

***THE PROVINCE OF  
GAUTENG***

***DIE PROVINSIE VAN  
GAUTENG***

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**PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS**

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**PROVINCIAL NOTICE 421 OF 2019****PUBLICATION OF GAUTENG MUNICIPAL CONSOLIDATED STATEMENT:  
3<sup>RD</sup> QUARTER ENDED 31 MARCH 2019.**

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 10<sup>th</sup> 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 22<sup>nd</sup> working day of the month, to National Treasury, a consolidated statement on the state of the municipal budgets in the Province.
4. The Provincial Treasury, within 30 days after the quarter has ended, has to publish a Consolidated Statement on the municipal budgets per municipality in the Province.
5. Herewith we formally publish the consolidated statement as at 31 March 2019.



**Nomfundo Tshabalala**  
**Head of the Department**  
**Gauteng Provincial Treasury**

Date: 11 April 2019



**GAUTENG PROVINCE**  
PROVINCIAL TREASURY  
REPUBLIC OF SOUTH AFRICA

# **MUNICIPAL CONSOLIDATED BUDGET STATEMENTS**

**FOR THE 3<sup>rd</sup> QUARTER ENDED 31 MARCH 2019**

**IN TERMS OF SECTION 71 OF THE MFMA**

## AGGREGATED INFORMATION FOR GAUTENG

### Part 1: Operating Revenue and Expenditure

	2018/19								2017/18				Q3 of 2017/18 to Q3 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Operating Revenue and Expenditure</b>													
<b>Operating Revenue</b>	<b>134 713 091</b>	<b>135 207 560</b>	<b>35 840 326</b>	<b>26,6%</b>	<b>34 035 206</b>	<b>25,3%</b>	<b>31 598 843</b>	<b>23,4%</b>	<b>101 474 375</b>	<b>75,1%</b>	<b>29 690 138</b>	<b>74,0%</b>	<b>6,4%</b>
Property rates	24 820 270	25 799 917	6 873 271	27,7%	6 761 304	27,2%	6 323 945	24,5%	19 958 521	77,4%	5 495 140	74,2%	15,1%
Property rates - penalties and collection charges	-	-	35 464	-	54 552	-	62 227	-	152 243	-	38 947	-	59,8%
Service charges - electricity revenue	46 715 995	45 951 877	12 915 712	27,6%	10 370 969	22,2%	9 779 732	21,3%	33 066 413	72,0%	8 543 549	70,8%	14,5%
Service charges - water revenue	17 791 448	17 299 872	4 436 665	24,9%	4 953 100	27,8%	4 350 438	25,1%	13 740 204	79,4%	4 036 593	73,1%	7,8%
Service charges - sanitation revenue	7 711 757	7 911 555	1 472 943	19,1%	1 547 782	20,1%	2 016 102	25,5%	5 036 827	63,7%	1 523 840	69,8%	32,3%
Service charges - refuse revenue	4 903 245	5 181 477	1 333 956	27,2%	1 290 212	26,3%	1 301 129	25,1%	3 925 297	75,8%	1 157 826	74,9%	12,4%
Service charges - other	612 420	440 731	(6 748)	(1,1%)	(17 613)	(2,9%)	55 241	12,5%	30 890	7,0%	117 944	60,0%	(53,2%)
Rental of facilities and equipment	700 028	730 522	125 617	17,9%	155 551	22,2%	121 102	16,6%	402 270	55,1%	142 088	60,9%	(14,8%)
Interest earned - external investments	889 384	940 783	175 194	19,7%	226 180	25,4%	269 461	28,6%	670 835	71,3%	108 980	104,2%	147,3%
Interest earned - outstanding debtors	1 674 520	1 859 542	452 822	27,0%	498 415	29,8%	530 139	28,5%	1 481 376	79,7%	343 262	70,9%	54,4%
Dividends received	145	-	-	-	67	45,9%	-	-	67	45,9%	-	-	-
Fines	1 217 677	1 391 856	120 294	9,9%	202 757	16,7%	336 972	24,2%	660 023	47,4%	160 511	35,5%	109,9%
Licences and permits	424 269	418 140	101 041	23,8%	98 328	23,2%	89 370	21,4%	288 739	69,1%	125 545	90,7%	(28,8%)
Agency services	887 536	853 281	187 346	21,1%	224 877	25,3%	206 497	24,2%	618 720	72,5%	176 974	68,8%	16,7%
Transfers recognised - operational	21 162 145	21 694 322	6 979 159	33,0%	6 852 124	32,4%	5 267 478	24,3%	19 098 761	88,0%	6 854 659	88,1%	(23,2%)
Other own revenue	5 159 868	4 658 942	637 470	12,4%	814 868	15,8%	899 000	19,1%	2 341 338	50,3%	854 598	57,6%	2,8%
Gains on disposal of PPE	42 382	74 598	118	,3%	1 733	4,1%	11	-	1 863	2,5%	(319)	2,6%	(103,5%)
<b>Operating Expenditure</b>	<b>132 739 178</b>	<b>134 332 170</b>	<b>31 404 097</b>	<b>23,7%</b>	<b>31 097 806</b>	<b>23,4%</b>	<b>30 827 938</b>	<b>22,9%</b>	<b>93 329 841</b>	<b>69,5%</b>	<b>26 784 057</b>	<b>68,8%</b>	<b>15,1%</b>
Employee related costs	35 328 751	35 086 823	8 081 392	22,9%	8 698 452	24,8%	8 303 988	23,7%	25 083 831	71,5%	7 531 712	72,0%	10,3%
Remuneration of councillors	653 891	652 059	145 801	22,3%	147 708	22,8%	178 026	27,3%	471 534	72,3%	167 328	71,5%	6,4%
Debt impairment	7 376 257	7 758 781	2 194 429	29,7%	1 599 296	21,7%	2 130 778	27,5%	5 924 503	76,4%	1 329 381	75,7%	60,3%
Depreciation and asset impairment	9 505 680	9 296 375	1 463 679	15,4%	2 201 661	23,2%	2 834 386	30,5%	6 499 926	69,9%	1 719 129	56,2%	64,9%
Finance charges	4 819 167	4 764 762	865 142	18,0%	1 140 936	23,7%	1 267 984	26,6%	3 274 062	68,7%	1 073 437	77,1%	18,1%
Bulk purchases	46 221 200	46 339 718	14 210 569	30,7%	10 851 661	23,5%	10 105 992	21,8%	35 168 222	75,9%	8 994 104	74,7%	12,4%
Other Materials	5 032 737	5 320 012	555 019	11,0%	1 030 947	20,5%	754 272	14,2%	2 340 239	44,0%	1 103 526	51,7%	(31,6%)
Contracted services	12 475 766	13 012 661	1 760 206	14,1%	2 549 276	20,4%	2 857 317	22,0%	7 166 799	55,1%	2 476 539	60,2%	15,4%
Transfers and grants	1 315 850	1 458 029	191 199	14,5%	348 859	26,5%	253 582	17,4%	793 640	54,4%	311 570	61,2%	(18,6%)
Other expenditure	9 995 257	10 627 415	1 881 617	18,8%	2 524 605	25,3%	2 142 780	20,2%	6 549 002	61,6%	2 076 627	62,4%	3,2%
Loss on disposal of PPE	14 620	15 533	55 044	376,5%	4 206	28,8%	(1 167)	(7,5%)	58 083	373,9%	704	7,3%	(265,7%)
<b>Surplus/(Deficit)</b>	<b>1 973 914</b>	<b>875 390</b>	<b>4 436 230</b>		<b>2 937 400</b>		<b>770 905</b>		<b>8 144 535</b>		<b>2 906 081</b>		
Transfers recognised - capital	8 275 953	6 800 911	441 071	5,3%	1 740 618	21,0%	1 405 617	16,0%	3 587 306	40,8%	1 678 021	48,7%	(16,2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	(11 274)	(3,8%)	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>10 249 866</b>	<b>9 676 300</b>	<b>4 877 301</b>		<b>4 678 018</b>		<b>2 176 522</b>		<b>11 731 841</b>		<b>4 572 829</b>		
Taxation	307 833	87 813	13 498	4,4%	21 161	6,9%	12 977	14,8%	47 635	54,2%	13 153	10,1%	(1,3%)
<b>Surplus/(Deficit) after taxation</b>	<b>9 942 034</b>	<b>9 588 488</b>	<b>4 863 803</b>		<b>4 656 857</b>		<b>2 163 545</b>		<b>11 684 206</b>		<b>4 559 676</b>		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipal</b>	<b>9 942 034</b>	<b>9 588 488</b>	<b>4 863 803</b>		<b>4 656 857</b>		<b>2 163 545</b>		<b>11 684 206</b>		<b>4 559 676</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>9 942 034</b>	<b>9 588 488</b>	<b>4 863 803</b>		<b>4 656 857</b>		<b>2 163 545</b>		<b>11 684 206</b>		<b>4 559 676</b>		

Reported financial information was downloaded from LG Database on 24 April 2019

## Part 2: Capital Revenue and Expenditure

	2018/19										2017/18		Q3 of 2017/18 to Q3 of 2018/19
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	<b>20 239 619</b>	<b>20 049 372</b>	<b>908 377</b>	<b>4,5%</b>	<b>3 338 763</b>	<b>16,5%</b>	<b>2 555 797</b>	<b>12,7%</b>	<b>6 802 938</b>	<b>33,9%</b>	<b>2 857 644</b>	<b>40,0%</b>	<b>(10,6%)</b>
National Government	7 989 621	8 049 373	337 960	4,2%	1 606 562	20,1%	1 210 931	15,0%	3 155 452	39,2%	1 222 202	40,9%	(,9%)
Provincial Government	326 312	500 493	25 225	7,7%	54 900	16,8%	67 942	13,6%	148 067	29,6%	53 810	34,9%	26,3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	16 150	-	-	-	-	-	821	-	821	-	22 116	61,6%	(96,3%)
<b>Transfers recognised - capital</b>	<b>8 332 083</b>	<b>8 549 866</b>	<b>363 184</b>	<b>4,4%</b>	<b>1 661 462</b>	<b>19,9%</b>	<b>1 279 694</b>	<b>15,0%</b>	<b>3 304 340</b>	<b>38,6%</b>	<b>1 298 129</b>	<b>40,8%</b>	<b>(1,4%)</b>
Borrowing	7 973 320	7 531 454	323 903	4,1%	1 074 209	13,5%	702 682	9,3%	2 100 794	27,9%	1 011 009	34,3%	(30,5%)
Internally generated funds	3 312 938	3 372 560	147 140	4,4%	378 805	11,4%	425 242	12,6%	951 188	28,2%	347 372	39,7%	22,4%
Public contributions and donations	621 278	595 492	74 150	11,9%	224 286	36,1%	148 179	24,9%	446 616	75,0%	201 135	114,7%	(26,3%)
<b>Capital Expenditure Standard Classification</b>	<b>20 239 619</b>	<b>20 049 372</b>	<b>908 377</b>	<b>4,5%</b>	<b>3 338 763</b>	<b>16,5%</b>	<b>2 555 797</b>	<b>12,7%</b>	<b>6 802 938</b>	<b>33,9%</b>	<b>2 857 644</b>	<b>40,0%</b>	<b>(10,6%)</b>
<b>Governance and Administration</b>	<b>3 048 887</b>	<b>2 795 220</b>	<b>48 179</b>	<b>1,6%</b>	<b>132 657</b>	<b>4,4%</b>	<b>396 746</b>	<b>14,2%</b>	<b>577 582</b>	<b>20,7%</b>	<b>317 085</b>	<b>25,6%</b>	<b>25,1%</b>
Executive & Council	812 610	666 926	6 394	,8%	74 368	9,2%	110 690	16,1%	191 451	27,9%	12 845	13,9%	761,7%
Budget & Treasury Office	2 195 827	1 798 606	10 167	,5%	34 281	1,6%	247 567	13,8%	292 015	16,2%	23 674	8,2%	945,7%
Corporate Services	40 450	309 687	31 618	78,2%	24 009	59,4%	38 489	12,4%	94 116	30,4%	280 566	2 804,7%	(86,3%)
<b>Community and Public Safety</b>	<b>5 089 692</b>	<b>5 130 800</b>	<b>126 779</b>	<b>2,5%</b>	<b>1 033 118</b>	<b>20,3%</b>	<b>537 098</b>	<b>10,5%</b>	<b>1 696 995</b>	<b>33,1%</b>	<b>709 369</b>	<b>37,7%</b>	<b>(24,3%)</b>
Community & Social Services	505 347	530 125	15 282	3,0%	87 452	17,3%	44 200	8,3%	146 934	27,7%	21 733	33,0%	103,4%
Sport And Recreation	220 432	202 685	7 321	3,3%	25 057	11,4%	12 867	6,3%	45 245	22,3%	38 797	46,1%	(66,8%)
Public Safety	491 470	471 382	23 297	4,7%	38 314	7,8%	52 053	11,0%	113 664	24,1%	91 726	46,3%	(43,3%)
Housing	3 713 468	3 760 007	63 557	1,7%	840 016	22,6%	413 838	11,0%	1 317 411	35,0%	517 374	35,8%	(20,0%)
Health	158 975	166 600	17 322	10,9%	42 279	26,6%	14 141	8,5%	73 742	44,3%	39 740	43,5%	(64,4%)
<b>Economic and Environmental Services</b>	<b>6 032 543</b>	<b>5 923 819</b>	<b>234 626</b>	<b>3,9%</b>	<b>988 969</b>	<b>16,4%</b>	<b>699 733</b>	<b>11,8%</b>	<b>1 923 328</b>	<b>32,5%</b>	<b>915 683</b>	<b>43,9%</b>	<b>(23,6%)</b>
Planning and Development	942 720	1 072 743	43 329	4,6%	158 300	16,8%	152 940	14,3%	354 569	33,1%	173 979	40,6%	(12,1%)
Road Transport	4 695 833	4 742 525	191 297	3,8%	801 029	16,0%	543 086	11,5%	1 535 413	32,4%	732 359	45,2%	(25,8%)
Environmental Protection	93 990	108 551	-	-	29 641	31,5%	3 705	3,4%	33 346	30,7%	9 345	24,6%	(60,4%)
<b>Trading Services</b>	<b>5 950 677</b>	<b>6 162 533</b>	<b>498 793</b>	<b>8,4%</b>	<b>1 183 792</b>	<b>19,9%</b>	<b>921 699</b>	<b>15,0%</b>	<b>2 604 284</b>	<b>42,3%</b>	<b>914 315</b>	<b>45,0%</b>	<b>,8%</b>
Electricity	2 913 019	2 823 390	204 979	7,0%	403 479	13,9%	310 500	11,0%	918 958	32,5%	376 225	49,0%	(17,5%)
Water	1 767 377	1 779 646	208 601	11,8%	482 149	27,3%	437 152	24,6%	1 127 901	63,4%	265 006	42,2%	65,0%
Waste Water Management	961 252	1 200 770	60 745	6,3%	242 281	25,2%	135 834	11,3%	438 860	36,5%	242 598	44,1%	(44,0%)
Waste Management	308 029	358 728	24 469	7,9%	55 883	18,1%	38 213	10,7%	118 565	33,1%	30 486	32,0%	25,3%
<b>Other</b>	<b>117 819</b>	<b>37 000</b>	<b>-</b>	<b>-</b>	<b>226</b>	<b>,2%</b>	<b>522</b>	<b>1,4%</b>	<b>748</b>	<b>2,0%</b>	<b>1 191</b>	<b>21,3%</b>	<b>(56,2%)</b>

