,3%	(43,8%)
Transfers and grants	-	(1 951)	-	-	-	(1 951)	-	-	-	-
Net Cash from/(used) Operating Activities	**(11 426)**	**60 346**	**(528,1%)**	**90 645**	**(793,3%)**	**150 991**	**(1 321,5%)**	**49 721**	**57,6%**	**82,3%**
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%**	**(21 796)**	**14,3%**	**(39 337)**	**25,9%**	**(26 755)**	**39,0%**	**(18,5%)**
Capital assets	(151 892)	(17 541)	11,5%	(21 796)	14,3%	(39 337)	25,9%	(26 755)	39,0%	(18,5%)
Net Cash from/(used) Investing Activities	**(151 062)**	**(17 541)**	**11,6%**	**(21 796)**	**14,4%**	**(39 337)**	**26,0%**	**(26 755)**	**39,0%**	**(18,5%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**43**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	43	-	(100,0%)
Payments	**(8 503)**	**(1 863)**	**21,9%**	**(1 295)**	**15,2%**	**(3 158)**	**37,1%**	**(3 834)**	**59,9%**	**(66,2%)**
Repayment of borrowing	(8 503)	(1 863)	21,9%	(1 295)	15,2%	(3 158)	37,1%	(3 834)	59,9%	(66,2%)
Net Cash from/(used) Financing Activities	**(8 503)**	**(1 863)**	**21,9%**	**(1 295)**	**15,2%**	**(3 158)**	**37,1%**	**(3 791)**	**59,2%**	**(65,8%)**
Net Increase/(Decrease) in cash held	**(170 991)**	**40 942**	**(23,9%)**	**67 554**	**(39,5%)**	**108 495**	**(63,5%)**	**19 175**	**127,3%**	**252,3%**
Cash/cash equivalents at the year begin:	(69 787)	(130 668)	187,2%	(89 727)	128,6%	(130 668)	187,2%	91 891	78,8%	(197,6%)
Cash/cash equivalents at the year end:	**(240 777)**	**(89 727)**	**37,3%**	**(22 173)**	**9,2%**	**(22 173)**	**9,2%**	**111 066**	**86,4%**	**(120,0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 880	5,7%	19 462	5,6%	10 588	3,1%	296 187	85,6%	346 117	32,0%	-	-	317 004	91,6%
Trade and Other Receivables from Exchange Transactions - Electricity	20 866	32,0%	14 292	21,9%	4 924	7,6%	25 064	38,5%	65 146	6,0%	-	-	39 129	60,1%
Receivables from Non-exchange Transactions - Property Rates	12 694	6,4%	9 622	4,9%	5 518	2,8%	169 181	85,9%	197 016	18,2%	-	-	172 648	87,6%
Receivables from Exchange Transactions - Waste Water Management	3 485	5,5%	3 231	5,1%	2 426	3,8%	54 366	85,6%	63 509	5,9%	-	-	58 538	92,2%
Receivables from Exchange Transactions - Waste Management	4 937	4,9%	4 601	4,6%	3 727	3,7%	87 154	86,8%	100 419	9,3%	-	-	93 361	93,0%
Receivables from Exchange Transactions - Property Rental Debtors	104	17,6%	87	14,7%	23	3,8%	376	63,8%	590	,1%	-	-	448	76,1%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	46	100,0%	46	-	-	-	46	100,0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 737	3,2%	12 539	4,1%	9 337	3,0%	275 664	89,7%	307 277	28,4%	-	-	209 926	68,3%
Total By Income Source	**71 705**	**6,6%**	**63 834**	**5,9%**	**36 542**	**3,4%**	**908 040**	**84,1%**	**1 080 120**	**100,0%**	**-**	**-**	**891 101**	**82,5%**
Debtors Age Analysis By Customer Group														
Organs of State	1 497	11,3%	1 200	9,1%	1 508	11,4%	9 014	68,2%	13 219	1,2%	-	-	-	-
Commercial	32 501	6,3%	28 801	5,6%	14 701	2,8%	442 934	85,4%	518 938	48,0%	-	-	397 825	76,7%
Households	32 797	6,6%	33 450	6,7%	19 961	4,0%	410 947	82,7%	497 155	46,0%	-	-	448 132	90,1%
Other	4 909	9,7%	383	,8%	372	,7%	45 145	88,9%	50 809	4,7%	-	-	45 145	88,9%
Total By Customer Group	**71 705**	**6,6%**	**63 834**	**5,9%**	**36 542**	**3,4%**	**908 040**	**84,1%**	**1 080 120**	**100,0%**	**-**	**-**	**891 101**	**82,5%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 813	13,1%	15 975	14,1%	11 082	9,8%	71 233	63,0%	113 103	52,4%
Bulk Water	13 486	21,0%	10 747	16,7%	2 026	3,1%	38 058	59,2%	64 317	29,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 910	27,4%	4 175	11,5%	5 804	16,0%	16 328	45,1%	36 216	16,8%
Auditor-General	2 101	100,0%	-	-	-	-	-	-	2 101	1,0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**40 311**	**18,7%**	**30 897**	**14,3%**	**18 911**	**8,8%**	**125 618**	**58,2%**	**215 737**	**100,0%**

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**922 965**	**231 975**	**25,1%**	**220 975**	**23,9%**	**452 950**	**49,1%**	**235 288**	**50,9%**	**(6,1%)**
Property rates	154 255	39 876	25,9%	41 306	26,8%	81 181	52,6%	37 215	50,8%	11,0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	318 910	86 783	27,2%	77 000	24,1%	163 783	51,4%	70 785	46,5%	8,8%
Service charges - water revenue	172 344	39 277	22,8%	39 181	22,7%	78 458	45,5%	39 932	43,8%	(1,9%)
Service charges - sanitation revenue	38 223	8 146	21,3%	8 714	22,8%	16 860	44,1%	8 549	48,7%	1,9%
Service charges - refuse revenue	34 261	7 617	22,2%	7 765	22,7%	15 383	44,9%	7 863	46,6%	(1,2%)
Service charges - other	-	-	-	-	-	-	-	35	-	(100,0%)
Rental of facilities and equipment	-	-	-	222	-	222	-	114	8,1%	95,4%
Interest earned - external investments	3 800	2 659	70,0%	2 077	54,7%	4 736	124,6%	2 754	152,8%	(24,6%)
Interest earned - outstanding debtors	8 400	-	-	1 319	15,7%	1 319	15,7%	679	11,3%	94,2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	52 823	1 997	3,8%	2 784	5,3%	4 781	9,1%	2 747	10,1%	1,3%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	96 253	39 681	41,2%	26 886	27,9%	66 567	69,2%	51 232	97,3%	(47,5%)
Other own revenue	43 696	5 938	13,6%	13 722	31,4%	19 660	45,0%	13 383	71,0%	2,5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 016 497**	**226 377**	**22,3%**	**219 406**	**21,6%**	**445 783**	**43,9%**	**217 328**	**44,3%**	**1,0%**
Employee related costs	225 742	51 003	22,6%	53 174	23,6%	104 177	46,1%	50 771	45,3%	4,7%
Remuneration of councillors	10 741	2 386	22,2%	2 525	23,5%	4 911	45,7%	2 348	48,3%	7,6%
Debt impairment	85 824	21 456	25,0%	21 456	25,0%	42 912	50,0%	21 380	50,0%	,4%
Depreciation and asset impairment	144 869	28 470	19,7%	19 108	13,2%	47 578	32,8%	23 998	41,6%	(20,4%)
Finance charges	17 921	504	2,8%	7 806	43,6%	8 310	46,4%	7 690	43,4%	1,5%
