

***THE PROVINCE OF  
GAUTENG***

***DIE PROVINSIE VAN  
GAUTENG***

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**PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS**

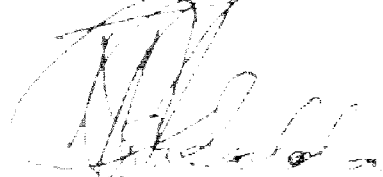
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**PROVINCIAL NOTICE 303 OF 2020****PUBLICATION OF THE GAUTENG CONSOLIDATED STATEMENT ON THE STATE OF MUNICIPAL BUDGETS FOR THE QUARTER THAT ENDED ON 30 JUNE 2020.**

- 1 Section 71(7) of the MFMA requires the Provincial Treasury to publish a consolidated statement on the state of municipal budgets per municipality in the province, within 30 days after the end of each quarter
- 2 The publication is based on the numbers as reported by all the municipalities in the Province, which the Provincial Treasury extracted from the national local government database of the National Treasury
- 3 We have noted some discrepancies in the numbers which is mainly attributed to some municipalities still experiencing challenges with the implementation of the Municipal Standard Chart of Accounts and related processes. Reporting is however a continuous process and municipalities are always requested to correct these discrepancies in subsequent reporting periods

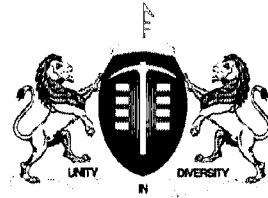
In particular, the Monthly Budget Statements from the National Treasury Local Government Database does not provide a complete set of information on cash flow position of municipalities and some municipalities reported distorted information in respect of their capital budgets

- 4 This publication is hereby made by the Gauteng Provincial Treasury in compliance with section 71(7) of the MFMA



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**N.C. Tshabalala**  
Head of the Department  
Gauteng Provincial Treasury  
Date: 11 August 2020



**GAUTENG PROVINCE**

REPUBLIC OF SOUTH AFRICA

## **MUNICIPAL CONSOLIDATED BUDGET STATEMENTS**

**FOR THE 4<sup>TH</sup> QUARTER ENDED 30 JUNE 2020**

**IN TERMS OF SECTION 71(7) OF THE MFMA**

# AGGREGATED INFORMATION FOR GAUTENG

## Part 1: Operating Revenue and Expenditure

	2019/20												2018/19		Q4 of 2018/19 to Q4 of 2019/20
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditur e as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	152 196 642	160 758 183	38 870 375	25,5%	37 560 070	24,7%	36 247 312	22,5%	33 732 984	21,0%	146 410 741	91,1%	30 276 730	99,1%	11,4%
Property rates	29 279 762	29 182 432	6 857 514	23,4%	7 127 946	24,3%	7 203 452	24,7%	7 276 569	24,9%	28 465 471	97,5%	6 550 161	107,8%	11,1%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	52 414 358	51 656 607	12 604 597	24,0%	12 014 454	22,9%	11 419 449	22,1%	11 813 730	22,9%	47 852 229	92,6%	10 210 131	92,6%	15,7%
Service charges - water revenue	21 304 646	21 105 633	4 655 508	21,9%	5 040 408	23,7%	4 532 352	21,5%	4 568 832	21,6%	18 795 100	89,1%	4 232 410	92,2%	7,9%
Service charges - sanitation revenue	8 675 208	8 752 350	2 249 427	25,9%	2 307 338	26,6%	2 102 254	24,0%	2 147 849	24,5%	8 806 868	100,6%	1 978 513	102,6%	8,6%
Service charges - refuse revenue	6 733 080	7 058 770	1 311 816	19,5%	1 295 993	19,2%	1 345 649	19,1%	1 268 195	18,0%	5 221 652	74,0%	1 270 832	104,0%	(2,2%)
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	772 003	754 845	159 413	20,6%	164 075	21,3%	121 406	16,1%	173 544	23,0%	618 438	81,9%	125 167	76,3%	38,6%
Interest earned - external investments	986 658	1 158 121	284 325	28,8%	212 778	21,6%	460 479	39,8%	98 215	8,5%	1 055 797	91,2%	378 737	120,5%	(74,1%)
Interest earned - outstanding debtors	2 084 623	2 185 747	486 825	23,4%	544 523	26,1%	548 130	26,1%	428 959	19,6%	2 008 438	91,9%	378 810	120,6%	13,2%
Dividends received	53	53	-	-	10	19,5%	2	3,4%	85	160,1%	97	183,1%	142	657,7%	(40,2%)
Fines, penalties and forfeits	1 787 633	2 186 212	439 493	24,6%	467 793	26,2%	227 983	10,4%	289 631	13,2%	1 424 900	65,2%	485 898	92,8%	(40,4%)
Licences and permits	388 199	315 694	128 139	33,0%	87 308	22,5%	32 136	10,2%	53 468	16,9%	301 052	96,4%	141 538	121,0%	(62,2%)
Agency services	890 626	452 421	74 713	8,4%	128 050	14,4%	81 274	18,0%	56 636	12,5%	340 673	75,3%	216 377	94,7%	(73,8%)
Transfers and subsidies	19 109 532	25 249 142	7 372 921	38,6%	5 844 229	30,6%	6 570 484	26,0%	3 589 443	14,2%	23 377 077	92,6%	1 508 620	97,7%	137,9%
Other revenue	7 693 462	10 658 989	2 247 303	29,2%	2 320 608	30,2%	1 496 328	14,0%	1 824 586	17,1%	7 888 826	74,0%	2 796 148	112,7%	(34,7%)
Gains	76 790	40 167	(1 618)	(2,1%)	4 556	5,9%	105 934	263,7%	145 251	361,6%	254 123	632,7%	3 246	2 506,7%	4 375,0%
Operating Expenditure	146 239 299	155 176 531	35 012 130	23,9%	35 825 826	24,5%	33 738 144	21,7%	37 395 643	24,1%	141 971 742	91,5%	32 830 873	95,1%	13,9%
Employee related costs	39 142 037	38 861 196	7 547 109	19,3%	9 449 072	24,1%	9 700 080	25,0%	9 682 324	24,9%	36 378 586	93,6%	8 667 905	94,4%	11,7%
Remuneration of councillors	665 839	670 499	157 162	23,6%	157 929	23,7%	145 160	21,6%	136 366	20,3%	596 618	89,0%	153 856	92,1%	(11,4%)
Debt impairment	9 110 996	11 665 785	2 305 071	25,3%	2 718 189	29,8%	2 408 782	20,6%	3 479 253	29,8%	10 911 295	93,5%	792 615	101,8%	339,0%
Depreciation and asset impairment	9 843 692	9 688 584	1 983 339	20,1%	2 204 348	22,4%	1 793 883	18,5%	2 205 353	22,8%	8 186 923	84,5%	1 233 171	68,5%	78,8%
Finance charges	5 581 815	6 589 577	1 249 997	22,4%	1 078 195	19,3%	1 759 754	26,7%	1 428 904	21,7%	5 516 850	83,6%	884 893	85,8%	61,5%
Bulk purchases	51 712 692	49 488 004	15 587 330	30,1%	11 585 783	22,4%	9 714 424	19,6%	12 134 827	24,5%	49 022 365	99,1%	9 430 891	99,2%	28,7%
Other Materials	5 277 584	3 916 037	615 390	11,7%	922 088	17,5%	778 904	19,9%	669 777	17,1%	2 986 160	76,3%	2 112 564	71,9%	(68,3%)
Contracted services	13 633 658	16 249 092	2 394 060	17,6%	3 998 873	29,3%	3 554 785	21,9%	3 574 123	22,0%	13 519 841	83,2%	3 950 507	87,7%	(9,5%)
Transfers and subsidies	1 228 183	1 071 525	165 355	13,5%	230 929	18,8%	222 647	20,8%	191 913	17,9%	810 844	75,7%	631 852	112,4%	(69,6%)
Other expenditure	10 027 437	16 944 536	2 995 732	29,9%	3 481 927	34,7%	3 654 771	21,6%	3 831 220	22,6%	13 963 651	82,4%	4 878 255	127,8%	(21,5%)
Losses	15 367	20 697	11 583	75,4%	493	3,2%	4 953	23,9%	61 580	297,5%	78 609	379,8%	94 363	1 009,3%	(34,7%)
Surplus/(Deficit)	5 957 344	5 581 652	3 858 246		1 734 244		2 509 168		(3 662 659)		4 438 999		(2 554 143)		
Transfers and subsidies - capital (monetary allocations) (Nat./ Prov and C	8 550 784	7 756 191	502 010	5,9%	1 672 969	19,6%	1 212 870	15,6%	1 147 743	14,8%	4 535 592	58,5%	3 171 944	76,2%	(63,8%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH	1 198 807	644 261	295 280	24,6%	211 489	17,6%	228 614	35,5%	327 903	50,9%	1 063 286	165,0%	304 923	129,7%	7,5%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	959	-	(959)	-	15 055	-	15 055	-	101 595	-	(85,2%)
Surplus/(Deficit) after capital transfers and contributions	15 706 935	13 982 104	4 655 536		3 619 661		3 949 693		(2 171 958)		10 052 932		1 024 319		
Surplus/(Deficit) attributable to municipality	15 670 738	13 928 775	4 640 672		3 603 036		3 949 330		(2 175 141)		10 017 897		975 182		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 670 738	13 928 775	4 640 672		3 603 036		3 949 330		(2 175 141)		10 017 897		975 182		

## Part 2: Capital Revenue and Expenditure

	2019/20												2018/19		Q4 of 2018/19 to Q4 of 2019/20
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditur e as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
R thousands															
Capital Revenue and Expenditure															
Source of Finance <sup>1</sup>	20 137 002	15 116 750	1 552 209	7,7%	2 819 919	14,0%	2 426 141	16,0%	2 410 364	15,9%	9 208 634	60,9%	3 540 335	37,8%	(31,9%)
National Government	7 690 355	5 963 389	608 896	7,9%	950 219	12,4%	846 827	14,2%	650 478	10,9%	3 056 420	51,3%	2 422 883	58,4%	(73,2%)
Provincial Government	89 059	68 176	(28 545)	(32,1%)	3 608	4,1%	41 985	61,6%	5 573	8,2%	22 622	33,2%	100 530	39,1%	(94,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,	23 950	362 722	92 357	385,6%	56 158	234,5%	161 284	44,5%	255 024	70,3%	564 824	155,7%	4 030	5,0%	6 228,7%
Transfers recognised - capital	7 803 363	6 394 287	672 708	8,6%	1 009 986	12,9%	1 050 097	16,4%	911 076	14,2%	3 643 866	57,0%	2 527 443	54,3%	(64,0%)
Borrowing	8 663 238	5 934 845	687 997	7,9%	1 122 063	13,0%	1 070 420	18,0%	1 129 135	19,0%	4 009 615	67,6%	1 915 486	35,9%	(41,1%)
Internally generated funds	3 670 400	2 787 617	191 503	5,2%	687 871	18,7%	305 624	11,0%	370 153	13,3%	1 555 152	55,8%	(902 594)	(1,6%)	(141,0%)
Capital Expenditure Functional	21 037 220	15 185 025	1 670 708	7,9%	2 023 494	9,6%	2 069 383	13,6%	13 909 047	91,6%	19 672 632	129,6%	8 228 356	(86,9%)	69,0%
Municipal governance and administration	3 296 792	2 272 824	(52 056)	(1,6%)	329 471	10,0%	351 668	15,5%	722 968	31,8%	1 352 051	59,5%	1 468 885	(31,7%)	(50,8%)
Executive and Council	137 421	40 572	1 480	1,1%	25 277	18,4%	1 979	4,9%	7 316	18,0%	36 053	88,9%	(275 527)	134,2%	(102,7%)
Finance and administration	3 158 958	2 231 913	(53 562)	(1,7%)	304 193	9,6%	349 684	15,7%	715 776	32,1%	1 316 091	59,0%	1 740 123	(39,9%)	(58,9%)
Internal audit	413	339	26	6,2%	-	-	4	1,2%	(123)	(36,4%)	(94)	(27,6%)	4 290	705,5%	(102,9%)
Community and Public Safety	5 487 102	3 841 948	474 682	8,7%	(267 759)	(4,9%)	35 144	,9%	10 958 177	285,2%	11 200 244	291,5%	1 923 001	25,1%	469,8%
Community and Social Services	428 652	374 833	112 760	26,3%	(1 026 876)	(239,6%)	(459 042)	(122,5%)	10 223 978	2 727,6%	8 850 820	2 361,3%	135 778	38,1%	7 429,9%
Sport And Recreation	490 239	267 395	5 718	1,2%	62 127	12,7%	53 972	20,2%	88 236	33,0%	210 053	78,6%	271 216	88,1%	(67,5%)
Public Safety	351 000	289 060	8 701	2,5%	93 571	26,7%	36 295	12,6%	69 836	24,2%	208 404	72,1%	162 352	(107,9%)	(57,0%)
Housing	4 069 916	2 781 346	347 260	8,5%	596 050	14,6%	368 000	13,2%	540 471	19,4%	1 851 780	66,6%	1 262 391	27,1%	(57,2%)
Health	147 296	129 313	243	,2%	7 370	5,0%	35 920	27,8%	35 656	27,6%	79 187	61,2%	91 264	28,6%	(60,9%)
Economic and Environmental Services	6 293 072	4 021 288	426 154	6,8%	940 805	14,9%	773 540	19,2%	767 376	19,1%	2 907 875	72,3%	2 006 407	(124,9%)	(61,8%)
Planning and Development	1 055 587	677 266	77 337	7,3%	138 833	13,2%	44 391	6,6%	87 057	12,9%	347 618	51,3%	410 023	(324,4%)	(78,8%)
Road Transport	5 094 915	3 276 808	352 165	6,9%	750 746	14,7%	725 511	22,1%	676 695	20,7%	2 505 118	76,4%	1 548 571	(83,6%)	(56,3%)
Environmental Protection	142 570	67 214	(3 348)	(2,3%)	51 226	35,9%	3 638	5,4%	3 624	5,4%	55 139	82,0%	47 813	28,8%	(92,4%)
Trading Services	5 952 898	4 702 105	821 928	13,8%	1 020 976	17,2%	908 642	19,3%	1 458 784	31,0%	4 210 331	89,5%	2 818 102	(164,9%)	(48,2%)
Energy sources	2 562 221	1 608 768	255 521	10,0%	444 905	17,4%	363 418	22,6%	860 739	53,5%	1 924 582	119,6%	1 645 917	(168,2%)	(47,7%)
Water Management	2 168 379	2 219 617	363 779	16,8%	392 468	18,1%	370 342	16,7%	428 397	19,3%	1 554 967	70,1%	932 719	(89,1%)	(54,1%)
Waste Water Management	900 598	671 121	180 676	20,1%	140 583	15,6%	136 388	20,3%	98 635	14,7%	556 261	82,9%	72 912	(373,4%)	35,3%
Waste Management	321 700	202 599	21 952	6,8%	43 021	13,4%	38 494	19,0%	71 014	35,1%	174 480	86,1%	166 554	(7,9%)	(57,4%)
Other	7 355	346 860	-	-	-	-	390	,1%	1 742	,5%	2 131	,6%	11 960	(1 080,8%)	(85,4%)

<sup>1</sup>City of Johannesburg, City of Tshwane, West Rand District Municipality, Mogale City, Merafong City and Rand West City municipalities reported distorted information for sources of finance and capital expenditure performance.