Reported financial information was downloaded from LG Database on 24 April 2019

**Part 3: Cash Receipts and Payments**

R thousands	2018/19										2017/18		Q3 of 2017/18 to Q3 of 2018/19	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>Cash Flow from Operating Activities</b>														
<b>Receipts</b>	<b>134 245 547</b>	<b>134 244 063</b>	<b>39 756 721</b>	<b>29,6%</b>	<b>35 991 687</b>	<b>26,8%</b>	<b>36 466 305</b>	<b>27,2%</b>	<b>112 214 713</b>	<b>83,6%</b>	<b>33 864 846</b>	<b>81,4%</b>	<b>7,7%</b>	
Ratepayers and other	103 564 943	102 656 895	28 822 886	27,8%	26 389 212	25,5%	26 589 361	25,9%	81 801 459	79,7%	23 774 967	79,0%	11,8%	
Government - operating	20 543 343	20 909 936	9 205 958	44,8%	6 602 040	32,1%	6 280 648	30,0%	22 088 646	105,6%	6 364 277	88,7%	(1,3%)	
Government - capital	8 267 683	8 356 587	1 323 335	16,0%	2 414 124	29,2%	2 912 443	34,9%	6 649 903	79,6%	2 994 283	93,9%	(2,7%)	
Interest	1 869 434	2 320 502	404 543	21,6%	586 312	31,4%	683 852	29,5%	1 674 706	72,2%	731 319	76,9%	(6,5%)	
Dividends	143	143	-	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(113 474 258)</b>	<b>(113 387 609)</b>	<b>(39 817 386)</b>	<b>35,1%</b>	<b>(30 557 841)</b>	<b>26,9%</b>	<b>(27 459 632)</b>	<b>24,2%</b>	<b>(97 834 860)</b>	<b>86,3%</b>	<b>(26 063 605)</b>	<b>90,3%</b>	<b>5,4%</b>	
Suppliers and employees	(107 258 086)	(105 507 343)	(39 135 955)	36,5%	(28 565 113)	26,6%	(25 206 368)	23,9%	(92 907 436)	88,1%	(24 862 795)	91,0%	1,4%	
Finance charges	(4 907 341)	(6 016 466)	(502 787)	10,2%	(1 678 479)	34,2%	(1 060 268)	17,6%	(3 241 534)	53,9%	(899 603)	75,6%	17,9%	
Transfers and grants	(1 308 831)	(1 863 800)	(178 644)	13,6%	(314 249)	24,0%	(1 192 997)	64,0%	(1 686 890)	90,5%	(301 207)	93,7%	296,1%	
<b>Net Cash from/(used) Operating Activities</b>	<b>20 771 289</b>	<b>20 856 453</b>	<b>(60 665)</b>	<b>(,3%)</b>	<b>5 433 846</b>	<b>26,2%</b>	<b>9 006 672</b>	<b>43,2%</b>	<b>14 379 853</b>	<b>68,9%</b>	<b>7 801 242</b>	<b>35,5%</b>	<b>15,5%</b>	
<b>Cash Flow from Investing Activities</b>														
<b>Receipts</b>	<b>(310 967)</b>	<b>(58 023)</b>	<b>663 374</b>	<b>(213,3%)</b>	<b>24 025</b>	<b>(7,7%)</b>	<b>(185 997)</b>	<b>320,6%</b>	<b>501 401</b>	<b>(864,1%)</b>	<b>438 676</b>	<b>(248,9%)</b>	<b>(142,4%)</b>	
Proceeds on disposal of PPE	510 306	703 917	-	-	1 573	,3%	2 649	,4%	4 222	,6%	675 603	2 030,3%	(99,6%)	
Decrease in non-current debtors	785	785	(23 637)	(3 009,3%)	(22 995)	(2 927,6%)	(3 704)	(471,6%)	(50 337)	(6 408,4%)	(37 514)	-	(90,1%)	
Decrease in other non-current receivables	(89 571)	(54 710)	50 936	(56,9%)	12 624	(14,1%)	(167 257)	305,7%	(103 697)	189,5%	(11 747)	(55,0%)	1 323,9%	
Decrease (increase) in non-current investments	(732 489)	(708 015)	636 074	(86,8%)	32 823	(4,5%)	(17 684)	2,5%	651 213	(92,0%)	(187 667)	(62,9%)	(90,6%)	
<b>Payments</b>	<b>(19 784 326)</b>	<b>(19 965 984)</b>	<b>(2 407 243)</b>	<b>12,2%</b>	<b>(2 871 698)</b>	<b>14,5%</b>	<b>(2 381 278)</b>	<b>11,9%</b>	<b>(7 660 220)</b>	<b>38,4%</b>	<b>(2 212 082)</b>	<b>42,0%</b>	<b>7,6%</b>	
Capital assets	(19 784 326)	(19 965 984)	(2 407 243)	12,2%	(2 871 698)	14,5%	(2 381 278)	11,9%	(7 660 220)	38,4%	(2 212 082)	42,0%	7,6%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(20 095 294)</b>	<b>(20 024 007)</b>	<b>(1 743 870)</b>	<b>8,7%</b>	<b>(2 847 673)</b>	<b>14,2%</b>	<b>(2 567 275)</b>	<b>12,8%</b>	<b>(7 158 818)</b>	<b>35,8%</b>	<b>(1 773 406)</b>	<b>29,1%</b>	<b>44,8%</b>	
<b>Cash Flow from Financing Activities</b>														
<b>Receipts</b>	<b>7 917 102</b>	<b>7 895 336</b>	<b>2 654 393</b>	<b>33,5%</b>	<b>(1 255 921)</b>	<b>(15,9%)</b>	<b>(47 610)</b>	<b>(,6%)</b>	<b>1 350 862</b>	<b>17,1%</b>	<b>(966 612)</b>	<b>69,5%</b>	<b>(95,1%)</b>	
Short term loans	100 000	75 000	1 500 000	1 500,0%	-	-	-	-	1 500 000	2 000,0%	-	641,0%	-	
Borrowing long term/refinancing	7 757 113	7 759 186	1 176 511	15,2%	(1 274 399)	(16,4%)	(60 091)	(,8%)	(157 980)	(2,0%)	(1 093 474)	26,5%	(94,5%)	
Increase (decrease) in consumer deposits	59 988	61 150	(22 118)	(36,9%)	18 479	30,8%	12 481	20,4%	8 842	14,5%	126 862	544,5%	(90,2%)	
<b>Payments</b>	<b>(1 799 201)</b>	<b>(1 778 969)</b>	<b>(233 793)</b>	<b>13,0%</b>	<b>(496 041)</b>	<b>27,6%</b>	<b>70 721</b>	<b>(4,0%)</b>	<b>(659 113)</b>	<b>37,1%</b>	<b>(122 294)</b>	<b>41,9%</b>	<b>(157,8%)</b>	
Repayment of borrowing	(1 799 201)	(1 778 969)	(233 793)	13,0%	(496 041)	27,6%	70 721	(4,0%)	(659 113)	37,1%	(122 294)	41,9%	(157,8%)	
<b>Net Cash from/(used) Financing Activities</b>	<b>6 117 901</b>	<b>6 116 367</b>	<b>2 420 599</b>	<b>39,6%</b>	<b>(1 751 962)</b>	<b>(28,6%)</b>	<b>23 111</b>	<b>,4%</b>	<b>691 749</b>	<b>11,3%</b>	<b>(1 088 906)</b>	<b>114,1%</b>	<b>(102,1%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>6 793 896</b>	<b>6 948 813</b>	<b>616 065</b>	<b>9,1%</b>	<b>834 211</b>	<b>12,3%</b>	<b>6 462 508</b>	<b>93,0%</b>	<b>7 912 784</b>	<b>113,9%</b>	<b>4 938 930</b>	<b>117,0%</b>	<b>30,8%</b>	
Cash/cash equivalents at the year begin:	12 395 663	8 634 925	8 196 654	66,1%	8 812 719	71,1%	9 646 930	111,7%	8 196 654	94,9%	14 651 725	92,7%	(34,2%)	
Cash/cash equivalents at the year end:	19 189 560	15 583 738	8 812 719	45,9%	9 646 930	50,3%	16 109 438	103,4%	16 109 438	103,4%	19 590 655	98,1%	(17,8%)	

Reported financial information was downloaded from LG Database on 24 April 2019

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	1 606 262	8,6%	829 328	4,4%	588 191	3,2%	15 638 795	83,8%	18 662 576	30,1%	2 092	-
Electricity	2 154 464	22,7%	586 778	6,2%	342 818	3,6%	6 390 173	67,4%	9 474 233	15,3%	562	-
Property Rates	1 731 968	14,4%	544 504	4,5%	436 292	3,6%	9 288 249	77,4%	12 001 013	19,4%	456	-
Sanitation	692 607	9,2%	360 673	4,8%	251 779	3,3%	6 212 760	82,6%	7 517 818	12,1%	490	-
Refuse Removal	414 541	7,7%	217 015	4,1%	156 152	2,9%	4 568 786	85,3%	5 356 494	8,6%	925	-
Other	398 846	4,4%	305 658	3,4%	241 423	2,7%	8 029 585	89,5%	8 975 512	14,5%	2 240	-
<b>Total By Income Source</b>	<b>6 998 687</b>	<b>11,3%</b>	<b>2 843 957</b>	<b>4,6%</b>	<b>2 016 655</b>	<b>3,3%</b>	<b>50 128 347</b>	<b>80,9%</b>	<b>61 987 646</b>	<b>100,0%</b>	<b>6 765</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	120 941	13,3%	35 032	3,8%	19 585	2,1%	735 418	80,7%	910 977	1,5%	-	-
Business	2 062 211	25,9%	444 843	5,6%	329 949	4,1%	5 128 324	64,4%	7 965 328	12,8%	-	-
Households	4 701 227	9,2%	2 327 916	4,5%	1 633 133	3,2%	42 583 918	83,1%	51 246 194	82,7%	6 083	-
Other	114 308	6,1%	36 166	1,9%	33 987	1,8%	1 680 686	90,1%	1 865 148	3,0%	682	-
<b>Total By Customer Group</b>	<b>6 998 687</b>	<b>11,3%</b>	<b>2 843 957</b>	<b>4,6%</b>	<b>2 016 655</b>	<b>3,3%</b>	<b>50 128 347</b>	<b>80,9%</b>	<b>61 987 646</b>	<b>100,0%</b>	<b>6 765</b>	<b>-</b>

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	2 569 327	60,4%	108 201	2,5%	1 285 030	30,2%	289 364	6,8%	4 251 923	27,6%
Bulk Water	1 195 666	71,3%	5 779	,3%	476 305	28,4%	-	-	1 677 750	10,9%
PAYE deductions	150 352	91,9%	2 258	1,4%	3 441	2,1%	7 607	4,6%	163 658	1,1%
VAT (output less input)	(18 512)	141,5%	181	(1,4%)	139	(1,1%)	5 108	(39,0%)	(13 085)	(,1%)
Pensions / Retirement	152 620	100,0%	-	-	-	-	-	-	152 620	1,0%
Loan repayments	284 769	100,0%	-	-	-	-	-	-	284 769	1,9%
Trade Creditors	3 593 718	83,0%	140 889	3,3%	214 399	5,0%	381 485	8,8%	4 330 492	28,2%
Auditor-General	5 428	50,8%	2 616	24,5%	-	-	2 650	24,8%	10 695	,1%
Other	4 202 453	93,0%	113 158	2,5%	75 786	1,7%	128 728	2,8%	4 520 126	29,4%
<b>Total</b>	<b>12 135 822</b>	<b>78,9%</b>	<b>373 083</b>	<b>2,4%</b>	<b>2 055 100</b>	<b>13,4%</b>	<b>814 943</b>	<b>5,3%</b>	<b>15 378 948</b>	<b>100,0%</b>

Source Local Government Database

1. All figures in this report are unaudited.

Reported financial information was downloaded from LG Database on 24 April 2019



Gauteng: City of Ekurhuleni (EKU) - Table C1 Schedule Quarterly Budget Statement Summary for 3<sup>rd</sup> Quarter ended 31 March 2019

Description	2017/18	Budget year 2018/19									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>											
Property rates	5 257 765	5 615 665	5 632 288	1 377 066	1 338 688	1 340 806	4 056 560	3 418 088	638 472	18,68	5 632 288
Service charges	18 908 373	20 786 191	20 922 145	5 923 569	4 929 044	4 717 451	15 570 064	15 529 714	40 350	0,26	20 922 145
Investment revenue	624 636	422 568	422 568	86 597	87 901	52 395	226 894	180 962	45 932	25,38	422 568
Transfers recognised - operational	5 640 899	6 014 349	6 350 741	2 037 551	2 027 028	1 350 834	5 415 413	2 624 592	2 790 821	106,33	6 350 741
Other own revenue	2 011 680	2 478 884	2 893 382	557 433	567 029	578 688	1 703 149	424 870	1 278 279	300,86	2 893 382
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>32 443 354</b>	<b>35 317 657</b>	<b>36 221 124</b>	<b>9 982 216</b>	<b>8 949 689</b>	<b>8 040 174</b>	<b>26 972 079</b>	<b>22 178 226</b>	<b>4 793 853</b>	<b>21,62</b>	<b>36 221 124</b>
Employee costs	7 551 384	8 708 334	8 656 028	2 049 315	2 059 691	2 058 476	6 167 482	4 717 156	1 450 326	30,75	8 656 028
Remuneration of councillors	132 700	151 062	151 062	33 391	33 374	36 940	103 705	89 782	13 922	15,51	151 062
Depreciation & asset impairment	2 411 378	2 385 339	2 285 339	231 476	963 048	569 139	1 763 663	1 299 849	463 814	35,68	2 285 339
Finance charges	985 917	992 048	821 438	191 304	148 171	187 225	526 701	298 968	227 733	76,17	821 438
Materials and bulk purchases	12 299 229	15 426 095	15 911 237	4 277 957	3 390 579	3 386 497	11 055 033	11 344 652	(289 619)	(2,55)	15 911 237
Transfers and grants	1 576 754	897 027	1 088 198	140 979	276 029	230 505	647 513	757 480	(109 967)	(14,52)	1 088 198
Other expenditure	7 462 344	6 696 602	7 251 773	1 186 009	1 557 605	1 518 652	4 262 266	2 689 602	1 572 664	58,47	7 251 773
<b>Total Expenditure</b>	<b>32 419 706</b>	<b>35 256 508</b>	<b>36 165 075</b>	<b>8 110 431</b>	<b>8 428 497</b>	<b>7 987 433</b>	<b>24 526 362</b>	<b>21 197 489</b>	<b>3 328 873</b>	<b>15,70</b>	<b>36 165 075</b>
<b>Surplus/(Deficit)</b>	<b>23 648</b>	<b>61 149</b>	<b>56 049</b>	<b>1 871 785</b>	<b>521 192</b>	<b>52 740</b>	<b>2 445 717</b>	<b>980 737</b>	<b>1 464 980</b>	<b>149,38</b>	<b>56 049</b>
Transfers recognised - capital	1 634 026	2 259 169	2 462 664	69 959	232 535	437 626	740 120	1 584 345	(844 226)	(53,29)	2 462 664
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>1 657 674</b>	<b>2 320 318</b>	<b>2 518 713</b>	<b>1 941 744</b>	<b>753 727</b>	<b>490 366</b>	<b>3 185 837</b>	<b>2 565 082</b>	<b>620 755</b>	<b>24,20</b>	<b>2 518 713</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1 657 674</b>	<b>2 320 318</b>	<b>2 518 713</b>	<b>1 941 744</b>	<b>753 727</b>	<b>490 366</b>	<b>3 185 837</b>	<b>2 565 082</b>	<b>620 755</b>	<b>24,20</b>	<b>2 518 713</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>5 917 947</b>	<b>6 904 213</b>	<b>6 723 102</b>	<b>163 315</b>	<b>825 888</b>	<b>857 048</b>	<b>1 846 251</b>	<b>5 215 698</b>	<b>(3 369 447)</b>	<b>(64,60)</b>	<b>6 723 102</b>
Transfers recognised - capital	2 043 636	2 251 669	2 428 464	50 557	227 038	424 014	701 609	1 698 202	(996 593)	(58,69)	2 428 464
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	2 859 535	3 590 944	3 153 898	61 031	458 743	285 535	805 309	2 648 921	(1 843 611)	(69,60)	3 153 898
Internally generated funds	1 014 777	1 061 600	1 140 739	51 726	140 107	147 499	339 333	868 575	(529 242)	(60,93)	1 140 739
<b>Total sources of capital funds</b>	<b>5 917 947</b>	<b>6 904 213</b>	<b>6 723 102</b>	<b>163 315</b>	<b>825 888</b>	<b>857 048</b>	<b>1 846 251</b>	<b>5 215 698</b>	<b>(3 369 447)</b>	<b>(64,60)</b>	<b>6 723 102</b>
<b>Financial position</b>											
Total current assets	12 087 899	18 071 224	11 591 227	12 684 924	13 310 645	15 839 636	15 839 636	8 693 420	7 146 215	82,20	11 591 227
Total non current assets	57 549 065	63 835 536	63 754 425	57 595 682	57 070 270	57 404 344	57 404 344	47 815 819	9 588 525	20,05	63 754 425
Total current liabilities	12 030 268	12 133 564	12 133 565	6 768 993	8 409 011	10 849 345	10 849 345	9 100 173	1 749 171	19,22	12 133 565
Total non current liabilities	6 841 257	15 180 901	14 743 555	10 067 786	8 661 550	8 601 459	8 601 459	11 057 666	(2 456 207)	(22,21)	14 743 555
Community wealth/Equity	50 765 440	54 592 295	48 468 533	53 443 827	53 310 354	53 793 176	53 793 176	36 351 400	17 441 776	47,98	48 468 533
<b>Cash flows</b>											
Net cash from (used) operating	3 184 145	6 700 603	6 833 073	(1 985 368)	966 073	2 836 960	1 817 665	1 247 505	570 160	45,70	6 833 073
Net cash from (used) investing	(6 463 614)	(6 542 143)	(6 542 143)	592 409	(174 449)	(864 767)	(446 807)	(1 706 615)	1 259 808	(73,82)	(6 542 143)
Net cash from (used) financing	936 933	3 425 791	3 425 791	1 153 132	(1 247 408)	(47 670)	(141 945)	748 805	(890 750)	(118,96)	3 425 791
<b>Cash/cash equivalents at the year end</b>	<b>3 658 286</b>	<b>9 394 204</b>	<b>7 206 597</b>	<b>3 250 049</b>	<b>2 794 265</b>	<b>4 718 789</b>	<b>4 718 789</b>	<b>3 779 571</b>	<b>939 218</b>	<b>24,85</b>	<b>7 206 597</b>
<b>Collection Rate</b>	<b>92,29</b>	<b>91,09</b>	<b>89,67</b>	<b>65,50</b>	<b>94,34</b>	<b>102,69</b>	<b>86,22</b>	<b>91,79</b>	<b>-</b>	<b>-</b>	<b>89,67</b>
Property rates	93,81	86,08	86,12	85,31	96,32	103,54	94,97	114,32	-	-	86,12
Service charges	91,76	90,56	90,62	60,21	93,66	102,52	83,62	85,56	-	-	90,62
Service charges - electricity revenue	92,21	90,00	90,22	57,62	107,63	75,56	77,88	84,77	-	-	90,22
Service charges - water revenue	91,68	91,16	94,27	47,50	40,62	164,32	75,50	86,30	-	-	94,27
Service charges - sanitation revenue	89,10	88,07	80,73	-	-	141,67	289,74	88,04	-	-	80,73
Service charges - refuse revenue	90,01	97,40	86,19	83,44	92,89	141,30	105,68	97,64	-	-	86,19
Service charges - other	91,54	-	-	84,99	49,88	-	97,65	-	-	-	-
Interest earned - outstanding debtors	100,00	165,93	89,75	100,02	100,00	100,00	100,01	203,83	-	-	89,75

