

***THE PROVINCE OF
GAUTENG***

***DIE PROVINSIE VAN
GAUTENG***

**Provincial Gazette
Provinsiale Koerant**
EXTRAORDINARY • BUITENGEWOON

Selling price • Verkoopprys: **R2.50**
Other countries • Buitelands: **R3.25**

Vol. 26

PRETORIA
30 OCTOBER 2020
30 OKTOBER 2020

No. 208

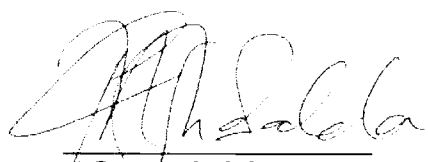
CONTENTS*Gazette* *Page*
No. *No.***PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS**

543	Gauteng Provincial Treasury: Municipal Consolidated Budget Statements for the 1st Quarter Ended 30 September 2020	208	3
-----	---	-----	---

PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

PROVINCIAL NOTICE 543 OF 2020**PUBLICATION OF THE GAUTENG CONSOLIDATED STATEMENT ON THE STATE OF MUNICIPAL BUDGETS FOR THE QUARTER THAT ENDED ON 30 SEPTEMBER 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.
4. 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.
5. Submissions of mSCOA data strings have improved and the bigger task is to ensure that the information in the mSCOA segments is credible and reliable. In working towards improving credibility and reliability of reported information, National Treasury published mSCOA Circular No 10 on 15 October 2020. The circular provides further guidance to municipalities on the correct use of mSCOA data strings to populate the cash flows tables.
6. This publication is hereby made by the Gauteng Provincial Treasury in compliance with section 71(7) of the MFMA.



N.C. Tshabalala
Head of the Department
Gauteng Provincial Treasury
Date: 28/10/2020



MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020

IN TERMS OF SECTION 71(7) OF THE MFMA

mSCOA COMPLIANCE DASHBOARD

MSCOA - Summary - Upload and Segment Validation

Green = correct (Phase 2), Yellow = Segment errors (Phase 2), Orange = Submitted with Error (Phase 1), Red = Outstanding, Blank = N/A
ADJB and PRAD: Not required to submit ADJB and PRAD if no adjustments are done, if ADJB submitted but not PRAD then PRAD shows as outstanding
Projected months on the budget forms are temporarily not validated on (Charges and Recoveries Balance) and (Trial Balance) errors

			Financial Year									
			2019	2020	2021							
			SUBMISSION CODE									
			RAUD *	PAUD	ORGB	PROR	ADJB	PRAD	M01	M02	M03	
Demarcation Description	Demarc Code	CAP										
Province : GAUTENG (GT)												
City of Ekurhuleni	<u>EKU</u>	H										
City of Johannesburg	<u>JHB</u>	H										
City of Tshwane	<u>TSH</u>	H										
Emfuleni	<u>GT421</u>	H										
Lesedi	<u>GT423</u>	M										
Merafong City	<u>GT484</u>	H										
Midvaal	<u>GT422</u>	M										
Mogale City	<u>GT481</u>	H										
Rand West City	<u>GT485</u>	H										
Sedibeng	<u>DC42</u>	M										
West Rand	<u>DC48</u>	M										

* 2019 Revised Audit (RAUD) is dependent on submission of 2019/20 Pre-Audit Annual Financial Statements (PAUD). The status is as at 21 October 2020.

AGGREGATED INFORMATION FOR GAUTENG

Part 1: Operating Revenue and Expenditure

	2020/21				2019/20			
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	First Quarter Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2019/20 to Q1 of 2020/21
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	164 590 527	45 100 538	27,4%	45 100 538	27,4%	38 870 375	25,5%	16,0%
Property rates	30 576 187	8 297 699	27,1%	8 297 699	27,1%	6 857 514	23,4%	21,0%
Service charges - electricity revenue	53 710 510	14 662 344	27,3%	14 662 344	27,3%	12 604 597	24,0%	16,3%
Service charges - water revenue	21 283 492	4 974 060	23,4%	4 974 060	23,4%	4 655 508	21,9%	6,8%
Service charges - sanitation revenue	9 220 211	2 358 226	25,6%	2 358 226	25,6%	2 249 427	25,9%	4,8%
Service charges - refuse revenue	6 000 384	1 545 017	25,7%	1 545 017	25,7%	1 311 816	19,5%	17,8%
Rental of facilities and equipment	794 620	202 129	25,4%	202 129	25,4%	159 413	20,6%	26,8%
Interest earned - external investments	912 734	157 234	17,2%	157 234	17,2%	284 325	28,8%	44,7%
Interest earned - outstanding debtors	1 809 587	658 414	36,4%	658 414	36,4%	486 825	23,4%	35,2%
Dividends received	56	2	4,2%	2	4,2%	-	-	100,0%
Fines, penalties and forfeits	2 384 716	365 059	15,3%	365 059	15,3%	439 493	24,6%	16,9%
Licences and permits	313 089	122 650	39,2%	122 650	39,2%	128 139	33,0%	4,3%
Agency services	501 083	117 605	23,5%	117 605	23,5%	74 713	8,4%	57,4%
Transfers and subsidies	25 872 925	9 522 379	36,8%	9 522 379	36,8%	7 372 921	38,6%	29,2%
Other revenue	11 150 845	2 132 869	19,1%	2 132 869	19,1%	2 247 303	29,2%	5,1%
Operating Expenditure	164 587 977	41 612 108	25,3%	41 612 108	25,3%	35 012 130	23,9%	18,9%
Employee related costs	41 556 150	10 827 440	26,1%	10 827 440	26,1%	7 547 109	19,3%	43,5%
Remuneration of councillors	130 410	169 387	24,9%	169 387	24,9%	157 162	23,6%	7,8%
Depreciation	12 739 992	3 604 640	28,3%	3 604 640	28,3%	2 305 071	25,3%	56,4%
Depreciation and asset impairment	10 353 396	2 068 791	20,0%	2 068 791	20,0%	1 983 339	20,1%	4,3%
Finance charges	6 955 119	1 181 873	17,0%	1 181 873	17,0%	1 249 997	22,4%	5,4%
Bulk purchases	53 968 203	17 134 840	31,7%	17 134 840	31,7%	15 587 330	30,1%	9,9%
Other Materials	3 898 336	474 536	12,2%	474 536	12,2%	615 390	11,7%	22,9%
Contracted services	15 732 013	2 465 463	15,7%	2 465 463	15,7%	2 394 060	17,6%	3,0%
Transfers and subsidies	832 280	587 141	70,5%	587 141	70,5%	165 355	13,5%	255,1%
Other expenditure	17 780 316	3 080 506	17,3%	3 080 506	17,3%	2 995 732	29,9%	2,8%
Losses	91 741	17 490	19,1%	17 490	19,1%	11 583	75,4%	51,0%
Surplus/(Deficit)	2 550	3 488 429		3 488 429		3 858 246		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	7 535 382	836 843	11,1%	836 843	11,1%	502 010	5,9%	66,7%
Transfers and subsidies - capital (monetary allocations) (Debtors Agencies, HH, PE, etc)	589 936	353 912	60,0%	353 912	60,0%	295 280	24,6%	19,9%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 127 867	4 679 184		4 679 184		4 655 536		
Taxation	28 604	-	-	-	-	14 864	41,1%	100,0%
Surplus/(Deficit) after taxation	8 099 263	4 679 184		4 679 184		4 640 672		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 099 263	4 679 184		4 679 184		4 640 672		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 099 263	4 679 184		4 679 184		4 640 672		

This information includes distorted information for Merafong City as the performance far exceeds the budget, the municipality has been advised to rectify the errors.