# Part 3: Cash Receipts and Payments

	2019/20												2018/19		Q4 of 2018/19 to Q4 of 2019/20
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditur e as % of adjusted	Actual Expenditure	Total Expenditur e as % of adjusted	
R thousands															
Cash Flow from Operating Activities															
Receipts	97 909 866	99 918 128	17 655 082	18,0%	11 785 289	12,0%	26 442 932	26,5%	8 421 759	8,4%	64 305 061	64,4%	869 099	103,0%	869,0%
Property rates	19 754 349	19 521 940	2 726 260	13,8%	1 924 477	9,7%	4 235 734	21,7%	1 839 667	9,4%	10 726 138	54,9%	185 022	205,5%	894,3%
Service charges	53 489 475	53 173 278	8 552 362	16,0%	5 767 248	10,8%	13 384 096	25,2%	5 499 112	10,3%	33 202 819	62,4%	208 425	69,6%	2 538,4%
Other revenue	6 351 027	6 687 915	1 524 713	24,0%	1 931 935	30,4%	4 980 758	74,5%	629 015	9,4%	9 066 422	135,6%	330 926	28,9%	90,1%
Transfers and Subsidies - Operational	13 420 837	16 801 602	4 258 090	31,7%	1 289 886	9,6%	1 147 525	6,8%	440 432	2,6%	7 135 932	42,5%	144 725	25,8%	204,3%
Transfers and Subsidies - Capital	4 721 157	3 560 372	593 657	12,6%	871 743	18,5%	2 694 818	75,7%	13 533	4%	4 173 751	117,2%	-	1,1%	(100,0%)
Interest	173 021	173 021	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 253 811)	(133 784 282)	(16 592 652)	13,0%	(15 717 434)	12,4%	(24 028 672)	18,0%	(31 543 248)	23,6%	(87 882 006)	65,7%	(30 589 668)	97,1%	3,1%
Suppliers and employees	(120 456 861)	(126 123 695)	(16 124 164)	13,4%	(14 806 162)	12,3%	(22 624 883)	17,9%	(29 924 437)	23,7%	(83 479 646)	66,2%	(29 089 645)	97,4%	2,9%
Finance charges	(5 581 815)	(6 599 577)	(353 673)	6,3%	(719 386)	12,9%	(1 205 813)	18,3%	(1 428 904)	21,7%	(3 707 776)	56,2%	(884 052)	85,8%	61,6%
Transfers and grants	(1 215 135)	(1 061 010)	(114 815)	9,4%	(191 885)	15,8%	(197 976)	18,7%	(189 907)	17,9%	(694 584)	65,5%	(615 971)	110,0%	(69,2%)
Net Cash from/(used) Operating Activities	(29 343 945)	(33 866 154)	1 062 430	(3,6%)	(3 932 145)	13,4%	2 414 260	(7,1%)	(23 121 490)	68,3%	(23 576 944)	69,6%	(29 720 570)	95,9%	(22,2%)
Cash Flow from Investing Activities															
Receipts	(6 249 221)	3 722 493	3 068 481	(49,1%)	22 081	(4%)	266 962	7,2%	(571 819)	(15,4%)	2 785 704	74,8%	(499 340)	65,9%	14,5%
Proceeds on disposal of PPE	528 703	545 577	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	38 193	219 915	80 284	210,2%	(1 099)	(2,9%)	(4 953)	(2,3%)	4 269	1,9%	78 502	35,7%	(433 769)	(2 359,4%)	(101,0%)
Decrease (increase) in non-current investments	(6 816 118)	2 957 001	2 988 197	(43,8%)	23 179	(3%)	271 914	9,2%	(576 088)	(19,5%)	2 707 202	91,6%	(65 570)	102,4%	778,6%
Payments	(7 769 868)	(3 598 034)	(18 447)	,2%	(82 996)	1,1%	(37 559)	1,0%	(30 897)	,9%	(169 899)	4,7%	(34 391)	4,0%	(10,2%)
Capital assets	(7 769 868)	(3 598 034)	(18 447)	,2%	(82 996)	1,1%	(37 559)	1,0%	(30 897)	,9%	(169 899)	4,7%	(34 391)	4,0%	(10,2%)
Net Cash from/(used) Investing Activities	(14 019 090)	124 459	3 050 034	(21,8%)	(60 915)	,4%	229 402	184,3%	(602 716)	(484,3%)	2 615 805	2 101,7%	(533 731)	(133,1%)	12,9%
Cash Flow from Financing Activities															
Receipts	2 998 144	(47 328)	(93 144)	(3,1%)	(9 593)	(3%)	(10 585)	22,4%	34 235	(72,3%)	(79 087)	167,1%	18 124	118,9%	88,9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 998 369	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	9 775	(47 328)	(93 144)	(952,9%)	(9 593)	(98,1%)	(10 585)	22,4%	34 235	(72,3%)	(79 087)	167,1%	18 124	118,9%	88,9%
Payments	-	-	3 904	-	20 482	-	3 998	-	13 975	-	42 358	-	14 118	-	(1,0%)
Repayment of borrowing	-	-	3 904	-	20 482	-	3 998	-	13 975	-	42 358	-	14 118	-	(1,0%)
Net Cash from/(used) Financing Activities	2 998 144	(47 328)	(89 241)	(3,0%)	10 889	,4%	(6 588)	13,9%	48 210	(101,9%)	(36 729)	77,6%	32 243	67,2%	49,5%
Net Increase/(Decrease) in cash held	(40 364 891)	(33 789 023)	4 023 223	(10,0%)	(3 982 171)	9,9%	2 637 074	(7,8%)	(23 675 995)	70,1%	(20 997 868)	62,1%	(30 222 058)	92,6%	(21,7%)
Cash/cash equivalents at the year begin:	(37 970 457)	(52 008 754)	4 793 337	(12,6%)	8 213 735	(21,6%)	4 537 998	(8,7%)	7 494 618	(14,4%)	4 793 337	(9,2%)	(51 870 688)	11,5%	(114,4%)
Cash/cash equivalents at the year end: <sup>1</sup>	(78 335 348)	(85 797 777)	5 671 958	(7,2%)	2 871 214	(3,7%)	11 768 788	(13,7%)	(16 520 597)	19,3%	(16 520 597)	19,3%	(79 685 301)	104,2%	(79,3%)

<sup>1</sup> Not all the Cash flow information is pulling through to the Monthly Budget Statement, refer to MFMA Circular 98 for mSCOA challenges.

## Part 4: Debtor Age Analysis

### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1 891 394	9,3%	846 316	4,2%	678 364	3,3%	16 971 874	83,2%	20 387 948	25,7%	813 986	4,0%	12 678 107	62,2%
Trade and Other Receivables from Exchange Transactions - Electricity	3 016 187	26,2%	717 964	6,2%	603 524	5,3%	7 153 150	62,3%	11 490 826	14,5%	36 606	,3%	4 023 462	35,0%
Receivables from Non-exchange Transactions - Property Rates	1 696 785	12,0%	630 153	4,5%	563 911	4,0%	11 215 275	79,5%	14 106 124	17,8%	141 565	1,0%	19 263 544	136,6%
Receivables from Exchange Transactions - Waste Water Management	683 652	8,7%	311 453	4,0%	261 810	3,3%	6 612 375	84,0%	7 869 291	9,9%	141 697	1,8%	8 692 421	110,5%
Receivables from Exchange Transactions - Waste Management	453 307	7,3%	174 395	2,8%	161 323	2,6%	5 444 243	87,3%	6 233 269	7,9%	59 560	1,0%	6 877 505	110,3%
Receivables from Exchange Transactions - Property Rental Debtors	28 541	2,2%	14 493	1,1%	13 926	1,1%	1 237 631	95,6%	1 294 592	1,6%	8 017	,6%	357 601	27,6%
Interest on Arrear Debtor Accounts	220 839	4,2%	120 267	2,3%	142 559	2,7%	4 827 284	90,9%	5 310 949	6,7%	174 230	3,3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	735 309	5,8%	288 757	2,3%	341 091	2,7%	11 242 865	89,2%	12 608 021	15,9%	140 288	1,1%	705 090	5,6%
<b>Total By Income Source</b>	<b>8 726 013</b>	<b>11,0%</b>	<b>3 103 800</b>	<b>3,9%</b>	<b>2 766 508</b>	<b>3,5%</b>	<b>64 704 696</b>	<b>81,6%</b>	<b>79 301 018</b>	<b>100,0%</b>	<b>1 515 949</b>	<b>1,9%</b>	<b>52 597 730</b>	<b>66,3%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	424 757	20,8%	117 885	5,8%	88 325	4,3%	1 412 968	69,1%	2 043 935	2,6%	38 446	1,9%	872 743	42,7%
Commercial	3 510 939	20,7%	1 027 914	6,0%	832 195	4,9%	11 624 653	68,4%	16 995 701	21,4%	81 178	,5%	12 040 685	70,8%
Households	4 402 379	7,6%	2 153 688	3,7%	2 111 722	3,7%	49 184 034	85,0%	57 851 823	73,0%	1 370 306	2,4%	39 684 302	68,6%
Other	387 939	16,1%	(195 688)	(8,1%)	(265 734)	(11,0%)	2 483 042	103,0%	2 409 559	3,0%	(15 465)	(,8%)	-	-
<b>Total By Customer Group</b>	<b>8 726 013</b>	<b>11,0%</b>	<b>3 103 800</b>	<b>3,9%</b>	<b>2 766 508</b>	<b>3,5%</b>	<b>64 704 696</b>	<b>81,6%</b>	<b>79 301 018</b>	<b>100,0%</b>	<b>1 474 465</b>	<b>1,9%</b>	<b>52 597 730</b>	<b>66,3%</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	5 917 107	65,7%	202 763	2,3%	88 150	1,0%	2 797 634	31,1%	9 005 654	42,4%
Bulk Water	1 017 542	51,2%	162 409	8,2%	147 985	7,4%	660 430	33,2%	1 988 365	9,4%
PAYE deductions	173 935	100,0%	-	-	-	-	-	-	173 935	,8%
VAT (output less input)	76 795	78,6%	7 898	8,1%	3 292	3,4%	9 725	10,0%	97 709	,5%
Pensions / Retirement	142 517	100,0%	-	-	-	-	-	-	142 517	,7%
Loan repayments	504 239	100,0%	-	-	-	-	-	-	504 239	2,4%
Trade Creditors	3 535 767	80,1%	66 743	1,5%	87 012	2,0%	726 893	16,5%	4 416 415	20,8%
Auditor-General	2 230	23,6%	-	-	-	-	7 232	76,4%	9 462	-
Other	4 531 720	92,1%	1 357	-	3 533	,1%	382 907	7,8%	4 919 518	23,1%
<b>Total</b>	<b>15 901 851</b>	<b>74,8%</b>	<b>441 170</b>	<b>2,1%</b>	<b>329 972</b>	<b>1,6%</b>	<b>4 584 821</b>	<b>21,6%</b>	<b>21 257 814</b>	<b>100,0%</b>



**Gauteng: City of Ekurhuleni (EKU) - Table C1 Quarterly Budget Summary for 4<sup>th</sup> Quarter ended 30 June 2020**

Description	2018/19	2019/20	Budget year 2019/20										
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	5 395 431	-	6 140 478	6 140 478	1 259 130	1 425 893	1 476 781	1 484 160	5 645 964	6 140 478	(494 514)	(8.05)	6 140 478
Service charges	20 586 159	-	23 728 239	22 855 236	6 755 860	5 415 532	4 949 297	5 173 252	22 293 942	22 855 236	(561 294)	(2.46)	22 855 236
Investment revenue	397 694	-	438 015	435 015	86 526	65 260	55 511	129 552	336 848	435 015	(98 167)	(22.57)	435 015
Transfers and subsidies	4 010 130	-	4 196 211	5 189 933	1 631 044	1 413 395	234 551	1 140 924	4 419 914	5 189 933	(770 019)	(14.84)	5 189 933
Other own revenue	3 653 775	-	4 162 118	4 527 896	919 156	885 486	319 462	867 455	2 991 560	4 527 896	(1 536 336)	(33.93)	4 527 896
Total Revenue (excluding capital transfers and contributions)	34 043 189	-	38 665 061	39 148 558	10 651 716	9 205 566	7 035 602	8 795 343	35 688 228	39 148 558	(3 460 330)	(8.84)	39 148 558
Employee costs	8 449 847	-	9 628 450	9 311 903	2 274 896	2 329 272	2 313 199	2 295 524	9 212 890	9 311 903	(99 013)	(1.06)	9 311 903
Remuneration of councillors	137 936	-	139 695	142 795	33 935	34 022	34 173	34 144	136 274	142 795	(6 521)	(4.57)	142 795
Depreciation & asset impairment	2 586 025	-	2 202 789	2 203 919	553 037	559 245	379 875	742 930	2 235 086	2 203 919	31 168	1.41	2 203 919
Finance charges	944 493	-	1 096 076	869 054	182 278	291 648	177 649	293 698	945 272	869 054	76 218	8.77	869 054
Materials and bulk purchases	15 269 964	-	17 862 556	17 112 333	4 978 629	3 892 595	2 649 415	4 690 986	16 211 625	17 112 333	(900 707)	(5.26)	17 112 333
Transfers and subsidies	1 038 317	-	675 033	646 700	60 218	145 999	148 501	147 410	502 128	646 700	(144 571)	(22.36)	646 700
Other expenditure	9 593 900	-	7 201 431	8 989 436	1 467 232	1 889 571	1 666 141	2 906 016	7 928 960	8 989 436	(1 060 476)	(11.80)	8 989 436
Total Expenditure	38 020 482	-	38 806 031	39 276 139	9 550 225	9 142 352	7 368 952	11 110 707	37 172 236	39 276 139	(2 103 904)	(5.36)	39 276 139
Surplus/(Deficit)	(3 977 293)	-	(140 970)	(127 581)	1 101 491	63 214	(333 350)	(2 315 363)	(1 484 008)	(127 581)	(1 356 426)	1 063.19	(127 581)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 053 381	-	2 623 420	2 062 037	109 992	561 989	166 742	435 213	1 273 936	2 062 037	(788 102)	(38.22)	2 062 037
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 144 370	-	302 494	295 960	284 261	305 532	280 628	299 282	1 169 703	295 960	873 743	295.22	295 960
Surplus/(Deficit) after capital transfers & contributions	(779 542)	-	2 784 944	2 230 417	1 495 745	930 735	114 020	(1 580 869)	959 631	2 230 417	(1 270 785)	(56.98)	2 230 417
Surplus/(Deficit) for the year	(779 542)	-	2 784 944	2 230 417	1 495 745	930 735	114 020	(1 580 869)	959 631	2 230 417	(1 270 785)	(56.98)	2 230 417
Capital expenditure & funds sources													
Capital expenditure	6 150 822	-	7 417 207	5 000 624	306 093	1 454 723	967 583	1 240 177	3 968 576	5 000 624	(1 032 048)	(20.64)	5 000 624
Transfers recognised - capital	2 042 094	-	2 351 510	2 062 037	94 384	515 953	390 370	362 508	1 363 215	2 062 037	(698 822)	(33.89)	2 062 037
Borrowing	2 996 591	-	4 014 818	2 212 498	174 068	781 099	436 676	628 233	2 020 077	2 212 498	(192 421)	(8.70)	2 212 498
Internally generated funds	934 135	-	1 050 879	726 089	37 641	157 671	140 537	249 435	585 284	726 089	(140 805)	(19.39)	726 089
Total sources of capital funds	5 972 819	-	7 417 207	5 000 624	306 093	1 454 723	967 583	1 240 177	3 968 576	5 000 624	(1 032 048)	(20.64)	5 000 624
Financial position													
Total current assets	10 924 836	-	9 809 909	9 807 541	12 545 807	(1 020 372)	(170 279)	686 034	12 041 189	9 807 541	2 233 648	22.77	9 807 541
Total non current assets	61 198 861	-	64 072 654	62 943 390	61 097 580	960 345	655 101	527 857	63 240 883	62 943 390	297 494	0.47	62 943 390
Total current liabilities	12 984 205	-	14 775 924	14 747 269	11 866 717	347 472	453 754	2 804 980	15 472 924	14 747 269	725 655	4.92	14 747 269
Total non current liabilities	9 133 744	-	13 501 302	13 501 302	9 093 911	(175 925)	(59 022)	(151 031)	8 707 933	13 501 302	(4 793 369)	(35.50)	13 501 302
Community wealth/Equity	50 005 748	-	45 605 337	45 063 731	52 682 759	(231 574)	90 090	(1 440 058)	51 101 216	45 063 731	6 037 485	13.40	45 063 731
Cash flows 1													
Net cash from (used) operating	(30 875 824)	-	(35 008 289)	(34 067 700)	(8 589 566)	(8 194 971)	(6 458 681)	(8 652 173)	(31 895 391)	(34 067 700)	2 172 309	(6.38)	(34 067 700)
Net cash from (used) investing	83 318	-	(806 232)	-	195 406	16 075	2	1 899	213 381	(806 232)	1 019 614	(126.47)	-
Net cash from (used) financing	44 369	-	(132 392)	(66 949)	(66 949)	23 178	(16 508)	(2 557)	(62 837)	(132 392)	69 555	(52.54)	-
Cash/cash equivalents at the year end	(27 091 157)	-	(30 264 533)	(28 385 320)	(4 932 045)	(13 087 710)	(19 562 490)	(28 215 212)	(28 215 212)	(34 532 793)	6 317 581	(18.29)	(28 385 320)
Collection Rate 2													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

<sup>1</sup> Cash and cash equivalents are not a true reflection, not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.