## Part 4: Ekurhuleni Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	364 359	9,0%	217 004	5,3%	154 848	3,8%	3 328 394	81,9%	4 064 605	35,1%	-	-
Electricity	858 211	48,7%	138 917	7,9%	49 933	2,8%	714 237	40,6%	1 761 298	15,2%	-	-
Property Rates	363 082	17,8%	101 633	5,0%	76 349	3,7%	1 501 374	73,5%	2 042 439	17,7%	-	-
Sanitation	115 338	10,3%	59 907	5,4%	42 294	3,8%	897 049	80,5%	1 114 587	9,6%	-	-
Refuse Removal	97 505	8,7%	48 007	4,3%	40 711	3,6%	940 675	83,5%	1 126 898	9,7%	-	-
Other	74 432	5,1%	55 143	3,8%	57 068	3,9%	1 269 084	87,2%	1 455 727	12,6%	-	-
<b>Total By Income Source</b>	<b>1 872 927</b>	<b>16,2%</b>	<b>620 611</b>	<b>5,4%</b>	<b>421 203</b>	<b>3,6%</b>	<b>8 650 812</b>	<b>74,8%</b>	<b>11 565 554</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	35 590	29,2%	15 422	12,7%	6 525	5,4%	64 269	52,8%	121 806	1,1%	-	-
Business	1 050 655	40,1%	182 897	7,0%	87 835	3,3%	1 301 308	49,6%	2 622 696	22,7%	-	-
Households	777 925	8,9%	418 488	4,8%	322 591	3,7%	7 179 116	82,5%	8 698 120	75,2%	-	-
Other	8 757	7,1%	3 805	3,1%	4 251	3,5%	106 119	86,3%	122 932	1,1%	-	-
<b>Total By Customer Group</b>	<b>1 872 927</b>	<b>16,2%</b>	<b>620 611</b>	<b>5,4%</b>	<b>421 203</b>	<b>3,6%</b>	<b>8 650 812</b>	<b>74,8%</b>	<b>11 565 554</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>

## Part 5: City of Ekurhuleni Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	776 076	100,0%	-	-	-	-	-	-	776 076	23,5%
Bulk Water	291 967	100,0%	-	-	-	-	-	-	291 967	8,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	14 300	100,0%	-	-	-	-	-	-	14 300	,4%
Trade Creditors	2 129 175	96,0%	51 490	2,3%	36 638	1,7%	-	-	2 217 303	67,2%
Auditor-General	1 704	100,0%	-	-	-	-	-	-	1 704	,1%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3 213 222</b>	<b>97,3%</b>	<b>51 490</b>	<b>1,6%</b>	<b>36 638</b>	<b>1,1%</b>	<b>-</b>	<b>-</b>	<b>3 301 350</b>	<b>100,0%</b>

Gauteng: City of Johannesburg (JHB) - Table C1 Schedule Quarterly Budget Statement Summary for 3<sup>rd</sup> Quarter ended 31 March 2019

Description	2017/18	Budget year 2018/19									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>											
Property rates	9 250 228	10 098 983	11 002 419	3 261 397	3 310 976	3 100 340	9 672 713	7 574 237	2 098 476	27,71	11 002 419
Service charges	25 430 502	30 460 310	29 466 599	7 291 410	6 872 902	6 849 811	21 014 123	22 732 123	(1 718 000)	(7,56)	29 466 599
Investment revenue	500 717	297 400	297 400	43 481	62 135	62 980	168 597	223 828	(55 231)	(24,68)	297 400
Transfers recognised - operational	7 358 102	8 240 403	8 125 172	2 292 523	2 541 644	2 032 333	6 866 500	5 833 939	1 032 561	17,70	8 125 172
Other own revenue	2 545 768	3 949 314	3 323 254	472 442	643 110	823 110	1 938 663	2 539 596	(600 933)	(23,66)	3 323 254
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>45 085 317</b>	<b>53 046 409</b>	<b>52 214 845</b>	<b>13 361 254</b>	<b>13 430 769</b>	<b>12 868 574</b>	<b>39 660 596</b>	<b>38 903 724</b>	<b>756 872</b>	<b>1,95</b>	<b>52 214 845</b>
Employee costs	11 031 408	13 290 425	13 158 582	3 074 501	3 480 751	3 179 764	9 735 016	10 131 354	(396 338)	(3,91)	13 158 582
Remuneration of councillors	156 206	170 336	170 336	39 278	39 391	43 542	122 212	127 752	(5 540)	(4,34)	170 336
Depreciation & asset impairment	3 150 045	4 063 538	4 012 891	782 963	761 579	775 378	2 319 920	3 050 656	(730 735)	(23,95)	4 012 891
Finance charges	2 552 507	2 317 690	2 413 281	544 404	552 717	604 687	1 701 807	1 738 499	(36 692)	(2,11)	2 413 281
Materials and bulk purchases	16 747 385	19 041 932	18 976 381	5 626 824	4 156 674	3 868 259	13 651 756	13 720 219	(68 463)	(0,50)	18 976 381
Transfers and grants	289 336	342 288	280 931	15 232	33 681	9 255	58 168	248 902	(190 735)	(76,63)	280 931
Other expenditure	10 850 519	11 871 432	12 104 482	2 945 367	2 654 354	3 158 948	8 758 669	8 157 572	601 096	7,37	12 104 482
<b>Total Expenditure</b>	<b>44 777 407</b>	<b>51 097 641</b>	<b>51 116 884</b>	<b>13 028 568</b>	<b>11 679 147</b>	<b>11 639 833</b>	<b>36 347 548</b>	<b>37 174 953</b>	<b>(827 405)</b>	<b>(2,23)</b>	<b>51 116 884</b>
<b>Surplus/(Deficit)</b>	<b>307 910</b>	<b>1 948 768</b>	<b>1 097 960</b>	<b>332 686</b>	<b>1 751 622</b>	<b>1 228 741</b>	<b>3 313 048</b>	<b>1 728 771</b>	<b>1 584 278</b>	<b>91,64</b>	<b>1 097 960</b>
Transfers recognised - capital	2 834 299	2 614 216	3 078 749	149 866	707 846	401 399	1 259 111	1 495 130	(236 019)	(15,79)	3 078 749
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	317 962	(317 962)	(100,00)	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3 142 209</b>	<b>4 562 984</b>	<b>4 176 710</b>	<b>482 552</b>	<b>2 459 467</b>	<b>1 630 140</b>	<b>4 572 159</b>	<b>3 541 862</b>	<b>1 030 297</b>	<b>29,09</b>	<b>4 176 710</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>3 142 209</b>	<b>4 562 984</b>	<b>4 176 710</b>	<b>482 552</b>	<b>2 459 467</b>	<b>1 630 140</b>	<b>4 572 159</b>	<b>3 541 862</b>	<b>1 030 297</b>	<b>29,09</b>	<b>4 176 710</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>6 565 173</b>	<b>7 810 236</b>	<b>7 810 236</b>	<b>452 271</b>	<b>1 478 454</b>	<b>1 012 901</b>	<b>2 943 626</b>	<b>7 153 841</b>	<b>(4 210 215)</b>	<b>(58,85)</b>	<b>7 810 236</b>
Transfers recognised - capital	2 413 209	2 614 216	2 614 216	67 206	639 038	393 702	1 099 946	4 566 320	(3 466 374)	(75,91)	2 614 216
Public contributions & donations	421 089	463 278	463 278	70 894	187 972	99 796	358 662	184 244	174 418	94,67	463 278
Borrowing	2 669 071	2 849 726	2 849 726	230 053	465 606	294 192	989 851	1 155 514	(165 663)	(14,34)	2 849 726
Internally generated funds	1 061 804	1 883 016	1 883 016	84 117	185 838	225 211	495 166	1 247 763	(752 596)	(60,32)	1 883 016
<b>Total sources of capital funds</b>	<b>6 565 173</b>	<b>7 810 236</b>	<b>7 810 236</b>	<b>452 271</b>	<b>1 478 454</b>	<b>1 012 901</b>	<b>2 943 626</b>	<b>7 153 841</b>	<b>(4 210 215)</b>	<b>(58,85)</b>	<b>7 810 236</b>
<b>Financial position</b>											
Total current assets	11 395 023	16 816 827	13 747 522	13 955 819	17 112 622	17 359 604	17 359 604	10 310 642	7 048 962	68,37	13 747 522
Total non current assets	73 788 923	79 042 786	78 482 963	71 720 214	72 038 791	72 663 281	72 663 281	58 862 222	13 801 059	23,45	78 482 963
Total current liabilities	14 583 409	15 146 534	15 034 774	13 557 684	12 492 045	14 243 274	14 243 274	11 276 080	2 967 194	26,31	15 034 774
Total non current liabilities	25 951 611	29 040 893	28 394 969	24 826 562	27 351 578	26 002 169	26 002 169	21 296 227	4 705 942	22,10	28 394 969
Community wealth/Equity	44 648 926	51 672 185	48 800 743	47 291 787	49 307 790	49 777 442	49 777 442	36 600 557	13 176 885	36,00	48 800 743
<b>Cash flows</b>											
Net cash from (used) operating	4 779 993	8 240 584	8 191 827	1 505 659	1 724 261	3 889 585	7 119 505	6 516 663	602 842	9,25	8 191 827
Net cash from (used) investing	(5 419 764)	(8 130 163)	(8 243 195)	(1 903 313)	(1 190 504)	(845 066)	(3 938 882)	(4 229 352)	290 470	(6,87)	(8 243 195)
Net cash from (used) financing	(216 278)	2 291 236	2 088 448	1 445 263	(227 301)	(27 661)	1 190 301	(571 352)	1 761 653	(308,33)	2 088 448
<b>Cash/cash equivalents at the year end</b>	<b>2 239 861</b>	<b>7 039 046</b>	<b>4 276 942</b>	<b>2 879 101</b>	<b>3 185 558</b>	<b>6 202 416</b>	<b>6 202 416</b>	<b>3 955 819</b>	<b>2 246 597</b>	<b>56,79</b>	<b>4 276 942</b>
<b>Collection Rate</b>	<b>93,60</b>	<b>93,80</b>	<b>93,00</b>	<b>92,80</b>	<b>96,81</b>	<b>94,37</b>	<b>94,64</b>	<b>96,14</b>	<b>-</b>	<b>-</b>	<b>93,00</b>
Property rates	-	96,62	96,68	82,38	85,07	85,19	84,20	112,61	-	-	96,68
Service charges	127,92	92,86	91,63	98,11	103,35	99,45	100,26	90,90	-	-	91,63
Service charges - electricity revenue	-	96,50	96,25	105,57	120,87	110,09	111,68	94,81	-	-	96,25
Service charges - water revenue	-	87,33	89,89	139,57	137,43	141,08	139,30	83,53	-	-	89,89
Service charges - sanitation revenue	-	87,34	77,66	-	-	-	-	86,80	-	-	77,66
Service charges - refuse revenue	-	102,88	93,12	90,50	88,76	88,31	89,19	106,16	-	-	93,12
Service charges - other	7 898,95	70,76	95,46	162,32	95,86	282,69	176,90	58,88	-	-	95,46
Interest earned - outstanding debtors	-	93,88	93,06	-	-	0,40	0,15	75,01	-	-	93,06

## Part 4: City of Johannesburg Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	614 019	9,3%	358 617	5,4%	246 046	3,7%	5 417 124	81,6%	6 635 806	27,3%	-	-
Electricity	729 126	14,7%	295 795	6,0%	164 940	3,3%	3 763 083	76,0%	4 952 944	20,4%	-	-
Property Rates	664 775	12,0%	288 683	5,3%	219 676	4,0%	4 316 149	78,8%	5 479 283	22,6%	-	-
Sanitation	409 346	9,3%	239 078	5,4%	164 031	3,7%	3 611 416	81,6%	4 423 871	18,2%	-	-
Refuse Removal	117 531	5,4%	108 041	5,0%	71 582	3,3%	1 863 735	86,2%	2 160 889	8,9%	-	-
Other	(987)	(,2%)	8 461	1,3%	8 381	1,3%	612 494	97,5%	628 350	2,6%	-	-
<b>Total By Income Source</b>	<b>2 523 811</b>	<b>10,4%</b>	<b>1 298 674</b>	<b>5,3%</b>	<b>874 656</b>	<b>3,6%</b>	<b>19 584 002</b>	<b>80,7%</b>	<b>24 281 144</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	2 523 811	10,4%	1 298 674	5,3%	874 656	3,6%	19 584 002	80,7%	24 281 144	100,0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2 523 811</b>	<b>10,4%</b>	<b>1 298 674</b>	<b>5,3%</b>	<b>874 656</b>	<b>3,6%</b>	<b>19 584 002</b>	<b>80,7%</b>	<b>24 281 144</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>

## Part 5: City of Johannesburg Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	945 640	100,0%	-	-	-	-	-	-	945 640	24,0%
Bulk Water	493 610	100,0%	-	-	-	-	-	-	493 610	12,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	562 090	79,6%	51 565	7,3%	14 260	2,0%	78 286	11,1%	706 201	17,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 628 520	90,7%	96 641	5,4%	67 202	3,7%	4 030	,2%	1 796 393	45,6%
<b>Total</b>	<b>3 629 860</b>	<b>92,1%</b>	<b>148 206</b>	<b>3,8%</b>	<b>81 462</b>	<b>2,1%</b>	<b>82 317</b>	<b>2,1%</b>	<b>3 941 844</b>	<b>100,0%</b>

**Gauteng: City of Tshwane (TSH) - Table C1 Schedule Quarterly Budget Statement Summary for 3<sup>rd</sup> Quarter ended 31 March 2019**

