

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

Part 1: Operating Revenue and Expenditure

R thousands	2016/17					2015/16		Q1 of 2015/16 to Q1 of 2016/17
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	122 355 125	32 520 156	26,6%	32 520 156	26,6%	29 740 480	26,9%	9,3%
Property rates	20 530 313	4 907 776	23,9%	4 907 776	23,9%	4 633 200	25,2%	5,9%
Property rates - penalties and collection charges	272 963	54 536	20,0%	54 536	20,0%	46 975	18,6%	16,1%
Service charges - electricity revenue	44 846 966	12 777 896	28,5%	12 777 896	28,5%	11 423 112	26,9%	11,9%
Service charges - water revenue	16 493 064	3 708 876	22,5%	3 708 876	22,5%	3 473 656	25,0%	6,8%
Service charges - sanitation revenue	6 724 119	1 809 907	26,9%	1 809 907	26,9%	1 510 958	25,9%	19,8%
Service charges - refuse revenue	4 630 169	1 122 148	24,2%	1 122 148	24,2%	1 043 752	24,9%	7,5%
Service charges - other	698 887	135 800	19,4%	135 800	19,4%	136 452	22,2%	(5,5%)
Rental of facilities and equipment	559 908	105 949	18,9%	105 949	18,9%	108 960	21,0%	(2,8%)
Interest earned - external investments	665 777	187 994	28,2%	187 994	28,2%	211 377	26,1%	(11,1%)
Interest earned - outstanding debtors	948 073	319 407	33,7%	319 407	33,7%	299 070	38,6%	6,8%
Dividends received	-	-	-	-	-	-	-	-
Fines	1 781 120	285 183	16,0%	285 183	16,0%	351 447	19,2%	(18,9%)
Licences and permits	235 996	42 290	17,9%	42 290	17,9%	36 882	17,7%	14,7%
Agency services	1 032 177	245 532	23,8%	245 532	23,8%	210 380	20,3%	16,7%
Transfers recognised - operational	16 582 975	5 468 606	33,0%	5 468 606	33,0%	4 974 775	34,1%	9,9%
Other own revenue	6 301 699	1 348 254	21,4%	1 348 254	21,4%	1 279 360	26,4%	5,4%
Gains on disposal of PPE	50 930	3	-	3	-	133	1,1%	(97,6%)
Operating Expenditure	120 081 773	27 309 379	22,7%	27 309 379	22,7%	26 130 430	24,0%	4,5%
Employee related costs	27 846 775	6 637 539	23,8%	6 637 539	23,8%	5 879 628	23,4%	12,9%
Remuneration of councillors	579 463	122 203	21,1%	122 203	21,1%	110 120	21,6%	11,0%
Debt impairment	7 074 948	1 440 246	20,4%	1 440 246	20,4%	1 343 108	23,3%	7,2%
Depreciation and asset impairment	7 863 272	1 423 413	18,1%	1 423 413	18,1%	1 521 549	21,4%	(6,4%)
Finance charges	4 151 314	764 766	18,4%	764 766	18,4%	788 964	20,9%	(3,1%)
Bulk purchases	42 766 857	12 065 296	28,2%	12 065 296	28,2%	10 746 190	27,5%	12,3%
Other Materials	3 428 590	496 317	14,5%	496 317	14,5%	877 328	26,7%	(43,4%)
Contracted services	7 974 289	1 297 538	16,3%	1 297 538	16,3%	1 548 620	20,5%	(16,2%)
Transfers and grants	2 777 682	285 717	10,3%	285 717	10,3%	688 087	38,8%	(58,5%)
Other expenditure	15 603 556	2 767 624	17,7%	2 767 624	17,7%	2 626 674	17,6%	5,4%
Loss on disposal of PPE	15 026	8 719	58,0%	8 719	58,0%	160	1,1%	5 348,8%
Surplus/(Deficit)	2 273 352	5 210 777		5 210 777		3 610 051		
Transfers recognised - capital	7 909 840	743 069	9,4%	743 069	9,4%	712 438	9,0%	4,3%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	(144)	-	(144)	-	(17 967)	(13,9%)	(89,2%)