<sup>2</sup> Collection rates are not pulling through to Schedule C.

**City of Ekurhuleni (EKU): Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	627 326	10,1%	272 140	4,4%	173 433	2,8%	5 114 866	82,7%	6 187 765	37,7%	252 838	4,1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	909 200	41,6%	169 381	7,7%	99 496	4,5%	1 009 966	46,2%	2 188 043	13,3%	(2 053)	(,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	391 168	14,6%	150 544	5,6%	113 347	4,2%	2 031 617	75,6%	2 686 676	16,3%	24 038	9%	-	-
Receivables from Exchange Transactions - Waste Water Management	180 755	10,8%	74 945	4,5%	49 281	3,0%	1 362 584	81,7%	1 667 565	10,1%	80 821	4,8%	-	-
Receivables from Exchange Transactions - Waste Management	108 392	6,6%	61 034	3,7%	53 436	3,3%	1 414 039	86,4%	1 636 900	10,0%	26 160	1,6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 292	1,0%	4 670	3,5%	4 139	3,1%	124 047	92,5%	134 148	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	38 907	2,7%	36 067	2,5%	36 123	2,5%	1 340 306	92,3%	1 451 403	8,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28 071	5,8%	5 947	1,2%	6 917	1,4%	440 585	91,5%	481 520	2,9%	-	-	-	-
<b>Total By Income Source</b>	<b>2 285 112</b>	<b>13,9%</b>	<b>774 726</b>	<b>4,7%</b>	<b>536 171</b>	<b>3,3%</b>	<b>12 838 011</b>	<b>78,1%</b>	<b>16 434 021</b>	<b>100,0%</b>	<b>381 804</b>	<b>2,3%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	49 391	33,2%	29 845	20,1%	17 741	11,9%	51 865	34,8%	148 842	9%	-	-	-	-
Commercial	1 087 096	33,4%	233 226	7,2%	143 241	4,4%	1 795 488	55,1%	3 259 051	19,8%	-	-	-	-
Households	1 128 171	8,8%	504 522	3,9%	369 729	2,9%	10 851 928	84,4%	12 854 351	78,2%	340 320	2,6%	-	-
Other	20 453	11,3%	7 133	4,2%	5 460	3,2%	138 730	80,8%	171 776	1,0%	-	-	-	-
<b>Total By Customer Group</b>	<b>2 285 112</b>	<b>13,9%</b>	<b>774 726</b>	<b>4,7%</b>	<b>536 171</b>	<b>3,3%</b>	<b>12 838 011</b>	<b>78,1%</b>	<b>16 434 021</b>	<b>100,0%</b>	<b>340 320</b>	<b>2,1%</b>	<b>-</b>	<b>-</b>

**City of Ekurhuleni (EKU): 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	1 908 548	100,0%	-	-	-	-	-	-	1 908 548	74,6%
Bulk Water	649 808	100,0%	-	-	-	-	-	-	649 808	25,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 412	100,0%	-	-	-	-	-	-	1 412	,1%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 559 768</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 559 768</b>	<b>100,0%</b>

**Gauteng: City of Johannesburg (JHB) - Table C1 Quarterly Budget Summary for 4<sup>th</sup> Quarter ended 30 June 2020**

Description	2018/19	2019/20	Budget year 2019/20										
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>R thousands</b>													
<b>Financial Performance</b>													
Property rates	-	-	12 292 550	12 292 550	3 221 645	3 194 676	3 211 383	3 276 132	12 903 836	12 292 550	611 286	4,97	12 292 550
Service charges	-	-	31 199 712	31 463 067	8 063 653	7 836 324	7 568 705	7 663 349	31 132 031	31 463 067	(331 036)	(1,05)	31 463 067
Investment revenue	-	-	305 700	471 114	109 928	109 318	299 660	(92 112)	426 793	471 114	(44 321)	(9,41)	471 114
Transfers and subsidies	-	-	9 037 510	13 787 236	3 822 242	3 447 948	2 470 815	2 170 824	11 911 829	13 787 236	(1 875 407)	(13,60)	13 787 236
Other own revenue	-	-	4 649 945	7 330 903	1 559 065	2 050 841	2 776 029	1 322 151	7 708 086	7 330 903	377 182	5,15	7 330 903
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	-	<b>57 485 417</b>	<b>65 344 870</b>	<b>16 776 531</b>	<b>16 639 107</b>	<b>16 326 593</b>	<b>14 340 343</b>	<b>64 082 574</b>	<b>65 344 870</b>	<b>(1 262 295)</b>	<b>(1,93)</b>	<b>65 344 870</b>
Employee costs	-	-	15 085 408	14 988 073	3 336 112	3 844 336	3 514 260	3 799 754	14 494 462	14 988 073	(493 610)	(3,29)	14 988 073
Remuneration of councillors	-	-	181 408	181 408	40 236	40 022	39 902	40 559	160 719	181 408	(20 689)	(11,40)	181 408
Depreciation & asset impairment	-	-	4 289 934	4 250 970	801 150	846 456	840 245	679 723	3 167 574	4 250 970	(1 083 396)	(25,49)	4 250 970
Finance charges	-	-	2 807 395	4 146 495	896 324	682 174	879 675	651 564	3 109 737	4 146 495	(1 036 758)	(25,00)	4 146 495
Materials and bulk purchases	-	-	20 637 949	17 807 038	5 665 761	4 091 069	3 856 641	4 277 890	17 881 361	17 807 038	74 322	0,42	17 807 038
Transfers and subsidies	-	-	447 548	344 087	49 640	39 016	43 233	10 170	142 060	344 087	(202 027)	(58,71)	344 087
Other expenditure	-	-	13 290 037	23 203 205	4 927 077	5 477 535	5 398 151	5 224 946	21 027 709	23 203 205	(2 175 496)	(9,38)	23 203 205
<b>Total Expenditure</b>	-	-	<b>56 739 679</b>	<b>64 921 275</b>	<b>15 706 301</b>	<b>15 020 608</b>	<b>14 572 106</b>	<b>14 684 606</b>	<b>59 983 621</b>	<b>64 921 275</b>	<b>(4 937 654)</b>	<b>(7,61)</b>	<b>64 921 275</b>
<b>Surplus/(Deficit)</b>	-	-	<b>745 738</b>	<b>423 595</b>	<b>1 070 230</b>	<b>1 618 500</b>	<b>1 754 486</b>	<b>(344 263)</b>	<b>4 098 953</b>	<b>423 595</b>	<b>3 675 359</b>	<b>867,66</b>	<b>423 595</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	2 745 480	2 962 069	350 286	701 677	308 259	309 663	1 669 886	2 962 069	(1 292 183)	(43,62)	2 962 069
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	442 488	9 013	(12 341)	(133 448)	-	(145 789)	9 013	(154 802)	(1 717,54)		9 013
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	-	<b>3 933 706</b>	<b>3 394 677</b>	<b>1 408 176</b>	<b>2 186 729</b>	<b>2 062 745</b>	<b>(34 599)</b>	<b>5 623 051</b>	<b>3 394 677</b>	<b>2 228 374</b>	<b>65,64</b>	<b>3 394 677</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	-	<b>3 933 706</b>	<b>3 394 677</b>	<b>1 408 176</b>	<b>2 186 729</b>	<b>2 062 745</b>	<b>(34 599)</b>	<b>5 623 051</b>	<b>3 394 677</b>	<b>2 228 374</b>	<b>65,64</b>	<b>3 394 677</b>
<b>Capital expenditure &amp; funds sources</b>													
<b>Capital expenditure 1</b>	-	-	<b>7 754 430</b>	<b>5 207 565</b>	<b>1 213 179</b>	<b>1 521 461</b>	<b>1 026 893</b>	<b>909 382</b>	<b>4 670 914</b>	<b>5 207 565</b>	<b>(536 651)</b>	<b>(10,31)</b>	<b>5 207 565</b>
Transfers recognised - capital	-	-	2 745 480	1 545 481	543 035	401 863	330 727	366 066	1 641 690	1 545 481	96 209	6,23	1 545 481
Borrowing	-	-	2 988 369	2 199 236	513 929	339 657	565 024	483 033	1 901 643	2 199 236	(297 592)	(13,53)	2 199 236
Internally generated funds	-	-	2 020 561	1 465 299	226 944	507 426	131 481	58 297	924 148	1 465 299	(541 150)	(36,93)	1 465 299
<b>Total sources of capital funds 1</b>	-	-	<b>7 754 430</b>	<b>5 210 015</b>	<b>1 283 908</b>	<b>1 248 946</b>	<b>1 027 232</b>	<b>907 396</b>	<b>4 467 482</b>	<b>5 210 015</b>	<b>(742 533)</b>	<b>(14,25)</b>	<b>5 210 015</b>
<b>Financial position</b>													
Total current assets	-	-	16 498 954	1 861 002	(288 838)	659 989	5 360 156	(663 932)	5 067 375	1 861 002	3 206 373	172,29	1 861 002
Total non current assets	-	-	81 853 771	3 302 664	1 560 235	1 485 835	661 134	229 803	3 936 808	3 302 664	634 144	19,20	3 302 664
Total current liabilities	-	-	16 118 368	1 000 900	(2 461 376)	814 875	4 557 339	265 132	3 175 970	1 000 900	2 175 070	217,31	1 000 900
Total non current liabilities	-	-	29 868 326	1 217 983	3 149 441	(253 025)	(556 106)	(559 377)	1 780 932	1 217 983	562 950	46,22	1 217 983
Community wealth/Equity	-	-	48 468 056	(403 872)	(809 979)	(547 419)	(164 597)	(94 604)	(1 616 600)	(403 872)	(1 212 727)	300,27	(403 872)
<b>Cash flows</b>													
Net cash from (used) operating	-	-	6 842 161	1 806 010	16 674 359	6 570 546	5 356 591	(9 424 684)	19 176 811	1 806 010	17 370 801	961,83	1 806 010
Net cash from (used) investing	-	-	(10 123 667)	3 489 199	2 877 374	67	-	24	2 877 465	611 758	2 265 706	370,36	3 489 199
Net cash from (used) financing	-	-	3 041 966	(53 427)	(18 037)	(23 967)	(647)	(11 559)	(54 210)	170	(54 380)	(32 067,22)	(53 427)
<b>Cash/cash equivalents at the year end 2</b>	-	-	<b>(45 041 329)</b>	<b>(53 095 911)</b>	<b>19 005 184</b>	<b>26 122 850</b>	<b>36 943 123</b>	<b>23 681 155</b>	<b>23 681 155</b>	<b>(4 050 990)</b>	<b>27 732 145</b>	<b>(684,58)</b>	<b>(53 095 911)</b>
<b>Collection Rate 3</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	93,50	93,50	84,62	60,24	92,41	18,36	63,70	93,50	-	-	93,50
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	96,50	93,73	108,00	70,94	106,90	29,69	79,45	93,73	-	-	93,73
Service charges - water revenue	-	-	82,99	81,55	141,47	93,70	148,48	40,05	105,60	81,55	-	-	81,55
Service charges - sanitation revenue	-	-	83,00	91,95	11,21	24,90	-	-	9,40	91,95	-	-	91,95
Service charges - refuse revenue	-	-	100,81	88,74	87,79	60,32	90,71	26,40	66,77	88,74	-	-	88,74
Interest earned - outstanding debtors	-	-	82,27	85,63	513,93	211,93	71,96	318,00	232,41	85,63	-	-	85,63

<sup>1</sup> Adjusted budget and Year-to-date capital expenditure and total sources of capital funds are not balancing, refer to MFMA Circular 98 for mSCOA challenges.

<sup>2</sup> Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.

<sup>3</sup> Collection rates are not puling through to Schedule C.