Description	2017/18	Budget year 2018/19									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>											
Property rates	6 761 347	6 980 636	7 065 502	1 739 720	1 634 726	1 785 714	5 160 160	5 206 933	(46 773)	(0,90)	7 065 502
Service charges	16 921 046	18 788 560	18 659 763	4 709 841	4 429 497	4 147 524	13 286 861	14 097 971	(811 110)	(5,75)	18 659 763
Investment revenue	210 976	133 342	177 983	36 984	64 419	147 561	248 965	100 007	148 958	148,95	177 983
Transfers recognised - operational	4 362 302	4 440 081	4 736 594	1 606 263	1 497 186	1 303 316	4 406 765	4 319 380	87 385	2,02	4 736 594
Other own revenue	2 045 565	2 187 587	2 351 350	433 897	582 040	573 334	1 589 271	1 647 358	(58 087)	(3,53)	2 351 350
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>30 301 235</b>	<b>32 530 207</b>	<b>32 991 191</b>	<b>8 526 705</b>	<b>8 207 868</b>	<b>7 957 449</b>	<b>24 692 021</b>	<b>25 371 649</b>	<b>(679 628)</b>	<b>(2,68)</b>	<b>32 991 191</b>
Employee costs	8 161 872	9 604 146	9 560 855	2 077 644	2 281 773	2 202 013	6 561 429	7 319 575	(758 145)	(10,36)	9 560 855
Remuneration of councillors	123 786	132 797	132 797	30 511	30 678	34 193	95 381	99 598	(4 217)	(4,23)	132 797
Depreciation & asset impairment	2 043 701	1 957 156	1 957 259	367 222	367 185	149 693	884 099	1 467 867	(583 768)	(39,77)	1 957 259
Finance charges	1 686 623	1 390 948	1 387 722	106 407	338 114	391 169	835 690	1 043 211	(207 522)	(19,89)	1 387 722
Materials and bulk purchases	10 223 645	11 489 450	11 399 946	3 725 987	2 581 106	2 440 198	8 747 291	8 916 316	(169 026)	(1,90)	11 399 946
Transfers and grants	44 526	52 495	57 868	20 666	19 641	21 157	61 464	39 213	22 251	56,74	57 868
Other expenditure	7 680 951	7 789 983	8 431 486	1 428 043	1 924 480	1 952 383	5 304 906	5 922 510	(617 604)	(10,43)	8 431 486
<b>Total Expenditure</b>	<b>29 965 104</b>	<b>32 416 977</b>	<b>32 927 934</b>	<b>7 756 479</b>	<b>7 542 976</b>	<b>7 190 805</b>	<b>22 490 260</b>	<b>24 808 290</b>	<b>(2 318 030)</b>	<b>(9,34)</b>	<b>32 927 934</b>
<b>Surplus/(Deficit)</b>	<b>336 131</b>	<b>113 230</b>	<b>63 257</b>	<b>770 227</b>	<b>664 891</b>	<b>766 643</b>	<b>2 201 761</b>	<b>563 359</b>	<b>1 638 402</b>	<b>290,83</b>	<b>63 257</b>
Transfers recognised - capital	2 105 266	2 206 735	2 272 795	85 641	523 018	353 960	962 618	1 971 871	(1 009 253)	(51,18)	2 272 795
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	7 249	(7 249)	(100,00)	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 441 398</b>	<b>2 319 965</b>	<b>2 336 052</b>	<b>855 867</b>	<b>1 187 909</b>	<b>1 120 603</b>	<b>3 164 379</b>	<b>2 542 478</b>	<b>621 901</b>	<b>24,46</b>	<b>2 336 052</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>2 441 398</b>	<b>2 319 965</b>	<b>2 336 052</b>	<b>855 867</b>	<b>1 187 909</b>	<b>1 120 603</b>	<b>3 164 379</b>	<b>2 542 478</b>	<b>621 901</b>	<b>24,46</b>	<b>2 336 052</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>3 047 156</b>	<b>4 023 015</b>	<b>4 033 888</b>	<b>135 696</b>	<b>757 264</b>	<b>482 739</b>	<b>1 375 699</b>	<b>3 690 078</b>	<b>(2 314 378)</b>	<b>(62,72)</b>	<b>4 033 888</b>
Transfers recognised - capital	2 104 326	2 202 697	2 253 922	95 941	547 161	314 200	957 302	2 025 440	(1 068 138)	(52,74)	2 253 922
Public contributions & donations	62 097	158 000	105 613	2 979	36 311	28 792	68 083	138 734	(70 651)	(50,93)	105 613
Borrowing	700 248	1 500 000	1 490 000	31 854	146 360	118 620	296 834	1 395 810	(1 098 976)	(78,73)	1 490 000
Internally generated funds	180 484	162 318	184 352	4 921	27 433	21 126	53 480	140 214	(86 734)	(61,86)	184 352
<b>Total sources of capital funds</b>	<b>3 047 156</b>	<b>4 023 015</b>	<b>4 033 888</b>	<b>135 696</b>	<b>757 264</b>	<b>482 739</b>	<b>1 375 699</b>	<b>3 700 199</b>	<b>(2 324 499)</b>	<b>(62,82)</b>	<b>4 033 888</b>
<b>Financial position</b>											
Total current assets	9 687 947	11 231 612	10 224 557	11 220 958	9 858 040	11 285 340	11 285 340	7 668 418	3 616 923	47,17	10 224 557
Total non current assets	41 864 065	42 830 192	44 110 174	41 437 984	41 865 869	42 093 267	42 093 267	33 082 630	9 010 636	27,24	44 110 174
Total current liabilities	11 823 979	11 246 591	11 937 249	9 986 171	10 545 152	11 308 923	11 308 923	8 952 937	2 355 986	26,32	11 937 249
Total non current liabilities	14 611 071	14 990 203	13 694 741	14 361 180	14 182 239	13 858 044	13 858 044	10 271 056	3 586 988	34,92	13 694 741
Community wealth/Equity	25 116 961	27 825 011	28 702 740	28 311 591	26 996 518	28 211 640	28 211 640	21 527 055	6 684 585	31,05	28 702 740
<b>Cash flows</b>											
Net cash from (used) operating	5 707 364	4 161 591	4 556 536	66 520	2 376 314	1 877 679	4 320 513	3 374 812	945 702	28,02	4 556 536
Net cash from (used) investing	(3 412 680)	(3 961 251)	(4 058 852)	(214 807)	(1 214 365)	(650 250)	(2 079 422)	(1 860 273)	(219 149)	11,78	(4 058 852)
Net cash from (used) financing	(983 533)	445 617	647 547	(164 690)	(255 157)	103 810	(316 037)	26 364	(342 401)	(1 298,73)	647 547
<b>Cash/cash equivalents at the year end</b>	<b>2 392 713</b>	<b>2 978 764</b>	<b>3 537 943</b>	<b>2 019 830</b>	<b>2 926 621</b>	<b>4 257 860</b>	<b>4 257 860</b>	<b>3 933 615</b>	<b>324 246</b>	<b>8,24</b>	<b>3 537 943</b>
<b>Collection Rate</b>	<b>91,65</b>	<b>92,93</b>	<b>96,23</b>	<b>130,40</b>	<b>101,46</b>	<b>101,32</b>	<b>111,50</b>	<b>95,67</b>	-	-	<b>96,23</b>
Property rates	100,00	93,00	94,50	100,20	100,45	100,33	100,32	95,62	-	-	94,50
Service charges	92,28	95,76	98,23	146,08	101,91	101,82	117,54	95,96	-	-	98,23
Service charges - electricity revenue	93,52	97,48	98,42	139,38	100,18	102,15	115,36	98,97	-	-	98,42
Service charges - water revenue	81,44	97,99	98,23	169,01	103,14	99,86	122,90	85,99	-	-	98,23
Service charges - sanitation revenue	88,03	77,16	98,23	188,99	98,70	96,08	127,33	95,35	-	-	98,23
Service charges - refuse revenue	89,08	93,01	98,25	87,29	96,70	98,12	94,05	101,06	-	-	98,25
Service charges - other	1 328,45	-	-	-	-	4 026,03	22 347,20	-	-	-	-
Interest earned - outstanding debtors	-	-	63,37	33,41	100,04	99,98	78,82	86,72	-	-	63,37

Reported financial information was downloaded from LG Database on 24 April 2019

**Part 4: City of Tshwane Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	415 332	13,8%	100 030	3,3%	69 205	2,3%	2 420 320	80,5%	3 004 887	21,9%	2 092	,1%
Electricity	297 615	22,1%	34 257	2,5%	34 506	2,6%	980 455	72,8%	1 346 832	9,8%	562	-
Property Rates	601 318	21,7%	80 181	2,9%	79 179	2,9%	2 009 408	72,5%	2 770 086	20,2%	456	-
Sanitation	102 660	18,7%	23 052	4,2%	14 089	2,6%	408 681	74,5%	548 483	4,0%	490	,1%
Refuse Removal	154 201	15,7%	30 734	3,1%	18 963	1,9%	779 060	79,3%	982 958	7,2%	925	,1%
Other	282 140	5,5%	194 307	3,8%	98 537	1,9%	4 510 554	88,7%	5 085 539	37,0%	2 240	-
<b>Total By Income Source</b>	<b>1 853 266</b>	<b>13,5%</b>	<b>462 561</b>	<b>3,4%</b>	<b>314 480</b>	<b>2,3%</b>	<b>11 108 478</b>	<b>80,9%</b>	<b>13 738 786</b>	<b>100,0%</b>	<b>6 765</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	62 673	39,0%	7 853	4,9%	818	,5%	89 227	55,6%	160 571	1,2%	-	-
Business	690 922	20,6%	115 941	3,5%	108 683	3,2%	2 440 940	72,7%	3 356 486	24,4%	-	-
Households	1 004 839	11,0%	315 417	3,5%	179 028	2,0%	7 626 582	83,6%	9 125 867	66,4%	6 083	,1%
Other	94 832	8,7%	23 350	2,1%	25 951	2,4%	951 729	86,8%	1 095 861	8,0%	682	,1%
<b>Total By Customer Group</b>	<b>1 853 266</b>	<b>13,5%</b>	<b>462 561</b>	<b>3,4%</b>	<b>314 480</b>	<b>2,3%</b>	<b>11 108 478</b>	<b>80,9%</b>	<b>13 738 786</b>	<b>100,0%</b>	<b>6 765</b>	<b>-</b>

**Part 5: City of Tshwane Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	605 778	100,0%	-	-	-	-	-	-	605 778	13,2%
Bulk Water	237 705	100,0%	-	-	-	-	-	-	237 705	5,2%
PAYE deductions	129 364	100,0%	-	-	-	-	-	-	129 364	2,8%
VAT (output less input)	(33 143)	100,0%	-	-	-	-	-	-	(33 143)	(,7%)
Pensions / Retirement	123 382	100,0%	-	-	-	-	-	-	123 382	2,7%
Loan repayments	265 839	100,0%	-	-	-	-	-	-	265 839	5,8%
Trade Creditors	783 940	100,0%	-	-	-	-	-	-	783 940	17,1%
Auditor-General	3 401	100,0%	-	-	-	-	-	-	3 401	,1%
Other	2 479 521	100,0%	-	-	-	-	-	-	2 479 521	54,0%
<b>Total</b>	<b>4 595 786</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 595 786</b>	<b>100,0%</b>

Reported financial information was downloaded from LG Database on 24 April 2019

Gauteng: Emfuleni (GT421) - Table C1 Schedule Quarterly Budget Statement Summary for 3<sup>rd</sup> Quarter ended 31 March 2019

Description	2017/18	Budget year 2018/19									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>											
Property rates	799 063	813 120	813 120	215 001	212 825	214 514	642 340	609 840	32 501	5,33	813 120
Service charges	2 752 536	3 235 759	3 235 759	1 074 821	797 437	791 593	2 663 852	2 722 529	(58 677)	(2,16)	3 235 759
Investment revenue	3 561	8 082	1 661	2 861	2 861	1 333	5 854	6 061	(207)	(3,41)	8 082
Transfers recognised - operational	702 646	795 670	795 670	298 682	258 374	178 590	735 645	596 753	138 893	23,27	795 670
Other own revenue	842 884	639 947	639 947	45 685	53 053	53 423	152 161	184 251	(32 090)	(17,42)	639 947
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>5 100 691</b>	<b>5 492 578</b>	<b>5 492 578</b>	<b>1 635 850</b>	<b>1 324 550</b>	<b>1 239 453</b>	<b>4 199 853</b>	<b>4 119 433</b>	<b>80 420</b>	<b>1,95</b>	<b>5 492 578</b>
Employee costs	1 007 126	1 123 633	1 123 633	268 975	265 249	243 086	777 310	841 407	(64 097)	(7,62)	1 123 633
Remuneration of councillors	44 063	58 877	58 877	10 012	10 854	28 207	49 073	44 158	4 915	11,13	58 877
Depreciation & asset impairment	374 935	426 511	426 511	-	-	1 236 403	1 236 403	-	1 236 403	-	426 511
Finance charges	140 802	4 326	4 326	706	70 875	38 427	110 008	3 245	106 763	3 290,51	4 326
Materials and bulk purchases	2 458 842	2 301 057	2 301 057	319 730	961 226	556 442	1 837 397	1 725 708	111 689	6,47	2 301 057
Transfers and grants	2 064	2 258	2 258	-	99	801	900	1 693	(793)	(46,86)	2 258
Other expenditure	1 949 923	1 541 184	1 541 184	65 445	140 500	131 190	337 136	1 136 098	(798 962)	(70,33)	1 541 184
<b>Total Expenditure</b>	<b>5 977 755</b>	<b>5 457 847</b>	<b>5 457 847</b>	<b>664 867</b>	<b>1 448 803</b>	<b>2 234 556</b>	<b>4 348 226</b>	<b>3 752 309</b>	<b>595 917</b>	<b>15,88</b>	<b>5 457 847</b>
<b>Surplus/(Deficit)</b>	<b>(877 064)</b>	<b>34 731</b>	<b>34 731</b>	<b>970 983</b>	<b>(124 254)</b>	<b>(995 103)</b>	<b>(148 373)</b>	<b>367 124</b>	<b>(515 498)</b>	<b>(140,42)</b>	<b>34 731</b>
Transfers recognised - capital	225 216	252 882	252 882	19 774	43 063	42 024	104 861	43 387	61 474	141,69	252 882
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(651 848)</b>	<b>287 613</b>	<b>287 613</b>	<b>990 757</b>	<b>(81 191)</b>	<b>(953 079)</b>	<b>(43 512)</b>	<b>410 511</b>	<b>(454 023)</b>	<b>(110,60)</b>	<b>287 613</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(651 848)</b>	<b>287 613</b>	<b>287 613</b>	<b>990 757</b>	<b>(81 191)</b>	<b>(953 079)</b>	<b>(43 512)</b>	<b>410 511</b>	<b>(454 023)</b>	<b>(110,60)</b>	<b>287 613</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>229 292</b>	<b>287 613</b>	<b>287 613</b>	<b>29 373</b>	<b>46 524</b>	<b>11 936</b>	<b>87 833</b>	<b>22 233</b>	<b>65 600</b>	<b>295,06</b>	<b>287 613</b>
Transfers recognised - capital	209 744	244 613	244 613	29 373	44 974	11 861	86 208	22 233	63 975	287,75	244 613
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 548	43 000	43 000	-	1 550	76	1 626	-	1 626	-	43 000
<b>Total sources of capital funds</b>	<b>229 292</b>	<b>287 613</b>	<b>287 613</b>	<b>29 373</b>	<b>46 524</b>	<b>11 936</b>	<b>87 833</b>	<b>22 233</b>	<b>65 600</b>	<b>295,06</b>	<b>287 613</b>
<b>Financial position</b>											
Total current assets	1 004 037	2 870 919	3 177 513	1 679 913	2 535 308	1 370 807	1 370 807	2 383 135	(1 012 328)	(42,48)	3 177 513
Total non current assets	11 232 219	10 417 818	10 414 995	11 261 592	11 365 839	11 074 574	11 074 574	7 811 246	3 263 328	41,78	10 414 995
Total current liabilities	2 874 544	1 635 296	407 713	2 589 089	2 776 921	3 090 384	3 090 384	305 784	2 784 600	910,64	407 713
Total non current liabilities	365 031	189 941	189 941	365 031	361 470	360 838	360 838	142 455	218 383	153,30	189 941
Community wealth/Equity	8 996 682	11 463 500	12 994 855	9 987 385	10 762 755	8 994 159	8 994 159	9 746 141	(751 983)	(7,72)	12 994 855
<b>Cash flows</b>											
Net cash from (used) operating	335 538	394 900	300 219	94 169	(88 577)	88 557	94 149	310 727	(216 578)	(69,70)	300 219
Net cash from (used) investing	(250 203)	(287 613)	(284 789)	3 406	7 581	6 325	17 311	(145 214)	162 525	(111,92)	(284 789)
Net cash from (used) financing	1 889	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>67 453</b>	<b>(13 850)</b>	<b>82 882</b>	<b>165 093</b>	<b>84 097</b>	<b>178 978</b>	<b>178 978</b>	<b>232 966</b>	<b>(53 988)</b>	<b>(23,17)</b>	<b>82 882</b>
<b>Collection Rate</b>	<b>70,45</b>	<b>89,10</b>	<b>64,20</b>	<b>53,50</b>	<b>69,55</b>	<b>62,62</b>	<b>61,20</b>	<b>61,46</b>	<b>-</b>	<b>-</b>	<b>64,20</b>
Property rates	76,25	79,25	71,70	63,17	71,52	72,40	69,02	73,97	-	-	71,70
Service charges	69,95	90,75	61,72	51,14	69,07	59,55	59,01	57,98	-	-	61,72
Service charges - electricity revenue	68,81	79,25	73,35	58,20	84,23	63,67	67,19	79,36	-	-	73,35
Service charges - water revenue	71,14	109,30	44,56	36,10	47,15	52,85	44,86	32,63	-	-	44,56
Service charges - sanitation revenue	75,18	79,25	48,95	41,02	52,07	52,76	48,30	49,46	-	-	48,95
Service charges - refuse revenue	70,88	79,25	41,19	38,64	47,64	46,10	43,80	41,68	-	-	41,19
Service charges - other	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	21,80	144,44	104,48	82,28	67,55	78,72	76,20	112,52	-	-	104,48