Bulk purchases	350 836	93 635	26,7%	72 141	20,6%	165 776	47,3%	71 208	47,4%	1,3%
Other Materials	-	-	-	7 065	-	7 065	-	7 065	-	-
Contracted services	63 226	8 689	13,7%	15 433	24,4%	24 122	38,2%	12 544	37,4%	23,0%
Transfers and grants	-	-	-	58	-	58	-	-	-	(100,0%)
Other expenditure	117 339	20 234	17,2%	20 608	17,6%	40 842	34,8%	20 291	33,5%	1,6%
Loss on disposal of PPE	-	-	-	33	-	33	-	33	-	-
Surplus/(Deficit)	**(93 532)**	**5 598**		**1 569**		**7 167**		**17 960**		
Transfers recognised - capital	40 369	3 424	8,5%	7 324	18,1%	10 748	26,6%	8 460	44,7%	(13,4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(144)	-	(3 263)	-	(3 407)	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**(53 163)**	**8 878**		**5 629**		**14 508**		**26 420**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(53 163)**	**8 878**		**5 629**		**14 508**		**26 420**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(53 163)**	**8 878**		**5 629**		**14 508**		**26 420**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(53 163)**	**8 878**		**5 629**		**14 508**		**26 420**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget	2016/17 First Quarter		2016/17 Second Quarter		2016/17 Year to Date		2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	**81 969**	**9 838**	**12,0%**	**15 961**	**19,5%**	**25 799**	**31,5%**	**14 723**	**23,8%**	**8,4%**
National Government	38 039	4 122	10,8%	9 212	24,2%	13 334	35,1%	5 010	30,5%	83,9%
Provincial Government	2 330	214	9,2%	69	3,0%	284	12,2%	205	5,7%	(66,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40 369**	**4 336**	**10,7%**	**9 281**	**23,0%**	**13 617**	**33,7%**	**5 214**	**28,1%**	**78,0%**
Borrowing	20 100	2 672	13,3%	4 646	23,1%	7 318	36,4%	7 880	23,3%	(41,0%)
Internally generated funds	8 980	2 686	29,9%	1 798	20,0%	4 484	49,9%	995	43,2%	80,6%
Public contributions and donations	12 520	144	1,1%	237	1,9%	380	3,0%	634	5,0%	(62,7%)
Capital Expenditure Standard Classification	**81 969**	**9 838**	**12,0%**	**15 961**	**19,5%**	**25 799**	**31,5%**	**14 723**	**23,8%**	**8,4%**
Governance and Administration	**1 400**	**1 446**	**103,3%**	**662**	**47,3%**	**2 108**	**150,6%**	**525**	**41,6%**	**26,2%**
Executive & Council	650	-	-	541	83,2%	541	83,2%	-	-	(100,0%)
Budget & Treasury Office	85	32	37,8%	44	52,1%	76	89,9%	238	96,0%	(81,4%)
Corporate Services	665	1 414	212,6%	77	11,6%	1 491	224,2%	287	27,8%	(73,0%)
Community and Public Safety	**12 355**	**782**	**6,3%**	**462**	**3,7%**	**1 244**	**10,1%**	**1 628**	**19,2%**	**(71,6%)**
Community & Social Services	2 530	198	7,8%	89	3,5%	287	11,4%	560	25,8%	(84,1%)
Sport And Recreation	3 805	406	10,7%	-	-	406	10,7%	321	22,3%	(100,0%)
Public Safety	4 600	34	,7%	341	7,4%	374	8,1%	746	28,3%	(54,3%)
Housing	1 420	144	10,1%	32	2,3%	176	12,4%	-	1,0%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 689**	**2 024**	**30,3%**	**4 261**	**63,7%**	**6 285**	**94,0%**	**2 281**	**58,1%**	**86,8%**
Planning and Development	50	-	-	19	37,7%	19	37,7%	-	-	(100,0%)
Road Transport	6 639	2 024	30,5%	4 242	63,9%	6 266	94,4%	2 281	58,1%	86,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**61 525**	**5 586**	**9,1%**	**10 576**	**17,2%**	**16 162**	**26,3%**	**10 290**	**20,6%**	**2,8%**
Electricity	24 260	3 360	13,9%	1 028	4,2%	4 388	18,1%	964	8,7%	6,6%
Water	18 900	1 146	6,1%	4 328	22,9%	5 475	29,0%	2 805	17,7%	54,3%
Waste Water Management	16 345	1 048	6,4%	5 111	31,3%	6 159	37,7%	4 802	34,0%	6,4%
Waste Management	2 020	31	1,6%	108	5,3%	139	6,9%	1 719	30,5%	(93,7%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	**871 744**	**285 534**	**32,8%**	**207 431**	**23,8%**	**492 965**	**56,5%**	**206 031**	**46,1%**	**,7%**
Property rates, penalties and collection charges	154 255	39 876	25,9%	41 306	26,8%	81 181	52,6%	35 894	49,9%	15,1%
Service charges	468 908	169 788	36,2%	94 164	20,1%	263 952	56,3%	108 103	39,6%	(12,9%)
Other revenue	**99 759**	**30 107**	**30,2%**	**34 356**	**34,4%**	**64 462**	**64,6%**	**23 981**	**48,3%**	**43,3%**
Government - operating	96 253	39 681	41,2%	26 886	27,9%	66 567	69,2%	26 153	69,0%	2,8%
Government - capital	40 369	3 424	8,5%	7 324	18,1%	10 748	26,6%	8 460	60,7%	(13,4%)
Interest	12 200	2 659	21,8%	3 395	27,8%	6 054	49,6%	3 440	68,0%	(1,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(786 559)**	**(200 704)**	**25,5%**	**(168 386)**	**21,4%**	**(369 090)**	**46,9%**	**(171 619)**	**47,3%**	**(1,9%)**
Suppliers and employees	(768 638)	(200 200)	26,0%	(160 580)	20,9%	(360 780)	46,9%	(163 191)	47,8%	(1,6%)
Finance charges	(17 921)	(504)	2,8%	(7 806)	43,6%	(8 310)	46,4%	(8 428)	47,4%	(7,4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**85 185**	**84 829**	**99,6%**	**39 045**	**45,8%**	**123 875**	**145,4%**	**34 412**	**40,4%**	**13,5%**
Cash Flow from Investing Activities										
Receipts	**100**	**144**	**144,0%**	**3 382**	**3 382,0%**	**3 526**	**3 525,9%**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	100	144	144,0%	3 382	3 382,0%	3 526	3 525,9%	-	-	(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%**	**(15 961)**	**19,5%**	**(25 799)**	**31,5%**	**(14 723)**	**23,8%**	**8,4%**
Capital assets	(81 969)	(9 838)	12,0%	(15 961)	19,5%	(25 799)	31,5%	(14 723)	23,8%	8,4%
Net Cash from/(used) Investing Activities	**(81 869)**	**(9 694)**	**11,8%**	**(12 579)**	**15,4%**	**(22 273)**	**27,2%**	**(14 723)**	**11,8%**	**(14,6%)**
Cash Flow from Financing Activities										
Receipts	**15 300**	**17**	**,1%**	**-**	**-**	**17**	**,1%**	**645**	**32,7%**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15 300	(17)	(,1%)	-	-	(17)	(,1%)	645	-	(100,0%)
Increase (decrease) in consumer deposits	-	34	-	-	-	34	-	-	13,9%	-