**City of Johannesburg (COJ): Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	493 821	5,1%	409 914	4,2%	319 567	3,3%	8 489 700	87,4%	9 713 003	31,2%	-	-	12 197 794	125,6%
Trade and Other Receivables from Exchange Transactions - Electricity	827 787	14,3%	346 143	6,0%	303 376	5,2%	4 329 140	74,6%	5 806 446	18,6%	-	-	3 960 945	68,2%
Receivables from Non-exchange Transactions - Property Rates	461 117	6,9%	284 526	4,3%	290 921	4,3%	5 652 828	84,5%	6 689 392	21,5%	-	-	18 899 210	282,5%
Receivables from Exchange Transactions - Waste Water Management	318 802	6,3%	197 733	3,9%	163 088	3,2%	4 401 300	86,6%	5 080 924	16,3%	-	-	8 637 964	170,0%
Receivables from Exchange Transactions - Waste Management	174 479	5,6%	78 413	2,5%	70 860	2,3%	2 784 821	89,6%	3 108 573	10,0%	-	-	6 809 913	219,1%
Receivables from Exchange Transactions - Property Rental Debtors	15 419	2,1%	7 945	1,0%	8 283	1,1%	717 743	95,8%	749 290	2,4%	-	-	357 601	47,7%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>2 291 425</b>	<b>7,4%</b>	<b>1 324 574</b>	<b>4,3%</b>	<b>1 156 095</b>	<b>3,7%</b>	<b>26 375 533</b>	<b>84,7%</b>	<b>31 147 628</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>50 863 426</b>	<b>163,3%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	42 230	4,6%	13 305	1,4%	15 787	1,7%	846 686	92,2%	918 008	2,9%	-	-	379 292	41,3%
Commercial	636 989	11,7%	324 889	5,9%	268 026	4,9%	4 234 465	77,5%	5 464 369	17,5%	-	-	12 040 685	220,3%
Households	1 612 206	6,5%	986 381	4,0%	872 281	3,5%	21 294 382	86,0%	24 765 250	79,5%	-	-	38 443 449	155,2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2 291 425</b>	<b>7,4%</b>	<b>1 324 574</b>	<b>4,3%</b>	<b>1 156 095</b>	<b>3,7%</b>	<b>26 375 533</b>	<b>84,7%</b>	<b>31 147 628</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>50 863 426</b>	<b>163,3%</b>

**City of Johannesburg (COJ): 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	1 486 847	100,0%	-	-	-	-	-	-	1 486 847	34,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	976 114	80,0%	10 415	,9%	3 458	,3%	230 667	18,9%	1 220 655	27,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 511 185	90,7%	1 088	,1%	3 533	,2%	150 436	9,0%	1 666 242	38,1%
<b>Total</b>	<b>3 974 146</b>	<b>90,9%</b>	<b>11 503</b>	<b>,3%</b>	<b>6 992</b>	<b>,2%</b>	<b>381 103</b>	<b>8,7%</b>	<b>4 373 744</b>	<b>100,0%</b>

Gauteng: City of Tshwane (TSH) - Table C1 Quarterly Budget Summary for 4<sup>th</sup> Quarter ended 30 June 2020

Description	2018/19	2019/20	Budget year 2019/20										
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands													
Financial Performance													
Property rates	7 118 445	-	8 219 104	8 192 423	1 825 177	1 871 709	1 879 040	1 888 923	7 464 849	8 192 423	(727 574)	(8,88)	8 192 423
Service charges	17 942 702	-	25 538 829	25 401 835	3 672 347	5 250 545	4 806 126	5 030 851	18 759 869	25 401 835	(6 641 966)	(26,15)	25 401 835
Investment revenue	393 427	-	196 887	196 887	70 581	26 474	92 528	43 355	232 938	196 887	36 051	18,31	196 887
Transfers and subsidies	2 819 731	-	3 201 306	3 576 802	1 234 709	189 096	3 179 077	224 264	4 827 145	3 576 802	1 250 343	34,96	3 576 802
Other own revenue	27 405 668	-	3 685 957	3 677 674	917 633	525 724	(634 472)	624 769	1 433 653	3 677 674	(2 244 020)	(61,02)	3 677 674
Total Revenue (excluding capital transfers and contributions)	55 679 973	-	40 842 083	41 045 621	7 720 447	7 863 547	9 322 299	7 812 163	32 718 455	41 045 621	(8 327 166)	(20,29)	41 045 621
Employee costs	8 999 920	-	10 513 510	10 678 857	2 596 884	2 358 467	2 950 144	2 626 837	10 532 331	10 678 858	(146 527)	(1,37)	10 678 857
Remuneration of councillors	126 685	-	142 093	142 093	31 961	32 211	30 372	10 959	105 502	142 093	(36 591)	(25,75)	142 093
Depreciation & asset impairment	3 192 620	-	2 132 963	2 132 953	383 550	376 944	440 584	577 387	1 778 464	2 132 953	(354 489)	(16,62)	2 132 953
Finance charges	1 393 780	-	1 502 321	1 386 248	122 027	(24 765)	648 278	442 973	1 188 513	1 386 248	(197 735)	(14,26)	1 386 248
Materials and bulk purchases	11 393 448	-	12 773 541	12 893 774	4 167 007	2 987 223	2 608 335	2 667 232	12 429 797	12 893 774	(463 977)	(3,60)	12 893 774
Transfers and subsidies	137 118	-	57 340	52 116	54 430	36 889	23 498	31 072	145 889	52 116	93 773	179,93	52 116
Other expenditure	8 048 593	-	8 324 471	8 357 278	1 480 249	1 960 205	2 140 983	2 063 710	7 645 147	8 357 279	(712 132)	(8,52)	8 357 278
Total Expenditure	33 292 164	-	35 446 239	35 643 320	8 836 106	7 727 174	8 842 195	8 420 169	33 825 644	35 643 320	(1 817 677)	(5,10)	35 643 320
Surplus/(Deficit)	22 387 809	-	5 395 844	5 402 301	(1 115 659)	136 373	480 104	(608 006)	(1 107 188)	5 402 301	(6 509 489)	(120,49)	5 402 301
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 700 179	-	2 203 953	1 671 256	76 368	273 322	541 813	193 359	1 084 863	1 671 256	(586 393)	(35,09)	1 671 256
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	167 173	-	362 604	321 610	19 879	35 469	(55 348)	39 999	39 999	321 610	(281 611)	(87,56)	321 610
Surplus/(Deficit) after capital transfers & contributions	24 255 162	-	7 962 401	7 395 167	(1 019 412)	445 165	966 569	(374 648)	17 673	7 395 167	(7 377 494)	(99,76)	7 395 167
Surplus/(Deficit) for the year	24 255 162	-	7 962 401	7 395 167	(1 019 412)	445 165	966 569	(374 648)	17 673	7 395 167	(7 377 494)	(99,76)	7 395 167
Capital expenditure & funds sources 1													
Capital expenditure 1	(2 925 831)	-	4 246 464	3 695 118	107 256	(1 069 899)	(112 301)	11 476 426	10 401 482	3 695 118	6 706 364	181,49	3 695 118
Transfers recognised - capital	-	-	1 893 753	1 806 904	-	-	193 667	-	193 667	1 806 904	(1 613 237)	(89,28)	1 806 904
Borrowing	-	-	1 470 500	1 489 100	-	-	64 979	-	64 979	1 489 100	(1 424 121)	(95,64)	1 489 100
Internally generated funds	-	-	419 335	399 114	-	-	18 232	-	18 232	399 114	(380 882)	(95,43)	399 114
Total sources of capital funds	-	-	3 783 588	3 695 118	-	-	276 878	-	276 878	3 695 118	(3 418 240)	(92,51)	3 695 118
Financial position													
Total current assets	196 200	-	5 081 680	4 923 937	(5 721 451)	914 020	2 091 851	1 980 727	(734 852)	4 923 937	(5 658 789)	(114,92)	4 923 937
Total non current assets	31 460 352	-	2 139 368	1 599 499	(123 098)	858 901	335 005	2 484 114	3 554 922	1 599 499	1 955 423	122,25	1 599 499
Total current liabilities	4 788 044	-	72 522	(443)	(4 836 863)	1 327 718	1 061 996	3 582 558	1 135 410	(443)	1 135 852	(256 595,82)	(443)
Total non current liabilities	2 373 957	-	(776 573)	(833 986)	-	-	-	-	(833 986)	833 986	(100,00)	(833 986)	(833 986)
Community wealth/Equity	239 390	-	(36 837)	(36 837)	11 726	37	398 655	1 256 932	1 667 350	(36 837)	1 704 187	(4 626,29)	(36 837)
Cash flows													
Net cash from (used) operating	(28 007 366)	-	10 838 666	10 191 640	(8 042 570)	-	5 386 448	(2 688 466)	(5 344 589)	10 191 639	(15 536 228)	(152,44)	10 191 640
Net cash from (used) investing	3 841 419	-	(3 120 686)	(3 549 659)	(4 309)	6 170	292 632	(599 597)	(305 104)	(6 847 454)	6 542 349	(95,54)	(3 549 659)
Net cash from (used) financing	-	-	-	-	2 215	(398)	6 961	48 597	57 374	-	57 374	-	-
Cash/cash equivalents at the year end 2	(20 892 019)	-	7 717 980	6 641 981	(10 418 473)	(10 245 785)	(3 808 121)	(7 816 869)	(7 816 869)	3 344 186	(11 161 055)	(333,75)	6 641 981
Collection Rate 3	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	100,51	100,35	-	-	67,49	65,55	33,57	100,35	-	-	100,35
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	100,00	100,00	-	-	136,99	74,17	57,18	100,00	-	-	100,00
Service charges - water revenue	-	-	100,00	100,00	-	-	76,74	46,53	28,65	100,00	-	-	100,00
Service charges - sanitation revenue	-	-	86,09	86,08	-	-	73,79	32,28	26,92	86,08	-	-	86,08
Service charges - refuse revenue	-	-	89,50	84,10	-	-	60,57	40,58	26,16	84,10	-	-	84,10
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

<sup>1</sup> Adjusted budget and Year-to-date capital expenditure and total sources of capital funds are not balancing, refer to MFMA Circular 98 for mSCOA challenges.

<sup>2</sup> Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.

<sup>3</sup> Collection rates are not pulling through to Schedule C.

**City of Tshwane (COT): Debtor Age Analysis****Part 4: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	661 272	21,5%	121 863	4,0%	150 882	4,9%	2 142 486	69,6%	3 076 503	19,0%	436 051	14,2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 156 399	39,4%	181 524	6,2%	180 580	6,1%	1 418 352	46,3%	2 936 855	18,1%	13 028	,4%	-	-
Receivables from Non-exchange Transactions - Property Rates	750 018	22,4%	130 781	3,9%	103 882	3,1%	2 365 126	70,6%	3 349 808	20,6%	5 864	,2%	-	-
Receivables from Exchange Transactions - Waste Water Management	155 200	26,0%	24 774	4,2%	32 786	5,5%	383 953	64,3%	596 713	3,7%	43 729	7,3%	-	-
Receivables from Exchange Transactions - Waste Management	145 079	16,6%	21 362	2,4%	24 710	2,8%	682 596	78,1%	873 747	5,4%	13 502	1,5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11 424	2,8%	1 765	,4%	1 346	,3%	388 428	96,4%	402 963	2,5%	8 532	2,1%	-	-
Interest on Arrear Debtor Accounts	159 115	5,2%	65 589	2,1%	88 077	2,9%	2 754 811	89,8%	3 067 593	18,9%	136 480	4,4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	227 824	11,8%	55 515	2,9%	56 930	3,0%	1 587 595	82,3%	1 927 864	11,9%	70 983	3,7%	-	-
<b>Total By Income Source</b>	<b>3 266 332</b>	<b>20,1%</b>	<b>603 174</b>	<b>3,7%</b>	<b>639 193</b>	<b>3,9%</b>	<b>11 723 348</b>	<b>72,2%</b>	<b>16 232 047</b>	<b>100,0%</b>	<b>728 169</b>	<b>4,5%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	286 591	52,4%	50 469	9,2%	31 436	5,7%	178 937	32,7%	547 433	3,4%	30 652	5,6%	-	-
Commercial	1 461 073	27,6%	249 664	4,7%	244 952	4,6%	3 340 888	63,1%	5 296 577	32,6%	122	-	-	-
Households	1 215 903	14,4%	255 094	3,0%	309 836	3,7%	6 690 339	79,0%	8 471 171	52,2%	712 860	8,4%	-	-
Other	302 765	15,8%	47 946	2,5%	52 969	2,8%	1 513 185	78,9%	1 916 865	11,8%	(15 465)	(,8%)	-	-
<b>Total By Customer Group</b>	<b>3 266 332</b>	<b>20,1%</b>	<b>603 174</b>	<b>3,7%</b>	<b>639 193</b>	<b>3,9%</b>	<b>11 723 348</b>	<b>72,2%</b>	<b>16 232 047</b>	<b>100,0%</b>	<b>728 169</b>	<b>4,5%</b>	<b>-</b>	<b>-</b>

**City of Tshwane (COT): 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	2 028 933	100,0%	-	-	-	-	-	-	2 028 933	25,5%
Bulk Water	263 770	100,0%	-	-	-	-	-	-	263 770	3,3%
PAYE deductions	160 748	100,0%	-	-	-	-	-	-	160 748	2,0%
VAT (output less input)	(21 745)	100,0%	-	-	-	-	-	-	(21 745)	(,3%)
Pensions / Retirement	128 984	100,0%	-	-	-	-	-	-	128 984	1,6%
Loan repayments	498 235	100,0%	-	-	-	-	-	-	498 235	6,3%
Trade Creditors	1 897 201	100,0%	-	-	-	-	-	-	1 897 201	23,9%
Auditor-General	792	100,0%	-	-	-	-	-	-	792	-
<b>Total</b>	<b>7 952 598</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 952 598</b>	<b>100,0%</b>

Gauteng: Emfuleni (GT421) - Table C1 Quarterly Budget Summary for 4<sup>th</sup> Quarter ended 30 June 2020