Surplus/(Deficit) after capital transfers and contributions	10 183 291	5 953 702		5 953 702		4 304 521		
Taxation	416 443	10 724	2,6%	10 724	2,6%	5 893	1,2%	82,0%
Surplus/(Deficit) after taxation	9 766 848	5 942 978		5 942 978		4 298 629		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 766 848	5 942 978		5 942 978		4 298 629		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 766 848	5 942 978		5 942 978		4 298 629		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17					2015/16		Q1 of 2015/16 to Q1 of 2016/17
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	20 446 519	2 099 344	10,3%	2 099 344	10,3%	1 743 827	9,0%	20,4%
National Government	7 521 056	881 779	11,7%	881 779	11,7%	824 063	10,7%	7,0%
Provincial Government	353 384	10 203	2,9%	10 203	2,9%	7 302	5,8%	39,7%
District Municipality	2 704	-	-	-	-	270	3,9%	(100,0%)
Other transfers and grants	200	-	-	-	-	-	-	-
Transfers recognised - capital	7 877 344	891 983	11,3%	891 983	11,3%	831 634	10,6%	7,3%
Borrowing	5 447 807	470 117	8,6%	470 117	8,6%	601 862	9,7%	(21,9%)
Internally generated funds	6 884 594	699 659	10,2%	699 659	10,2%	263 787	5,5%	165,2%
Public contributions and donations	236 774	37 584	15,9%	37 584	15,9%	46 544	10,4%	(19,3%)
Capital Expenditure Standard Classification	20 446 519	2 099 344	10,3%	2 099 344	10,3%	1 743 827	9,0%	20,4%
Governance and Administration	2 638 121	268 834	10,2%	268 834	10,2%	117 882	4,3%	128,1%
Executive & Council	680 179	79 518	12,0%	79 518	12,0%	2 207	3,3%	3 503,1%
Budget & Treasury Office	253 383	15 804	6,2%	15 804	6,2%	4 210	1,4%	275,4%
Corporate Services	1 724 559	173 512	10,1%	173 512	10,1%	111 465	6,5%	55,7%
Community and Public Safety	4 200 729	385 873	9,2%	385 873	9,2%	476 213	11,8%	(19,0%)
Community & Social Services	490 078	27 593	5,6%	27 593	5,6%	3 767	8,1%	632,4%
Sport And Recreation	313 672	38 404	12,2%	38 404	12,2%	27 412	8,0%	40,1%
Public Safety	464 876	15 344	3,3%	15 344	3,3%	30 231	7,1%	(49,2%)
Housing	2 686 399	288 421	10,7%	288 421	10,7%	389 712	16,1%	(26,0%)
Health	245 704	16 110	6,6%	16 110	6,6%	25 090	7,2%	(35,8%)
Economic and Environmental Services	7 475 985	822 042	11,0%	822 042	11,0%	552 536	7,7%	48,8%
Planning and Development	1 732 912	58 536	3,4%	58 536	3,4%	95 222	7,7%	(38,5%)
Road Transport	5 651 915	763 109	13,5%	763 109	13,5%	456 858	7,8%	67,0%
Environmental Protection	91 158	397	4,4%	397	4,4%	455	6,1%	(12,8%)
Trading Services	6 072 436	622 120	10,2%	622 120	10,2%	596 101	11,2%	4,4%
Electricity	3 656 698	485 187	13,3%	485 187	13,3%	271 547	9,4%	78,7%
Water	1 122 270	106 039	9,4%	106 039	9,4%	223 419	22,2%	(52,5%)
Waste Water Management	996 112	12 272	1,2%	12 272	1,2%	76 120	6,5%	(83,9%)
Waste Management	297 356	18 622	6,3%	18 622	6,3%	25 016	8,5%	(25,6%)
Other	59 248	474	8%	474	8%	1 095	4,0%	(56,7%)