Part 2: Capital Revenue and Expenditure

	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance ¹	15 472 500	1 345 076	8,7%	1 345 076	8,7%	1 552 209	7,7%	(13,3%)
National Government	6 597 676	774 088	11,7%	774 088	11,7%	608 896	7,9%	27,1%
Provincial Government	28 681	-	-	-	-	(28 545)	(32,1%)	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, P)	357 045	44 097	12,4%	44 097	12,4%	92 357	385,6%	(52,3%)
Transfers recognised - capital	6 983 402	818 185	11,7%	818 185	11,7%	672 708	8,6%	21,6%
Borrowing	5 727 190	375 537	6,6%	375 537	6,6%	687 997	7,9%	45,4%
Internally generated funds	2 761 908	151 354	5,5%	151 354	5,5%	191 503	5,2%	(21,0%)
	-	-	-	-	-	-	-	-
Capital Expenditure Functional ¹	15 479 110	1 353 094	8,7%	1 353 094	8,7%	1 670 708	7,9%	(19,0%)
Municipal governance and administration	2 376 269	128 862	5,4%	128 862	5,4%	(52 056)	(1,6%)	(347,5%)
Executive and Council	56 080	4 534	8,1%	4 534	8,1%	1 480	1,1%	206,3%
Finance and administration	2 320 019	124 328	5,4%	124 328	5,4%	(53 562)	(1,7%)	(332,1%)
Internal audit	170	-	-	-	-	26	6,2%	(100,0%)
Community and Public Safety	3 172 461	412 394	13,0%	412 394	13,0%	474 682	8,7%	(13,1%)
Community and Social Services	337 923	21 338	6,3%	21 338	6,3%	112 760	26,3%	(81,1%)
Sport And Recreation	293 347	53 797	18,3%	53 797	18,3%	5 718	1,2%	840,8%
Public Safety	276 561	18 484	6,7%	18 484	6,7%	8 701	2,5%	312,4%
Housing	2 120 370	350 573	16,5%	350 573	16,5%	347 260	8,5%	1,0%
Health	144 260	5 171	3,6%	5 171	3,6%	243	,2%	2 031,4%
Economic and Environmental Services	4 442 515	221 904	5,0%	221 904	5,0%	426 154	6,8%	(47,9%)
Planning and Development	811 151	42 825	5,3%	42 825	5,3%	77 337	7,3%	(44,6%)
Road Transport	3 556 963	178 477	5,0%	178 477	5,0%	352 165	6,9%	(49,3%)
Environmental Protection	74 400	602	,8%	602	,8%	(3 348)	(2,3%)	(118,0%)
Trading Services	5 133 056	588 464	11,5%	588 464	11,5%	821 928	13,8%	(28,4%)
Energy sources	1 780 336	257 961	14,5%	257 961	14,5%	255 521	10,0%	1,0%
Water Management	2 043 046	227 290	11,1%	227 290	11,1%	363 779	16,8%	(37,5%)
Waste Water Management	889 266	72 074	8,1%	72 074	8,1%	180 676	20,1%	(60,1%)
Waste Management	420 407	31 139	7,4%	31 139	7,4%	21 952	6,8%	41,8%
Other	354 810	1 470	,4%	1 470	,4%	-	-	(100,0%)

¹West Rand DM, Merafong City, Rand West City and COJ reported distorted capital budgets and distorted performance information for West Rand DM.

The performance information excludes Merafong City figures which has errors and was not successfully uploaded by NT LG database.

Part 3: Cash Receipts and Payments

	2020/21					2019/20		Q1 of 2019/20 to Q1 of 2020/21
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	First Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	161 670 586	31 830 128	19,7%	31 830 128	19,7%	17 655 082	18,0%	80,3%
Property rates	47 526 096	5 580 539	11,7%	5 580 539	11,7%	2 726 260	13,8%	104,7%
Service charges	198 590 258	15 000 548	7,6%	15 000 548	7,6%	8 552 362	16,0%	75,4%
Other revenue	(101 105 497)	3 662 222	(3,6%)	3 662 222	(3,6%)	1 524 713	24,0%	140,2%
Transfers and Subsidies - Operational	11 404 903	6 400 179	56,1%	6 400 179	56,1%	4 258 090	31,7%	50,3%
Transfers and Subsidies - Capital	4 404 737	1 162 016	26,4%	1 162 016	26,4%	593 657	12,6%	95,7%
Interest	850 089	24 623	2,9%	24 623	2,9%	-	-	100,0%
Dividends	-	-	-	-	-	-	-	-
Payments	(141 389 402)	(36 812 406)	26,0%	(36 812 406)	26,0%	(16 592 652)	13,0%	121,9%
Suppliers and employees	(133 611 927)	(35 044 157)	26,2%	(35 044 157)	26,2%	(16 124 164)	13,4%	117,3%
Finance charges	(6 955 119)	(1 181 873)	17,0%	(1 181 873)	17,0%	(353 673)	6,3%	234,2%
Transfers and grants	(822 356)	(586 378)	71,3%	(586 378)	71,3%	(114 815)	9,4%	410,7%
Net Cash from/(used) Operating Activities	20 281 184	(4 982 278)	(24,6%)	(4 982 278)	(24,6%)	1 062 430	(3,6%)	(569,0%)
Cash Flow from Investing Activities								
Receipts	438 775	(822 312)	(187,4%)	(822 312)	(187,4%)	3 068 481	(49,1%)	(126,8%)
Proceeds on disposal of PPE	456 126	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	3 063 426	(255 326)	(8,3%)	(255 326)	(8,3%)	80 284	210,2%	(418,0%)
Decrease (Increase) in non-current investments	3 080 778	(566 985)	18,4%	(566 985)	18,4%	2 988 197	43,8%	(119,0%)
Payments	(16 291 945)	(645 859)	4,0%	(645 859)	4,0%	(18 447)	,2%	3 401,2%
Capital assets	(16 291 945)	(645 859)	4,0%	(645 859)	4,0%	(18 447)	,2%	3 401,2%
Net Cash from/(used) Investing Activities	(15 853 170)	(1 468 171)	9,3%	(1 468 171)	9,3%	3 050 034	(21,8%)	(148,1%)
Cash Flow from Financing Activities								
Receipts	4 082 734	1 995 121	48,9%	1 995 121	48,9%	(93 144)	(3,2%)	(2 242,0%)
Short term loans	3 000 000	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 043	1 988 369	4 965,6%	1 988 369	4 965,6%	-	-	100,0%
Increase (decrease) in consumer deposits	1 042 691	6 752	,6%	6 752	,6%	(93 144)	224,3%	(107,2%)
Payments	5 310	32 168	605,8%	32 168	605,8%	3 904	-	724,0%
Repayment of borrowing	5 310	32 168	605,8%	32 168	605,8%	3 904	-	724,0%
Net Cash from/(used) Financing Activities	4 088 044	2 027 289	49,6%	2 027 289	49,6%	(89 241)	(3,0%)	(2 371,7%)
Net Increase/(Decrease) in cash held	8 516 057	(4 423 161)	(51,9%)	(4 423 161)	(51,9%)	4 023 223	(10,0%)	(209,9%)
Cash/cash equivalents at the year begin:	6 893 590	2 265 866	32,9%	2 265 866	32,9%	4 793 337	12,6%	(52,7%)
Cash/cash equivalents at the year end: 1	15 409 648	(2 421 283)	(15,7%)	(2 421 283)	(15,7%)	5 671 958	(7,2%)	(142,7%)

¹The MBS does not show all the CFA information due to persistent mapping challenges.

Receipts from operating activities and cash flow from financing activities still show no information for most municipalities.

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts (to Council) Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 232 865	10,6%	456 008	4,0%	451 302	3,9%	9 469 155	81,5%	11 612 331	22,0%	43 437	4%	719 056	6,2%
Trade and Other Receivables from Exchange Transactions - Electricity	2 900 257	41,8%	595 374	8,6%	332 967	4,8%	3 091 964	44,7%	5 920 562	13,1%	4 109	1%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 419 474	17,3%	354 980	4,4%	270 049	3,3%	6 861 870	74,8%	8 125 373	15,4%	5 577	1%	1 544 245	10,0%
Receivables from Exchange Transactions - Wastewater Management	340 274	11,0%	115 935	3,9%	132 953	4,3%	2 492 757	80,8%	3 054 919	5,8%	13 836	4%	479 370	15,9%
Receivables from Exchange Transactions - Wastewater Management	295 876	8,7%	105 203	3,1%	105 069	3,1%	2 883 291	85,0%	3 396 440	6,4%	7 053	2%	144 000	4,2%
Receivables from Exchange Transactions - Property Rental Debtors	14 330	2,3%	5 250	8%	4 830	8%	909 562	96,1%	933 931	1,2%	3 753	6%	45 024	7,1%
Interest on Asset Debtor Accounts	113 236	2,0%	96 541	1,7%	129 395	2,1%	5 258 235	98,9%	5 597 412	10,6%	2 713	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	854 113	6,4%	481 693	3,4%	438 053	3,1%	11 693 700	87,0%	13 445 559	25,5%	1 755	-	107 677	8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	7 170 428	13,6%	2 197 985	4,2%	1 863 619	3,5%	41 585 554	78,7%	52 817 585	100,0%	52 278	2%	3 039 375	5,8%
Debtors Age Analysis By Customer Group														
Organs of State	501 557	33,4%	167 293	11,2%	105 716	7,0%	725 713	48,4%	1 500 281	2,8%	6	-	107 677	7,2%
Commercial	3 548 754	26,8%	876 530	5,6%	621 083	4,7%	8 207 068	61,9%	13 253 436	25,1%	3 889	-	-	-
Households	3 073 712	8,2%	1 118 673	3,0%	1 133 154	3,1%	31 974 943	85,7%	37 300 692	70,6%	78 387	2%	2 931 696	7,0%
Other	46 405	8,1%	35 288	4,6%	3 653	88,0%	677 828	88,0%	763 185	1,4%	-	-	-	-
Total By Customer Group	7 170 428	13,6%	2 197 985	4,2%	1 863 619	3,5%	41 585 554	78,7%	52 817 585	100,0%	82 278	2%	3 039 375	5,8%

The performance information excludes COJ figures which has errors and was not successfully uploaded by NT LG database.