Description	2018/19	2019/20	Budget year 2019/20										
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>													
Property rates	856 165	-	886 130	886 130	223 929	221 317	224 714	226 136	896 097	886 130	9 967	1,12	886 130
Service charges	3 547 403	-	3 734 354	3 884 354	1 159 189	948 377	938 233	910 707	3 956 506	3 884 354	72 152	1,86	3 884 354
Investment revenue	10 168	-	8 644	8 644	1 384	2 821	4 088	1 086	9 379	8 644	735	8,51	8 644
Transfers and subsidies	847 854	-	846 871	848 881	333 231	258 715	216 927	10 274	819 147	848 881	(29 733)	(3,50)	848 881
Other own revenue	408 081	-	297 599	297 599	47 148	57 798	44 925	34 355	184 225	297 599	(113 374)	(38,10)	297 599
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>5 669 671</b>	<b>-</b>	<b>5 773 598</b>	<b>5 925 607</b>	<b>1 764 881</b>	<b>1 489 028</b>	<b>1 428 888</b>	<b>1 182 558</b>	<b>5 865 355</b>	<b>5 925 607</b>	<b>(60 253)</b>	<b>(1,02)</b>	<b>5 925 607</b>
Employee costs	1 045 268	-	1 210 776	1 149 137	275 814	272 749	266 388	272 245	1 087 196	1 149 137	(61 942)	(5,39)	1 149 137
Remuneration of councillors	66 194	-	55 860	58 773	17 060	17 026	9 487	13 965	57 538	58 773	(1 235)	(2,10)	58 773
Depreciation & asset impairment	368 940	-	433 743	433 743	103 719	103 719	-	139 181	346 618	433 743	(87 125)	(20,09)	433 743
Finance charges	365 979	-	19 011	19 011	24 676	67 998	16 691	3 252	112 616	19 011	93 605	492,37	19 011
Materials and bulk purchases	2 541 466	-	2 422 172	2 293 530	617 144	686 820	685 728	334 460	2 324 151	2 293 530	30 621	1,34	2 293 530
Transfers and subsidies	1 479	-	2 259	2 259	46	10	1 392	-	1 448	2 259	(812)	(35,92)	2 259
Other expenditure	2 079 808	-	1 574 088	1 862 761	69 798	157 289	126 640	289 275	643 002	1 862 761	(1 219 759)	(65,48)	1 862 761
<b>Total Expenditure</b>	<b>6 469 133</b>	<b>-</b>	<b>5 717 910</b>	<b>5 819 215</b>	<b>1 108 255</b>	<b>1 305 610</b>	<b>1 106 325</b>	<b>1 052 378</b>	<b>4 572 569</b>	<b>5 819 215</b>	<b>(1 246 646)</b>	<b>(21,42)</b>	<b>5 819 215</b>
<b>Surplus/(Deficit)</b>	<b>(799 462)</b>	<b>-</b>	<b>55 688</b>	<b>106 393</b>	<b>656 626</b>	<b>183 418</b>	<b>322 562</b>	<b>130 180</b>	<b>1 292 786</b>	<b>106 393</b>	<b>1 186 393</b>	<b>1 115,11</b>	<b>106 393</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	159 624	-	214 705	226 969	-	4 903	3 180	8 168	16 251	226 969	(210 717)	(92,84)	226 969
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	16 035	-	1 692	2 087	1 846	417	157	691	3 111	2 087	1 024	49,07	2 087
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(623 803)</b>	<b>-</b>	<b>272 085</b>	<b>335 448</b>	<b>658 472</b>	<b>188 738</b>	<b>325 899</b>	<b>139 039</b>	<b>1 312 148</b>	<b>335 448</b>	<b>976 700</b>	<b>291,16</b>	<b>335 448</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(623 803)</b>	<b>-</b>	<b>272 085</b>	<b>335 448</b>	<b>658 472</b>	<b>188 738</b>	<b>325 899</b>	<b>139 039</b>	<b>1 312 148</b>	<b>335 448</b>	<b>976 700</b>	<b>291,16</b>	<b>335 448</b>
<b>Capital expenditure &amp; funds sources</b>													
<b>Capital expenditure</b>	<b>245 953</b>	<b>-</b>	<b>471 566</b>	<b>335 448</b>	<b>(20)</b>	<b>22 822</b>	<b>3 082</b>	<b>74 371</b>	<b>100 256</b>	<b>335 448</b>	<b>(235 192)</b>	<b>(70,11)</b>	<b>335 448</b>
Transfers recognised - capital	190 496	-	231 765	202 848	-	2 317	1 076	7 369	10 762	202 848	(192 086)	(94,69)	202 848
Borrowing	-	-	159 801	-	-	-	1 275	-	1 275	-	1 275	-	-
Internally generated funds	55 458	-	80 000	132 600	(20)	20 506	731	67 002	88 219	132 600	(44 381)	(33,47)	132 600
<b>Total sources of capital funds</b>	<b>245 953</b>	<b>-</b>	<b>471 566</b>	<b>335 448</b>	<b>(20)</b>	<b>22 822</b>	<b>3 082</b>	<b>74 371</b>	<b>100 256</b>	<b>335 448</b>	<b>(235 192)</b>	<b>(70,11)</b>	<b>335 448</b>
<b>Financial position</b>													
Total current assets	403 095	-	966 521	2 290 061	1 946 580	449 610	550 982	384 225	3 331 398	2 290 061	1 041 337	45,47	2 290 061
Total non current assets	92 062	-	10 872 049	11 674 322	11 235 135	(80 897)	3 082	(72 268)	11 085 052	11 674 322	(589 270)	(5,05)	11 674 322
Total current liabilities	920 269	-	1 201 687	2 860 363	3 565 125	185 668	240 512	185 879	4 177 184	2 860 363	1 316 821	46,04	2 860 363
Total non current liabilities	(3 250)	-	389 042	216 062	360 477	(660)	(11 930)	(5 041)	342 846	216 062	126 784	58,68	216 062
Community wealth/Equity	1 441 801	-	9 975 755	10 552 510	9 256 114	183 706	325 482	131 119	9 896 421	10 552 510	(656 089)	(6,22)	10 552 510
<b>Cash flows <sup>1</sup></b>													
Net cash from (used) operating	(4 744 391)	-	(4 340 488)	(4 156 852)	(1 004 491)	(1 201 882)	(1 104 933)	(911 550)	(4 222 856)	(4 156 852)	(66 004)	1,59	(4 156 852)
Net cash from (used) investing	17	-	2	(21)	-	-	-	-	-	(19)	19	(100,00)	(21)
Net cash from (used) financing	(46 928)	-	32 595	13 140	(607)	(193)	1 876	(171)	905	45 735	(44 830)	(98,02)	13 140
<b>Cash/cash equivalents at the year end</b>	<b>(4 791 302)</b>	<b>-</b>	<b>(3 986 341)</b>	<b>(3 928 815)</b>	<b>(787 589)</b>	<b>(1 989 654)</b>	<b>(3 092 721)</b>	<b>(4 004 443)</b>	<b>(4 004 443)</b>	<b>(4 093 227)</b>	<b>88 784</b>	<b>(2,17)</b>	<b>(3 928 815)</b>
<b>Collection Rate <sup>2</sup></b>													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

<sup>1</sup> Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.

<sup>2</sup> Collection rates are not puling through to Schedule C.

**Emfuleni: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	430 854	4,6%	222 061	2,4%	258 811	2,8%	8 411 038	90,2%	9 322 763	100,0%	-	-	-	-
<b>Total By Income Source</b>	<b>430 854</b>	<b>4,6%</b>	<b>222 061</b>	<b>2,4%</b>	<b>258 811</b>	<b>2,8%</b>	<b>8 411 038</b>	<b>90,2%</b>	<b>9 322 763</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	18 136	8,5%	13 868	6,5%	14 764	6,9%	167 721	78,2%	214 489	2,3%	-	-	-	-
Commercial	157 038	14,9%	61 107	5,8%	88 747	8,4%	745 768	70,8%	1 052 661	11,3%	-	-	-	-
Households	255 681	3,2%	147 085	1,8%	155 300	1,9%	7 497 549	93,1%	8 055 614	86,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>430 854</b>	<b>4,6%</b>	<b>222 061</b>	<b>2,4%</b>	<b>258 811</b>	<b>2,8%</b>	<b>8 411 038</b>	<b>90,2%</b>	<b>9 322 763</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	-	-	71 614	3,2%	(13 682)	(,6%)	2 180 735	97,4%	2 238 668	64,5%
Bulk Water	150	-	63 656	7,7%	107 911	13,0%	657 746	79,3%	829 462	23,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	221 558	54,7%	15 848	3,9%	6 091	1,5%	161 215	39,8%	404 712	11,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>221 708</b>	<b>6,4%</b>	<b>151 118</b>	<b>4,4%</b>	<b>100 320</b>	<b>2,9%</b>	<b>2 999 695</b>	<b>86,4%</b>	<b>3 472 842</b>	<b>100,0%</b>



Gauteng: Lesedi (GT423) - Table C1 Quarterly Budget Summary for 4<sup>th</sup> Quarter ended 30 June 2020

Description	2018/19	2019/20	Budget year 2019/20										
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands													
Financial Performance													
Property rates	109 688	-	116 941	129 290	31 740	32 906	33 622	33 542	131 809	129 290	2 519	1,95	129 290
Service charges	473 509	-	528 988	532 665	149 156	127 645	138 115	125 137	540 053	532 665	7 388	1,39	532 665
Investment revenue	5 493	-	2 957	4 403	964	1 363	1 494	816	4 637	4 403	234	5,32	4 403
Transfers and subsidies	135 170	-	156 670	158 789	57 122	47 891	35 219	2 452	142 685	158 789	(16 105)	(10,14)	158 789
Other own revenue	38 896	-	85 585	40 370	9 049	11 138	10 544	11 737	42 468	40 370	2 098	5,20	40 370
Total Revenue (excluding capital transfers and contributions)	762 755	-	891 140	865 517	248 031	220 942	218 995	173 684	861 651	865 517	(3 866)	(0,45)	865 517
Employee costs	175 113	-	209 697	197 362	45 988	47 902	48 396	48 197	190 483	197 362	(6 879)	(3,49)	197 362
Remuneration of councillors	10 851	-	11 796	11 796	2 763	2 763	2 763	2 758	11 047	11 796	(749)	(6,35)	11 796
Depreciation & asset impairment	34 677	-	38 769	36 769	-	-	-	-	-	36 769	(36 769)	(100,00)	36 769
Finance charges	4 897	-	7 711	7 711	1 176	772	1 497	1 104	4 549	7 711	(3 162)	(41,01)	7 711
Materials and bulk purchases	311 827	-	356 796	360 631	106 645	56 899	77 194	73 354	314 091	360 631	(46 540)	(12,91)	360 631
Transfers and subsidies	-	-	-	-	-	-	-	670	670	-	670	-	-
Other expenditure	255 195	-	279 857	262 910	22 698	44 381	33 865	38 150	139 095	262 910	(123 815)	(47,09)	262 910
Total Expenditure	792 559	-	904 625	877 177	179 270	152 717	163 714	164 233	659 935	877 177	(217 243)	(24,77)	877 177
Surplus/(Deficit)	(29 804)	-	(13 485)	(11 661)	68 761	68 226	55 280	9 450	201 716	(11 661)	213 377	(1 829,90)	(11 661)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	56 479	-	64 404	52 748	831	4 955	2 426	12 889	21 102	52 748	(31 646)	(59,99)	52 748
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	10 824	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	37 499	-	50 919	41 088	69 592	73 181	57 707	22 339	222 818	41 088	181 731	442,30	41 088
Surplus/(Deficit) for the year	37 499	-	50 919	41 088	69 592	73 181	57 707	22 339	222 818	41 088	181 731	442,30	41 088
Capital expenditure & funds sources													
Capital expenditure	40 388	-	82 354	59 686	1 053	10 938	12 213	12 343	36 547	59 686	(23 139)	(38,77)	59 686
Transfers recognised - capital	26 151	-	59 154	51 049	165	4 576	10 614	15 737	31 092	51 049	(19 957)	(39,09)	51 049
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	907	-	23 200	8 637	888	6 362	1 599	(3 394)	5 455	8 637	(3 182)	(36,84)	8 637
Total sources of capital funds	27 057	-	82 354	59 686	1 053	10 938	12 213	12 343	36 547	59 686	(23 139)	(38,77)	59 686
Financial position													
Total current assets	290 632	-	279 778	288 413	487 063	(47 537)	101 413	14 648	555 587	288 413	267 174	92,64	288 413
Total non current assets	901 532	-	928 660	964 331	905 698	7 825	12 213	12 343	938 079	964 331	(26 252)	(2,72)	964 331
Total current liabilities	293 523	-	271 977	290 222	432 361	(117 056)	55 240	8 865	379 410	290 222	89 188	30,73	290 222
Total non current liabilities	93 768	-	87 414	93 554	94 358	(4 259)	680	(4 213)	86 565	93 554	(6 990)	(7,47)	93 554
Community wealth/Equity	728 192	-	798 129	827 880	789 745	19 543	755	1 491	811 533	827 880	(16 347)	(1,97)	827 880
Cash flows													
Net cash from (used) operating	(623 115)	-	(715 080)	(719 118)	(179 270)	(136 994)	(159 090)	(162 215)	(637 568)	(719 118)	81 550	(11,34)	(719 118)
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	16 348	-	(1 124)	1 124	(1 224)	(43)	1 831	(1 859)	(1 295)	(0)	(1 295)	129 547 800,00	1 124
Cash/cash equivalents at the year end 1	(559 461)	-	(703 903)	(714 746)	(138 863)	(276 149)	(433 409)	(597 482)	(597 482)	(718 848)	121 366	(16,88)	(714 746)
Collection Rate 2	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

<sup>1</sup> Cash and cash equivalents are not a true reflection, not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.

<sup>2</sup> Collection rates are not puling through to Schedule C.

**Lesedi: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	16 791	5,4%	8 937	2,9%	8 907	2,9%	277 051	88,9%	311 686	33,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22 513	9,0%	7 736	3,1%	7 162	2,9%	213 181	85,1%	250 592	26,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 762	12,7%	4 170	4,1%	3 568	3,5%	80 299	79,7%	100 799	10,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 969	3,7%	2 080	2,6%	1 936	2,4%	72 405	91,2%	79 391	8,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 148	3,0%	2 367	2,2%	2 221	2,1%	98 198	92,7%	105 934	11,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 324	1,5%	830	,9%	835	,9%	87 285	96,7%	90 274	9,6%	-	-	-	-
<b>Total By Income Source</b>	<b>59 507</b>	<b>6,3%</b>	<b>26 120</b>	<b>2,8%</b>	<b>24 630</b>	<b>2,6%</b>	<b>828 418</b>	<b>88,3%</b>	<b>938 675</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	10 281	26,6%	1 854	4,8%	1 784	4,6%	24 714	64,0%	38 633	4,1%	-	-	-	-
Commercial	14 710	35,0%	2 265	5,4%	2 038	4,9%	22 980	54,7%	41 993	4,5%	-	-	-	-
Households	34 155	4,1%	21 714	2,6%	20 449	2,5%	747 082	90,7%	823 400	87,7%	-	-	-	-
Other	362	1,0%	286	,8%	358	1,0%	33 642	97,1%	34 649	3,7%	-	-	-	-
<b>Total By Customer Group</b>	<b>59 507</b>	<b>6,3%</b>	<b>26 120</b>	<b>2,8%</b>	<b>24 630</b>	<b>2,6%</b>	<b>828 418</b>	<b>88,3%</b>	<b>938 675</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	2 518	100,0%	-	-	-	-	-	-	2 518	27,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 793	100,0%	-	-	-	-	-	-	2 793	29,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 185	79,2%	837	20,8%	-	-	-	-	4 021	43,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>8 496</b>	<b>91,0%</b>	<b>837</b>	<b>9,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 333</b>	<b>100,0%</b>