Reported financial information was downloaded from LG Database on 24 April 2019

## Part 4: Emfuleni Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	107 825	2,9%	88 577	2,4%	79 112	2,1%	3 470 645	92,6%	3 746 160	50,5%	-	-
Electricity	125 219	16,4%	76 780	10,1%	54 838	7,2%	506 634	66,4%	763 471	10,3%	-	-
Property Rates	60 446	7,2%	26 948	3,2%	21 588	2,6%	726 292	87,0%	835 276	11,3%	-	-
Sanitation	27 992	2,7%	19 398	1,9%	17 922	1,7%	974 444	93,7%	1 039 756	14,0%	-	-
Refuse Removal	17 067	2,7%	10 802	1,7%	10 102	1,6%	598 432	94,0%	636 403	8,6%	-	-
Other	3 968	1,0%	3 560	,9%	3 460	,9%	391 101	97,3%	402 089	5,4%	-	-
<b>Total By Income Source</b>	<b>342 518</b>	<b>4,6%</b>	<b>226 065</b>	<b>3,0%</b>	<b>187 022</b>	<b>2,5%</b>	<b>6 667 549</b>	<b>89,8%</b>	<b>7 423 154</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	15 107	3,5%	9 577	2,2%	8 798	2,0%	396 558	92,2%	430 040	5,8%	-	-
Business	151 941	19,6%	79 948	10,3%	56 105	7,2%	487 815	62,9%	775 809	10,5%	-	-
Households	173 447	2,8%	133 653	2,2%	120 705	2,0%	5 702 831	93,0%	6 130 636	82,6%	-	-
Other	2 023	2,3%	2 887	3,3%	1 413	1,6%	80 344	92,7%	86 668	1,2%	-	-
<b>Total By Customer Group</b>	<b>342 518</b>	<b>4,6%</b>	<b>226 065</b>	<b>3,0%</b>	<b>187 022</b>	<b>2,5%</b>	<b>6 667 549</b>	<b>89,8%</b>	<b>7 423 154</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>

## Part 5: Emfuleni Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	110 066	7,9%	46 235	3,3%	1 229 705	88,7%	-	-	1 386 006	65,2%
Bulk Water	89 401	15,7%	4 222	,7%	476 305	83,6%	-	-	569 928	26,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 489	18,5%	3 153	1,9%	135 479	79,6%	-	-	170 121	8,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>230 957</b>	<b>10,9%</b>	<b>53 609</b>	<b>2,5%</b>	<b>1 841 489</b>	<b>86,6%</b>	<b>-</b>	<b>-</b>	<b>2 126 055</b>	<b>100,0%</b>



Gauteng: Lesedi (GT423) - Table C1 Schedule Quarterly Budget Statement Summary for 3<sup>rd</sup> Quarter ended 31 March 2019

Description	2017/18	Budget year 2018/19									Full Year Forecast	
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %		
<b>Financial Performance</b>												
Property rates	106 473	110 158	110 739	27 410	27 265	27 501	82 175	82 618	(443)	(0,54)	110 739	
Service charges	424 388	480 403	478 886	131 922	113 773	109 623	355 318	360 302	(4 983)	(1,38)	478 886	
Investment revenue	4 488	2 000	2 800	680	1 629	1 362	3 672	1 500	2 172	144,77	2 800	
Transfers recognised - operational	117 923	131 122	138 422	53 225	34 858	33 214	121 297	102 091	19 205	18,81	138 422	
Other own revenue	119 440	71 277	54 618	8 151	10 427	9 686	28 263	53 458	(25 194)	(47,13)	54 618	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>772 712</b>	<b>794 959</b>	<b>785 466</b>	<b>221 388</b>	<b>187 951</b>	<b>181 385</b>	<b>590 725</b>	<b>599 969</b>	<b>(9 244)</b>	<b>(1,54)</b>	<b>785 466</b>	
Employee costs	165 005	196 166	186 800	42 153	42 393	43 248	127 794	146 375	(18 581)	(12,69)	186 800	
Remuneration of councillors	10 666	12 091	11 076	2 673	2 673	2 912	8 258	9 068	(811)	(8,94)	11 076	
Depreciation & asset impairment	39 092	38 768	38 922	-	1	-	1	29 076	(29 075)	(100,00)	38 922	
Finance charges	10 801	9 711	9 692	1 264	834	1 610	3 707	7 283	(3 576)	(49,10)	9 692	
Materials and bulk purchases	286 272	318 518	320 899	78 681	78 906	70 178	227 765	238 889	(11 124)	(4,66)	320 899	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	237 827	242 076	225 594	19 356	43 318	32 003	94 676	181 534	(86 858)	(47,85)	225 594	
<b>Total Expenditure</b>	<b>749 664</b>	<b>817 331</b>	<b>792 983</b>	<b>144 127</b>	<b>168 123</b>	<b>149 952</b>	<b>462 202</b>	<b>612 226</b>	<b>(150 024)</b>	<b>(24,50)</b>	<b>792 983</b>	
<b>Surplus/(Deficit)</b>	<b>23 047</b>	<b>(22 373)</b>	<b>(7 517)</b>	<b>77 262</b>	<b>19 828</b>	<b>31 434</b>	<b>128 523</b>	<b>(12 257)</b>	<b>140 780</b>	<b>(1 148,57)</b>	<b>(7 517)</b>	
Transfers recognised - capital	67 343	76 565	72 950	21 875	14 698	(10 874)	25 698	52 924	(27 225)	(51,44)	72 950	
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>90 390</b>	<b>54 193</b>	<b>65 433</b>	<b>99 137</b>	<b>34 526</b>	<b>20 559</b>	<b>154 222</b>	<b>40 667</b>	<b>113 555</b>	<b>279,23</b>	<b>65 433</b>	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>90 390</b>	<b>54 193</b>	<b>65 433</b>	<b>99 137</b>	<b>34 526</b>	<b>20 559</b>	<b>154 222</b>	<b>40 667</b>	<b>113 555</b>	<b>279,23</b>	<b>65 433</b>	
<b>Capital expenditure &amp; funds sources</b>												
<b>Capital expenditure</b>	<b>65 818</b>	<b>90 468</b>	<b>95 270</b>	<b>5 049</b>	<b>7 504</b>	<b>12 303</b>	<b>24 856</b>	<b>67 851</b>	<b>(42 994)</b>	<b>(63,37)</b>	<b>95 270</b>	
Transfers recognised - capital	58 914	62 691	74 589	4 804	3 624	6 756	15 185	47 018	(31 834)	(67,70)	74 589	
Public contributions & donations	5 596	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	1 308	27 777	20 682	245	3 880	5 547	9 672	20 832	(11 161)	(53,57)	20 682	
<b>Total sources of capital funds</b>	<b>65 818</b>	<b>90 468</b>	<b>95 270</b>	<b>5 049</b>	<b>7 504</b>	<b>12 303</b>	<b>24 856</b>	<b>67 851</b>	<b>(42 994)</b>	<b>(63,37)</b>	<b>95 270</b>	
<b>Financial position</b>												
Total current assets	189 206	183 797	270 405	367 611	408 309	459 873	459 873	202 804	257 069	126,76	270 405	
Total non current assets	850 564	916 782	900 491	851 036	868 573	885 719	885 719	675 368	210 351	31,15	900 491	
Total current liabilities	189 059	144 010	271 629	271 953	301 077	342 684	342 684	203 722	138 952	68,21	271 629	
Total non current liabilities	84 182	133 012	88 977	84 748	80 431	81 306	81 306	66 733	14 573	21,84	88 977	
Community wealth/Equity	766 529	823 557	810 290	861 945	895 374	921 602	921 602	607 717	313 885	51,65	810 290	
<b>Cash flows</b>												
Net cash from (used) operating	105 481	90 232	64 275	34 461	28 343	30 320	93 124	63 540	29 584	46,56	64 275	
Net cash from (used) investing	(65 818)	(90 468)	(95 270)	(17 859)	(15 850)	(12 392)	(46 101)	(63 735)	17 634	(27,67)	(95 270)	
Net cash from (used) financing	(3 672)	(4 010)	(4 010)	161	(1 788)	77	(1 550)	(2 666)	1 115	(41,84)	(4 010)	
<b>Cash/cash equivalents at the year end</b>	<b>47 307</b>	<b>4 781</b>	<b>12 301</b>	<b>64 069</b>	<b>74 774</b>	<b>92 779</b>	<b>92 779</b>	<b>44 446</b>	<b>48 333</b>	<b>108,75</b>	<b>12 301</b>	
<b>Collection Rate</b>	<b>79,15</b>	<b>83,67</b>	<b>77,99</b>	<b>69,53</b>	<b>79,26</b>	<b>79,31</b>	<b>75,76</b>	<b>74,45</b>	-	-	<b>77,99</b>	
Property rates	92,43	85,00	79,00	72,72	73,62	95,91	80,78	77,15	-	-	79,00	
Service charges	74,76	85,00	79,47	71,62	84,70	79,29	78,17	74,85	-	-	79,47	
Service charges - electricity revenue	69,04	85,00	79,24	65,00	77,26	68,35	69,80	73,61	-	-	79,24	
Service charges - water revenue	55,79	85,00	79,80	50,78	56,29	60,46	55,86	69,63	-	-	79,80	
Service charges - sanitation revenue	58,38	85,00	80,00	52,86	52,83	54,99	53,55	70,61	-	-	80,00	
Service charges - refuse revenue	50,00	85,00	80,00	44,78	45,21	48,59	46,15	67,22	-	-	80,00	
Service charges - other	3 894,33	-	-	-	-	-	-	-	-	-	-	
Interest earned - outstanding debtors	100,00	39,29	44,92	9,17	6,99	10,86	9,02	46,51	-	-	44,92	

Reported financial information was downloaded from LG Database on 24 April 2019

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	9 972	4,3%	8 000	3,5%	5 044	2,2%	207 198	90,0%	230 214	32,4%	-	-
Electricity	18 474	9,9%	5 636	3,0%	4 481	2,4%	158 369	84,7%	186 960	26,3%	-	-
Property Rates	7 835	10,4%	2 748	3,7%	2 272	3,0%	62 433	82,9%	75 288	10,6%	-	-
Sanitation	2 726	4,5%	1 706	2,8%	1 579	2,6%	54 125	90,0%	60 135	8,5%	-	-
Refuse Removal	2 814	3,4%	2 001	2,4%	1 850	2,2%	76 621	92,0%	83 286	11,7%	-	-
Other	2 065	2,8%	1 659	2,2%	1 229	1,6%	69 560	93,4%	74 513	10,5%	-	-
<b>Total By Income Source</b>	<b>43 887</b>	<b>6,2%</b>	<b>21 750</b>	<b>3,1%</b>	<b>16 455</b>	<b>2,3%</b>	<b>628 306</b>	<b>88,4%</b>	<b>710 397</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	2 946	10,9%	1 368	5,1%	1 149	4,2%	21 583	79,8%	27 045	3,8%	-	-
Business	14 888	46,6%	1 648	5,2%	915	2,9%	14 512	45,4%	31 963	4,5%	-	-
Households	25 722	4,1%	18 462	3,0%	14 140	2,3%	562 140	90,6%	620 465	87,3%	-	-
Other	331	1,1%	272	,9%	251	,8%	30 071	97,2%	30 925	4,4%	-	-
<b>Total By Customer Group</b>	<b>43 887</b>	<b>6,2%</b>	<b>21 750</b>	<b>3,1%</b>	<b>16 455</b>	<b>2,3%</b>	<b>628 306</b>	<b>88,4%</b>	<b>710 397</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>

**Part 5: Lesedi Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 581	100,0%	-	-	-	-	-	-	2 581	35,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 443	100,0%	-	-	-	-	-	-	2 443	33,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 698	100,0%	-	-	-	-	-	-	1 698	23,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	309	48,6%	326	51,4%	-	-	-	-	636	8,6%
<b>Total</b>	<b>7 031</b>	<b>95,6%</b>	<b>326</b>	<b>4,4%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 357</b>	<b>100,0%</b>

Gauteng: Merafong City (GT484) - Table C1 Schedule Quarterly Budget Statement Summary for 3<sup>rd</sup> Quarter ended 31 March 2019