Part 3: Cash Receipts and Payments

R thousands	2016/17					2015/16		Q1 of 2015/16 to Q1 of 2016/17
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities	122 186 095	35 110 294	28,7%	35 110 294	28,7%	30 745 162	27,4%	14,2%
Receipts								
Property rates, penalties and collection charges	19 495 712	4 529 483	23,2%	4 529 483	23,2%	4 835 121	27,5%	(6,3%)
Service charges	67 627 459	21 462 852	31,7%	21 462 852	31,7%	14 742 523	23,4%	45,6%
Other revenue	9 092 086	1 331 655	14,6%	1 331 655	14,6%	3 530 040	57,1%	(62,3%)
Government - operating	16 582 594	5 764 772	34,8%	5 764 772	34,8%	5 824 087	36,2%	(1,0%)
Government - capital	7 862 770	1 539 499	19,6%	1 539 499	19,6%	1 390 155	17,7%	10,7%
Interest	1 525 473	482 033	31,6%	482 033	31,6%	423 236	28,5%	13,9%
Dividends	-	-	-	-	-	-	-	-
Payments	(103 134 953)	(41 063 543)	39,8%	(41 063 543)	39,8%	(30 672 898)	32,1%	33,9%
Suppliers and employees	(96 675 161)	(39 484 479)	40,8%	(39 484 479)	40,8%	(28 919 995)	32,1%	36,5%
Finance charges	(4 146 536)	(590 974)	14,3%	(590 974)	14,3%	(1 313 917)	34,8%	(65,0%)
Transfers and grants	(2 313 256)	(988 091)	42,7%	(988 091)	42,7%	(438 986)	28,7%	125,1%
Net Cash from/(used) Operating Activities	19 051 141	(5 953 249)	(31,2%)	(5 953 249)	(31,2%)	72 264	,4%	(8 338,2%)
Cash Flow from Investing Activities								
Receipts	(865 350)	5 876 412	(679,1%)	5 876 412	(679,1%)	4 520 780	(1 486,8%)	30,0%
Proceeds on disposal of PPE	45 905	637 555	1 388,8%	637 555	1 388,8%	3 714 985	3 991,4%	(82,8%)
Decrease in non-current debtors	(241 572)	494 359	(204,6%)	494 359	(204,6%)	620 622	(664,9%)	(20,3%)
Decrease in other non-current receivables	(43 526)	623 635	(1 432,8%)	623 635	(1 432,8%)	73 073	209,4%	753,4%
Decrease (increase) in non-current investments	(626 156)	4 120 864	(658,1%)	4 120 864	(658,1%)	112 099	(33,1%)	3 576,1%
Payments	(19 527 535)	(3 895 288)	19,9%	(3 895 288)	19,9%	(4 129 155)	22,0%	(5,7%)
Capital assets	(19 527 535)	(3 895 288)	19,9%	(3 895 288)	19,9%	(4 129 155)	22,0%	(5,7%)
Net Cash from/(used) Investing Activities	(20 392 885)	1 981 123	(9,7%)	1 981 123	(9,7%)	391 625	(2,1%)	405,9%
Cash Flow from Financing Activities								
Receipts	5 458 235	4 018 335	73,6%	4 018 335	73,6%	701 528	11,2%	472,8%
Short term loans	-	4 025 000	-	4 025 000	-	365 000	405,6%	1 002,7%
Borrowing long term/refinancing	5 433 027	(17)	-	(17)	-	329 568	5,4%	(100,0%)
Increase (decrease) in consumer deposits	25 208	(6 648)	(26,4%)	(6 648)	(26,4%)	6 961	26,9%	(195,5%)
Payments	(1 778 158)	(1 695 237)	95,3%	(1 695 237)	95,3%	(321 525)	12,6%	427,2%
Repayment of borrowing	(1 778 158)	(1 695 237)	95,3%	(1 695 237)	95,3%	(321 525)	12,6%	427,2%
Net Cash from/(used) Financing Activities	3 680 077	2 323 098	63,1%	2 323 098	63,1%	380 003	10,3%	511,3%
Net Increase/(Decrease) in cash held	2 338 334	(1 649 028)	(70,5%)	(1 649 028)	(70,5%)	843 892	66,7%	(295,4%)