**Gauteng: Merafong City (GT484) - Table C1 Quarterly Budget Summary for 4<sup>th</sup> Quarter ended 30 June 2020**

Description	2018/19	2019/20	Budget year 2019/20										
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>R thousands</b>													
<b>Financial Performance</b>													
Property rates	178 453	-	536 696	515 992	128 837	142 572	132 723	88 662	492 794	515 992	(23 198)	(4,50)	515 992
Service charges	682 192	-	748 459	722 600	184 892	186 805	172 211	114 284	658 192	722 600	(64 408)	(8,91)	722 600
Investment revenue	9 558	-	8 871	8 871	2 548	2 016	2 018	1 325	7 907	8 871	(964)	(10,87)	8 871
Transfers and subsidies	302 320	-	233 422	244 708	92 991	60 824	59 672	613	214 100	244 708	(30 607)	(12,51)	244 708
Other own revenue	137 291	-	147 278	164 051	36 462	45 734	42 836	46 117	171 150	164 051	7 098	4,33	164 051
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 309 814</b>	<b>-</b>	<b>1 674 725</b>	<b>1 656 222</b>	<b>445 730</b>	<b>437 951</b>	<b>409 459</b>	<b>251 002</b>	<b>1 544 142</b>	<b>1 656 222</b>	<b>(112 079)</b>	<b>(6,77)</b>	<b>1 656 222</b>
Employee costs	321 472	-	369 651	339 651	80 282	79 874	84 498	81 923	326 577	339 651	(13 074)	(3,85)	339 651
Remuneration of councillors	23 827	-	27 731	27 731	5 712	5 714	5 714	5 714	22 855	27 731	(4 876)	(17,58)	27 731
Depreciation & asset impairment	100 591	-	106 226	28 361	-	53 113	-	-	53 113	28 361	24 752	87,27	28 361
Finance charges	35 868	-	33 343	52 900	11 477	14 920	14 727	4 820	45 944	52 900	(6 956)	(13,15)	52 900
Materials and bulk purchases	514 599	-	558 508	565 170	185 434	96 788	114 013	90 473	486 709	565 170	(78 461)	(13,88)	565 170
Transfers and subsidies	301	-	2 510	2 550	(25)	100	125	75	276	2 550	(2 275)	(89,19)	2 550
Other expenditure	534 835	-	537 932	632 891	10 897	252 497	36 171	24 188	323 752	632 891	(309 139)	(48,85)	632 891
<b>Total Expenditure</b>	<b>1 531 493</b>	<b>-</b>	<b>1 635 900</b>	<b>1 649 254</b>	<b>293 777</b>	<b>503 006</b>	<b>255 250</b>	<b>207 193</b>	<b>1 259 226</b>	<b>1 649 254</b>	<b>(390 028)</b>	<b>(23,65)</b>	<b>1 649 254</b>
<b>Surplus/(Deficit)</b>	<b>(221 679)</b>	<b>-</b>	<b>38 825</b>	<b>6 967</b>	<b>151 953</b>	<b>(65 055)</b>	<b>154 209</b>	<b>43 809</b>	<b>284 916</b>	<b>6 967</b>	<b>277 949</b>	<b>3 989,27</b>	<b>6 967</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	128 094	-	160 505	249 121	-	-	91 322	-	91 322	249 121	(157 799)	(63,34)	249 121
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	85	-	25	6	103	-	2	(7)	99	6	93	1 546,72	6
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(93 500)</b>	<b>-</b>	<b>199 355</b>	<b>256 094</b>	<b>152 057</b>	<b>(65 055)</b>	<b>245 533</b>	<b>43 802</b>	<b>376 337</b>	<b>256 094</b>	<b>120 243</b>	<b>46,95</b>	<b>256 094</b>
<b>Surplus/(Deficit) for the year</b>	<b>(93 500)</b>	<b>-</b>	<b>199 355</b>	<b>256 094</b>	<b>152 057</b>	<b>(65 055)</b>	<b>245 533</b>	<b>43 802</b>	<b>376 337</b>	<b>256 094</b>	<b>120 243</b>	<b>46,95</b>	<b>256 094</b>
<b>Capital expenditure &amp; funds sources <sup>1</sup></b>													
<b>Capital expenditure <sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>163 290</b>	<b>266 043</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>266 043</b>	<b>(266 043)</b>	<b>(100,00)</b>		<b>266 043</b>
Transfers recognised - capital	-	-	81 346	263 258	-	-	-	-	-	263 258	(263 258)	(100,00)	263 258
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	2 785	-	-	-	-	-	2 785	(2 785)	(100,00)	2 785
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>81 346</b>	<b>266 043</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>266 043</b>	<b>(266 043)</b>	<b>(100,00)</b>	<b>266 043</b>
<b>Financial position</b>													
Total current assets	144 492	-	-	-	345 527	(36 690)	260 487	94 235	663 560	-	663 560	-	-
Total non current assets	3 247 082	-	164 615	266 043	3 262 581	9 107	18 722	11 535	3 301 945	266 043	3 035 902	1 141,13	266 043
Total current liabilities	1 735 183	-	-	-	1 808 132	38 627	35 930	56 382	1 939 070	-	1 939 070	-	-
Total non current liabilities	118 823	-	-	-	116 667	(1 153)	(2 272)	(2 365)	110 877	-	110 877	-	-
Community wealth/Equity	1 631 068	-	(34 740)	9 949	1 531 252	(17)	-	-	1 531 235	9 949	1 521 286	15 290,53	9 949
<b>Cash flows</b>													
Net cash from (used) operating	240 172	-	(1 206 450)	(1 140 649)	154 590	115 178	57 295	(47 006)	280 057	(1 140 649)	1 420 705	(124,55)	(1 140 649)
Net cash from (used) investing	(50 422)	-	50 422	50 422	-	-	-	-	50 422	(50 422)	(100,00)		50 422
Net cash from (used) financing	15 785	-	(15 785)	(15 785)	52	237	74	(69)	294	(15 785)	16 079	(101,86)	(15 785)
<b>Cash/cash equivalents at the year end <sup>2</sup></b>	<b>166 761</b>	<b>-</b>	<b>(1 171 813)</b>	<b>(1 106 012)</b>	<b>121 456</b>	<b>236 870</b>	<b>314 274</b>	<b>267 329</b>	<b>267 329</b>	<b>(1 106 012)</b>	<b>1 373 341</b>	<b>(124,17)</b>	<b>(1 106 012)</b>
<b>Collection Rate <sup>3</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	362,13	-	-	-	591,87	479,06	566,62	403,63	522,11	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

<sup>1</sup> Adjusted budget and Year-to-date capital expenditure and total sources of capital funds are not balancing, refer to MFMA Circular 98 for mSCOA challenges.

<sup>2</sup> Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.

<sup>3</sup> Not all the Collection rates information is pulling through to Schedule C. GPT is following up with NT.

**Merafong City: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	43 163	6,1%	14 575	2,1%	13 677	1,9%	638 138	89,9%	709 554	26,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 689	18,4%	5 621	5,8%	3 275	3,4%	69 762	72,4%	96 348	3,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 395	6,5%	37 743	5,5%	33 984	5,0%	567 937	83,0%	684 059	25,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 324	4,1%	4 532	3,0%	4 014	2,6%	138 653	90,3%	153 523	5,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 327	3,0%	5 484	2,6%	4 982	2,3%	196 313	92,1%	213 117	7,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	102	10,7%	88	9,3%	55	5,8%	707	74,3%	952	-	-	-	-	-
Interest on Arrear Debtor Accounts	15 513	2,7%	14 602	2,6%	14 667	2,6%	520 998	92,1%	565 779	21,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 568	4,4%	5 819	2,2%	4 276	1,6%	239 033	91,7%	260 896	9,7%	-	-	-	-
<b>Total By Income Source</b>	<b>145 080</b>	<b>5,4%</b>	<b>88 466</b>	<b>3,3%</b>	<b>78 939</b>	<b>2,9%</b>	<b>2 371 541</b>	<b>88,4%</b>	<b>2 684 027</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	5 568	17,3%	1 664	5,2%	1 458	4,5%	23 405	72,9%	32 095	1,2%	-	-	-	-
Commercial	76 456	5,9%	47 936	3,7%	43 677	3,3%	1 136 922	87,1%	1 304 982	48,6%	-	-	-	-
Households	60 658	4,9%	37 847	3,1%	33 004	2,7%	1 107 578	89,4%	1 239 088	46,2%	-	-	-	-
Other	2 398	2,2%	1 019	,9%	799	,7%	103 635	96,1%	107 852	4,0%	-	-	-	-
<b>Total By Customer Group</b>	<b>145 080</b>	<b>5,4%</b>	<b>88 466</b>	<b>3,3%</b>	<b>78 939</b>	<b>2,9%</b>	<b>2 371 541</b>	<b>88,4%</b>	<b>2 684 027</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	76 518	15,0%	79 832	15,6%	27 879	5,5%	326 540	63,9%	510 770	60,3%
Bulk Water	45 873	37,8%	66 248	54,6%	8 412	6,9%	909	,7%	121 441	14,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	98 540	100,0%	-	-	-	-	-	-	98 540	11,6%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 453	24,3%	7 039	6,5%	64	,1%	75 498	69,2%	109 054	12,9%
Auditor-General	-	-	-	-	-	-	7 232	100,0%	7 232	,9%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>247 384</b>	<b>29,2%</b>	<b>153 119</b>	<b>18,1%</b>	<b>36 355</b>	<b>4,3%</b>	<b>410 179</b>	<b>48,4%</b>	<b>847 037</b>	<b>100,0%</b>

Gauteng: Midvaal (GT422) - Table C1 Quarterly Budget Summary for 4<sup>th</sup> Quarter ended 30 June 2020

Description	2018/19	2019/20	Budget year 2019/20										Full Year Forecast
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
<b>R thousands</b>													
<b>Financial Performance</b>													
Property rates	213 758	-	222 422	239 732	61 854	61 254	58 386	60 622	242 117	239 732	2 385	0,99	239 732
Service charges	657 266	-	694 371	691 840	192 097	175 803	159 537	134 681	662 118	691 840	(29 722)	(4,30)	691 840
Investment revenue	18 751	-	13 736	19 589	2 375	3 686	2 876	12 440	21 377	19 589	1 788	9,13	19 589
Transfers and subsidies	121 603	-	149 443	155 680	51 544	36 386	32 231	1 640	121 801	155 680	(33 878)	(21,76)	155 680
Other own revenue	67 011	-	69 549	79 033	4 899	30 588	13 028	9 579	58 094	79 033	(20 938)	(26,49)	79 033
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 078 388</b>	<b>-</b>	<b>1 149 520</b>	<b>1 185 873</b>	<b>312 770</b>	<b>307 718</b>	<b>266 058</b>	<b>218 961</b>	<b>1 105 507</b>	<b>1 185 873</b>	<b>(80 366)</b>	<b>(6,78)</b>	<b>1 185 873</b>
Employee costs	268 435	-	319 875	323 924	69 510	70 229	68 234	68 883	276 856	323 924	(47 069)	(14,53)	323 924
Remuneration of councillors	12 460	-	12 390	13 636	3 139	3 155	3 155	3 076	12 524	13 636	(1 112)	(8,15)	13 636
Depreciation & asset impairment	136 385	-	123 106	123 056	32 041	31 627	33 259	31 349	128 276	123 056	5 220	4,24	123 056
Finance charges	18 320	-	21 547	20 930	826	8 855	473	8 073	18 227	20 930	(2 703)	(12,92)	20 930
Materials and bulk purchases	405 260	-	433 764	479 334	140 272	120 368	86 850	68 844	416 335	479 334	(63 000)	(13,14)	479 334
Transfers and subsidies	593	-	587	1 392	192	105	679	326	1 301	1 392	(91)	(6,51)	1 392
Other expenditure	276 210	-	297 557	299 306	30 090	128 820	2 699	42 994	204 602	299 306	(94 704)	(31,64)	299 306
<b>Total Expenditure</b>	<b>1 117 663</b>	<b>-</b>	<b>1 208 825</b>	<b>1 261 580</b>	<b>276 070</b>	<b>363 158</b>	<b>195 348</b>	<b>223 545</b>	<b>1 058 121</b>	<b>1 261 580</b>	<b>(203 459)</b>	<b>(16,13)</b>	<b>1 261 580</b>
<b>Surplus/(Deficit)</b>	<b>(39 274)</b>	<b>-</b>	<b>(59 304)</b>	<b>(75 707)</b>	<b>36 700</b>	<b>(55 441)</b>	<b>70 710</b>	<b>(4 584)</b>	<b>47 386</b>	<b>(75 707)</b>	<b>123 093</b>	<b>(162,59)</b>	<b>(75 707)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	51 673	-	86 806	101 050	3 852	24 944	12 829	7 638	49 264	101 050	(51 787)	(51,25)	101 050
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	24 710	-	3 950	3 370	(290)	378	(501)	726	313	3 370	(3 057)	(90,72)	3 370
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>37 110</b>	<b>-</b>	<b>31 451</b>	<b>28 713</b>	<b>40 262</b>	<b>(30 119)</b>	<b>83 038</b>	<b>3 780</b>	<b>96 962</b>	<b>28 713</b>	<b>68 249</b>	<b>237,69</b>	<b>28 713</b>
<b>Surplus/(Deficit) for the year</b>	<b>37 110</b>	<b>-</b>	<b>31 451</b>	<b>28 713</b>	<b>40 262</b>	<b>(30 119)</b>	<b>83 038</b>	<b>3 780</b>	<b>96 962</b>	<b>28 713</b>	<b>68 249</b>	<b>237,69</b>	<b>28 713</b>
<b>Capital expenditure &amp; funds sources</b>													
<b>Capital expenditure</b>	<b>133 636</b>	<b>-</b>	<b>135 184</b>	<b>153 277</b>	<b>9 414</b>	<b>28 472</b>	<b>16 335</b>	<b>59 899</b>	<b>114 120</b>	<b>153 277</b>	<b>(39 157)</b>	<b>(25,55)</b>	<b>153 277</b>
Transfers recognised - capital	76 384	-	90 756	104 840	9 134	24 695	12 849	40 264	86 943	104 840	(17 897)	(17,07)	104 840
Borrowing	30 981	-	29 750	34 012	-	1 306	2 465	17 869	21 641	34 012	(12 371)	(36,37)	34 012
Internally generated funds	26 271	-	14 678	14 425	280	2 471	1 020	1 766	5 536	14 425	(8 889)	(61,62)	14 425
<b>Total sources of capital funds</b>	<b>133 636</b>	<b>-</b>	<b>135 184</b>	<b>153 277</b>	<b>9 414</b>	<b>28 472</b>	<b>16 335</b>	<b>59 899</b>	<b>114 120</b>	<b>153 277</b>	<b>(39 157)</b>	<b>(25,55)</b>	<b>153 277</b>
<b>Financial position</b>													
Total current assets	505 816	-	407 424	429 412	575 063	(16 745)	126 605	(19 850)	665 074	429 412	235 662	54,88	429 412
Total non current assets	2 046 995	-	2 091 761	2 121 852	2 017 841	(3 154)	(17 153)	27 695	2 025 228	2 121 852	(96 624)	(4,55)	2 121 852
Total current liabilities	330 307	-	216 381	246 978	330 138	(9 639)	26 875	(20 608)	326 765	246 978	79 787	32,31	246 978
Total non current liabilities	162 424	-	186 295	196 503	162 424	(262)	(460)	24 595	186 297	196 503	(10 205)	(5,19)	196 503
Community wealth/Equity	2 126 314	-	2 096 588	2 110 599	2 166 439	1 565	31 956	1 024	2 200 983	2 110 599	90 384	4,28	2 110 599
<b>Cash flows 1</b>													
Net cash from (used) operating	(865 037)	-	(993 968)	(1 046 614)	(237 191)	(246 969)	(194 096)	(191 153)	(869 408)	(1 046 614)	177 206	(16,93)	(1 046 614)
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	44 785	-	1 052	708	808	13 166	2 074	14 077	30 125	1 760	28 366	1 611,85	708
<b>Cash/cash equivalents at the year end</b>	<b>(618 268)</b>	<b>-</b>	<b>(790 062)</b>	<b>(823 288)</b>	<b>56 517</b>	<b>(177 286)</b>	<b>(369 307)</b>	<b>(546 383)</b>	<b>(546 383)</b>	<b>(1 026 303)</b>	<b>479 919</b>	<b>(46,76)</b>	<b>(823 288)</b>
<b>Collection Rate 2</b>													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

<sup>1</sup> Cash and cash equivalents are not a true reflection, not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.

<sup>2</sup> Collection rates are not pulling through to Schedule C.