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 248 531	53,3%	689 512	8,7%	201 220	2,5%	2 836 061	35,6%	7 975 324	48,2%
Bulk Water	1 075 553	52,7%	61 230	3,1%	65 256	3,2%	837 654	41,1%	2 039 692	12,3%
PAYE deductions	186 445	100,0%	-	-	-	-	-	-	186 445	1,1%
VAT (output less input)	33 277	61,4%	2 989	5,5%	-	-	17 925	33,1%	54 191	3%
Pensions / Retirement	167 275	100,0%	-	-	-	-	-	-	167 275	1,0%
Loan repayments	4 351	100,0%	-	-	-	-	-	-	4 351	-
Trade Creditors	2 501 572	74,0%	60 716	1,8%	94 269	2,8%	725 024	21,4%	3 381 582	20,4%
Auditor-General	1 289	27,5%	-	-	-	-	3 396	72,5%	4 685	-
Other	2 344 861	85,9%	3 483	1%	25 539	9%	354 907	13,0%	2 728 790	16,5%
Total	10 563 154	63,9%	817 930	4,9%	386 284	2,3%	4 774 968	28,9%	16 542 335	100,0%

Source: Local Government Database

- All figures in this report are unaudited.
- Merafong City OPEX figures for quarter 1 are still distorted due to mSCOA data strings challenges, however the municipality is working on resolving the matter.

Gauteng: City of Ekurhuleni (EKU) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2020

Description	2019/20	Budget year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	6 140 478	6 140 478	1 479 718	1 479 718	1 535 120	55 404	(3,61)	6 140 478
Service charges	-	25 954 543	25 958 543	6 653 669	6 653 669	6 489 636	164 033	2,53	25 958 543
Investment revenue	-	233 778	233 778	53 373	53 373	58 444	5 071	(8,68)	233 778
Transfers and subsidies	-	4 864 637	5 750 117	1 908 863	1 908 863	1 437 529	471 334	32,79	5 750 117
Other own revenue	-	4 436 024	4 436 024	1 015 574	1 015 574	1 109 006	(93 432)	(8,42)	4 436 024
Total Revenue (excluding capital transfers and contributions)	-	41 629 459	42 518 940	11 111 194	11 111 194	10 629 735	481 460	4,53	42 518 940
Employee costs	-	9 754 168	10 387 521	2 269 833	2 269 833	2 596 879	(327 046)	(12,59)	10 387 521
Remuneration of councillors	-	142 795	142 795	35 465	35 465	35 899	(234)	(0,66)	142 795
Depreciation & asset impairment	-	2 354 687	2 509 630	585 091	585 091	627 407	(42 317)	(6,74)	2 509 630
Finance charges	-	1 128 805	1 202 120	189 263	189 263	300 530	(131 267)	(43,68)	1 202 120
Materials and bulk purchases	-	18 939 818	18 708 207	6 110 112	6 110 112	4 876 551	1 433 561	30,65	18 708 207
Transfers and subsidies	-	676 943	648 677	68 464	68 464	162 169	193 705	57,78	648 677
Other expenditure	-	9 758 974	9 048 504	1 692 032	1 692 032	2 282 125	(570 093)	(25,20)	9 048 504
Total Expenditure	-	41 755 974	42 645 455	10 930 260	10 930 260	10 661 361	268 899	2,52	42 645 455
Surplus/(Deficit)	-	(126 515)	(126 515)	180 934	180 934	(31 626)	212 560	(672,10)	(126 515)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	2 240 665	1 935 606	282 430	282 430	483 902	201 472	(41,63)	1 935 606
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)	-	315 678	315 678	258 818	258 818	70 920	179 899	227,95	315 678
Surplus/(Deficit) after capital transfers & contributions	-	2 429 829	2 124 770	722 182	722 182	531 195	190 987	35,95	2 124 770
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	2 429 829	2 124 770	722 182	722 182	531 195	190 987	35,95	2 124 770
Capital expenditure & funds sources	-	-	-	-	-	-	-	-	-
Capital expenditure	-	4 929 978	4 624 919	572 455	572 455	1 156 229	(583 774)	(50,49)	4 624 919
Transfers recognised - capital	-	2 240 665	1 935 606	282 430	282 430	483 901	201 472	(41,63)	1 935 606
Borrowing	-	1 976 039	1 976 039	251 080	251 080	404 010	(242 950)	(49,18)	1 976 039
Internally generated funds	-	713 273	713 273	38 985	38 985	178 318	(139 333)	(78,15)	713 273
Total sources of capital funds	-	4 929 978	4 624 919	572 455	572 455	1 156 229	(583 774)	(50,49)	4 624 919
Financial position	-	-	-	-	-	-	-	-	-
Total current assets	-	11 816 392	11 816 392	9 484 908	9 484 908	2 954 098	6 530 808	221,08	11 816 392
Total non current assets	-	70 204 639	69 899 580	63 448 608	63 448 608	17 474 894	45 971 714	263,07	69 899 580
Total current liabilities	-	12 876 678	12 876 678	12 554 356	12 554 356	3 219 169	9 335 187	289,99	12 876 678
Total non current liabilities	-	13 063 547	13 063 547	9 468 974	9 468 974	3 265 887	6 203 087	189,94	13 063 547
Community wealth/Equity	-	56 080 806	56 080 806	50 908 184	50 908 184	14 020 202	36 887 983	263,11	56 080 806
Cash flows	-	-	-	-	-	-	-	-	-
Net cash from (used) operating	-	13 895 736	36 745 014	9 580 041	9 580 041	9 186 251	393 790	4,29	36 745 014
Net cash from (used) investing	-	(8 900 914)	-	(902 201)	(902 201)	239 700	(1 141 961)	(476,28)	-
Net cash from (used) financing	-	895 756	-	(12 096)	(12 096)	223 939	(236 035)	(105,40)	-
Cash/cash equivalents at the year end¹	-	11 822 782	(30 812 810)	(6 827 026)	(6 827 026)	(8 228 201)	(598 825)	7,28	(30 812 810)
Collection Rate²	-	-	-	-	-	-	-	-	-
Property rates	-	401,37	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	436,72	-	-	-	-	-	-	-
Service charges - water revenue	-	2,61	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	2 526,03	-	-	-	-	-	-	-
Service charges - refuse revenue	-	642,80	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-

¹ 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.

² 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 in Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	466 817	7,0%	246 603	3,7%	284 503	4,0%	5 650 218	85,3%	6 627 140	36,7%	38 033	,6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 462 605	50,5%	294 088	10,2%	122 393	4,3%	1 009 986	35,1%	2 879 072	15,9%	3 415	,1%	-	-
Receivables from Non-exchange Transactions - Property Rates	397 075	14,1%	143 251	5,1%	111 108	4,0%	2 158 367	75,8%	2 809 841	15,6%	4 702	,2%	-	-
Receivables from Exchange Transactions - Waste Water Management	149 735	5,3%	71 278	3,9%	88 462	4,1%	1 504 190	62,9%	1 813 066	10,0%	13 480	,7%	-	-
Receivables from Exchange Transactions - Waste Management	114 752	6,6%	59 637	3,4%	61 450	3,1%	1 505 607	86,5%	1 741 446	9,6%	5 732	,3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 343	1,6%	3 405	2,4%	3 341	2,3%	134 043	93,6%	143 133	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	71 636	4,8%	68 925	4,6%	36 103	2,3%	1 324 069	88,3%	1 499 733	8,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24 382	4,4%	21 944	4,0%	68 715	12,5%	435 793	79,1%	550 834	3,0%	-	-	-	-
Total By Income Source	2 679 345	14,8%	908 171	5,0%	755 075	4,2%	13 722 273	76,0%	18 064 864	100,0%	65 362	,4%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	65 385	39,6%	24 936	15,1%	13 578	8,2%	51 026	37,0%	164 925	,9%	-	-	-	-
Commercial	1 564 617	39,7%	344 147	8,7%	205 254	5,2%	1 830 773	46,4%	3 944 791	21,8%	-	-	-	-
Households	1 029 172	7,5%	533 363	3,9%	531 789	3,9%	11 576 801	84,8%	13 771 125	75,2%	65 362	,5%	-	-
Other	20 172	11,0%	5 724	3,1%	4 454	2,4%	153 672	83,5%	184 022	1,1%	-	-	-	-
Total By Customer Group	2 679 345	14,8%	908 171	5,0%	755 075	4,2%	13 722 273	76,0%	18 064 864	100,0%	65 362	,4%	-	-

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	%
Creditor Age Analysis										
Bulk Electricity	1 000 878	100,0%	-	-	-	-	-	-	1 000 878	59,3%
Bulk Water	685 131	100,0%	-	-	-	-	-	-	685 131	40,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	547	100,0%	-	-	-	-	-	-	547	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 686 556	100,0%	-	-	-	-	-	-	1 686 556	100,0%

Gauteng: City of Johannesburg (JHB) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2020