Description	2017/18	Budget year 2018/19									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>											
Property rates	126 096	185 386	185 386	45 190	44 432	44 341	133 963	139 039	(5 077)	(3,65)	185 386
Service charges	631 121	655 291	655 291	178 051	196 417	195 362	569 830	491 468	78 362	15,94	655 291
Investment revenue	14 652	6 500	6 500	908	908	3 527	424	4 859	4 875	(16)	6 500
Transfers recognised - operational	266 401	227 399	227 399	114 259	61 017	48 738	224 014	227 399	(3 385)	(1,49)	227 399
Other own revenue	146 354	128 803	128 803	30 085	48 895	33 817	112 797	96 602	16 195	16,76	128 803
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 184 624</b>	<b>1 203 379</b>	<b>1 203 379</b>	<b>368 493</b>	<b>354 289</b>	<b>322 682</b>	<b>1 045 463</b>	<b>959 384</b>	<b>86 079</b>	<b>8,97</b>	<b>1 203 379</b>
Employee costs	327 450	380 433	380 433	77 205	80 359	81 307	238 871	285 325	(46 454)	(16,28)	380 433
Remuneration of councillors	21 053	23 361	23 361	5 664	6 432	6 107	18 203	17 521	683	3,90	23 361
Depreciation & asset impairment	118 942	28 361	28 361	4 727	46 023	17 704	68 454	21 271	47 183	221,82	28 361
Finance charges	31 643	22 600	22 600	5 551	11 120	12 363	29 035	16 950	12 085	71,30	22 600
Materials and bulk purchases	428 709	474 166	474 166	135 595	133 908	112 356	381 859	348 624	33 235	9,53	474 166
Transfers and grants	6 608	1 465	1 465	1 010	2 469	1 412	4 891	1 099	3 792	345,19	1 465
Other expenditure	565 318	456 803	456 803	59 522	103 607	100 342	263 471	341 803	(78 332)	(22,92)	456 803
<b>Total Expenditure</b>	<b>1 497 724</b>	<b>1 387 189</b>	<b>1 387 189</b>	<b>289 275</b>	<b>383 919</b>	<b>331 590</b>	<b>1 004 784</b>	<b>1 032 592</b>	<b>(27 809)</b>	<b>(2,69)</b>	<b>1 387 189</b>
<b>Surplus/(Deficit)</b>	<b>(313 100)</b>	<b>(183 810)</b>	<b>(183 810)</b>	<b>79 218</b>	<b>(29 630)</b>	<b>(8 909)</b>	<b>40 680</b>	<b>(73 208)</b>	<b>113 888</b>	<b>(155,57)</b>	<b>(183 810)</b>
Transfers recognised - capital	106 135	202 838	202 838	24 968	48 909	-	73 877	202 838	(128 961)	(63,58)	202 838
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(206 965)</b>	<b>19 028</b>	<b>19 028</b>	<b>104 186</b>	<b>19 279</b>	<b>(8 909)</b>	<b>114 557</b>	<b>129 630</b>	<b>(15 073)</b>	<b>(11,63)</b>	<b>19 028</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(206 965)</b>	<b>19 028</b>	<b>19 028</b>	<b>104 186</b>	<b>19 279</b>	<b>(8 909)</b>	<b>114 557</b>	<b>129 630</b>	<b>(15 073)</b>	<b>(11,63)</b>	<b>19 028</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>198 088</b>	<b>255 432</b>	<b>308 403</b>	<b>31 479</b>	<b>41 552</b>	<b>17 500</b>	<b>90 531</b>	<b>167 951</b>	<b>(77 420)</b>	<b>(46,10)</b>	<b>308 403</b>
Transfers recognised - capital	196 017	251 972	304 943	31 479	41 522	17 500	90 501	238 638	(148 137)	(62,08)	304 943
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	1 992	-	-	-	-	-	-	-	-	-	-
Internally generated funds	79	3 460	3 460	-	30	-	30	2 595	(2 565)	(98,84)	3 460
<b>Total sources of capital funds</b>	<b>198 088</b>	<b>255 432</b>	<b>308 403</b>	<b>31 479</b>	<b>41 552</b>	<b>17 500</b>	<b>90 531</b>	<b>241 233</b>	<b>(150 702)</b>	<b>(62,47)</b>	<b>308 403</b>
<b>Financial position</b>											
Total current assets	303 922	302 275	302	355 714	569 243	619 748	619 748	227	619 521	273 269,60	302
Total non current assets	3 071 267	3 283 592	3 318	3 144 488	3 189 647	3 214 055	3 214 055	2 488	3 211 566	129 057,75	3 318
Total current liabilities	661 239	594 328	652	686 062	841 829	884 974	884 974	489	884 485	180 902,10	652
Total non current liabilities	227 578	196 988	197	229 039	227 914	225 719	225 719	148	225 571	152 680,27	197
Community wealth/Equity	2 486 372	2 794 552	2 771	2 585 101	2 689 148	2 723 110	2 723 110	2 079	2 721 031	130 912,66	2 771
<b>Cash flows</b>											
Net cash from (used) operating	59 493	55 729	(96 588)	163 394	35 328	(11 843)	186 878	39 173	147 706	377,06	(96 588)
Net cash from (used) investing	(170 399)	(255 432)	18 331	(31 479)	(41 640)	(17 500)	(90 620)	18 331	(108 950)	(594,36)	18 331
Net cash from (used) financing	(5 977)	(4 888)	(6 801)	(1 908)	(950)	(2 035)	(4 893)	(4 893)	-	-	(6 801)
<b>Cash/cash equivalents at the year end</b>	<b>89 561</b>	<b>(620 533)</b>	<b>(30 077)</b>	<b>184 987</b>	<b>177 725</b>	<b>146 346</b>	<b>146 346</b>	<b>107 591</b>	<b>38 756</b>	<b>36,02</b>	<b>(30 077)</b>
<b>Collection Rate</b>	<b>70,59</b>	<b>75,00</b>	<b>80,14</b>	<b>69,59</b>	<b>64,11</b>	<b>66,74</b>	<b>66,69</b>	<b>75,58</b>	<b>-</b>	<b>-</b>	<b>80,14</b>
Property rates	91,59	75,00	86,84	90,95	78,59	87,07	85,57	83,14	-	-	86,84
Service charges	67,00	75,00	89,00	70,36	72,20	71,21	71,28	83,56	-	-	89,00
Service charges - electricity revenue	67,00	75,00	95,80	96,69	96,51	107,43	99,84	96,47	-	-	95,80
Service charges - water revenue	67,00	75,00	79,37	61,78	63,45	56,25	60,27	77,13	-	-	79,37
Service charges - sanitation revenue	67,00	75,00	136,32	31,30	46,49	53,41	44,14	87,58	-	-	136,32
Service charges - refuse revenue	67,00	75,00	82,09	36,63	44,47	52,38	44,46	53,42	-	-	82,09
Service charges - other	67,00	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	67,00	75,00	4,30	5,52	2,58	2,83	3,29	4,31	-	-	4,30

**Part 4: Merafong City Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	27 193	5,1%	19 806	3,7%	15 681	2,9%	472 842	88,3%	535 522	30,1%	-	-
Electricity	15 352	20,5%	8 488	11,4%	3 697	4,9%	47 236	63,2%	74 774	4,2%	-	-
Property Rates	14 297	4,7%	9 725	3,2%	6 049	2,0%	274 694	90,1%	304 765	17,2%	-	-
Sanitation	5 100	4,4%	5 090	4,4%	4 051	3,5%	101 026	87,6%	115 267	6,5%	-	-
Refuse Removal	5 814	3,4%	7 292	4,3%	5 700	3,4%	149 958	88,9%	168 764	9,5%	-	-
Other	8 645	1,5%	18 850	3,3%	47 911	8,3%	502 047	86,9%	577 453	32,5%	-	-
<b>Total By Income Source</b>	<b>76 400</b>	<b>4,3%</b>	<b>69 252</b>	<b>3,9%</b>	<b>83 090</b>	<b>4,7%</b>	<b>1 547 803</b>	<b>87,1%</b>	<b>1 776 544</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	2 275	10,1%	1 966	8,7%	1 473	6,5%	16 819	74,6%	22 533	1,3%	-	-
Business	38 336	4,7%	26 259	3,2%	20 400	2,5%	728 128	89,5%	813 124	45,8%	-	-
Households	34 288	4,0%	40 439	4,7%	60 618	7,1%	722 467	84,2%	857 812	48,3%	-	-
Other	1 501	1,8%	588	,7%	598	,7%	80 389	96,8%	83 076	4,7%	-	-
<b>Total By Customer Group</b>	<b>76 400</b>	<b>4,3%</b>	<b>69 252</b>	<b>3,9%</b>	<b>83 090</b>	<b>4,7%</b>	<b>1 547 803</b>	<b>87,1%</b>	<b>1 776 544</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>

**Part 5: Merafong City Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	20 196	7,9%	22 745	8,8%	21 299	8,3%	192 889	75,0%	257 130	57,2%
Bulk Water	21 812	93,3%	1 557	6,7%	-	-	-	-	23 369	5,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 767	7,8%	20 165	12,3%	20 783	12,7%	110 426	67,3%	164 141	36,5%
Auditor-General	-	-	2 616	49,7%	-	-	2 650	50,3%	5 266	1,2%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>54 775</b>	<b>12,2%</b>	<b>47 084</b>	<b>10,5%</b>	<b>42 082</b>	<b>9,4%</b>	<b>305 965</b>	<b>68,0%</b>	<b>449 906</b>	<b>100,0%</b>

Gauteng: Midvaal (GT422) - Table C1 Schedule Quarterly Budget Statement Summary for 3<sup>rd</sup> Quarter ended 31 March 2019

Description	2017/18	Budget year 2018/19									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>											
Property rates	194 658	206 625	205 908	44 829	57 351	54 255	156 435	154 968	1 467	0,95	205 908
Service charges	584 086	643 243	627 048	176 113	164 051	158 647	498 811	479 935	18 876	3,93	627 048
Investment revenue	14 725	6 959	12 959	2 014	1 014	992	4 020	5 219	(1 199)	(22,97)	12 959
Transfers recognised - operational	105 174	119 802	131 735	42 343	42 681	26 080	111 104	118 931	(7 827)	(6,58)	131 735
Other own revenue	73 973	68 450	68 594	5 398	6 004	6 432	17 834	(10 433)	28 267	(270,95)	68 594
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>972 616</b>	<b>1 045 079</b>	<b>1 046 243</b>	<b>270 698</b>	<b>271 101</b>	<b>246 406</b>	<b>788 205</b>	<b>748 621</b>	<b>39 584</b>	<b>5,29</b>	<b>1 046 243</b>
Employee costs	225 728	288 593	289 703	63 302	66 137	65 900	195 339	216 444	(21 105)	(9,75)	289 703
Remuneration of councillors	11 726	12 390	12 427	3 001	3 011	3 352	9 364	9 292	72	0,77	12 427
Depreciation & asset impairment	122 503	117 244	117 244	29 311	29 311	32 668	91 290	87 968	3 322	3,78	117 244
Finance charges	17 080	25 943	25 943	666	8 414	750	9 830	14 880	(5 050)	(33,94)	25 943
Materials and bulk purchases	360 596	386 851	384 498	126 750	89 147	92 495	308 393	286 991	21 401	7,46	384 498
Transfers and grants	275	287	587	270	202	-	472	215	257	119,75	587
Other expenditure	255 803	278 452	285 330	23 508	58 441	37 490	119 439	204 793	(85 354)	(41,68)	285 330
<b>Total Expenditure</b>	<b>993 711</b>	<b>1 109 759</b>	<b>1 115 733</b>	<b>246 807</b>	<b>254 665</b>	<b>232 655</b>	<b>734 127</b>	<b>820 584</b>	<b>(86 457)</b>	<b>(10,54)</b>	<b>1 115 733</b>
<b>Surplus/(Deficit)</b>	<b>(21 095)</b>	<b>(64 680)</b>	<b>(69 489)</b>	<b>23 890</b>	<b>16 437</b>	<b>13 750</b>	<b>54 078</b>	<b>(71 963)</b>	<b>126 040</b>	<b>(175,15)</b>	<b>(69 489)</b>
Transfers recognised - capital	71 670	65 223	90 077	(875)	16 815	57 983	73 922	57 073	16 849	29,52	90 077
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	8 150	(8 150)	(100,00)	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>50 576</b>	<b>543</b>	<b>20 587</b>	<b>23 015</b>	<b>33 251</b>	<b>71 733</b>	<b>127 999</b>	<b>(6 740)</b>	<b>134 739</b>	<b>(1 999,15)</b>	<b>20 587</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>50 576</b>	<b>543</b>	<b>20 587</b>	<b>23 015</b>	<b>33 251</b>	<b>71 733</b>	<b>127 999</b>	<b>(6 740)</b>	<b>134 739</b>	<b>(1 999,15)</b>	<b>20 587</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>101 647</b>	<b>110 162</b>	<b>144 761</b>	<b>10 796</b>	<b>17 953</b>	<b>33 459</b>	<b>62 207</b>	<b>66 814</b>	<b>(4 607)</b>	<b>(6,89)</b>	<b>144 761</b>
Transfers recognised - capital	33 802	65 223	63 476	9 199	12 311	5 908	27 417	40 257	(12 840)	(31,89)	63 476
Public contributions & donations	13 477	-	26 601	277	3	19 591	19 871	-	19 871	-	26 601
Borrowing	39 942	32 650	37 830	964	3 500	4 335	8 799	15 583	(6 784)	(43,53)	37 830
Internally generated funds	14 427	12 289	16 854	356	2 139	3 624	6 119	6 474	(355)	(5,48)	16 854
<b>Total sources of capital funds</b>	<b>101 647</b>	<b>110 162</b>	<b>144 761</b>	<b>10 796</b>	<b>17 953</b>	<b>33 459</b>	<b>62 207</b>	<b>62 314</b>	<b>(107)</b>	<b>(0,17)</b>	<b>144 761</b>
<b>Financial position</b>											
Total current assets	379 941	299 264	383 703	378 625	419 683	476 621	476 621	287 777	188 843	65,62	383 703
Total non current assets	2 052 167	2 071 005	2 079 684	2 033 652	2 022 293	2 023 084	2 023 084	1 559 763	463 321	29,70	2 079 684
Total current liabilities	163 589	162 415	176 408	121 754	118 751	103 010	103 010	132 306	(29 296)	(22,14)	176 408
Total non current liabilities	223 814	212 119	221 685	222 801	222 252	223 295	223 295	166 264	57 032	34,30	221 685
Community wealth/Equity	2 044 706	1 995 735	2 065 294	2 067 721	2 100 973	2 173 398	2 173 398	1 548 970	624 428	40,31	2 065 294
<b>Cash flows</b>											
Net cash from (used) operating	185 063	117 752	137 230	25 163	42 911	92 653	160 727	103 708	57 019	54,98	137 230
Net cash from (used) investing	(139 895)	(110 162)	(144 761)	(10 796)	(17 953)	(33 459)	(62 207)	(103 731)	41 524	(40,03)	(144 761)
Net cash from (used) financing	26 724	1 158	2 394	(1 012)	(10 277)	4 400	(6 889)	1 796	(8 685)	(483,59)	2 394
<b>Cash/cash equivalents at the year end</b>	<b>201 984</b>	<b>134 558</b>	<b>196 848</b>	<b>215 339</b>	<b>230 021</b>	<b>293 615</b>	<b>293 615</b>	<b>203 757</b>	<b>89 858</b>	<b>44,10</b>	<b>196 848</b>
<b>Collection Rate</b>	<b>90,73</b>	<b>94,44</b>	<b>97,27</b>	<b>82,94</b>	<b>96,82</b>	<b>93,56</b>	<b>91,09</b>	<b>95,72</b>	<b>-</b>	<b>-</b>	<b>97,27</b>
Property rates	62,46	92,18	92,50	100,00	100,81	100,00	100,30	92,18	-	-	92,50
Service charges	100,00	95,10	98,80	78,31	95,35	91,25	88,03	96,81	-	-	98,80
Service charges - electricity revenue	100,55	95,11	98,80	74,06	94,02	100,86	88,38	97,54	-	-	98,80
Service charges - water revenue	100,00	95,04	100,00	78,47	99,04	76,28	84,39	96,53	-	-	100,00
Service charges - sanitation revenue	100,00	93,97	100,00	100,25	107,75	100,00	102,57	98,82	-	-	100,00
Service charges - refuse revenue	95,03	96,44	91,32	97,67	97,16	96,94	97,26	89,60	-	-	91,32
Service charges - other	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	-	-	100,00

Reported financial information was downloaded from LG Database on 24 April 2019

**Part 4: Midvaal Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	20 778	21,9%	8 802	9,3%	4 772	5,0%	60 314	63,7%	94 666	33,5%	-	-
Electricity	13 609	56,5%	1 508	6,3%	819	3,4%	8 150	33,8%	24 087	8,5%	-	-
Property Rates	14 186	16,7%	5 703	6,7%	4 181	4,9%	60 919	71,7%	84 989	30,1%	-	-
Sanitation	3 025	20,9%	913	6,3%	575	4,0%	9 958	68,8%	14 471	5,1%	-	-
Refuse Removal	2 880	17,2%	960	5,7%	633	3,8%	12 292	73,3%	16 765	5,9%	-	-
Other	(16 896)	(35,6%)	1 895	4,0%	1 600	3,4%	60 926	128,2%	47 525	16,8%	-	-
<b>Total By Income Source</b>	<b>37 582</b>	<b>13,3%</b>	<b>19 782</b>	<b>7,0%</b>	<b>12 581</b>	<b>4,5%</b>	<b>212 559</b>	<b>75,2%</b>	<b>282 504</b>	<b>100,0%</b>	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	(1 933)	(29,0%)	584	8,8%	506	7,6%	7 510	112,6%	6 667	2,4%	-	-
Business	16 124	41,4%	1 990	5,1%	1 519	3,9%	19 313	49,6%	38 947	13,8%	-	-
Households	23 391	9,9%	17 208	7,3%	10 566	4,5%	185 735	78,4%	236 890	83,9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>37 582</b>	<b>13,3%</b>	<b>19 782</b>	<b>7,0%</b>	<b>12 581</b>	<b>4,5%</b>	<b>212 559</b>	<b>75,2%</b>	<b>282 504</b>	<b>100,0%</b>	-	-

**Part 5: Midvaal Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	17 054	100,0%	-	-	-	-	-	-	17 054	36,6%
Bulk Water	10 236	100,0%	-	-	-	-	-	-	10 236	22,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 308	100,0%	-	-	-	-	-	-	19 308	41,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>46 599</b>	<b>100,0%</b>	-	-	-	-	-	-	<b>46 599</b>	<b>100,0%</b>