Payments	**(24 440)**	**(1 297)**	**5,3%**	**(9 392)**	**38,4%**	**(10 690)**	**43,7%**	**(1 519)**	**32,1%**	**518,4%**
Repayment of borrowing	(24 440)	(1 297)	5,3%	(9 392)	38,4%	(10 690)	43,7%	(1 519)	32,1%	518,4%
Net Cash from/(used) Financing Activities	**(9 140)**	**(1 281)**	**14,0%**	**(9 392)**	**102,8%**	**(10 673)**	**116,8%**	**(874)**	**32,1%**	**974,8%**
Net Increase/(Decrease) in cash held	**(5 824)**	**73 854**	**(1 268,1%)**	**17 074**	**(293,2%)**	**90 929**	**(1 561,3%)**	**18 815**	**(196,1%)**	**(9,2%)**
Cash/cash equivalents at the year begin:	50 542	100 000	197,9%	173 854	344,0%	100 000	197,9%	101 991	126,3%	70,5%
Cash/cash equivalents at the year end:	**44 718**	**173 854**	**388,8%**	**190 928**	**427,0%**	**190 928**	**427,0%**	**120 806**	**319,8%**	**58,0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 940	20,0%	3 949	8,0%	2 402	4,8%	33 295	67,1%	49 586	28,4%	-	-	1 656	3,3%
Trade and Other Receivables from Exchange Transactions - Electricity	15 956	53,1%	4 828	16,1%	940	3,1%	8 344	27,8%	30 068	17,2%	-	-	660	2,2%
Receivables from Non-exchange Transactions - Property Rates	12 030	22,3%	6 998	13,0%	3 306	6,1%	31 622	58,6%	53 956	30,9%	-	-	970	1,8%
Receivables from Exchange Transactions - Waste Water Management	2 294	24,3%	673	7,1%	423	4,5%	6 062	64,1%	9 452	5,4%	-	-	1 346	14,2%
Receivables from Exchange Transactions - Waste Management	2 248	19,0%	677	5,7%	463	3,9%	8 421	71,3%	11 809	6,8%	-	-	108 526	919,0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	657	4,0%	607	3,7%	540	3,3%	14 808	89,1%	16 612	9,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(30 743)	(1 066,9%)	6 177	214,3%	3 574	124,0%	23 874	828,5%	2 882	1,7%	-	-	-	-
Total By Income Source	**12 381**	**7,1%**	**23 907**	**13,7%**	**11 649**	**6,7%**	**126 427**	**72,5%**	**174 364**	**100,0%**	**-**	**-**	**113 157**	**64,9%**
Debtors Age Analysis By Customer Group														
Organs of State	(3 297)	359,8%	221	(24,1%)	163	(17,8%)	1 997	(217,9%)	(916)	(,5%)	-	-	-	-
Commercial	594	2,1%	12 352	43,8%	1 122	4,0%	14 134	50,1%	28 201	16,2%	-	-	-	-
Households	15 085	10,3%	11 334	7,7%	10 364	7,0%	110 296	75,0%	147 079	84,4%	-	-	113 157	76,9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**12 381**	**7,1%**	**23 907**	**13,7%**	**11 649**	**6,7%**	**126 427**	**72,5%**	**174 364**	**100,0%**	**-**	**-**	**113 157**	**64,9%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 008	100,0%	-	-	-	-	-	-	17 008	72,9%
Bulk Water	7 877	100,0%	-	-	-	-	-	-	7 877	33,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 555)	100,0%	-	-	-	-	-	-	(1 555)	(6,7%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**23 329**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**23 329**	**100,0%**

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**2 390 694**	**665 801**	**27,8%**	**580 928**	**24,3%**	**1 246 729**	**52,1%**	**562 635**	**50,5%**	**3,3%**
Property rates	449 640	120 980	26,9%	99 508	22,1%	220 488	49,0%	106 615	57,1%	(6,7%)
Property rates - penalties and collection charges	24 329	13 837	56,9%	10 809	44,4%	24 646	101,3%	4 352	16,2%	148,3%
Service charges - electricity revenue	902 338	236 715	26,2%	216 947	24,0%	453 662	50,3%	200 307	46,7%	8,3%
Service charges - water revenue	291 001	63 999	22,0%	65 775	22,6%	129 775	44,6%	71 081	50,6%	(7,5%)
Service charges - sanitation revenue	153 205	38 521	25,1%	40 348	26,3%	78 869	51,5%	35 555	51,8%	13,5%
Service charges - refuse revenue	118 524	28 815	24,3%	29 723	25,1%	58 538	49,4%	28 019	50,2%	6,1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 446	877	25,5%	868	25,2%	1 745	50,6%	743	47,1%	16,8%
Interest earned - external investments	2 040	257	12,6%	-	-	257	12,6%	7 299	121,7%	(100,0%)
Interest earned - outstanding debtors	41 507	6 932	16,7%	7 273	17,5%	14 205	34,2%	4 653	24,4%	56,3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	30 000	6 713	22,4%	3 593	12,0%	10 306	34,4%	(501)	(2,6%)	(817,2%)
Licences and permits	29	6	19,5%	5	16,3%	11	35,8%	8	60,6%	(41,5%)
Agency services	22 184	5 838	26,3%	3 396	15,3%	9 235	41,6%	731	25,4%	364,8%
Transfers recognised - operational	298 444	121 114	40,6%	95 699	32,1%	216 813	72,6%	91 203	73,1%	4,9%
Other own revenue	34 008	21 203	62,3%	6 985	20,5%	28 188	82,9%	12 570	59,0%	(44,4%)
Gains on disposal of PPE	20 000	(7)	-	-	-	(7)	-	-	-	-
Operating Expenditure	**2 783 094**	**637 395**	**22,9%**	**630 919**	**22,7%**	**1 268 314**	**45,6%**	**570 559**	**45,0%**	**10,6%**
Employee related costs	655 743	154 922	23,6%	164 926	25,2%	319 848	48,8%	151 678	51,3%	8,7%
Remuneration of councillors	28 764	6 607	23,0%	7 349	25,5%	13 956	48,5%	6 326	40,5%	16,2%
Debt impairment	96 500	26 505	27,5%	25 712	26,6%	52 217	54,1%	29 799	51,1%	(13,7%)
Depreciation and asset impairment	298 154	37 728	12,7%	74 387	24,9%	112 115	37,6%	57 948	37,1%	28,4%
Finance charges	52 094	17 473	33,5%	10 598	20,3%	28 071	53,9%	12 185	53,3%	(13,0%)
Bulk purchases	922 981	272 279	29,5%	202 967	22,0%	475 247	51,5%	183 938	50,6%	10,3%
Other Materials	107 087	15 635	14,6%	26 818	25,0%	42 453	39,6%	15 788	25,8%	69,9%
Contracted services	243 035	37 958	15,6%	62 256	25,6%	100 214	41,2%	59 611	41,3%	4,4%
Transfers and grants	79 071	14 339	18,1%	11 872	15,0%	26 211	33,1%	9 892	34,3%	20,0%
Other expenditure	299 665	53 949	18,0%	44 034	14,7%	97 983	32,7%	43 393	31,7%	1,5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(392 400)**	**28 406**		**(49 991)**		**(21 585)**		**(7 925)**		