**Midvaal: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	20 601	14,6%	11 847	8,4%	5 055	3,6%	103 942	73,5%	141 444	32,5%	126 192	89,2%	480 313	339,6%
Trade and Other Receivables from Exchange Transactions - Electricity	13 393	49,5%	1 799	6,7%	755	2,8%	11 085	41,0%	27 042	6,2%	24 611	91,0%	62 517	231,2%
Receivables from Non-exchange Transactions - Property Rates	15 590	12,4%	7 266	5,8%	5 809	4,6%	96 599	77,1%	125 264	28,7%	112 035	89,4%	364 334	290,9%
Receivables from Exchange Transactions - Waste Water Management	3 015	15,3%	1 191	6,1%	975	5,0%	14 490	73,7%	19 671	4,5%	17 701	90,0%	54 457	276,8%
Receivables from Exchange Transactions - Waste Management	3 021	13,2%	1 206	5,3%	1 038	4,5%	17 560	76,9%	22 825	5,2%	20 487	89,8%	67 593	296,1%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 936	4,5%	1 924	4,5%	1 768	4,1%	37 093	86,8%	42 722	9,8%	37 757	88,4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 930	19,2%	157	3%	277	5%	45 550	80,0%	56 913	13,1%	55 671	97,8%	211 640	371,9%
<b>Total By Income Source</b>	<b>68 486</b>	<b>15,7%</b>	<b>25 390</b>	<b>5,8%</b>	<b>15 676</b>	<b>3,6%</b>	<b>326 328</b>	<b>74,9%</b>	<b>435 881</b>	<b>100,0%</b>	<b>394 454</b>	<b>90,5%</b>	<b>1 240 853</b>	<b>284,7%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	951	10,9%	639	7,3%	279	3,2%	6 895	78,7%	8 765	2,0%	7 792	88,9%	-	-
Commercial	27 523	38,9%	3 087	4,4%	1 994	2,8%	38 125	53,9%	70 729	16,2%	65 730	92,9%	-	-
Households	40 012	11,2%	21 664	6,1%	13 404	3,8%	281 308	78,9%	366 387	81,8%	320 932	90,1%	1 240 853	348,2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>68 486</b>	<b>15,7%</b>	<b>25 390</b>	<b>5,8%</b>	<b>15 676</b>	<b>3,6%</b>	<b>326 328</b>	<b>74,9%</b>	<b>435 881</b>	<b>100,0%</b>	<b>394 454</b>	<b>90,5%</b>	<b>1 240 853</b>	<b>284,7%</b>

**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	20 620	100,0%	-	-	-	-	-	-	20 620	21,1%
Bulk Water	9 990	100,0%	-	-	-	-	-	-	9 990	10,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	67 099	100,0%	-	-	-	-	-	-	67 099	68,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>97 709</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>97 709</b>	<b>100,0%</b>

**Gauteng: Mogale City (GT481) - Table C1 Quarterly Budget Summary for 4<sup>th</sup> Quarter ended 30 June 2020**

Description	2018/19	2019/20	Budget year 2019/20										Full Year Forecast
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
<b>R thousands</b>													
<b>Financial Performance</b>													
Property rates	529 305	-	576 922	561 317	38 649	131 387	136 448	141 271	447 755	561 317	(113 562)	(20,23)	561 317
Service charges	1 569 174	-	1 663 380	1 824 899	329 190	451 187	412 502	376 718	1 569 596	1 824 899	(255 303)	(13,99)	1 824 899
Investment revenue	5 125	-	7 390	7 390	523	597	364	160	1 644	7 390	(5 745)	(77,75)	7 390
Transfers and subsidies	389 863	-	434 121	448 753	(165 523)	138 214	108 922	10 847	92 460	448 753	(356 292)	(79,40)	448 753
Other own revenue	208 238	-	375 108	274 433	5 279	35 994	21 443	16 165	78 882	274 433	(195 550)	(71,26)	274 433
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 701 703</b>	<b>-</b>	<b>3 056 921</b>	<b>3 116 791</b>	<b>208 118</b>	<b>757 379</b>	<b>679 679</b>	<b>545 162</b>	<b>2 190 338</b>	<b>3 116 791</b>	<b>(926 453)</b>	<b>(29,72)</b>	<b>3 116 791</b>
Employee costs	751 608	-	801 632	865 276	(1 379 476)	206 003	251 465	196 770	(725 238)	865 276	(1 590 514)	(183,82)	865 276
Remuneration of councillors	34 390	-	36 040	36 040	8 663	8 663	7 714	8 558	33 598	36 040	(2 442)	(6,78)	36 040
Depreciation & asset impairment	300 014	-	292 574	300 574	77 088	175 354	74 096	34 784	361 323	300 574	60 749	20,21	300 574
Finance charges	71 690	-	50 423	53 211	9 396	22 074	9 024	15 031	55 525	53 211	2 315	4,35	53 211
Materials and bulk purchases	992 888	-	1 084 339	1 089 025	278 555	261 823	237 117	306 854	1 084 348	1 089 025	(4 676)	(0,43)	1 089 025
Transfers and subsidies	3 159	-	5 125	5 125	802	216	21	-	1 039	5 125	(4 087)	(79,73)	5 125
Other expenditure	750 369	-	705 832	766 408	(374 819)	132 048	120 975	157 280	35 485	766 408	(730 924)	(95,37)	766 408
<b>Total Expenditure</b>	<b>2 904 119</b>	<b>-</b>	<b>2 975 965</b>	<b>3 115 658</b>	<b>(1 379 791)</b>	<b>806 181</b>	<b>700 412</b>	<b>719 277</b>	<b>846 079</b>	<b>3 115 658</b>	<b>(2 269 579)</b>	<b>(72,84)</b>	<b>3 115 658</b>
<b>Surplus/(Deficit)</b>	<b>(202 416)</b>	<b>-</b>	<b>80 956</b>	<b>1 133</b>	<b>1 587 909</b>	<b>(48 802)</b>	<b>(20 733)</b>	<b>(174 115)</b>	<b>1 344 259</b>	<b>1 133</b>	<b>1 343 126</b>	<b>118 539,49</b>	<b>1 133</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	236 380	-	179 420	210 503	(57 320)	21 839	67 803	74 213	106 535	210 503	(103 967)	(49,39)	210 503
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	119 187	-	85 555	12 215	1 821	4 100	2 717	2 268	10 906	12 215	(1 309)	(10,72)	12 215
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>153 151</b>	<b>-</b>	<b>345 931</b>	<b>223 850</b>	<b>1 532 410</b>	<b>(22 863)</b>	<b>49 787</b>	<b>(97 634)</b>	<b>1 461 700</b>	<b>223 850</b>	<b>1 237 850</b>	<b>552,98</b>	<b>223 850</b>
<b>Surplus/(Deficit) for the year</b>	<b>153 151</b>	<b>-</b>	<b>345 931</b>	<b>223 850</b>	<b>1 532 410</b>	<b>(22 863)</b>	<b>49 787</b>	<b>(97 634)</b>	<b>1 461 700</b>	<b>223 850</b>	<b>1 237 850</b>	<b>552,98</b>	<b>223 850</b>
<b>Capital expenditure &amp; funds sources <sup>1</sup></b>													
<b>Capital expenditure <sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>342 392</b>	<b>220 527</b>	<b>(46)</b>	<b>(11 438)</b>	<b>78 553</b>	<b>71 219</b>	<b>138 288</b>	<b>220 527</b>	<b>(82 239)</b>	<b>(37,29)</b>	<b>220 527</b>
Transfers recognised - capital	-	-	131 511	183 353	15 802	(2 409)	67 092	74 213	154 698	183 353	(28 655)	(15,63)	183 353
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	59 978	37 174	(74 467)	(6 826)	11 901	(2 995)	(72 386)	37 174	(109 561)	(294,72)	37 174
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>191 489</b>	<b>220 527</b>	<b>(58 665)</b>	<b>(9 235)</b>	<b>78 993</b>	<b>71 219</b>	<b>82 312</b>	<b>220 527</b>	<b>(138 215)</b>	<b>(62,67)</b>	<b>220 527</b>
<b>Financial position</b>													
Total current assets	344 125	-	894 864	599 939	1 306 743	65 903	29 596	174 096	1 576 338	599 939	976 399	162,75	599 939
Total non current assets	66 162	-	6 316 240	6 467 936	637 531	(20 593)	47 413	49 715	714 065	6 467 936	(5 753 871)	(88,96)	6 467 936
Total current liabilities	64 880	-	631 524	640 381	411 994	173 999	(33 412)	319 772	872 353	640 381	231 971	36,22	640 381
Total non current liabilities	8 164	-	545 269	618 996	(101)	(21 950)	(6 842)	(8 761)	(37 654)	618 996	(656 650)	(106,08)	618 996
Community wealth/Equity	184 090	-	5 688 380	5 584 648	-	(83 875)	67 475	10 434	(5 965)	5 584 648	(5 590 613)	(100,11)	5 584 648
<b>Cash flows</b>													
Net cash from (used) operating	(2 329 290)	-	(2 553 223)	(2 623 363)	2 153 553	(630 610)	(626 295)	(684 493)	212 154	(2 623 363)	2 835 517	(108,09)	(2 623 363)
Net cash from (used) investing	(86 571)	-	7 743	(912)	-	(231)	(25 672)	25 855	(48)	7 049	(7 097)	(100,67)	(912)
Net cash from (used) financing	(12 651)	-	79 524	6 919	(5 201)	(1 091)	(2 223)	1 668	(6 847)	86 443	(93 291)	(107,92)	6 919
<b>Cash/cash equivalents at the year end <sup>2</sup></b>	<b>(2 624 122)</b>	<b>-</b>	<b>(2 034 794)</b>	<b>(2 617 355)</b>	<b>2 593 070</b>	<b>2 404 826</b>	<b>1 774 739</b>	<b>1 099 170</b>	<b>1 099 170</b>	<b>(2 529 870)</b>	<b>3 629 040</b>	<b>(143,45)</b>	<b>(2 617 355)</b>
<b>Collection Rate <sup>3</sup></b>													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

<sup>1</sup> Adjusted budget and Year-to-date capital expenditure and total sources of capital funds are not balancing, refer to MFMA Circular 98 for mSCOA challenges.

<sup>2</sup> Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.

<sup>3</sup> Collection rates are not pulling through to Schedule C.

**Mogale City: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts in Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	28 420	11,5%	7 039	2,8%	6 843	2,8%	205 692	82,9%	247 994	12,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	69 206	37,3%	5 761	3,1%	8 880	4,8%	101 653	54,8%	185 500	9,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 735	4,6%	15 124	3,2%	12 400	2,6%	420 868	89,5%	470 126	23,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16 587	6,1%	6 197	2,3%	9 730	3,6%	238 989	88,0%	271 504	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 859	4,7%	4 529	1,7%	4 068	1,5%	250 716	92,1%	272 171	13,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	304	4,2%	125	1,7%	104	1,4%	6 705	92,6%	7 239	4%	-	-	-	-
Interest on Arrear Debtor Accounts	5 367	2,9%	2 085	1,1%	1 923	1,0%	174 077	94,9%	183 452	9,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18 647	4,8%	(4 274)	(1,1%)	11 996	3,1%	364 732	93,3%	391 101	19,3%	-	-	-	-
<b>Total By Income Source</b>	<b>173 126</b>	<b>8,5%</b>	<b>36 585</b>	<b>1,8%</b>	<b>55 944</b>	<b>2,8%</b>	<b>1 763 432</b>	<b>86,9%</b>	<b>2 029 087</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	5 518	9,4%	3 537	6,0%	4 026	6,8%	45 699	77,7%	58 780	2,9%	-	-	-	-
Commercial	50 053	9,9%	105 739	20,9%	39 520	7,8%	310 016	61,3%	505 328	24,9%	-	-	-	-
Households	55 593	4,3%	179 381	13,9%	337 719	26,2%	713 868	55,5%	1 286 561	63,4%	-	-	-	-
Other	61 961	34,7%	(252 072)	(141,3%)	(325 321)	(182,3%)	693 849	388,9%	178 417	8,8%	-	-	-	-
<b>Total By Customer Group</b>	<b>173 126</b>	<b>8,5%</b>	<b>36 585</b>	<b>1,8%</b>	<b>55 944</b>	<b>2,8%</b>	<b>1 763 432</b>	<b>86,9%</b>	<b>2 029 087</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Mogale City: Creditors Age Analysis**

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
Creditor Age Analysis										
Bulk Electricity	163 683	64,6%	51 317	20,2%	38 537	15,2%	-	-	253 536	38,9%
Bulk Water	29 174	30,7%	32 505	34,2%	31 663	33,3%	1 776	1,9%	95 117	14,6%
PAYE deductions	10 669	100,0%	-	-	-	-	-	-	10 669	1,6%
VAT (output less input)	-	-	7 898	37,8%	3 292	15,7%	9 725	46,5%	20 914	3,2%
Pensions / Retirement	10 740	100,0%	-	-	-	-	-	-	10 740	1,6%
Loan repayments	6 003	100,0%	-	-	-	-	-	-	6 003	,9%
Trade Creditors	190 678	74,8%	28 952	11,4%	20 027	7,9%	15 173	6,0%	254 830	39,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	40	100,0%	-	-	-	-	-	-	40	-
Total	410 987	63,0%	120 671	18,5%	93 518	14,3%	26 674	4,1%	651 849	100,0%



**Gauteng: Rand West City (GT485) - Table C1 Quarterly Budget Summary for 4<sup>th</sup> Quarter ended 30 June 2020**

Description	2018/19	2019/20	Budget year 2019/20										Full Year Forecast
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
<b>R thousands</b>													
<b>Financial Performance</b>													
Property rates	187 203	-	288 520	224 520	66 553	46 232	50 354	77 111	240 250	224 520	15 730	7,01	224 520
Service charges	1 019 293	-	1 290 959	1 196 865	314 956	273 300	254 869	269 199	1 112 323	1 196 865	(84 542)	(7,06)	1 196 865
Investment revenue	38 575	-	2 473	3 473	8 176	616	659	604	10 054	3 473	6 581	189,46	3 473
Transfers and subsidies	439 136	-	344 610	342 866	125 179	76 239	107 370	6 868	315 655	342 866	(27 211)	(7,94)	342 866
Other own revenue	16 760	-	98 002	90 439	23 756	45 434	(4 044)	23 153	88 299	90 439	(2 140)	(2,37)	90 439
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 700 967</b>	<b>-</b>	<b>2 024 564</b>	<b>1 858 163</b>	<b>538 620</b>	<b>441 820</b>	<b>409 207</b>	<b>376 934</b>	<b>1 766 582</b>	<b>1 858 163</b>	<b>(91 581)</b>	<b>(4,93)</b>	<b>1 858 163</b>
Employee costs	526 999	-	546 659	547 463	132 980	127 331	90 796	181 132	532 238	547 463	(15 225)	(2,78)	547 463
Remuneration of councillors	26 759	-	30 153	29 258	7 201	7 642	5 137	10 031	30 011	29 258	753	2,57	29 258
Depreciation & asset impairment	183 162	-	204 968	159 968	32 754	54 453	25 823	-	113 031	159 968	(46 937)	(29,34)	159 968
Finance charges	47 689	-	42 423	42 423	1 355	14 492	11 687	8 389	35 923	42 423	(6 500)	(15,32)	42 423
Materials and bulk purchases	728 263	-	852 627	796 467	70 953	312 484	177 052	292 592	853 081	796 467	56 613	7,11	796 467
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	429 905	-	416 616	361 516	43 898	120 189	64 165	167 930	396 182	361 516	34 666	9,59	361 516
<b>Total Expenditure</b>	<b>1 942 777</b>	<b>-</b>	<b>2 093 446</b>	<b>1 937 096</b>	<b>289 141</b>	<b>636 592</b>	<b>374 660</b>	<b>660 073</b>	<b>1 960 466</b>	<b>1 937 096</b>	<b>23 371</b>	<b>1,21</b>	<b>1 937 096</b>
<b>Surplus/(Deficit)</b>	<b>(241 810)</b>	<b>-</b>	<b>(68 882)</b>	<b>(78 933)</b>	<b>249 479</b>	<b>(194 772)</b>	<b>34 547</b>	<b>(283 139)</b>	<b>(193 885)</b>	<b>(78 933)</b>	<b>(114 952)</b>	<b>145,63</b>	<b>(78 933)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	157 975	-	257 343	216 901	16 076	79 340	17 671	106 560	219 647	216 901	2 746	1,27	216 901
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(83 835)</b>	<b>-</b>	<b>188 461</b>	<b>137 968</b>	<b>265 555</b>	<b>(115 432)</b>	<b>52 218</b>	<b>(176 579)</b>	<b>25 762</b>	<b>137 968</b>	<b>(112 206)</b>	<b>(81,33)</b>	<b>137 968</b>
<b>Surplus/(Deficit) for the year</b>	<b>(83 835)</b>	<b>-</b>	<b>188 461</b>	<b>137 968</b>	<b>265 555</b>	<b>(115 432)</b>	<b>52 218</b>	<b>(176 579)</b>	<b>25 762</b>	<b>137 968</b>	<b>(112 206)</b>	<b>(81,33)</b>	<b>137 968</b>
<b>Capital expenditure &amp; funds sources <sup>1</sup></b>													
<b>Capital expenditure <sup>1</sup></b>	<b>366 805</b>	<b>-</b>	<b>397 843</b>	<b>231 715</b>	<b>33 540</b>	<b>66 152</b>	<b>76 903</b>	<b>65 132</b>	<b>241 728</b>	<b>231 715</b>	<b>10 013</b>	<b>4,32</b>	<b>231 715</b>
Transfers recognised - capital	25 051	-	206 088	173 728	10 188	62 991	43 703	44 879	161 760	173 728	(11 968)	(6,89)	173 728
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Financial position</b>													
Total current assets	756 371	-	458 241	372 416	951 702	127 309	(85 048)	150 234	1 144 197	372 416	771 782	207,24	372 416
Total non current assets	4 268 779	-	4 752 754	4 756 004	4 391 321	11 698	49 656	65 132	4 517 808	4 756 004	(238 196)	(5,01)	4 756 004
Total current liabilities	1 654 713	-	672 034	688 632	1 589 003	254 616	(86 746)	393 937	2 150 809	688 632	1 462 177	212,33	688 632
Total non current liabilities	320 774	-	539 650	539 650	307 748	-	-	-	307 748	539 650	(231 902)	(42,97)	539 650
Community wealth/Equity	3 133 497	-	3 810 850	3 711 676	3 180 718	(177)	(863)	(1 993)	3 177 686	3 711 676	(533 990)	(14,39)	3 711 676
<b>Cash flows</b>													
Net cash from (used) operating	55 544	-	(1 763 468)	(1 695 776)	206 042	(136 877)	186 131	(296 717)	(41 421)	(1 695 776)	1 654 355	(97,56)	(1 695 776)
Net cash from (used) investing	(209 590)	-	(1 628)	160 472	(18 437)	(82 996)	(37 559)	(30 879)	(169 871)	159 044	(328 916)	(206,81)	160 472
Net cash from (used) financing	(5 406)	-	(7 698)	(0)	(272)	(1)	(23)	81	(214)	(7 698)	7 484	(97,22)	(0)
<b>Cash/cash equivalents at the year end <sup>2</sup></b>	<b>(103 465)</b>	<b>-</b>	<b>(1 675 561)</b>	<b>(1 413 384)</b>	<b>221 501</b>	<b>1 628</b>	<b>150 176</b>	<b>(177 338)</b>	<b>(177 338)</b>	<b>(1 413 777)</b>	<b>1 236 438</b>	<b>(87,46)</b>	<b>(1 413 384)</b>
<b>Collection Rate <sup>3</sup></b>													
Property rates	0,02	-	-	(85,92)	0,00	0,00	0,01	0,00	0,00	(85,92)	-	-	(85,92)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	30,32	-	0,04	26,54	31,74	43,12	27,61	30,19	33,11	26,54	-	-	26,54
Service charges - water revenue	2,17	-	-	-	1,62	1,29	1,05	0,60	1,13	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	(64,75)	-	-	0,04	0,11	0,04	(64,75)	-	-	(64,75)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