Description	2019/20	Budget year 2020/21							Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance		YTD variance %
R thousands										
Financial Performance										
Property rates	-	13 215 032	13 215 032	3 296 407	3 296 407	3 303 758	(7 351)	0,22	13 215 032	
Service charges	-	32 912 991	32 814 614	8 309 641	8 309 641	8 521 545	(211 904)	2,49	32 814 614	
Investment revenue	-	453 293	331 765	46 652	46 652	82 389	(35 737)	43,38	331 765	
Transfers and subsidies	-	14 638 120	15 224 655	4 424 243	4 424 243	3 631 174	793 069	21,84	15 224 655	
Other own revenue	-	7 923 384	7 183 771	1 346 006	1 346 006	1 711 719	(365 713)	(21,37)	7 183 771	
Total Revenue (excluding capital transfers and contributions)	-	69 142 819	68 769 837	17 422 950	17 422 950	17 250 585	172 365	1,00	68 769 837	
Employee costs	-	15 957 418	15 924 305	3 926 394	3 926 394	3 880 138	46 255	1,19	15 924 305	
Remuneration of councillors	-	176 716	176 716	43 306	43 306	44 179	(873)	1,98	176 716	
Depreciation & asset impairment	-	4 449 659	4 449 659	858 540	858 540	1 110 147	(251 607)	22,66	4 449 659	
Finance charges	-	4 185 325	4 328 853	837 799	837 799	1 028 090	(190 291)	18,51	4 328 853	
Materials and bulk purchases	-	19 483 756	19 403 756	5 732 102	5 732 102	5 933 304	(201 202)	3,39	19 483 756	
Transfers and subsidies	-	60 640	4 812 880	483 842	483 842	1 146 275	(662 434)	57,79	4 812 880	
Other expenditure	-	24 656 791	18 915 620	4 665 958	4 665 958	4 575 499	90 460	1,98	18 915 620	
Total Expenditure	-	68 970 306	68 091 789	16 547 941	16 547 941	17 717 632	(1 169 692)	(6,60)	68 091 789	
Surplus/(Deficit)	-	172 513	678 047	875 009	875 009	(467 047)	1 342 056	(287,35)	678 047	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	2 495 738	2 049 389	157 494	157 494	376 520	(219 026)	58,17	2 049 389	
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)	-	34 700	384 326	6 066	6 066	53 675	(47 609)	(68,70)	384 326	
Surplus/(Deficit) after capital transfers & contributions	-	2 702 951	3 111 762	1 038 569	1 038 569	(36 852)	1 075 421	(2 918,18)	3 111 762	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	-	2 702 951	3 111 762	1 038 569	1 038 569	(36 852)	1 075 421	(2 918,18)	3 111 762	
Capital expenditure & funds sources ¹										
Capital expenditure	-	5 328 954	4 980 918	390 004	390 004	374 103	15 901	4,25	4 980 918	
Transfers recognised - capital	-	1 636 485	1 383 440	248 277	248 277	103 905	144 372	138,95	1 383 440	
Borrowing	-	2 225 286	2 207 963	76 238	76 238	165 835	(89 597)	54,03	2 207 963	
Internally generated funds	-	1 467 183	8 740 314	62 336	62 336	654 667	(592 331)	(90,48)	8 740 314	
Total sources of capital funds	-	5 328 954	12 331 717	386 851	386 851	924 407	(537 556)	(58,15)	12 331 717	
Financial Position										
Total current assets	-	60 571 981	20 716 873	2 517 900	2 517 900	4 887 423	(2 369 523)	(48,48)	20 716 873	
Total non current assets	-	11 174 881	94 349 110	230 472	230 472	22 395 489	(22 165 017)	(98,97)	94 349 110	
Total current liabilities	-	994 110	16 486 872	887 415	887 415	4 121 718	(7 009 133)	(170,05)	16 486 872	
Total non current liabilities	-	2 033 500	31 064 455	3 888 974	3 888 974	7 766 114	(3 877 140)	(49,92)	31 064 455	
Community wealth/Equity	-	68 032 628	64 466 303	717 020	717 020	15 437 391	(14 720 361)	(95,36)	64 466 303	
Cash flows										
Net cash from (used) operating ²	-	2 685 972	31 277	3 160 678	3 160 678	(853 937)	4 014 614	(470,13)	31 277	
Net cash from (used) investing	-	(529 061)	925 178	495 020	495 020	(467 891)	(27 129)	5,80	925 178	
Net cash from (used) financing	-	3 000 171	3 821 290	2 031 142	2 031 142	205 365	1 825 776	889,04	3 821 290	
Cash/cash equivalents at the year end ²	-	52 317	8 255 644	5 011 038	5 011 038	(608 895)	5 619 933	(922,97)	8 255 644	
Collection Rate ³										
Property rates	-	88,77	90,42	85,09	85,09	90,42	-	-	90,42	
Service charges	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	95,12	96,87	105,86	105,86	96,87	-	-	96,87	
Service charges - water revenue	-	79,83	79,83	144,67	144,67	79,83	-	-	79,83	
Service charges - sanitation revenue	-	79,83	79,83	-	-	79,83	-	-	79,83	
Service charges - refuse revenue	-	83,41	83,41	89,49	89,49	83,41	-	-	83,41	
Interest earned - outstanding debtors	-	82,28	-	19,10	19,10	-	-	-	-	

¹ 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.

² 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.

³ Collection rates are not pulling 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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water													719 056	
Trade and Other Receivables from Exchange Transactions - Electricity													1 544 248	
Receivables from Non-exchange Transactions - Property Rates													479 370	
Receivables from Exchange Transactions - Waste Water Management													144 000	
Receivables from Exchange Transactions - Waste Management													45 024	
Receivables from Exchange Transactions - Property Rental Debtors														
Interest on Arrear Debtor Accounts														
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure														
Other														
Total By Income Source													2 931 698	
Debtors Age Analysis By Customer Group														
Organs of State														
Commercial													2 931 698	
Households														
Other														
Total By Customer Group													2 931 698	

The performance information excludes COJ figures which has errors and was not successfully uploaded by NT LG database.

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	%
Creditor Age Analysis										
Bulk Electricity	1 276 266	100,0%							1 276 266	33,4%
Bulk Water										
PAYE deductions										
VAT (output less input)										
Pensions / Retirement										
Loan repayments										
Trade Creditors	1 148 750	87,5%	11 776	,9%	23 094	1,8%	129 678	9,9%	1 313 298	34,4%
Auditor-General										
Other	997 492	81,2%	3 456	,3%	25 539	2,1%	201 552	16,4%	1 228 039	32,2%
Total	3 422 508	89,7%	15 231	,4%	48 633	1,3%	331 230	8,7%	3 817 603	100,0%

Gauteng: City of Tshwane (TSH) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2020