**Gauteng: Mogale City (GT481) - Table C1 Schedule Quarterly Budget Statement Summary for 3<sup>rd</sup> Quarter ended 31 March 2019**

Description	2017/18	Budget year 2018/19									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>											
Property rates	498 821	575 190	560 158	141 233	143 597	(224 411)	60 419	374 564	(314 145)	(83,87)	560 158
Service charges	1 456 366	1 570 843	1 497 272	391 231	391 520	291 224	1 073 975	1 086 907	(12 932)	(1,19)	1 497 272
Investment revenue	8 525	7 455	6 972	1 232	1 504	1 305	4 041	5 158	(1 117)	(21,66)	6 972
Transfers recognised - operational	342 502	393 901	393 698	159 888	128 607	96 665	385 160	268 179	116 981	43,62	393 698
Other own revenue	445 229	251 485	284 802	33 552	36 036	51 092	120 680	171 781	(51 101)	(29,75)	284 802
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 751 443</b>	<b>2 798 874</b>	<b>2 742 902</b>	<b>727 136</b>	<b>701 264</b>	<b>215 874</b>	<b>1 644 275</b>	<b>1 906 589</b>	<b>(262 314)</b>	<b>(13,76)</b>	<b>2 742 902</b>
Employee costs	692 640	788 932	783 075	178 292	188 402	198 342	565 035	506 684	58 351	11,52	783 075
Remuneration of councillors	33 341	37 057	37 057	8 320	8 329	9 117	25 766	23 557	2 209	9,38	37 057
Depreciation & asset impairment	292 572	289 995	231 725	141	68	(2 743)	187 916	(190 449)	(101,35)	(101,35)	231 725
Finance charges	52 960	45 984	49 842	10 131	10 690	26 876	47 696	41 260	6 436	15,60	49 842
Materials and bulk purchases	855 924	1 012 490	1 052 154	259 255	262 675	154 324	676 254	696 551	(20 296)	(2,91)	1 052 154
Transfers and grants	54 018	4 761	3 443	10 926	11 954	(21 461)	1 419	38 567	(37 149)	(96,32)	3 443
Other expenditure	830 973	519 944	580 746	98 022	94 015	103 248	295 285	265 903	29 381	11,05	580 746
<b>Total Expenditure</b>	<b>2 812 428</b>	<b>2 699 164</b>	<b>2 738 042</b>	<b>565 085</b>	<b>576 133</b>	<b>467 703</b>	<b>1 608 921</b>	<b>1 760 438</b>	<b>(151 517)</b>	<b>(8,61)</b>	<b>2 738 042</b>
<b>Surplus/(Deficit)</b>	<b>(60 985)</b>	<b>99 710</b>	<b>4 860</b>	<b>162 051</b>	<b>125 131</b>	<b>(251 829)</b>	<b>35 354</b>	<b>146 151</b>	<b>(110 797)</b>	<b>(75,81)</b>	<b>4 860</b>
Transfers recognised - capital	282 787	290 133	345 357	22 367	81 060	73 442	176 870	168 924	7 946	4,70	345 357
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>221 802</b>	<b>389 843</b>	<b>350 217</b>	<b>184 419</b>	<b>206 192</b>	<b>(178 387)</b>	<b>212 224</b>	<b>315 075</b>	<b>(102 851)</b>	<b>(32,64)</b>	<b>350 217</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>221 802</b>	<b>389 843</b>	<b>350 217</b>	<b>184 419</b>	<b>206 192</b>	<b>(178 387)</b>	<b>212 224</b>	<b>315 075</b>	<b>(102 851)</b>	<b>(32,64)</b>	<b>350 217</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>374 893</b>	<b>386 739</b>	<b>421 916</b>	<b>27 539</b>	<b>96 962</b>	<b>82 960</b>	<b>207 461</b>	<b>201 104</b>	<b>6 356</b>	<b>3,16</b>	<b>421 916</b>
Transfers recognised - capital	282 790	290 133	348 917	22 367	81 015	61 279	164 661	150 869	13 792	9,14	348 917
Public contributions & donations	21 226	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	70 877	96 607	72 999	5 172	15 947	21 681	42 800	50 235	(7 435)	(14,80)	72 999
<b>Total sources of capital funds</b>	<b>374 893</b>	<b>386 739</b>	<b>421 916</b>	<b>27 539</b>	<b>96 962</b>	<b>82 960</b>	<b>207 461</b>	<b>201 104</b>	<b>6 356</b>	<b>3,16</b>	<b>421 916</b>
<b>Financial position</b>											
Total current assets	471 184	804 820	614 027	1 494 700	1 529 497	1 573 778	1 573 778	460 520	1 113 258	241,74	614 027
Total non current assets	6 266 167	6 321 856	6 357 033	6 121 303	6 121 309	6 121 250	6 121 250	4 767 775	1 353 476	28,39	6 357 033
Total current liabilities	980 206	570 295	657 823	523 764	430 638	267 730	267 730	493 367	(225 638)	(45,73)	657 823
Total non current liabilities	575 372	590 714	536 833	554 031	545 422	536 866	536 866	402 625	134 241	33,34	536 833
Community wealth/Equity	5 181 773	5 965 667	5 776 404	6 538 208	6 674 747	6 890 432	6 890 432	4 332 303	2 558 129	59,05	5 776 404
<b>Cash flows</b>											
Net cash from (used) operating	488 920	558 726	496 147	28 788	179 296	121 300	329 384	427 403	(98 018)	(22,93)	496 147
Net cash from (used) investing	(349 600)	(365 739)	(339 308)	(87 991)	(97 978)	(95 938)	(281 906)	(241 066)	(40 841)	16,94	(339 308)
Net cash from (used) financing	(143 698)	(34 666)	(34 666)	(9 204)	(9 355)	(7 793)	(26 353)	(51 353)	25 000	(48,68)	(34 666)
<b>Cash/cash equivalents at the year end</b>	<b>40 375</b>	<b>203 074</b>	<b>162 549</b>	<b>(28 033)</b>	<b>43 930</b>	<b>61 500</b>	<b>61 500</b>	<b>175 359</b>	<b>(113 859)</b>	<b>(64,93)</b>	<b>162 549</b>
<b>Collection Rate</b>	<b>103,94</b>	<b>98,41</b>	<b>102,18</b>	<b>90,06</b>	<b>99,65</b>	<b>549,03</b>	<b>125,99</b>	<b>108,04</b>	<b>-</b>	<b>-</b>	<b>102,18</b>
Property rates	100,00	100,00	102,38	82,64	96,59	(54,89)	606,03	112,38	-	-	102,38
Service charges	105,40	97,79	102,17	92,50	100,75	108,59	99,87	106,11	-	-	102,17
Service charges - electricity revenue	100,00	100,00	100,93	97,92	108,56	101,43	102,59	109,34	-	-	100,93
Service charges - water revenue	100,00	100,00	101,11	96,26	99,44	81,13	92,32	119,27	-	-	101,11
Service charges - sanitation revenue	100,00	100,00	102,67	70,03	80,02	82,21	77,08	113,65	-	-	102,67
Service charges - refuse revenue	100,00	75,51	103,85	59,88	61,97	140,32	71,86	66,09	-	-	103,85
Service charges - other	2 686 608,41	107,36	108 834,19	348,26	1 258 595,13	-	(43,02)	53,59	-	-	108 834,19
Interest earned - outstanding debtors	100,00	100,00	100,00	100,00	100,00	18,87	70,50	125,49	-	-	100,00

Reported financial information was downloaded from LG Database on 24 April 2019

**Part 4: Mogale City Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	24 959	10,4%	16 622	6,9%	6 247	2,6%	191 736	80,0%	239 564	16,1%	-	-
Electricity	55 196	24,2%	7 850	3,4%	12 073	5,3%	152 547	67,0%	227 666	15,3%	-	-
Property Rates	3 727	1,1%	25 147	7,6%	23 820	7,2%	276 282	84,0%	328 977	22,1%	-	-
Sanitation	22 577	14,4%	9 561	6,1%	5 505	3,5%	119 677	76,1%	157 319	10,6%	-	-
Refuse Removal	12 355	9,5%	6 761	5,2%	4 505	3,5%	106 306	81,8%	129 927	8,7%	-	-
Other	30 188	7,5%	14 920	3,7%	16 305	4,1%	340 638	84,7%	402 051	27,1%	-	-
<b>Total By Income Source</b>	<b>149 001</b>	<b>10,0%</b>	<b>80 861</b>	<b>5,4%</b>	<b>68 454</b>	<b>4,6%</b>	<b>1 187 187</b>	<b>79,9%</b>	<b>1 485 504</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	685	2,4%	(2 617)	(9,3%)	(1 359)	(4,8%)	31 314	111,7%	28 023	1,9%	-	-
Business	49 526	26,0%	18 121	9,5%	36 318	19,1%	86 350	45,4%	190 314	12,8%	-	-
Households	91 926	11,1%	60 103	7,3%	31 972	3,9%	640 730	77,7%	824 732	55,5%	-	-
Other	6 864	1,6%	5 255	1,2%	1 523	,3%	428 794	96,9%	442 436	29,8%	-	-
<b>Total By Customer Group</b>	<b>149 001</b>	<b>10,0%</b>	<b>80 861</b>	<b>5,4%</b>	<b>68 454</b>	<b>4,6%</b>	<b>1 187 187</b>	<b>79,9%</b>	<b>1 485 504</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>

**Part 5: Mogale City Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	49 835	100,0%	-	-	-	-	-	-	49 835	39,2%
Bulk Water	26 673	100,0%	-	-	-	-	-	-	26 673	21,0%
PAYE deductions	9 591	100,0%	-	-	-	-	-	-	9 591	7,5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	10 216	100,0%	-	-	-	-	-	-	10 216	8,0%
Loan repayments	4 630	100,0%	-	-	-	-	-	-	4 630	3,6%
Trade Creditors	26 271	99,9%	29	,1%	-	-	-	-	26 300	20,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	100,0%	-	-	-	-	-	-	2	-
<b>Total</b>	<b>127 218</b>	<b>100,0%</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127 247</b>	<b>100,0%</b>



Gauteng: Rand West City (GT485) - Table C1 Schedule Quarterly Budget Statement Summary for 3<sup>rd</sup> Quarter ended 31 March 2019

Description	2017/18	Budget year 2018/19									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>											
Property rates	198 611	234 508	224 396	56 888	45 996	43 114	145 998	182 396	(36 397)	(19,96)	224 396
Service charges	928 109	1 113 664	1 242 749	275 223	249 623	241 337	766 183	815 840	(49 657)	(6,09)	1 242 749
Investment revenue	5 048	3 398	3 398	692	784	269	1 744	2 548	(804)	(31,56)	3 398
Transfers recognised - operational	327 571	307 469	307 469	132 520	93 771	75 063	301 354	307 469	(6 115)	(1,99)	307 469
Other own revenue	102 493	109 348	99 622	17 740	22 523	19 851	60 114	81 719	(21 605)	(26,44)	99 622
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 561 832</b>	<b>1 768 388</b>	<b>1 877 635</b>	<b>483 063</b>	<b>412 697</b>	<b>379 633</b>	<b>1 275 393</b>	<b>1 389 972</b>	<b>(114 579)</b>	<b>(8,24)</b>	<b>1 877 635</b>
Employee costs	535 677	527 095	519 095	129 579	128 850	127 659	386 089	395 321	(9 232)	(2,34)	519 095
Remuneration of councillors	26 355	28 207	28 207	6 589	6 580	6 638	19 807	21 155	(1 348)	(6,37)	28 207
Depreciation & asset impairment	201 345	178 508	178 508	45 993	32 484	47 201	125 678	133 881	(8 203)	(6,13)	178 508
Finance charges	61 885	8 431	28 431	4 710	-	4 879	9 589	6 323	3 266	51,65	28 431
Materials and bulk purchases	683 954	795 822	831 415	212 609	227 052	178 240	617 901	564 692	53 209	9,42	831 415
Transfers and grants	1 590	1 590	1 590	-	-	-	-	1 193	(1 193)	(100,00)	1 590
Other expenditure	430 218	228 666	350 361	41 240	72 299	56 927	170 465	109 745	60 720	55,33	350 361
<b>Total Expenditure</b>	<b>1 941 024</b>	<b>1 768 318</b>	<b>1 937 607</b>	<b>440 720</b>	<b>467 264</b>	<b>421 545</b>	<b>1 329 529</b>	<b>1 232 310</b>	<b>97 219</b>	<b>7,89</b>	<b>1 937 607</b>
<b>Surplus/(Deficit)</b>	<b>(379 192)</b>	<b>70</b>	<b>(59 972)</b>	<b>42 343</b>	<b>(54 568)</b>	<b>(41 911)</b>	<b>(54 136)</b>	<b>157 662</b>	<b>(211 798)</b>	<b>(134,34)</b>	<b>(59 972)</b>
Transfers recognised - capital	189 749	305 594	-	49 201	72 675	50 058	171 934	305 594	(133 660)	(43,74)	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(189 443)</b>	<b>305 665</b>	<b>(59 972)</b>	<b>91 544</b>	<b>18 108</b>	<b>8 147</b>	<b>117 798</b>	<b>463 256</b>	<b>(345 458)</b>	<b>(74,57)</b>	<b>(59 972)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(189 443)</b>	<b>305 665</b>	<b>(59 972)</b>	<b>91 544</b>	<b>18 108</b>	<b>8 147</b>	<b>117 798</b>	<b>463 256</b>	<b>(345 458)</b>	<b>(74,57)</b>	<b>(59 972)</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>233 703</b>	<b>324 865</b>	<b>200 298</b>	<b>52 257</b>	<b>64 780</b>	<b>44 473</b>	<b>161 511</b>	<b>186 418</b>	<b>(24 907)</b>	<b>(13,36)</b>	<b>200 298</b>
Transfers recognised - capital	164 082	305 594	196 727	52 257	64 780	44 473	161 511	305 594	(144 084)	(47,15)	196 727
Public contributions & donations	69 621	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	19 271	3 571	-	-	-	-	14 453	(14 453)	(100,00)	3 571
<b>Total sources of capital funds</b>	<b>233 703</b>	<b>324 865</b>	<b>200 298</b>	<b>52 257</b>	<b>64 780</b>	<b>44 473</b>	<b>161 511</b>	<b>320 048</b>	<b>(158 537)</b>	<b>(49,54)</b>	<b>200 298</b>
<b>Financial position</b>											
Total current assets	250 822	484 977	394 977	383 686	394 495	428 113	428 113	296 233	131 881	44,52	394 977
Total non current assets	4 062 596	4 502 266	4 502 266	4 038 461	4 075 010	4 072 518	4 072 518	3 376 700	695 818	20,61	4 502 266
Total current liabilities	844 208	550 741	550 741	591 320	610 959	628 352	628 352	413 055	215 296	52,12	550 741
Total non current liabilities	319 070	378 619	378 619	319 070	319 070	319 070	319 070	283 964	35 106	12,36	378 619
Community wealth/Equity	3 150 140	4 057 884	3 967 884	3 511 757	3 539 476	3 553 209	3 553 209	2 975 913	577 296	19,40	3 967 884
<b>Cash flows</b>											
Net cash from (used) operating	163 225	387 616	387 616	70 991	113 535	59 903	244 429	463 997	(219 568)	(47,32)	387 616
Net cash from (used) investing	(234 089)	(310 233)	(310 233)	(72 838)	(100 695)	(53 762)	(227 296)	(186 418)	(40 878)	21,93	(310 233)
Net cash from (used) financing	(14 028)	(2 338)	(2 338)	(1 143)	274	(17)	(885)	1 452	(62,12)	(2,338)	(2 338)
<b>Cash/cash equivalents at the year end</b>	<b>43 051</b>	<b>164 947</b>	<b>164 947</b>	<b>38 257</b>	<b>51 370</b>	<b>57 494</b>	<b>57 494</b>	<b>365 138</b>	<b>(307 650)</b>	<b>(84,25)</b>	<b>164 947</b>
<b>Collection Rate</b>	<b>73,33</b>	<b>90,00</b>	<b>82,83</b>	<b>74,62</b>	<b>90,47</b>	<b>93,27</b>	<b>85,62</b>	<b>90,00</b>	-	-	<b>82,83</b>
Property rates	-	90,00	94,06	74,46	123,50	82,94	92,41	90,00	-	-	94,06
Service charges	91,05	90,00	80,65	76,00	86,94	98,01	86,50	90,00	-	-	80,65
Service charges - electricity revenue	85,23	90,00	73,76	67,09	66,00	88,53	73,42	90,00	-	-	73,76
Service charges - water revenue	100,00	90,00	94,93	78,47	84,15	82,96	81,81	90,00	-	-	94,93
Service charges - sanitation revenue	100,00	90,00	93,55	68,18	69,46	71,05	69,55	90,00	-	-	93,55
Service charges - refuse revenue	100,00	90,00	85,65	57,57	55,35	70,74	60,66	90,00	-	-	85,65
Service charges - other	-	90,00	-	-	-	-	-	90,00	-	-	-
Interest earned - outstanding debtors	-	90,00	90,00	23,98	21,03	22,28	22,32	90,00	-	-	90,00