Transfers recognised - capital	255 952	19 637	7,7%	32 475	12,7%	52 112	20,4%	61 965	47,6%	(47,6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(136 448)**	**48 043**		**(17 516)**		**30 527**		**54 040**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(136 448)**	**48 043**		**(17 516)**		**30 527**		**54 040**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(136 448)**	**48 043**		**(17 516)**		**30 527**		**54 040**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(136 448)**	**48 043**		**(17 516)**		**30 527**		**54 040**		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	**424 969**	**34 754**	**8,2%**	**58 866**	**13,9%**	**93 620**	**22,0%**	**96 817**	**43,0%**	**(39,2%)**
National Government	161 424	20 041	12,4%	28 688	17,8%	48 730	30,2%	48 687	46,0%	(41,1%)
Provincial Government	94 528	909	1,0%	1 239	1,3%	2 148	2,3%	1 161	35,0%	6,7%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**255 952**	**20 951**	**8,2%**	**29 927**	**11,7%**	**50 878**	**19,9%**	**49 848**	**45,6%**	**(40,0%)**
Borrowing	2 880	589	20,4%	174	6,0%	763	26,5%	9 229	37,6%	(98,1%)
Internally generated funds	166 137	13 215	8,0%	28 765	17,3%	41 980	25,3%	32 821	40,1%	(12,4%)
Public contributions and donations	-	-	-	-	-	-	-	4 919	60,6%	(100,0%)
Capital Expenditure Standard Classification	**424 969**	**34 754**	**8,2%**	**58 866**	**13,9%**	**93 620**	**22,0%**	**96 817**	**43,0%**	**(39,2%)**
Governance and Administration	**25 703**	**1 563**	**6,1%**	**1 423**	**5,5%**	**2 986**	**11,6%**	**501**	**49,4%**	**183,8%**
Executive & Council	1 876	15	,8%	-	-	15	,8%	-	32,1%	-
Budget & Treasury Office	2 000	90	4,5%	10	,5%	100	5,0%	486	93,6%	(97,9%)
Corporate Services	21 828	1 457	6,7%	1 413	6,5%	2 870	13,1%	15	20,6%	9 125,9%
Community and Public Safety	**28 486**	**8 723**	**30,6%**	**10 325**	**36,2%**	**19 049**	**66,9%**	**5 776**	**22,1%**	**78,7%**
Community & Social Services	19 978	5 240	26,2%	4 911	24,6%	10 150	50,8%	1 632	17,5%	200,9%
Sport And Recreation	8 508	3 484	40,9%	5 415	63,6%	8 898	104,6%	4 144	24,5%	30,7%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**258 679**	**9 906**	**3,8%**	**26 113**	**10,1%**	**36 019**	**13,9%**	**44 708**	**37,4%**	**(41,6%)**
Planning and Development	188 412	3 403	1,8%	11 359	6,0%	14 763	7,8%	23 733	37,8%	(52,1%)
Road Transport	43 838	6 369	14,5%	13 412	30,6%	19 782	45,1%	17 582	42,5%	(23,7%)
Environmental Protection	26 428	133	,5%	1 342	5,1%	1 475	5,6%	3 393	19,7%	(60,5%)
Trading Services	**109 352**	**14 563**	**13,3%**	**21 005**	**19,2%**	**35 567**	**32,5%**	**45 831**	**57,6%**	**(54,2%)**
Electricity	31 380	3 672	11,7%	525	1,7%	4 197	13,4%	5 316	18,9%	(90,1%)
Water	45 900	7 294	15,9%	10 718	23,4%	18 012	39,2%	15 388	71,2%	(30,4%)
Waste Water Management	23 463	3 596	15,3%	9 763	41,6%	13 359	56,9%	22 224	100,6%	(56,1%)
Waste Management	8 610	-	-	-	-	-	-	2 903	55,5%	(100,0%)
Other	**2 748**	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	**2 626 027**	**750 893**	**28,6%**	**673 904**	**25,7%**	**1 424 797**	**54,3%**	**689 919**	**57,4%**	**(2,3%)**
Property rates, penalties and collection charges	459 750	122 335	26,6%	122 571	26,7%	244 907	53,3%	93 796	51,6%	30,7%
Service charges	1 430 843	341 204	23,8%	337 068	23,6%	678 271	47,4%	333 962	47,8%	,9%
Other revenue	137 492	96 195	70,0%	78 443	57,1%	174 638	127,0%	98 874	101,6%	(20,7%)
Government - operating	298 444	132 988	44,6%	91 379	30,6%	224 367	75,2%	86 775	73,7%	5,3%
Government - capital	255 952	51 239	20,0%	37 170	14,5%	88 409	34,5%	64 560	77,1%	(42,4%)
Interest	43 547	6 932	15,9%	7 273	16,7%	14 205	32,6%	11 952	38,9%	(39,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(2 352 406)**	**(639 883)**	**27,2%**	**(588 951)**	**25,0%**	**(1 228 835)**	**52,2%**	**(630 761)**	**56,8%**	**(6,6%)**
Suppliers and employees	(2 221 240)	(622 557)	28,0%	(579 015)	26,1%	(1 201 572)	54,1%	(609 795)	57,6%	(5,0%)
Finance charges	(52 094)	(16 599)	31,9%	(9 679)	18,6%	(26 278)	50,4%	(11 074)	51,3%	(12,6%)
Transfers and grants	(79 071)	(727)	,9%	(257)	,3%	(984)	1,2%	(9 892)	34,3%	(97,4%)
Net Cash from/(used) Operating Activities	**273 622**	**111 010**	**40,6%**	**84 953**	**31,0%**	**195 962**	**71,6%**	**59 158**	**62,0%**	**43,6%**
Cash Flow from Investing Activities										
Receipts	**20 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	20 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(424 969)**	**(151 941)**	**35,8%**	**(62 495)**	**14,7%**	**(214 436)**	**50,5%**	**(111 915)**	**87,8%**	**(44,2%)**
Capital assets	(424 969)	(151 941)	35,8%	(62 495)	14,7%	(214 436)	50,5%	(111 915)	87,8%	(44,2%)
Net Cash from/(used) Investing Activities	**(404 969)**	**(151 941)**	**37,5%**	**(62 495)**	**15,4%**	**(214 436)**	**53,0%**	**(111 915)**	**105,8%**	**(44,2%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(33 814)**	**(8 252)**	**24,4%**	**(7 965)**	**23,6%**	**(16 217)**	**48,0%**	**(10 323)**	**49,7%**	**(22,8%)**
Repayment of borrowing	(33 814)	(8 252)	24,4%	(7 965)	23,6%	(16 217)	48,0%	(10 323)	49,7%	(22,8%)
Net Cash from/(used) Financing Activities	**(33 814)**	**(8 252)**	**24,4%**	**(7 965)**	**23,6%**	**(16 217)**	**48,0%**	**(10 323)**	**49,7%**	**(22,8%)**
Net Increase/(Decrease) in cash held	**(165 161)**	**(49 183)**	**29,8%**	**14 493**	**(8,8%)**	**(34 690)**	**21,0%**	**(63 081)**	**6 242,3%**	**(123,0%)**
Cash/cash equivalents at the year begin:	165 782	67 292	40,6%	18 109	10,9%	67 292	40,6%	126 417	8 922,6%	(85,7%)
Cash/cash equivalents at the year end:	**621**	**18 109**	**2 916,0%**	**32 601**	**5 249,8%**	**32 601**	**5 249,8%**	**63 336**	**29 210,1%**	**(48,5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 098	16,2%	6 849	3,3%	3 404	1,6%	165 554	78,9%	209 905	19,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	100 123	38,4%	1 856	,7%	2 392	,9%	156 487	60,0%	260 858	24,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	87 033	40,5%	(358)	(,2%)	(544)	(,3%)	128 756	59,9%	214 887	19,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	25 460	38,3%	4 267	6,4%	2 830	4,3%	33 895	51,0%	66 451	6,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 575	27,7%	3 142	4,7%	2 953	4,4%	42 297	63,2%	66 966	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	462	18,2%	86	3,4%	102	4,0%	1 885	74,4%	2 536	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 531	16,4%	2 545	7,6%	2 214	6,6%	23 386	69,4%	33 676	3,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	69 285	29,8%	37 805	16,3%	29 792	12,8%	95 602	41,1%	232 484	21,4%	-	-	-	-