Description	2019/20	Budget year 2020/21							Full Year Forecast
		Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
R thousands	Audited Outcome								
Financial Performance									
Property rates	-	8 485 709	8 485 709	2 129 605	2 129 605	2 083 119	46 486	2,23	8 485 709
Service charges	-	22 107 240	22 107 240	4 771 138	4 771 138	5 739 302	(968 164)	(16,87)	22 107 240
Investment revenue	-	159 531	159 531	33 917	33 917	39 883	(5 966)	(14,96)	159 531
Transfers and subsidies	-	3 421 941	3 421 941	1 485 322	1 485 322	1 361 502	103 720	7,62	3 421 941
Other own revenue	-	3 386 293	3 386 293	706 405	706 405	918 103	(211 698)	(23,06)	3 386 293
Total Revenue (excluding capital transfers and contributions)	-	37 560 714	37 560 714	9 106 386	9 106 386	10 142 009	(1 035 623)	(10,21)	37 560 714
Employee costs	-	11 656 197	11 656 197	3 124 576	3 124 576	2 983 012	141 563	4,75	11 656 197
Remuneration of councillors	-	150 602	150 602	309	309	37 747	37 438	99,18	150 602
Depreciation & asset impairment	-	2 372 096	2 372 096	433 198	433 198	658 144	222 946	(33,98)	2 372 096
Finance charges	-	1 455 417	1 455 417	51 637	51 637	363 854	(312 217)	85,81	1 455 417
Materials and bulk purchases	-	13 329 971	13 329 971	3 051 845	3 051 845	3 362 452	(310 607)	9,24	13 329 971
Transfers and subsidies	-	45 553	45 553	32 379	32 379	17 410	14 969	85,98	45 553
Other expenditure	-	8 696 325	8 696 325	1 600 259	1 600 259	2 938 274	(1 338 015)	(45,54)	8 696 325
Total Expenditure	-	37 706 162	37 706 162	8 294 203	8 294 203	10 358 893	(2 064 690)	(19,93)	37 706 162
Surplus/(Deficit)	-	(145 448)	(145 448)	812 183	812 183	(216 885)	1 029 068	(474,48)	(145 448)
Transfers and subsidies - capital (monetary allocations) National / Provincial and District	-	2 101 310	2 101 310	23 395	23 395	449 509	(426 213)	94,80	2 101 310
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)	-	206 437	206 437	85 047	85 047	41 997	43 050	102,51	206 437
Surplus/(Deficit) after capital transfers & contributions	-	2 162 300	2 162 300	920 625	920 625	274 721	645 904	235,11	2 162 300
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	2 162 300	2 162 300	920 625	920 625	274 721	645 904	235,11	2 162 300
Capital expenditure & funds sources	-	-	-	-	-	-	-	-	-
Capital expenditure	-	4 037 545	4 037 545	298 374	298 374	578 760	(280 385)	(48,45)	4 037 545
Transfers recognised - capital	-	2 217 810	2 217 810	207 318	207 318	420 452	(213 134)	(50,69)	2 217 810
Borrowing	-	1 492 500	1 492 500	46 602	46 602	112 044	(65 442)	(58,41)	1 492 500
Internally generated funds	-	327 235	327 235	42 718	42 718	46 264	(3 546)	(7,67)	327 235
Total sources of capital funds	-	4 037 545	4 037 545	296 638	296 638	578 760	(282 122)	(48,75)	4 037 545
Financial position	-	-	-	-	-	-	-	-	-
Total current assets	-	351 081	351 081	(1 228 456)	(1 228 456)	146 185	1 374 621	(940,46)	(351 081)
Total non current assets	-	1 714 002	1 714 002	151 908	151 908	1 289	223 197	313,09	1 714 002
Total current liabilities	-	150	150	(2 477 375)	(2 477 375)	37	(2 477 337)	6 515 229,61	(150)
Total non current liabilities	-	(760 053)	(60 053)	(139 994)	(139 994)	(190 013)	50 019	26,32	(760 053)
Community wealth/Equity	-	(38 679)	(38 679)	620 195	620 195	(9 670)	629 865	(5 513,78)	(38 679)
Cash flows	-	-	-	-	-	-	-	-	-
Net cash from (used) operating	-	11 990 084	11 990 084	4 789 955	4 789 955	2 806 804	1 983 150	70,58	11 990 084
Net cash from (used) investing	-	(4 083 205)	(4 083 205)	956	956	(600 215)	601 171	(100,16)	(4 083 205)
Net cash from (used) financing	-	-	-	4 312	4 312	-	4 312	-	-
Cash/cash equivalents at the year end¹	-	7 906 879	7 906 879	4 440 857	4 440 857	2 206 589	2 234 268	101,25	7 906 879
Collection Rate²	-	-	-	-	-	-	-	-	-
Property rates	-	109,65	109,65	127,75	127,75	109,65	-	-	109,65
Service charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	110,52	110,52	124,71	124,71	110,67	-	-	110,52
Service charges - water revenue	-	142,59	142,59	133,64	133,64	141,85	-	-	142,59
Service charges - sanitation revenue	-	117,36	117,36	128,82	128,82	117,72	-	-	117,36
Service charges - refuse revenue	-	158,73	158,73	131,80	131,80	150,17	-	-	158,73
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-

¹Cash 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.

² Collection rates are not pulling through to Schedule C.

City of Tshwane (COT): Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	631 312	18,9%	150 356	4,5%	135 592	4,1%	2 416 962	72,5%	3 334 222	19,1%	5 723	2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 241 801	37,5%	250 762	7,6%	181 514	5,5%	1 634 131	49,4%	3 308 207	19,0%	783	-	-	-
Receivables from Non-exchange Transactions - Property Rates	923 055	25,1%	125 176	3,4%	94 819	2,6%	2 529 303	68,9%	3 672 353	21,0%	956	-	-	-
Receivables from Exchange Transactions - Waste Water Management	148 902	23,0%	27 513	4,3%	28 410	4,4%	441 399	68,3%	646 224	3,7%	560	1%	-	-
Receivables from Exchange Transactions - Waste Management	145 389	15,7%	26 381	2,8%	28 073	3,0%	728 817	78,5%	928 656	5,3%	1 425	2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11 605	2,8%	1 639	4%	1 280	3%	404 073	96,5%	418 596	2,4%	3 753	3%	-	-
Interest on Arrear Debtor Accounts	8 107	3%	3 745	1%	57 486	2,2%	2 958 073	97,4%	3 037 411	17,4%	2 713	1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	318 705	15,2%	41 147	2,0%	40 322	1,9%	1 701 411	81,0%	2 101 585	12,0%	1 800	1%	-	-
Total By Income Source	3 428 876	19,7%	626 718	3,6%	577 496	3,3%	12 814 168	73,4%	17 447 258	100,0%	17 745	1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	390 895	46,0%	90 005	10,6%	65 311	7,7%	304 381	35,8%	850 592	4,9%	-	-	-	-
Commercial	1 494 777	26,5%	267 040	4,7%	204 301	3,6%	3 664 767	65,1%	5 633 884	32,3%	4 005	1%	-	-
Households	1 543 205	14,1%	269 673	2,5%	337 884	2,8%	8 845 020	80,7%	10 955 781	62,3%	13 741	1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 428 876	19,7%	626 718	3,6%	577 496	3,3%	12 814 168	73,4%	17 447 258	100,0%	17 745	1%	-	-

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	%
Creditor Age Analysis										
Bulk Electricity	1 326 544	100,0%	-	-	-	-	-	-	1 326 544	30,3%
Bulk Water	290 860	100,0%	-	-	-	-	-	-	290 860	6,6%
PAYE deductions	173 001	100,0%	-	-	-	-	-	-	173 001	4,0%
VAT (output less input)	(57 602)	100,0%	-	-	-	-	-	-	(57 602)	(1,3%)
Pensions / Retirement	152 974	100,0%	-	-	-	-	-	-	152 974	3,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 173 253	100,0%	-	-	-	-	-	-	1 173 253	26,8%
Auditor-General	584	100,0%	-	-	-	-	-	-	584	-
Other	1 315 384	100,0%	-	-	-	-	-	-	1 315 384	30,1%
Total	4 374 997	100,0%	-	-	-	-	-	-	4 374 997	100,0%

Gauteng: Emfuleni (GT421) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2020

Description	2019/20	Budget year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	-	932 745	932 745	235 601	235 601	233 186	2 415	1,04	932 745
Service charges	-	3 932 928	3 932 928	1 153 808	1 153 808	983 232	170 576	17,35	3 932 928
Investment revenue	-	18 460	18 460	881	881	4 615	3 734	(80,90)	18 460
Transfers and subsidies	-	900 412	1 090 325	376 255	376 255	272 581	103 673	38,03	1 090 325
Other own revenue	-	411 598	412 298	60 021	60 021	103 074	43 053	41,77	412 298
Total Revenue (excluding capital transfers and contributions)	-	6 196 143	6 386 757	1 826 566	1 826 566	1 596 689	229 877	14,40	6 386 757
Employee costs	-	1 315 734	1 327 507	278 990	278 990	331 876	52 886	15,94	1 327 507
Remuneration of councillors	-	60 259	60 259	13 908	13 908	15 065	1 157	7,68	60 259
Depreciation & asset impairment	-	387 831	387 831	-	-	96 957	96 957	100,00	387 831
Finance charges	-	5 000	413	18 630	18 630	103	18 527	17 961,15	413
Materials and bulk purchases	-	2 608 668	2 461 015	731 960	731 960	815 254	116 706	18,97	2 461 015
Transfers and subsidies	-	2 259	2 259	759	759	565	194	34,41	2 259
Other expenditure	-	1 686 638	2 007 690	41 473	41 473	501 922	460 448	(91,74)	2 007 690
Total Expenditure	-	6 066 389	6 246 974	1 085 721	1 085 721	1 561 741	476 021	(30,48)	6 246 974
Surplus/(Deficit)	-	129 754	139 783	740 846	740 846	34 948	705 898	2 019,87	139 783
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	185 533	170 867	-	-	42 717	42 717	100,00	170 867
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)	-	18 673	18 673	23	23	4 668	4 645	(99,52)	18 673
Surplus/(Deficit) after capital transfers & contributions	-	333 960	329 323	740 868	740 868	82 333	658 536	799,85	329 323
Share of surplus/ deficit of associate	-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources									
Capital expenditure	-	333 960	329 323	5 577	5 577	82 331	(76 753)	(93,23)	329 323
Transfers recognised - capital	-	189 533	174 467	5 666	5 686	43 617	(37 951)	(87,01)	174 467
Financing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	144 427	154 856	(88)	(88)	38 714	(38 802)	(100,23)	154 856
Total sources of capital funds	-	333 960	329 323	5 577	5 577	82 331	(76 753)	(93,23)	329 323
Financial position									
Total current assets	-	1 321 753	1 489 470	4 151 377	4 151 377	372 368	3 779 009	1 014,86	1 489 470
Total non current assets	-	11 591 568	11 586 931	11 505 487	11 505 487	2 896 733	8 608 754	297,19	11 586 931
Total current liabilities	-	3 653 848	3 455 009	5 198 900	5 198 900	863 752	4 335 147	501,90	3 455 009
Total non current liabilities	-	356 448	335 474	334 766	334 766	83 869	250 898	299,16	335 474
Community wealth/Equity	-	8 873 165	9 260 697	10 123 198	10 123 198	2 315 174	7 808 024	337,25	9 260 697
Cash flows									
Net cash from (used) operating	-	467 031	941 005	850 725	850 725	235 253	1 085 978	461,62	941 005
Net cash from (used) investing	-	2 003 779	1 999 121	999	999	499 785	498 786	99,80	1 999 121
Net cash from (used) financing	-	53 047	519	(4 237)	(4 237)	13 262	(17 498)	(131,95)	519
Cash/cash equivalents at the year end¹	-	(1 266 193)	(840 089)	(615 623)	(615 623)	(233 145)	(382 478)	164,05	(840 089)
Collection Rate²									
Property rates	-	160,47	160,47	23,46	23,46	160,47	-	-	160,47
Service charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	198,23	198,23	32,84	32,84	198,23	-	-	198,23
Service charges - water revenue	-	114,25	99,25	29,87	29,87	99,25	-	-	99,25
Service charges - sanitation revenue	-	106,00	106,00	25,26	25,26	106,00	-	-	106,00
Service charges - refuse revenue	-	94,13	94,13	15,90	15,90	94,13	-	-	94,13
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-