Reported financial information was downloaded from LG Database on 24 April 2019

**Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	21 823	19,6%	11 869	10,7%	7 237	6,5%	70 222	63,2%	111 151	17,9%	-	-
Electricity	41 663	30,6%	17 547	12,9%	17 530	12,9%	59 462	43,7%	136 202	22,0%	-	-
Property Rates	12 301	15,4%	3 735	4,7%	3 177	4,0%	60 697	76,0%	79 910	12,9%	-	-
Sanitation	3 842	8,7%	1 969	4,5%	1 734	3,9%	36 383	82,8%	43 928	7,1%	-	-
Refuse Removal	4 373	8,6%	2 416	4,8%	2 106	4,2%	41 706	82,4%	50 602	8,2%	-	-
Other	13 623	6,9%	6 631	3,3%	5 839	2,9%	172 152	86,8%	198 244	32,0%	-	-
<b>Total By Income Source</b>	<b>97 626</b>	<b>15,7%</b>	<b>44 167</b>	<b>7,1%</b>	<b>37 622</b>	<b>6,1%</b>	<b>440 623</b>	<b>71,1%</b>	<b>620 039</b>	<b>100,0%</b>	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	2 157	10,4%	861	4,1%	778	3,8%	16 953	81,7%	20 750	3,3%	-	-
Business	49 592	38,5%	17 835	13,9%	17 977	14,0%	43 355	33,7%	128 760	20,8%	-	-
Households	45 877	9,8%	25 471	5,4%	18 867	4,0%	380 314	80,8%	470 529	75,9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>97 626</b>	<b>15,7%</b>	<b>44 167</b>	<b>7,1%</b>	<b>37 622</b>	<b>6,1%</b>	<b>440 623</b>	<b>71,1%</b>	<b>620 039</b>	<b>100,0%</b>	-	-

**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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	44 682	20,8%	39 222	18,3%	34 026	15,9%	96 476	45,0%	214 405	37,7%
Bulk Water	24 261	100,0%	-	-	-	-	-	-	24 261	4,3%
PAYE deductions	6 828	100,0%	-	-	-	-	-	-	6 828	1,2%
VAT (output less input)	14 184	100,0%	-	-	-	-	-	-	14 184	2,5%
Pensions / Retirement	16 579	100,0%	-	-	-	-	-	-	16 579	2,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 419	11,8%	13 906	6,7%	6 541	3,2%	162 537	78,4%	207 403	36,5%
Auditor-General	324	100,0%	-	-	-	-	-	-	324	,1%
Other	84 694	100,0%	-	-	-	-	-	-	84 694	14,9%
<b>Total</b>	<b>215 972</b>	<b>38,0%</b>	<b>53 127</b>	<b>9,3%</b>	<b>40 566</b>	<b>7,1%</b>	<b>259 013</b>	<b>45,5%</b>	<b>568 679</b>	<b>100,0%</b>

Reported financial information was downloaded from LG Database on 24 April 2019

Gauteng: Sedibeng (DC42) - Table C1 Schedule Quarterly Budget Statement Summary for 3<sup>rd</sup> Quarter ended 31 March 2019

Description	2017/18	Budget year 2018/19									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	2 836	1 680	1 900	839	350	754	1 943	1 260	683	54,22	1 900
Transfers recognised - operational	269 415	277 241	278 713	120 132	89 573	66 204	275 909	207 931	67 978	32,69	278 713
Other own revenue	85 842	97 045	97 109	14 688	20 419	21 888	56 995	72 784	(15 789)	(21,69)	97 109
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>358 094</b>	<b>375 966</b>	<b>377 722</b>	<b>135 659</b>	<b>110 342</b>	<b>88 846</b>	<b>334 847</b>	<b>281 975</b>	<b>52 872</b>	<b>18,75</b>	<b>377 722</b>
Employee costs	255 311	252 666	260 290	66 553	64 039	65 007	195 599	189 500	6 099	3,22	260 290
Remuneration of councillors	12 826	14 028	13 174	3 201	3 178	3 742	10 121	10 521	(399)	(3,80)	13 174
Depreciation & asset impairment	25 866	12 099	11 620	-	-	6 778	6 778	9 074	(2 296)	(25,30)	11 620
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	7 454	7 876	2 200	1 336	1 276	4 812	5 590	(779)	(13,93)	7 876
Transfers and grants	10 237	9 288	9 502	2 117	2 584	3 029	7 729	6 966	763	10,96	9 502
Other expenditure	143 204	90 716	99 342	17 955	20 111	26 615	64 682	68 037	(3 355)	(4,93)	99 342
<b>Total Expenditure</b>	<b>447 445</b>	<b>386 251</b>	<b>401 804</b>	<b>92 026</b>	<b>91 248</b>	<b>106 447</b>	<b>289 722</b>	<b>289 688</b>	<b>33</b>	<b>0,01</b>	<b>401 804</b>
<b>Surplus/(Deficit)</b>	<b>(89 351)</b>	<b>(10 284)</b>	<b>(24 082)</b>	<b>43 633</b>	<b>19 093</b>	<b>(17 601)</b>	<b>45 125</b>	<b>(7 714)</b>	<b>52 838</b>	<b>(685,01)</b>	<b>(24 082)</b>
Transfers recognised - capital	-	-	-	(1 705)	-	-	(1 705)	-	(1 705)	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(89 351)</b>	<b>(10 284)</b>	<b>(24 082)</b>	<b>41 928</b>	<b>19 093</b>	<b>(17 601)</b>	<b>43 420</b>	<b>(7 714)</b>	<b>51 133</b>	<b>(662,91)</b>	<b>(24 082)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(89 351)</b>	<b>(10 284)</b>	<b>(24 082)</b>	<b>41 928</b>	<b>19 093</b>	<b>(17 601)</b>	<b>43 420</b>	<b>(7 714)</b>	<b>51 133</b>	<b>(662,91)</b>	<b>(24 082)</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>3 126</b>	<b>3 600</b>	<b>3 886</b>	<b>602</b>	<b>1 882</b>	<b>478</b>	<b>2 962</b>	<b>2 700</b>	<b>262</b>	<b>9,71</b>	<b>3 886</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 126	3 600	3 886	602	1 882	478	2 962	2 700	262	9,71	3 886
<b>Total sources of capital funds</b>	<b>3 126</b>	<b>3 600</b>	<b>3 886</b>	<b>602</b>	<b>1 882</b>	<b>478</b>	<b>2 962</b>	<b>2 700</b>	<b>262</b>	<b>9,71</b>	<b>3 886</b>
<b>Financial position</b>											
Total current assets	21 908	70 963	70 963	74 697	56 301	79 239	79 239	53 222	26 017	48,88	70 963
Total non current assets	110 959	112 364	112 650	123 408	113 443	107 143	107 143	84 488	22 655	26,81	112 650
Total current liabilities	190 283	161 851	150 469	156 900	166 218	200 457	200 457	112 852	87 605	77,63	150 469
Total non current liabilities	-	-	25 465	-	-	-	-	19 098	(19 098)	(100,00)	25 465
Community wealth/Equity	(57 416)	21 476	7 680	41 205	3 526	(14 075)	(14 075)	5 760	(19 835)	(344,37)	7 680
<b>Cash flows</b>											
Net cash from (used) operating	(2 007)	12 119	9 765	8 235	26 399	21 418	56 052	2 411	53 641	2 225,13	9 765
Net cash from (used) investing	(3 038)	1 186	(3 786)	(602)	(1 819)	(467)	(2 887)	(3 015)	127	(4,23)	(3 786)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>16 828</b>	<b>22 807</b>	<b>22 807</b>	<b>24 696</b>	<b>49 277</b>	<b>70 228</b>	<b>70 228</b>	<b>16 224</b>	<b>54 004</b>	<b>332,87</b>	<b>22 807</b>
<b>Collection Rate</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-

**Part 4: Sedibeng Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 441	2,7%	20	-	896	1,7%	51 559	95,6%	53 915	100,0%	-	-
<b>Total By Income Source</b>	<b>1 441</b>	<b>2,7%</b>	<b>20</b>	<b>-</b>	<b>896</b>	<b>1,7%</b>	<b>51 559</b>	<b>95,6%</b>	<b>53 915</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	1 441	2,7%	20	-	896	1,7%	51 559	95,6%	53 915	100,0%	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>1 441</b>	<b>2,7%</b>	<b>20</b>	<b>-</b>	<b>896</b>	<b>1,7%</b>	<b>51 559</b>	<b>95,6%</b>	<b>53 915</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>

**Part 5: Sedibeng Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	447	7,6%	181	3,1%	139	2,4%	5 108	86,9%	5 874	3,6%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	9 406	5,9%	16 191	10,2%	8 584	5,4%	124 698	78,5%	158 880	96,4%
<b>Total</b>	<b>9 853</b>	<b>6,0%</b>	<b>16 372</b>	<b>9,9%</b>	<b>8 723</b>	<b>5,3%</b>	<b>129 806</b>	<b>78,8%</b>	<b>164 754</b>	<b>100,0%</b>

Reported financial information was downloaded from LG Database on 24 April 2019

Gauteng: West Rand (DC48) - Table C1 Schedule Quarterly Budget Statement Summary for 3rd Quarter ended 31 March 2019

Description	2017/18	Budget year 2018/19									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>R thousands</b>											
<b>Financial Performance</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	3 784	601	-	346	186	71	603	425	179	42,07	-
Investment revenue	954	-	222	105	56	85	247	-	247	-	222
Transfers recognised - operational	252 906	214 708	208 708	121 774	77 385	56 442	255 601	214 708	40 893	19,05	208 708
Other own revenue	26 648	124 287	45 544	5 638	7 059	1 770	14 467	14 137	330	2,33	45 544
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>284 292</b>	<b>339 595</b>	<b>254 475</b>	<b>127 863</b>	<b>84 687</b>	<b>58 368</b>	<b>270 918</b>	<b>229 270</b>	<b>41 648</b>	<b>18,17</b>	<b>254 475</b>
Employee costs	164 505	168 329	168 329	53 874	40 807	39 186	133 867	126 247	7 621	6,04	168 329
Remuneration of councillors	12 323	13 685	13 685	3 162	3 208	3 275	9 644	10 264	(619)	(6,03)	13 685
Depreciation & asset impairment	86 572	8 161	7 996	1 846	2 163	2 163	6 171	6 120	51	0,83	7 996
Finance charges	6 768	1 486	1 486	-	-	-	-	1 114	(1 114)	(100,00)	1 486
Materials and bulk purchases	-	100	100	-	-	-	-	75	(75)	(100,00)	100
Transfers and grants	13 982	4 392	12 188	-	2 200	8 885	11 085	3 294	7 791	236,50	12 188
Other expenditure	105 938	146 042	87 289	6 829	8 652	11 911	27 392	109 531	(82 139)	(74,99)	87 289
<b>Total Expenditure</b>	<b>390 089</b>	<b>342 193</b>	<b>291 072</b>	<b>65 711</b>	<b>57 030</b>	<b>65 419</b>	<b>188 160</b>	<b>256 645</b>	<b>(68 485)</b>	<b>(26,68)</b>	<b>291 072</b>
<b>Surplus/(Deficit)</b>	<b>(105 797)</b>	<b>(2 598)</b>	<b>(36 597)</b>	<b>62 152</b>	<b>27 657</b>	<b>(7 051)</b>	<b>82 758</b>	<b>(27 375)</b>	<b>110 133</b>	<b>(402,31)</b>	<b>(36 597)</b>
Transfers recognised - capital	10 690	2 598	22 598	-	-	-	-	2 598	(2 598)	(100,00)	22 598
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(95 106)</b>	<b>0</b>	<b>(13 999)</b>	<b>62 152</b>	<b>27 657</b>	<b>(7 051)</b>	<b>82 758</b>	<b>(24 777)</b>	<b>107 535</b>	<b>(434,01)</b>	<b>(13 999)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(95 106)</b>	<b>0</b>	<b>(13 999)</b>	<b>62 152</b>	<b>27 657</b>	<b>(7 051)</b>	<b>82 758</b>	<b>(24 777)</b>	<b>107 535</b>	<b>(434,01)</b>	<b>(13 999)</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>14</b>	<b>43 277</b>	<b>20 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28 851</b>	<b>(28 851)</b>	<b>(100,00)</b>	<b>20 000</b>
Transfers recognised - capital	-	43 277	20 000	-	-	-	-	-	-	-	20 000
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>14</b>	<b>43 277</b>	<b>20 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 000</b>
<b>Financial position</b>											
Total current assets	40 816	41 560	41 398	51 089	71 258	76 460	76 460	31 049	45 411	146,26	41 398
Total non current assets	86 915	108 316	78 754	86 550	84 387	82 225	82 225	59 066	23 159	39,21	78 754
Total current liabilities	191 918	123 325	199 213	122 313	124 087	104 730	104 730	149 409	(44 679)	(29,90)	199 213
Total non current liabilities	61 824	70 835	70 835	12 303	70 835	70 835	70 835	53 126	17 709	33,33	70 835
Community wealth/Equity	(126 011)	(44 284)	(149 895)	3 022	(39 275)	(16 880)	(16 880)	(112 421)	95 540	(84,98)	(149 895)
<b>Cash flows</b>											
Net cash from (used) operating	28 659	51 438	(23 646)	(72 676)	29 963	140	(42 572)	25 987	(68 560)	(263,82)	(23 646)
Net cash from (used) investing	(14)	(43 277)	(20 000)	-	-	-	-	-	-	-	(20 000)
Net cash from (used) financing	(15 290)	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>(6 113)</b>	<b>(118 239)</b>	<b>(50 000)</b>	<b>(670)</b>	<b>29 293</b>	<b>29 433</b>	<b>29 433</b>	<b>19 634</b>	<b>9 799</b>	<b>49,91</b>	<b>(50 000)</b>
<b>Collection Rate</b>	<b>-</b>	<b>100,00</b>	<b>-</b>	<b>118,79</b>	<b>77,99</b>	<b>100,00</b>	<b>103,98</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	100,00	-	118,79	77,99	100,00	103,98	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	100,00	-	118,79	77,99	100,00	103,98	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-

**Part 4: West Rand Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	226	,5%	213	,4%	197	,4%	49 470	98,7%	50 106	100,0%	-	-
<b>Total By Income Source</b>	<b>226</b>	<b>,5%</b>	<b>213</b>	<b>,4%</b>	<b>197</b>	<b>,4%</b>	<b>49 470</b>	<b>98,7%</b>	<b>50 106</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	39 626	100,0%	39 626	79,1%	-	-
Business	226	3,1%	203	2,8%	197	2,7%	6 603	91,3%	7 229	14,4%	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	10	,3%	-	-	3 241	99,7%	3 251	6,5%	-	-
<b>Total By Customer Group</b>	<b>226</b>	<b>,5%</b>	<b>213</b>	<b>,4%</b>	<b>197</b>	<b>,4%</b>	<b>49 470</b>	<b>98,7%</b>	<b>50 106</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>

**Part 5: West Rand Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 988	13,0%	2 258	14,8%	3 441	22,5%	7 607	49,7%	15 293	31,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 562	7,5%	581	1,7%	698	2,0%	30 236	88,7%	34 076	69,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>4 549</b>	<b>9,2%</b>	<b>2 839</b>	<b>5,7%</b>	<b>4 139</b>	<b>8,4%</b>	<b>37 842</b>	<b>76,7%</b>	<b>49 370</b>	<b>100,0%</b>

Reported financial information was downloaded from LG Database on 24 April 2019