Cash/cash equivalents at the year begin:	13 799 227	13 286 903	96,3%	13 286 903	96,3%	12 544 972	123,7%	5,9%
Cash/cash equivalents at the year end:	16 137 562	11 637 875	72,1%	11 637 875	72,1%	13 388 864	117,4%	(13,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 488 372	11,1%	585 647	4,4%	380 668	2,8%	10 977 645	81,7%	13 432 333	29,0%	5 604	-	274 404	2,0%
Trade and Other Receivables from Exchange Transactions - Electricity	3 045 668	35,3%	708 784	8,2%	261 310	3,0%	4 608 914	53,4%	8 624 677	18,6%	5 984	-	21 736	,3%
Receivables from Non-exchange Transactions - Property Rates	1 534 672	16,9%	364 528	4,0%	174 134	1,9%	7 028 586	77,2%	9 101 620	19,6%	2 830	-	166 388	1,8%
Receivables from Exchange Transactions - Waste Water Management	914 690	16,1%	238 173	4,2%	137 051	2,4%	4 385 456	77,3%	5 675 370	12,3%	1 562	-	50 758	,5%
Receivables from Exchange Transactions - Waste Management	380 101	10,9%	132 219	3,8%	94 896	2,7%	2 875 931	82,6%	3 483 148	7,5%	2 320	-	189 035	5,4%
Receivables from Exchange Transactions - Property Rental Debtors	19 227	2,5%	10 446	1,4%	9 893	1,3%	714 456	94,8%	754 021	1,6%	2	-	357	-
Interest on Arrear Debtor Accounts	53 215	3,3%	59 126	3,6%	61 675	3,8%	1 452 084	89,3%	1 626 101	3,5%	7 960	-	46	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	309 091	8,5%	110 698	3,1%	67 918	1,9%	3 138 280	86,5%	3 625 986	7,8%	4 317	-	242 629	6,7%
Total By Income Source	7 745 036	16,7%	2 209 621	4,8%	1 187 546	2,6%	35 181 353	75,9%	46 323 556	100,0%	30 580	,1%	945 353	2,0%
Debtors Age Analysis By Customer Group														
Organs of State	165 301	13,5%	41 200	3,4%	59 912	4,9%	956 130	78,2%	1 222 543	2,6%	-	-	21 906	1,8%
Commercial	3 537 544	27,4%	657 200	5,1%	518 004	4,0%	8 211 183	63,5%	12 923 932	27,9%	12 884	-	163 787	1,3%
Households	3 742 408	12,5%	1 424 991	4,8%	584 704	2,0%	24 080 775	80,7%	29 832 879	64,4%	13 546	-	727 934	2,4%
Other	299 783	12,8%	86 230	3,7%	24 926	1,1%	1 933 264	82,5%	2 344 203	5,1%	4 149	-	31 726	1,4%
Total By Customer Group	7 745 036	16,7%	2 209 621	4,8%	1 187 546	2,6%	35 181 353	75,9%	46 323 556	100,0%	30 580	,1%	945 353	2,0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 798 986	93,2%	192 245	4,7%	53 259	1,3%	30 671	,8%	4 075 161	35,6%
Bulk Water	1 001 794	96,0%	38 245	3,7%	3 432	,3%	-	-	1 043 471	9,1%
PAYE deductions	109 523	100,0%	-	-	-	-	-	-	109 523	1,0%
VAT (output less input)	(25 129)	100,0%	-	-	-	-	-	-	(25 129)	(2%)
Pensions / Retirement	120 326	100,0%	-	-	-	-	-	-	120 326	1,1%
Loan repayments	996 486	100,0%	-	-	-	-	-	-	996 486	8,7%
Trade Creditors	2 133 210	79,3%	84 721	3,1%	436 352	16,2%	38 912	1,3%	2 690 195	23,5%
Auditor-General	5 690	81,3%	1 313	18,7%	-	-	-	-	7 003	,1%
Other	2 310 852	94,6%	1 111 062	4,5%	550	,2%	20 083	,8%	2 442 547	21,3%
Total	10 451 737	91,2%	427 586	3,7%	493 594	4,3%	86 666	,8%	11 459 583	100,0%

Source Local Government Database

1. All figures in this report are unaudited.