¹ 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.² Collection rates are not pulling 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	474 763	4,8%	354 589	3,6%	312 900	3,2%	8 727 938	88,4%	9 870 189	100,0%	-	-	-	-
Total By Income Source	474 763	4,8%	354 589	3,6%	312 900	3,2%	8 727 938	88,4%	9 870 189	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Members of State	18 766	7,9%	16 431	5,9%	15 046	6,3%	188 472	79,0%	238 716	24,1%	-	-	-	-
Commercial	226 138	17,8%	156 995	12,3%	133 606	10,5%	754 546	59,4%	1 270 285	12,9%	-	-	-	-
Households	229 859	2,7%	182 162	2,2%	164 248	2,0%	7 784 920	93,1%	8 361 189	84,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	474 763	4,8%	354 589	3,6%	312 900	3,2%	8 727 938	88,4%	9 870 189	100,0%	-	-	-	-

Emfuleni: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	284 469	10,6%	278 515	10,4%	(2 078)	(,1%)	2 115 089	79,0%	2 675 996	70,3%
Bulk Water	-	-	150	-	57 567	6,5%	828 387	93,5%	886 105	23,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 836	4,4%	152	,1%	4 001	1,6%	230 488	93,9%	245 477	6,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	295 305	7,8%	278 818	7,3%	59 490	1,6%	3 173 965	83,4%	3 807 578	100,0%

Gauteng: Lesedi (GT423) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2020

Description	2019/20	Budget year 2020/21							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
R thousands									
Financial Performance									
Property rates		135 626	135 626	35 241	35 241	33 906	1 334	3,94	135 626
Service charges		565 328	565 328	131 939	131 939	141 332	(9 393)	(6,65)	565 328
Investment revenue		4 619	4 619	399	399	1 155	(756)	(65,46)	4 619
Transfers and subsidies		185 833	185 833	66 817	66 817	46 458	20 359	43,82	185 833
Other own revenue		76 281	76 281	10 401	10 401	19 070	(8 669)	(45,46)	76 281
Total Revenue (excluding capital transfers and contributions)		944 602	967 685	244 796	244 796	241 921	2 875	1,19	967 685
Employee costs		215 770	215 770	49 853	49 853	53 942	(4 089)	(7,58)	215 770
Remuneration of councillors		12 560	12 560	3 214	3 214	3 140	74	2,35	12 560
Depreciation & asset impairment		39 846	39 846	-	-	9 961	(9 961)	(100,00)	39 846
Finance charges		7 608	7 608	1 064	1 064	1 902	(838)	(44,04)	7 608
Materials and bulk purchases		380 760	386 341	81 634	81 634	96 555	(14 951)	(15,48)	386 341
Transfers and subsidies		-	-	-	-	-	-	-	-
Other expenditure		309 405	311 102	23 118	23 118	77 775	(54 657)	(70,28)	311 102
Total Expenditure		965 948	973 227	158 884	158 884	243 305	(84 422)	(34,70)	973 227
Surplus/(Deficit)		(21 347)	(5 541)	85 912	85 912	(1 385)	87 297	(6 305,26)	(5 541)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		71 074	75 713	22 035	22 035	18 928	3 107	16,41	75 713
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)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		49 727	70 171	107 947	107 947	17 544	90 404	515,31	70 171
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		49 727	70 171	107 947	107 947	17 544	90 404	515,31	70 171
Capital expenditure & funds sources									
Capital expenditure		79 691	96 795	26 947	26 947	24 199	2 748	11,38	96 795
Transfers recognised - capital		65 639	67 477	21 284	21 284	16 869	4 415	26,17	67 477
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		14 052	29 318	5 663	5 663	7 329	(1 666)	(22,73)	29 318
Total sources of capital funds		79 691	96 795	26 947	26 947	24 199	2 748	11,38	96 795
Financial position									
Total current assets		441 778	463 915	494 719	494 719	115 979	378 740	326,56	463 915
Total non current assets		1 004 177	1 021 280	1 058 015	1 058 015	255 320	802 695	314,39	1 021 280
Total current liabilities		252 264	282 540	403 649	403 649	70 635	333 014	471,46	282 540
Total non current liabilities		88 763	88 763	90 265	90 265	22 191	68 074	306,77	88 763
Community wealth/Equity		897 818	886 339	963 612	963 612	221 585	742 027	334,87	886 339
Cash flows									
Net cash from (used) operating		125 462	(775 025)	(158 884)	(158 884)	(193 755)	34 872	(18,00)	(775 025)
Net cash from (used) investing		79 691	-	-	-	-	-	-	-
Net cash from (used) financing		21 484	4 791	(1 096)	(1 096)	5 371	(6 467)	(120,41)	4 791
Cash/cash equivalents at the year end¹		102 914	(700 161)	(89 908)	(89 908)	(182 545)	92 637	(50,75)	(700 161)
Collection Rate²									
Property rates		66,29	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-
Service charges - electricity revenue		92,01	-	-	-	-	-	-	-
Service charges - water revenue		73,14	-	-	-	-	-	-	-
Service charges - sanitation revenue		81,68	-	-	-	-	-	-	-
Service charges - refuse revenue		81,68	-	-	-	-	-	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-

¹ 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.

² Collection rates are not pulling 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 509	6,8%	7 589	2,4%	11 151	3,5%	277 975	87,4%	318 224	31,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 429	19,2%	6 879	2,8%	5 877	2,4%	182 240	75,5%	241 421	23,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 833	15,6%	3 934	3,9%	5 489	5,4%	76 825	75,2%	102 132	10,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 706	6,4%	1 817	2,4%	1 686	2,3%	66 056	88,9%	74 325	7,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 664	5,3%	2 255	2,1%	2 094	2,0%	97 303	90,7%	107 316	10,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 924	6,2%	-	-	3 330	3,5%	86 153	90,3%	95 407	9,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 916	2,5%	328	4%	483	6%	73 934	95,4%	76 662	7,5%	-	-	-	-
Total By Income Source	102 087	10,1%	22 802	2,2%	30 112	3,0%	860 486	84,7%	1 015 487	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 067	25,5%	3 857	7,5%	6 449	12,6%	27 858	54,4%	51 231	5,0%	-	-	-	-
Commercial	29 272	55,5%	1 117	2,1%	976	1,9%	21 335	40,5%	52 701	5,2%	-	-	-	-
Households	58 867	6,7%	17 782	2,0%	22 410	2,6%	777 155	89,7%	876 214	86,3%	-	-	-	-
Other	880	2,5%	46	1%	277	8%	34 137	95,6%	35 341	3,5%	-	-	-	-
Total By Customer Group	102 087	10,1%	22 802	2,2%	30 112	3,0%	860 486	84,7%	1 015 487	100,0%	-	-	-	-

Lesedi Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 762	100,0%	-	-	-	-	-	-	2 762	27,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 975	100,0%	-	-	-	-	-	-	2 975	29,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 260	74,0%	1 143	26,0%	-	-	-	-	4 403	43,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 997	88,7%	1 143	11,3%	-	-	-	-	10 140	100,0%

Gauteng: Merafong City (GT484) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2020