Total By Income Source	**340 566**	**31,3%**	**56 192**	**5,2%**	**43 142**	**4,0%**	**647 863**	**59,6%**	**1 087 764**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 781	60,0%	222	2,3%	155	1,6%	3 474	36,1%	9 631	,9%	-	-	-	-
Commercial	88 901	40,5%	3 837	1,7%	2 435	1,1%	124 438	56,7%	219 610	20,2%	-	-	-	-
Households	195 734	35,0%	18 710	3,3%	14 441	2,6%	330 242	59,1%	559 127	51,4%	-	-	-	-
Other	50 151	16,8%	33 423	11,2%	26 112	8,7%	189 709	63,4%	299 395	27,5%	-	-	-	-
Total By Customer Group	**340 566**	**31,3%**	**56 192**	**5,2%**	**43 142**	**4,0%**	**647 863**	**59,6%**	**1 087 764**	**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	51 743	29,2%	114 720	64,9%	10 438	5,9%	-	-	176 900	53,7%
Bulk Water	21 976	51,5%	20 736	48,5%	-	-	-	-	42 712	13,0%
PAYE deductions	8 254	100,0%	-	-	-	-	-	-	8 254	2,5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8 333	100,0%	-	-	-	-	-	-	8 333	2,5%
Loan repayments	4 971	100,0%	-	-	-	-	-	-	4 971	1,5%
Trade Creditors	58 530	67,4%	25 797	29,7%	2 426	2,8%	28	-	86 781	26,4%
Auditor-General	1 342	100,0%	-	-	-	-	-	-	1 342	,4%
Other	4	100,0%	-	-	-	-	-	-	4	-
Total	**155 153**	**47,1%**	**161 252**	**49,0%**	**12 864**	**3,9%**	**28**	**-**	**329 296**	**100,0%**

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	**1 558 866**	**175 226**	**11,2%**	**358 615**	**23,0%**	**533 841**	**34,2%**	**-**	**-**	**(100,0%)**
Property rates	198 964	13 930	7,0%	40 997	20,6%	54 927	27,6%	-	-	(100,0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	644 129	66 995	10,4%	122 403	19,0%	189 397	29,4%	-	-	(100,0%)
Service charges - water revenue	240 680	17 311	7,2%	66 684	27,7%	83 996	34,9%	-	-	(100,0%)
Service charges - sanitation revenue	52 839	3 971	7,5%	13 088	24,8%	17 060	32,3%	-	-	(100,0%)
Service charges - refuse revenue	60 026	6 389	10,6%	14 249	23,7%	20 639	34,4%	-	-	(100,0%)
Service charges - other	2 808	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 421	141	4,1%	443	12,9%	584	17,1%	-	-	(100,0%)
Interest earned - external investments	2 591	854	32,9%	1 643	63,4%	2 496	96,3%	-	-	(100,0%)
Interest earned - outstanding debtors	17 461	1 225	7,0%	3 425	19,6%	4 650	26,6%	-	-	(100,0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	15 750	136	,9%	1 388	8,8%	1 524	9,7%	-	-	(100,0%)
Licences and permits	124	12	9,6%	0	,1%	12	9,7%	-	-	(100,0%)
Agency services	25 500	8 135	31,9%	8 671	34,0%	16 806	65,9%	-	-	(100,0%)
Transfers recognised - operational	260 650	54 504	20,9%	82 403	31,6%	136 907	52,5%	-	-	(100,0%)
Other own revenue	33 922	1 622	4,8%	3 221	9,5%	4 843	14,3%	-	-	(100,0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 552 642**	**160 152**	**10,3%**	**320 307**	**20,6%**	**480 459**	**30,9%**	**-**	**-**	**(100,0%)**
Employee related costs	453 467	33 828	7,5%	109 932	24,2%	143 759	31,7%	-	-	(100,0%)
Remuneration of councillors	27 904	1 893	6,8%	5 742	20,6%	7 635	27,4%	-	-	(100,0%)
Debt impairment	45 755	114	,2%	18 326	40,1%	18 440	40,3%	-	-	(100,0%)
Depreciation and asset impairment	142 182	7	-	5	-	13	-	-	-	(100,0%)
Finance charges	4 942	4 193	84,8%	7 482	151,4%	11 675	236,3%	-	-	(100,0%)
Bulk purchases	627 738	113 245	18,0%	150 108	23,9%	263 352	42,0%	-	-	(100,0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	37 157	231	,6%	6 577	17,7%	6 808	18,3%	-	-	(100,0%)
Transfers and grants	420	-	-	-	-	-	-	-	-	-
Other expenditure	213 078	6 642	3,1%	22 135	10,4%	28 777	13,5%	-	-	(100,0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 223**	**15 074**		**38 308**		**53 381**		**-**		
Transfers recognised - capital	223 783	4 123	1,8%	3 097	1,4%	7 219	3,2%	-	-	(100,0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**230 006**	**19 196**		**41 404**		**60 601**		**-**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**230 006**	**19 196**		**41 404**		**60 601**		**-**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**230 006**	**19 196**		**41 404**		**60 601**		**-**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**230 006**	**19 196**		**41 404**		**60 601**		**-**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget							2015/16 Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	**240 783**	**2 611**	**1,1%**	**8 015**	**3,3%**	**10 625**	**4,4%**	**-**	**-**	**(100,0%)**
National Government	100 124	2 611	2,6%	5 360	5,4%	7 970	8,0%	-	-	(100,0%)
Provincial Government	123 659	-	-	2 655	2,1%	2 655	2,1%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**223 783**	**2 611**	**1,2%**	**8 015**	**3,6%**	**10 625**	**4,7%**	**-**	**-**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 000	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**240 783**	**2 611**	**1,1%**	**8 015**	**3,3%**	**10 625**	**4,4%**	**-**	**-**	**(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%**	**3 219**	**8,1%**	**3 866**	**9,7%**	**-**	**-**	**(100,0%)**
Community & Social Services	13 845	-	-	1 113	8,0%	1 113	8,0%	-	-	(100,0%)
Sport And Recreation	25 946	648	2,5%	2 106	8,1%	2 753	10,6%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**90 577**	**1 732**	**1,9%**	**2 850**	**3,1%**	**4 581**	**5,1%**	**-**	**-**	**(100,0%)**
Planning and Development	48 012	784	1,6%	1 711	3,6%	2 496	5,2%	-	-	(100,0%)