<sup>1</sup> Adjusted budget and Year-to-date capital expenditure and total sources of capital funds are not balancing, refer to MFMA Circular 98 for mSCOA challenge.

<sup>2</sup> Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.

<sup>3</sup> Collection rates are not pulling through to Schedule C.

**Rand West City: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source <sup>1</sup></b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	(1 094)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	1 019	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(372)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(553)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(590)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	(515)	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	(6)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	13 634	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	<b>11 522</b>	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	2	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	15 326	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(3 805)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	<b>11 522</b>	-	-	-

<sup>1</sup> Debtors information were not successfully uploaded due to NT LG data base challenges

**Rand West 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	231 958	41,6%	-	-	35 416	6,3%	290 359	52,1%	557 733	56,0%
Bulk Water	18 777	100,0%	-	-	-	-	-	-	18 777	1,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	145 480	34,6%	-	-	55 360	13,2%	219 309	52,2%	420 149	42,2%
Auditor-General	26	100,0%	-	-	-	-	-	-	26	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>396 241</b>	<b>39,8%</b>	<b>-</b>	<b>-</b>	<b>90 776</b>	<b>9,1%</b>	<b>509 667</b>	<b>51,1%</b>	<b>996 684</b>	<b>100,0%</b>

Gauteng: Sedibeng (DC42) - Table C1 Quarterly Budget Summary for 4<sup>th</sup> Quarter ended 30 June 2020

Description	2018/19	2019/20	Budget year 2019/20										
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands													
Financial Performance													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	2 944	-	1 995	2 615	952	499	1 129	665	3 245	2 615	629	24,06	2 615
Transfers and subsidies	277 892	-	301 541	285 871	115 027	95 204	73 479	(1 699)	282 012	285 871	(3 859)	(1,35)	285 871
Other own revenue	90 702	-	102 275	102 229	9 477	26 868	20 241	16 040	72 626	102 229	(29 602)	(28,96)	102 229
Total Revenue (excluding capital transfers and contributions)	371 538	-	405 811	390 715	125 456	122 571	94 849	15 006	357 882	390 715	(32 832)	(8,40)	390 715
Employee costs	264 064	-	276 025	273 798	68 340	67 893	69 187	66 440	271 861	273 798	(1 938)	(0,71)	273 798
Remuneration of councillors	13 432	-	14 031	13 871	3 265	3 364	3 399	3 351	13 379	13 871	(492)	(3,55)	13 871
Depreciation & asset impairment	15 715	-	11 620	11 272	-	3 437	-	-	3 437	11 272	(7 835)	(69,51)	11 272
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	8 224	-	7 827	7 538	2 301	1 751	946	1 875	6 873	7 538	(666)	(8,83)	7 538
Transfers and subsidies	9 560	-	25 141	9 048	53	3 892	2 063	2 190	8 199	9 048	(850)	(9,39)	9 048
Other expenditure	109 178	-	94 420	85 722	17 525	19 904	14 167	17 614	69 210	85 722	(16 512)	(19,26)	85 722
Total Expenditure	420 172	-	429 062	401 250	91 484	100 241	89 762	91 472	372 959	401 250	(28 291)	(7,05)	401 250
Surplus/(Deficit)	(48 634)	-	(23 251)	(10 536)	33 972	22 331	5 087	(76 466)	(15 076)	(10 536)	(4 541)	43,10	(10 536)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	789	-	-	-	39	39	789	(750)	(95,06)	789
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(48 634)	-	(23 251)	(9 747)	33 972	22 331	5 087	(76 427)	(15 038)	(9 747)	(5 291)	54,28	(9 747)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources													
Capital expenditure	3 530	-	1 750	2 283	238	261	123	80	702	2 283	(1 580)	(69,23)	2 283
Transfers recognised - capital	-	-	-	789	-	-	-	39	39	789	(750)	(95,06)	789
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 530	-	1 750	1 494	238	261	123	41	663	1 494	(830)	(55,58)	1 494
Total sources of capital funds	3 530	-	1 750	2 283	238	261	123	80	702	2 283	(1 580)	(69,23)	2 283
Financial position													
Total current assets	49 119	-	29 520	78 076	111 711	3 109	10 773	(85 460)	40 133	78 076	(37 944)	(48,60)	78 076
Total non current assets	112 827	-	105 432	105 964	103 155	6 734	123	(821)	109 191	105 964	3 226	3,04	105 964
Total current liabilities	252 786	-	125 961	144 384	236 324	23 983	6 205	(8 956)	257 555	144 384	113 171	78,38	144 384
Total non current liabilities	23 732	-	22 852	22 852	20 974	1 698	(395)	(142)	22 134	22 852	(718)	(3,14)	22 852
Community wealth/Equity	(90 864)	-	9 390	26 551	(42 432)	(15 838)	5 087	(77 183)	(130 366)	26 551	(156 917)	(591,00)	26 551
Cash flows													
Net cash from (used) operating	(394 242)	-	(416 131)	(388 765)	(91 431)	(96 420)	(89 495)	(90 263)	(367 609)	(388 765)	21 156	(5,44)	(388 765)
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	136	-	5	(5)	(26)	0	(1)	3	(24)	-	(24)	-	(5)
Cash/cash equivalents at the year end 1	(377 278)	-	(389 080)	(361 725)	(69 952)	(166 373)	(255 869)	(346 129)	(346 129)	(386 512)	40 383	(10,45)	(361 725)
Collection Rate	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

<sup>1</sup> Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.

**Sedibeng: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 091	7,9%	2 703	3,5%	1 049	1,4%	67 046	87,2%	76 890	100,0%	-	-	493 450	641,8%
<b>Total By Income Source</b>	<b>6 091</b>	<b>7,9%</b>	<b>2 703</b>	<b>3,5%</b>	<b>1 049</b>	<b>1,4%</b>	<b>67 046</b>	<b>87,2%</b>	<b>76 890</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>493 450</b>	<b>641,8%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6 091	7,9%	2 703	3,5%	1 049	1,4%	67 046	87,2%	76 890	100,0%	-	-	493 450	641,8%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>6 091</b>	<b>7,9%</b>	<b>2 703</b>	<b>3,5%</b>	<b>1 049</b>	<b>1,4%</b>	<b>67 046</b>	<b>87,2%</b>	<b>76 890</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>493 450</b>	<b>641,8%</b>

**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)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	24 815	9,6%	269	,1%	-	-	232 471	90,3%	257 555	100,0%
<b>Total</b>	<b>24 815</b>	<b>9,6%</b>	<b>269</b>	<b>,1%</b>	<b>-</b>	<b>-</b>	<b>232 471</b>	<b>90,3%</b>	<b>257 555</b>	<b>100,0%</b>

**Gauteng: West Rand (DC48) - Table C1 Quarterly Budget Summary for 4<sup>th</sup> Quarter ended 30 June 2020**

Description	2018/19	2019/20	Budget year 2019/20										
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	592	-	-	-	6	(7 325)	110	(1 573)	(8 781)	-	(8 781)	-	-
Investment revenue	948	-	-	120	369	129	153	325	975	120	855	712,85	120
Transfers and subsidies	284 079	-	207 828	209 624	75 355	80 317	52 221	22 435	230 328	209 624	20 704	9,88	209 624
Other own revenue	3 716	-	19 973	10 502	2 344	1 319	3 201	640	7 504	10 502	(2 998)	(28,55)	10 502
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>289 334</b>	<b>-</b>	<b>227 801</b>	<b>220 246</b>	<b>78 075</b>	<b>74 440</b>	<b>55 684</b>	<b>21 827</b>	<b>230 026</b>	<b>220 246</b>	<b>9 779</b>	<b>4,44</b>	<b>220 246</b>
Employee costs	176 194	-	180 354	185 751	45 779	45 017	43 514	44 620	178 930	185 751	(6 820)	(3,67)	185 751
Remuneration of councillors	13 020	-	14 643	13 097	3 228	3 349	3 345	3 250	13 171	13 097	74	0,57	13 097
Depreciation & asset impairment	7 206	-	7 000	7 000	-	-	-	-	-	7 000	(7 000)	(100,00)	7 000
Finance charges	3 707	-	1 564	1 594	463	27	54	-	544	1 594	(1 050)	(65,88)	1 594
Materials and bulk purchases	166	-	200	200	20	51	38	45	154	200	(46)	(23,15)	200
Transfers and subsidies	12 142	-	12 640	8 248	-	4 701	3 134	-	7 836	8 248	(412)	(5,00)	8 248
Other expenditure	44 840	-	65 218	58 676	11 802	15 042	19 333	14 075	60 252	58 676	1 576	2,69	58 676
<b>Total Expenditure</b>	<b>257 274</b>	<b>-</b>	<b>281 617</b>	<b>274 566</b>	<b>61 292</b>	<b>68 187</b>	<b>69 418</b>	<b>61 990</b>	<b>260 887</b>	<b>274 566</b>	<b>(13 679)</b>	<b>(4,98)</b>	<b>274 566</b>
<b>Surplus/(Deficit)</b>	<b>32 061</b>	<b>-</b>	<b>(53 816)</b>	<b>(54 320)</b>	<b>16 783</b>	<b>6 253</b>	<b>(13 734)</b>	<b>(40 163)</b>	<b>(30 861)</b>	<b>(54 320)</b>	<b>23 459</b>	<b>(43,19)</b>	<b>(54 320)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 594	-	14 748	2 748	1 924	-	824	-	2 748	2 748	-	-	2 748
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	255	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>34 909</b>	<b>-</b>	<b>(39 068)</b>	<b>(51 572)</b>	<b>18 707</b>	<b>6 253</b>	<b>(12 910)</b>	<b>(40 163)</b>	<b>(28 113)</b>	<b>(51 572)</b>	<b>23 459</b>	<b>(45,49)</b>	<b>(51 572)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>34 909</b>	<b>-</b>	<b>(39 068)</b>	<b>(51 572)</b>	<b>18 707</b>	<b>6 253</b>	<b>(12 910)</b>	<b>(40 163)</b>	<b>(28 113)</b>	<b>(51 572)</b>	<b>23 459</b>	<b>(45,49)</b>	<b>(51 572)</b>
<b>Capital expenditure &amp; funds sources 1</b>													
<b>Capital expenditure 1</b>	<b>7 428</b>	<b>-</b>	<b>24 739</b>	<b>12 739</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18</b>	<b>18</b>	<b>12 739</b>	<b>(12 721)</b>	<b>(99,86)</b>	<b>12 739</b>
Transfers recognised - capital	-	-	12 000	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>12 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial position</b>													
Total current assets	33 953	-	26 721	26 721	59 296	(11 283)	(1 460)	(21 022)	25 531	26 721	(1 190)	(4,45)	26 721
Total non current assets	88 095	-	79 200	79 630	88 095	-	-	18	88 113	79 630	8 483	10,65	79 630
Total current liabilities	146 498	-	137 191	85 304	142 228	(17 579)	11 278	18 530	154 458	85 304	69 154	81,07	85 304
Total non current liabilities	68 255	-	74 589	56 637	64 439	-	-	-	64 439	56 637	7 802	13,78	56 637
<b>Cash flows</b>													
Net cash from (used) operating	54 840	-	(27 678)	(24 967)	18 405	26 855	60 386	27 231	132 876	(24 967)	157 843	(632,21)	(24 967)
Net cash from (used) investing	(54)	-	(25 043)	(25 043)	-	-	-	(18)	(18)	(25 043)	25 025	(99,93)	(25 043)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end 2</b>	<b>48 673</b>	<b>-</b>	<b>4 088</b>	<b>6 796</b>	<b>21 152</b>	<b>48 006</b>	<b>108 392</b>	<b>135 605</b>	<b>135 605</b>	<b>6 796</b>	<b>128 809</b>	<b>1 895,32</b>	<b>6 796</b>
<b>Collection Rate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	30,27	-	-	-	0,03	5,69	1,62	1,72	1,78	-	-	-	-

<sup>1</sup> Adjusted budget and Year-to-date capital expenditure and total sources of capital funds are not balancing to each other, refer to MFMA Circular 98 for mSCOA challenges.

<sup>2</sup> Cash and cash equivalents are not a true reflection of the balance as not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.

**West Rand: Debtor Age Analysis**

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

<sup>1</sup>Debtors information were not successfully uploaded due to NT LG data base challenges

**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	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 999	20,7%	3 653	9,4%	2 012	5,2%	25 031	64,7%	38 695	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>7 999</b>	<b>20,7%</b>	<b>3 653</b>	<b>9,4%</b>	<b>2 012</b>	<b>5,2%</b>	<b>25 031</b>	<b>64,7%</b>	<b>38 695</b>	<b>100,0%</b>