Description	2019/20 Audited Outcome	Budget year 2020/21							Full Year Forecast
		Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
R thousands									
Financial Performance									
Property rates	-	569 240	569 240	855 058	855 058	151 355	703 704	464.94	569 240
Service charges	-	738 665	738 665	1 594 959	1 594 959	207 504	1 387 454	668.64	738 665
Investment revenue	-	9 368	9 368	19 383	19 383	4 356	15 027	344.98	9 368
Transfers and subsidies	-	278 743	278 743	628 071	628 071	106 293	521 778	490.89	278 743
Other own revenue	-	216 741	216 741	380 697	360 697	129 555	231 142	178.41	216 741
Total Revenue (excluding capital transfers and contributions)	-	1 812 755	1 812 755	3 458 167	3 458 167	599 062	2 859 105	477.26	1 812 755
Employee costs	-	367 438	367 438	737 227	737 227	82 691	654 536	791.55	367 438
Remuneration of councillors	-	27 731	27 731	52 237	52 237	7 033	45 204	642.72	27 731
Depreciation & asset impairment	-	106 226	106 226	160 035	160 035	26 875	133 160	495.48	106 226
Finance charges	-	56 874	56 874	92 500	92 500	12 737	79 762	626.20	56 874
Materials and bulk purchases	-	509 648	509 648	1 230 716	1 230 716	195 970	1 034 746	528.01	509 648
Transfers and subsidies	-	1 180	1 180	627	627	556	71	12.83	1 180
Other expenditure	-	722 739	722 739	907 010	907 010	210 831	696 179	330.21	722 739
Total Expenditure	-	1 791 836	1 791 836	3 180 352	3 180 352	536 893	2 643 659	492.58	1 791 836
Surplus/(Deficit)	-	20 919	20 919	277 815	277 815	62 369	215 446	345.44	20 919
Transfers and subsidies - capital (monetary allocations) National / Provincial and District	-	172 146	172 146	311 841	311 841	41 093	270 749	658.87	172 146
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	-	-	-	144	144	-	144	-	-
Surplus/(Deficit) after capital transfers & contributions	-	193 065	193 065	589 001	589 001	103 462	488 339	470.07	193 065
Share of surplus/ deficit of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	193 065	193 065	589 001	589 001	103 462	488 339	470.07	193 065
Capital expenditure & funds sources¹	-	-	-	-	-	-	-	-	-
Capital expenditure	-	176 606	176 606	-	-	48 267	(48 267)	(100.00)	176 606
Transfers recognised - capital	-	172 146	172 146	-	-	45 665	(45 665)	(100.00)	172 146
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 000	2 000	-	-	2 000	(2 000)	100.00	2 000
Total sources of capital funds¹	-	174 146	174 146	-	-	47 665	(47 665)	(100.00)	174 146
Financial position	-	-	-	-	-	-	-	-	-
Total current assets	-	15 000	15 000	1 105 236	1 105 236	5 343	1 110 579	20 785.69	15 000
Total non current assets	-	70 380	70 380	6 074 114	6 074 114	15 560	6 058 554	38 935.84	70 380
Total current liabilities	-	7 499	7 499	2 097 131	2 097 131	(163)	2 097 294	1 290 364.46	7 499
Total non current liabilities	-	(3 420)	(3 420)	111 048	111 048	(1 844)	112 692	(6 853.64)	(3 420)
Community wealth/Equity	-	(141 764)	(141 764)	4 381 369	4 381 369	(91 438)	4 472 807	(4 891.65)	(141 764)
Cash flows	-	-	-	-	-	-	-	-	-
Net cash from (used) operating	-	220 017	220 017	(1 836 173)	(1 836 173)	240 025	(2 076 198)	(864.99)	220 017
Net cash from (used) investing	-	-	-	137	137	917	(780)	(85.08)	-
Net cash from (used) financing	-	2 200	-	-	-	-	-	-	-
Collection Rate²	-	-	-	-	-	-	-	-	-
Property rates ³	-	-	-	-	-	-	-	-	-
Service charges	-	595.94	595.94	78.87	78.87	820.60	-	-	595.94
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-

¹ 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.² 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.³ 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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36 075	4,8%	18 480	2,5%	17 377	2,3%	675 166	90,4%	747 098	25,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 746	21,5%	10 378	9,1%	3 501	3,3%	72 897	66,1%	110 311	3,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45 595	5,9%	40 808	5,2%	35 402	4,6%	656 233	84,3%	778 037	26,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 541	3,6%	4 981	3,1%	4 358	2,7%	147 844	90,5%	163 123	5,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 846	3,0%	5 225	2,8%	5 339	2,4%	205 803	91,8%	223 213	7,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	107	10,5%	84	8,3%	67	6,6%	754	74,6%	1 012	-	-	-	-	-
Interest on Arrear Debtor Accounts	18 714	2,7%	16 277	2,7%	15 223	2,5%	564 741	92,1%	612 956	20,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 284	3,9%	6 659	2,3%	8 252	2,8%	264 885	91,0%	291 080	9,9%	-	-	-	-
Total By Income Source	146 308	5,0%	103 591	3,5%	89 608	3,1%	2 589 323	88,4%	2 928 830	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 593	8,2%	3 176	10,1%	1 363	4,3%	24 410	77,4%	31 542	1,1%	-	-	-	-
Commercial	89 584	6,2%	56 811	3,9%	51 519	3,8%	1 249 182	96,4%	1 446 096	49,4%	-	-	-	-
Households	51 554	3,9%	43 741	3,3%	35 899	2,7%	1 193 640	90,1%	1 324 835	45,2%	-	-	-	-
Other	2 576	2,0%	864	7%	826	7%	122 091	96,6%	126 358	4,3%	-	-	-	-
Total By Customer Group	146 308	5,0%	103 591	3,5%	89 608	3,1%	2 589 323	88,4%	2 928 830	100,0%	-	-	-	-

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	%
Creditor Age Analysis										
Bulk Electricity	40 363	6,1%	182 912	27,6%	48 082	7,2%	392 540	59,1%	663 898	71,5%
Bulk Water	42 547	43,5%	38 276	39,1%	7 688	7,9%	9 266	9,5%	97 777	10,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	90 556	100,0%	-	-	-	-	-	-	90 556	9,8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 679	7,9%	3 281	4,5%	5 298	7,3%	57 850	80,2%	72 108	7,8%
Auditor-General	159	4,5%	-	-	-	-	3 396	95,5%	3 555	4%
Other	-	-	-	-	-	-	-	-	-	-
Total	179 304	19,3%	224 469	24,2%	61 069	6,6%	463 052	49,9%	927 894	100,0%

Gauteng: Midvaal (GT422) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2020

Description	2019/20 Audited Outcome	Budget year 2020/21							Full Year Forecast
		Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
R thousands									
Financial Performance									
Property rates	-	259 585	259 585	64 012	64 012	64 896	884	1,36	259 585
Service charges	-	757 688	757 688	210 477	210 477	189 422	21 055	11,12	757 688
Investment revenue	-	18 583	18 583	1 105	1 105	4 646	(3 540)	(78,21)	18 583
Transfers and subsidies	-	147 307	162 709	58 020	58 020	40 677	17 343	42,64	162 709
Other own revenue	-	76 418	76 418	8 051	8 051	19 105	(11 054)	(57,66)	76 418
Total Revenue (excluding capital transfers and contributions)	-	1 259 581	1 274 983	341 666	341 666	318 746	22 920	7,19	1 274 983
Employment costs	-	333 712	333 785	72 999	72 999	83 446	10 447	12,52	333 785
Remuneration of councillors	-	13 656	13 656	3 165	3 165	3 414	(229)	(6,70)	13 656
Depreciation & asset impairment	-	127 714	127 714	31 928	31 928	31 928	-	-	127 714
Finance charges	-	18 874	18 874	894	894	4 718	4 024	65,28	18 874
Materials and bulk purchases	-	512 790	512 843	152 814	152 814	128 211	24 603	19,19	512 843
Transfers and subsidies	-	1 132	1 132	80	80	283	(1,69)	1,132	1 132
Other expenditure	-	317 331	317 101	77 628	77 628	79 274	(1 646)	(2,08)	317 101
Total Expenditure	-	1 325 210	1 325 105	339 328	339 328	331 275	8 053	2,43	1 325 105
Surplus/(Deficit)	-	(65 628)	(50 122)	2 338	2 338	(12 529)	14 867	(118,66)	(50 122)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	75 073	64 023	-	-	16 006	(16 006)	(100,00)	64 023
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Depar / Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions, & Transfers and subsidies - capital (in-kind - all)	-	1 500	1 500	-	-	375	(375)	(100,00)	1 500
Surplus/(Deficit) after capital transfers & contributions	-	10 944	15 401	2 338	2 338	3 852	(1 514)	(39,31)	15 401
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	10 944	15 401	2 338	2 338	3 852	(1 514)	(39,31)	15 401
Capital expenditure & funds sources	-	-	-	-	-	-	-	-	-
Capital expenditure	-	136 455	144 368	12 339	12 339	36 092	(23 753)	(65,81)	144 368
Transfers recognised - capital	-	76 573	65 342	9 118	9 118	16 336	(7 218)	(44,19)	65 342
Borrowing	-	33 385	40 623	1 637	1 637	10 158	(6 519)	(63,68)	40 623
Internally generated funds	-	26 517	38 403	1 585	1 585	9 601	(8 016)	(63,49)	38 403
Total sources of capital funds	-	136 455	144 368	12 339	12 339	36 092	(23 753)	(65,81)	144 368
Financial position	-	-	-	-	-	-	-	-	-
Total current assets	-	639 739	639 739	14 304	14 304	159 935	145 631	91,06	639 739
Total non current assets	-	2 207 395	2 215 306	19 588	19 588	553 827	573 415	100,00	2 215 306
Total current liabilities	-	159 821	159 821	6 622	6 622	39 955	47 577	119,08	159 821
Total non current liabilities	-	123 586	123 586	-	-	30 896	(30 896)	(100,00)	123 586
Community wealth/Equity	-	2 552 763	2 556 240	2 338	2 338	639 060	(636 722)	(99,63)	2 556 240
Cash flows	-	-	-	-	-	-	-	-	-
Net cash from (used) operating	-	1 036 919	1 096 771	256 235	256 235	274 191	17 956	(6,55)	1 096 771
Net cash from (used) investing	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	80 114	-	886	886	5 018	(4 332)	(66,32)	-
Cash/cash equivalents at the year end¹	-	(742 611)	(862 578)	(255 549)	(255 549)	(249 657)	(5 892)	2,36	(862 578)
Collection Rate 2	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	29,39	-	-	-	-	-	-	-
Service charges - water revenue	-	0,18	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	15,47	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-

¹ 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.