Road Transport	42 565	947	2,2%	1 138	2,7%	2 086	4,9%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**100 414**	**231**	**,2%**	**1 946**	**1,9%**	**2 177**	**2,2%**	**-**	**-**	**(100,0%)**
Electricity	24 000	131	,5%	-	-	131	,5%	-	-	-
Water	62 914	100	,2%	1 604	2,5%	1 704	2,7%	-	-	(100,0%)
Waste Water Management	1 500	-	-	-	-	-	-	-	-	-
Waste Management	12 000	-	-	342	2,9%	342	2,9%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	**1 664 875**	**260 047**	**15,6%**	**328 125**	**19,7%**	**588 172**	**35,3%**	**-**	**-**	**(100,0%)**
Property rates, penalties and collection charges	189 016	35 446	18,8%	48 590	25,7%	84 036	44,5%	-	-	(100,0%)
Service charges	920 139	96 456	10,5%	167 232	18,2%	263 688	28,7%	-	-	(100,0%)
Other revenue	**51 236**	**27 087**	**52,9%**	**51 712**	**100,9%**	**78 799**	**153,8%**	**-**	**-**	**(100,0%)**
Government - operating	260 649	66 275	25,4%	2 000	,8%	68 275	26,2%	-	-	(100,0%)
Government - capital	223 783	30 982	13,8%	52 500	23,5%	83 482	37,3%	-	-	(100,0%)
Interest	20 052	3 802	19,0%	6 090	30,4%	9 892	49,3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 404 706)**	**(190 292)**	**13,5%**	**(237 061)**	**16,9%**	**(427 353)**	**30,4%**	**-**	**-**	**(100,0%)**
Suppliers and employees	(1 399 344)	(181 735)	13,0%	(226 855)	16,2%	(408 590)	29,2%	-	-	(100,0%)
Finance charges	(4 942)	(5 542)	112,2%	(6 576)	133,1%	(12 118)	245,2%	-	-	(100,0%)
Transfers and grants	(420)	(3 015)	717,8%	(3 630)	864,4%	(6 645)	1 582,1%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**260 169**	**69 755**	**26,8%**	**91 064**	**35,0%**	**160 819**	**61,8%**	**-**	**-**	**(100,0%)**
Cash Flow from Investing Activities										
Receipts	**-**	**(34 702)**	**-**	**(60 074)**	**-**	**(94 776)**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	(34 702)	-	(60 074)	-	(94 776)	-	-	-	(100,0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(240 783)**	**(4 109)**	**1,7%**	**(8 015)**	**3,3%**	**(12 124)**	**5,0%**	**-**	**-**	**(100,0%)**
Capital assets	(240 783)	(4 109)	1,7%	(8 015)	3,3%	(12 124)	5,0%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(240 783)**	**(38 811)**	**16,1%**	**(68 089)**	**28,3%**	**(106 900)**	**44,4%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**4 051**	**-**	**1 107**	**-**	**5 158**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	4 051	-	1 107	-	5 158	-	-	-	(100,0%)
Payments	**(23 237)**	**(873)**	**3,8%**	**(2 504)**	**10,8%**	**(3 377)**	**14,5%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	(23 237)	(873)	3,8%	(2 504)	10,8%	(3 377)	14,5%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**(23 237)**	**3 178**	**(13,7%)**	**(1 397)**	**6,0%**	**1 781**	**(7,7%)**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(3 850)**	**34 122**	**(886,2%)**	**21 578**	**(560,4%)**	**55 700**	**(1 446,6%)**	**-**	**-**	**(100,0%)**
Cash/cash equivalents at the year begin:	17 338	-	-	34 122	196,8%	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	**13 488**	**34 122**	**253,0%**	**55 700**	**413,0%**	**55 700**	**413,0%**	**-**	**-**	**(100,0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(0)	-	17 805	27,8%	5 939	9,3%	40 351	63,0%	64 095	7,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1	-	30 742	28,8%	6 335	5,9%	69 627	65,3%	106 705	12,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(7)	-	11 658	2,3%	4 376	,9%	486 780	96,8%	502 807	57,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	3 787	12,6%	1 914	6,4%	24 432	81,1%	30 134	3,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	4 356	12,9%	2 633	7,8%	26 809	79,3%	33 799	3,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	94	5,4%	58	3,3%	1 594	91,3%	1 745	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1 283	2,3%	1 178	2,1%	53 529	95,6%	55 990	6,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(300)	(,4%)	9 633	12,5%	3 779	4,9%	63 840	83,0%	76 952	8,8%	-	-	-	-
Total By Income Source	**(306)**	**-**	**79 358**	**9,1%**	**26 213**	**3,0%**	**766 962**	**87,9%**	**872 228**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 024	13,8%	563	7,6%	394	5,3%	5 436	73,3%	7 416	,9%	-	-	-	-
Commercial	31 719	19,4%	5 264	3,2%	5 365	3,3%	121 096	74,1%	163 443	18,7%	-	-	-	-
Households	(33 048)	(4,7%)	73 531	10,5%	20 455	2,9%	640 431	91,3%	701 368	80,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**(306)**	**-**	**79 358**	**9,1%**	**26 213**	**3,0%**	**766 962**	**87,9%**	**872 228**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	29 233	13,6%	19 047	8,9%	30 221	14,0%	136 676	63,5%	215 178	32,2%
Bulk Water	18 418	38,0%	19 944	41,2%	10 092	20,8%	-	-	48 454	7,2%
PAYE deductions	4 876	100,0%	-	-	-	-	-	-	4 876	,7%
VAT (output less input)	96 660	100,0%	-	-	-	-	-	-	96 660	14,4%
Pensions / Retirement	6 173	100,0%	-	-	-	-	-	-	6 173	,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	99 727	84,1%	2 216	1,9%	14	-	16 679	14,1%	118 636	17,7%
Auditor-General	2 060	100,0%	-	-	-	-	-	-	2 060	,3%
Other	177 118	100,0%	-	-	-	-	-	-	177 118	26,5%
Total	**434 265**	**64,9%**	**41 207**	**6,2%**	**40 328**	**6,0%**	**153 355**	**22,9%**	**669 154**	**100,0%**

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**365 260**	**120 630**	**33,0%**	**103 730**	**28,4%**	**224 360**	**61,4%**	**97 055**	**58,6%**	**6,9%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9 620	1 469	15,3%	1 336	13,9%	2 805	29,2%	2 344	42,1%	(43,0%)
Interest earned - external investments	2 040	736	36,1%	224	11,0%	961	47,1%	(260)	72,1%	(186,3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	73 801	10 926	14,8%	15 238	20,6%	26 164	35,5%	15 007	34,7%	1,5%
Agency services	6 831	1 998	29,2%	2 009	29,4%	4 007	58,7%	1 704	41,0%	17,9%
Transfers recognised - operational	266 898	104 793	39,3%	83 867	31,4%	188 659	70,7%	77 505	68,5%	8,2%
Other own revenue	5 969	698	11,7%	1 063	17,8%	1 760	29,5%	822	9,0%	29,2%
Gains on disposal of PPE	100	10	9,7%	(7)	(6,5%)	3	3,2%	(67)	-	(90,2%)
Operating Expenditure	**365 217**	**85 853**	**23,5%**	**87 986**	**24,1%**	**173 839**	**47,6%**	**90 484**	**49,8%**	**(2,8%)**
Employee related costs	225 099	60 454	26,9%	59 519	26,4%	119 973	53,3%	55 019	54,6%	8,2%
Remuneration of councillors	13 644	2 747	20,1%	2 866	21,0%	5 613	41,1%	2 865	44,7%	,1%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	25 168	2 920	11,6%	4 120	16,4%	7 040	28,0%	5 827	36,5%	(29,3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	36 039	5 605	15,6%	6 159	17,1%	11 764	32,6%	10 498	41,6%	(41,3%)
Transfers and grants	-	-	-	-	-	-	-	469	7,7%	(100,0%)
Other expenditure	65 268	14 127	21,6%	15 322	23,5%	29 449	45,1%	15 807	49,5%	(3,1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**42**	**34 776**		**15 744**		**50 521**		**6 571**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42**	**34 776**		**15 744**		**50 521**		**6 571**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**42**	**34 776**		**15 744**		**50 521**		**6 571**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42**	**34 776**		**15 744**		**50 521**		**6 571**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42**	**34 776**		**15 744**		**50 521**		**6 571**		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget: Main appropriation	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	**20 820**	**1 216**	**5,8%**	**1 387**	**6,7%**	**2 603**	**12,5%**	**1 917**	**27,4%**	**(27,7%)**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 820	1 216	5,8%	1 411	6,8%	2 626	12,6%	1 917	27,4%	(26,4%)
Public contributions and donations	-	-	-	(24)	-	(24)	-	-	-	(100,0%)
Capital Expenditure Standard Classification	**20 820**	**1 216**	**5,8%**	**1 387**	**6,7%**	**2 603**	**12,5%**	**1 917**	**27,4%**	**(27,7%)**
Governance and Administration	**18 640**	**1 216**	**6,5%**	**1 375**	**7,4%**	**2 591**	**13,9%**	**1 889**	**29,4%**	**(27,2%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 200	-	-	-	-	-	-	-	-	-
Corporate Services	15 440	1 216	7,9%	1 375	8,9%	2 591	16,8%	1 889	29,4%	(27,2%)
Community and Public Safety	**538**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	538	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 642**	**-**	**-**	**12**	**,7%**	**12**	**,7%**	**28**	**4,1%**	**(58,4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	1 142	-	-	12	1,0%	12	1,0%	28	10,9%	(58,4%)
Environmental Protection	500	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	**361 300**	**120 620**	**33,4%**	**103 737**	**28,7%**	**224 357**	**62,1%**	**97 122**	**58,6%**	**6,8%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	96 362	15 091	15,7%	19 646	20,4%	34 737	36,0%	19 877	30,8%	(1,2%)
Government - operating	262 898	104 793	39,9%	83 867	31,9%	188 659	71,8%	77 505	68,5%	8,2%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	2 040	736	36,1%	224	11,0%	961	47,1%	(260)	72,1%	(186,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(336 053)**	**(113 176)**	**33,7%**	**(95 455)**	**28,4%**	**(208 631)**	**62,1%**	**(92 428)**	**48,8%**	**3,3%**
Suppliers and employees	(336 053)	(113 176)	33,7%	(95 455)	28,4%	(208 631)	62,1%	(91 959)	49,5%	3,8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(469)	7,7%	(100,0%)
Net Cash from/(used) Operating Activities	**25 247**	**7 444**	**29,5%**	**8 282**	**32,8%**	**15 725**	**62,3%**	**4 694**	**501,6%**	**76,4%**
Cash Flow from Investing Activities										
Receipts	**-**	**10**	**-**	**(7)**	**-**	**3**	**-**	**(67)**	**-**	**(90,2%)**
Proceeds on disposal of PPE	-	10	-	(7)	-	3	-	(67)	-	(90,2%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(20 820)**	**(1 327)**	**6,4%**	**(1 048)**	**5,0%**	**(2 375)**	**11,4%**	**(1 917)**	**27,4%**	**(45,3%)**
Capital assets	(20 820)	(1 327)	6,4%	(1 048)	5,0%	(2 375)	11,4%	(1 917)	27,4%	(45,3%)
Net Cash from/(used) Investing Activities	**(20 820)**	**(1 318)**	**6,3%**	**(1 054)**	**5,1%**	**(2 372)**	**11,4%**	**(1 984)**	**27,4%**	**(46,9%)**
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%**	**7 227**	**163,2%**	**13 353**	**301,6%**	**2 710**	**(607,9%)**	**166,7%**
Cash/cash equivalents at the year begin:	10 834	8 903	82,2%	15 029	138,7%	8 903	82,2%	43 082	41,6%	(65,1%)
Cash/cash equivalents at the year end:	15 261	15 029	98,5%	22 256	145,8%	22 256	145,8%	45 792	238,6%	(51,4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 037	6,8%	697	4,5%	661	4,3%	12 930	84,4%	15 324	100,0%	-	-	-	-
Total By Income Source	**1 037**	**6,8%**	**697**	**4,5%**	**661**	**4,3%**	**12 930**	**84,4%**	**15 324**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 037	6,8%	697	4,5%	661	4,3%	12 930	84,4%	15 324	100,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 037**	**6,8%**	**697**	**4,5%**	**661**	**4,3%**	**12 930**	**84,4%**	**15 324**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45 427	100,0%	-	-	-	-	-	-	45 427	77,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 947	100,0%	-	-	-	-	-	-	12 947	22,2%
Total	**58 374**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**58 374**	**100,0%**

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**297 068**	**94 651**	**31,9%**	**69 029**	**23,2%**	**163 680**	**55,1%**	**74 627**	**61,0%**	**(7,5%)**
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	30 656	273	,9%	361	1,2%	634	2,1%	141	5,0%	156,4%
Rental of facilities and equipment	1 200	312	26,0%	171	14,3%	484	40,3%	243	28,5%	(29,4%)
Interest earned - external investments	3 139	411	13,1%	919	29,3%	1 330	42,4%	221	17,6%	316,5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	500	-	-	75	15,0%	75	15,0%	-	16,7%	(100,0%)
Agency services	-	-	-	-	-	-	-	60	,2%	(100,0%)
Transfers recognised - operational	203 891	87 547	42,9%	66 643	32,7%	154 190	75,6%	67 025	82,6%	(,6%)
Other own revenue	57 682	6 109	10,6%	859	1,5%	6 968	12,1%	6 937	26,7%	(87,6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**299 545**	**88 020**	**29,4%**	**77 625**	**25,9%**	**165 646**	**55,3%**	**74 277**	**50,9%**	**4,5%**
Employee related costs	173 517	38 873	22,4%	38 970	22,5%	77 843	44,9%	39 614	50,4%	(1,6%)
Remuneration of councillors	13 692	1 679	12,3%	2 328	17,0%	4 007	29,3%	2 545	41,1%	(8,6%)
Debt impairment	909	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 742	1 464	9,9%	5 934	40,3%	7 399	50,2%	1 996	41,5%	197,3%
Finance charges	1 200	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	766	-	-	-	-	-	-	-	-	-
Contracted services	38 048	431	1,1%	4 753	12,5%	5 185	13,6%	802	22,4%	493,0%
Transfers and grants	4 392	2 000	45,5%	400	9,1%	2 400	54,6%	2 000	72,8%	(80,0%)
Other expenditure	52 280	43 572	83,3%	25 240	48,3%	68 812	131,6%	27 320	54,0%	(7,6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 477)**	**6 631**		**(8 597)**		**(1 965)**		**350**		
Transfers recognised - capital	12 484	6 284	50,3%	6 200	49,7%	12 484	100,0%	-	-	(100,0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 007**	**12 915**		**(2 397)**		**10 519**		**350**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10 007**	**12 915**		**(2 397)**		**10 519**		**350**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 007**	**12 915**		**(2 397)**		**10 519**		**350**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 007**	**12 915**		**(2 397)**		**10 519**		**350**		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2015/16 to Q2 of 2016/17
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**10 000**	**4 329**	**43,3%**	**4 403**	**44,0%**	**8 732**	**87,3%**	**1 695**	**8,4%**	**159,7%**
National Government	10 000	4 329	43,3%	4 403	44,0%	8 732	87,3%	1 695	17,0%	159,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**10 000**	**4 329**	**43,3%**	**4 403**	**44,0%**	**8 732**	**87,3%**	**1 695**	**17,0%**	**159,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**10 000**	**4 329**	**43,3%**	**4 403**	**44,0%**	**8 732**	**87,3%**	**1 695**	**8,4%**	**159,7%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**58**	**58,2%**	**(100,0%)**
Executive & Council	-	-	-	-	-	-	-	58	58,2%	(100,0%)
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**	**4 329**	**43,3%**	**4 403**	**44,0%**	**8 732**	**87,3%**	**1 637**	**16,4%**	**169,0%**
Planning and Development	10 000	4 329	43,3%	4 403	44,0%	8 732	87,3%	1 637	16,4%	169,0%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2016/17							2015/16		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	**309 552**	**100 929**	**32,6%**	**75 229**	**24,3%**	**176 158**	**56,9%**	**79 050**	**60,9%**	**(4,8%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	30 656	273	,9%	361	1,2%	634	2,1%	195	7,7%	84,9%
Other revenue	**59 382**	**6 421**	**10,8%**	**1 105**	**1,9%**	**7 526**	**12,7%**	**11 609**	**22,9%**	**(90,5%)**
Government - operating	203 891	87 540	42,9%	66 643	32,7%	154 183	75,6%	67 025	81,8%	(,6%)
Government - capital	12 484	6 284	50,3%	6 200	49,7%	12 484	100,0%	-	18,1%	(100,0%)
Interest	3 139	411	13,1%	919	29,3%	1 330	42,4%	221	5,9%	316,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(283 896)**	**(83 300)**	**29,3%**	**(70 330)**	**24,8%**	**(153 630)**	**54,1%**	**(84 812)**	**54,0%**	**(17,1%)**
Suppliers and employees	(278 304)	(81 300)	29,2%	(70 330)	25,3%	(151 630)	54,5%	(82 810)	53,7%	(15,1%)
Finance charges	(1 200)	-	-	-	-	-	-	(2)	2,2%	(100,0%)
Transfers and grants	(4 392)	(2 000)	45,5%	-	-	(2 000)	45,5%	(2 000)	72,8%	(100,0%)
Net Cash from/(used) Operating Activities	**25 656**	**17 629**	**68,7%**	**4 899**	**19,1%**	**22 528**	**87,8%**	**(5 762)**	**160,9%**	**(185,0%)**
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(10 000)**	**(4 329)**	**43,3%**	**(4 403)**	**44,0%**	**(8 732)**	**87,3%**	**(1 695)**	**8,4%**	**159,7%**
Capital assets	(10 000)	(4 329)	43,3%	(4 403)	44,0%	(8 732)	87,3%	(1 695)	8,4%	159,7%
Net Cash from/(used) Investing Activities	**(10 000)**	**(4 329)**	**43,3%**	**(4 403)**	**44,0%**	**(8 732)**	**87,3%**	**(1 695)**	**8,4%**	**159,7%**
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**15 656**	**13 300**	**85,0%**	**496**	**3,2%**	**13 796**	**88,1%**	**(7 458)**	**(161 291 037%)**	**(106,6%)**
Cash/cash equivalents at the year begin:	25 412	13 481	53,1%	26 781	105,4%	13 481	53,1%	73 715	41,1%	(63,7%)
Cash/cash equivalents at the year end:	**41 068**	**26 781**	**65,2%**	**27 277**	**66,4%**	**27 277**	**66,4%**	**66 257**	**76,5%**	**(58,8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
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	-	-	-	-	-	-	27 918	100,0%	27 918	100,0%	-	-	918	3,3%
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**27 918**	**100,0%**	**27 918**	**100,0%**	**-**	**-**	**918**	**3,3%**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	27 000	100,0%	27 000	96,7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	918	100,0%	918	3,3%	-	-	918	100,0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**27 918**	**100,0%**	**27 918**	**100,0%**	**-**	**-**	**918**	**3,3%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 921	100,0%	-	-	-	-	-	-	1 921	100,0%
Total	**1 921**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 921**	**100,0%**

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Contact Centre Tel: 012-748 6200. eMail: info.egazette@gpw.gov.za
Publications: Tel: (012) 748 6053, 748 6061, 748 6065