² 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 298	14,8%	6 961	5,5%	6 407	5,2%	92 435	74,5%	124 000	29,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 077	48,1%	1 761	6,5%	947	3,5%	11 392	41,9%	27 178	6,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 295	13,8%	7 722	5,8%	5 608	4,2%	100 858	76,1%	132 472	31,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 632	17,6%	1 284	6,2%	969	4,7%	14 753	71,5%	20 636	4,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 339	14,0%	1 310	5,4%	1 072	4,5%	18 327	76,1%	24 079	5,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 066	5,0%	1 396	3,4%	1 244	3,0%	36 900	88,7%	41 506	9,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 354	4,1%	539	9%	1 680	2,9%	52 562	92,0%	57 135	13,4%	-	-	-	-
Total By Income Source	61 081	14,3%	20 873	4,9%	17 927	4,2%	327 227	76,6%	427 108	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 537	6,1%	503	5,3%	364	3,8%	7 161	74,9%	9 565	2,2%	-	-	-	-
Commercial	18 271	24,7%	3 357	4,5%	3 361	4,6%	48 856	66,1%	73 865	17,3%	-	-	-	-
Households	41 273	12,0%	17 013	5,0%	14 181	4,1%	271 209	78,9%	343 677	80,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	61 081	14,3%	20 873	4,9%	17 927	4,2%	327 227	76,6%	427 108	100,0%	-	-	-	-

Midvaal: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	39 254	100,0%	-	-	-	-	-	-	39 254	58,5%
Bulk Water	10 893	100,0%	-	-	-	-	-	-	10 893	16,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 952	100,0%	-	-	-	-	-	-	16 952	25,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	67 099	100,0%	-	-	-	-	-	-	67 099	100,0%

Gauteng: Mogale City (GT481) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2020

Description	2016/20 Audited Outcome	Budget year 2020/21							Full Year Forecast
		Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
R thousands									
Financial Performance									
Property rates		578 156	578 156	126 264	126 264	144 539	(18 275)	(12,64)	578 156
Service charges		1 940 500	1 940 500	422 744	422 744	485 225	(62 481)	(12,88)	1 940 500
Investment revenue		7 833	7 833	822	822	1 958	(1 136)	(58,00)	7 833
Transfers and subsidies		540 205	540 205	209 438	209 438	135 051	74 387	55,08	540 205
Other own revenue		265 976	265 976	23 574	23 574	66 494	(42 921)	(64,55)	265 976
Total Revenue (excluding capital transfers and contributions)		3 333 071	3 333 071	782 842	782 842	633 268	(50 426)	(8,09)	3 333 071
Employee costs		910 616	910 616	199 459	199 459	227 654	(28 195)	(12,39)	910 616
Remuneration of councillors		36 126	36 126	8 562	8 562	9 032	(469)	(5,20)	36 126
Depreciation & asset impairment	-	306 585	306 585	-	-	76 646	(76 646)	100,00	306 585
Finance charges	-	52 249	52 249	7 699	7 699	13 062	(5 363)	(41,08)	52 249
Materials and bulk purchases	-	1 226 586	1 226 586	295 520	295 520	306 396	(10 877)	(3,55)	1 226 586
Transfers and subsidies	-	5 376	5 376	-	-	1 344	(1 344)	100,00	5 376
Other expenditure	-	753 583	753 583	101 513	101 513	188 396	(86 883)	46,12	753 583
Total Expenditure		3 290 122	3 290 122	612 753	612 753	822 531	(209 778)	(25,50)	3 290 122
Surplus/(Deficit)		42 950	42 950	170 089	170 089	10 737	159 352	1 404,13	42 950
Transfers and subsidies - capital (monetary allocations) - National / Provincial and District	-	186 701	186 701	27 479	27 479	46 675	(19 196)	(41,13)	186 701
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)	-	12 947	12 947	3 814	3 814	3 237	577	17,83	12 947
Surplus/(Deficit) after capital transfers & contributions		242 598	242 598	201 383	201 383	60 649	140 734	232,05	242 598
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources									
Capital expenditure	-	199 328	199 328	27 479	27 479	49 831	(22 352)	(44,88)	199 328
Transfers recognised - capital	-	186 701	186 701	27 479	27 479	46 675	(19 196)	(41,13)	186 701
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	12 625	12 625	-	-	3 156	(3 156)	100,00	12 625
Total sources of capital funds		199 328	199 328	27 479	27 479	49 831	(22 352)	(44,88)	199 328
Financial position									
Total current assets	-	517 536	517 536	14 308	14 308	129 384	(143 692)	111,06	517 536
Total non current assets	-	6 337 082	6 337 082	74 257	74 257	1 584 270	(1 510 014)	95,31	6 337 082
Total current liabilities	-	934 383	934 383	(132 595)	(132 595)	233 696	(366 191)	(156,78)	934 383
Total non current liabilities	-	626 188	626 188	2	2	159 547	(165 387)	105,65	626 188
Community wealth/Equity	-	5 051 448	5 051 448	-	-	1 262 862	(1 262 862)	100,00	5 051 448
Cash flows									
Net cash from (used): operating	-	2 790 570	2 790 570	612 753	612 753	612 753	64 890	(12,17)	2 790 570
Net cash from (used): investing	-	24	24	66	66	181	(155)	(136,45)	24
Net cash from (used): financing	-	18 800	18 800	8 360	8 360	18 800	10 440	(55,53)	18 800
Cash/cash equivalents at the year end 1		(2 696 817)	(2 696 817)	(639 231)	(639 231)	(677 417)	38 187	(5,64)	(2 696 817)
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	-	-	-	-	-	-	-	-	-

¹Cash 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.

²Collection 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	30 709	11,3%	13 786	5,1%	6 715	2,5%	221 191	81,2%	272 401	12,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	68 474	31,1%	23 242	10,5%	13 888	6,3%	114 813	52,1%	220 417	10,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 054	7%	10 171	2,2%	12 200	2,6%	444 097	94,6%	469 522	21,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20 662	7,2%	7 842	2,7%	6 072	2,1%	253 535	88,0%	288 112	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 237	4,3%	5 621	2,0%	4 577	1,6%	261 291	92,1%	283 726	13,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	275	3,8%	121	1,7%	140	2,0%	6 653	92,5%	7 189	3%	-	-	-	-
Interest on Arrear Debtor Accounts	4 038	2,2%	1 850	1,0%	2 535	1,4%	178 579	95,5%	187 001	8,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15 912	3,7%	33 889	8,0%	1 618	4%	373 154	87,9%	424 552	19,7%	-	-	-	-
Total By Income Source	155 361	7,2%	96 500	4,5%	47 746	2,2%	1 853 312	86,1%	2 152 920	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 453	2,2%	6 442	9,8%	1 324	2,0%	56 233	85,9%	65 451	3,0%	-	-	-	-
Commercial	50 686	8,6%	28 348	4,8%	10 267	1,7%	498 968	84,8%	588 270	27,3%	-	-	-	-
Households	80 446	7,4%	33 057	3,1%	38 049	3,5%	930 182	86,0%	1 081 734	50,2%	-	-	-	-
Other	22 777	5,5%	28 654	6,9%	(1 894)	(5%)	367 928	88,1%	417 465	19,4%	-	-	-	-
Total By Customer Group	155 361	7,2%	96 500	4,5%	47 746	2,2%	1 853 312	86,1%	2 152 920	100,0%	-	-	-	-

Mogale City: Creditors Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	106 713	35,5%	122 921	40,1%	5 163	1,7%	69 556	22,7%	306 353	58,1%
Bulk Water	36 253	74,7%	12 299	25,3%	-	-	-	-	48 552	9,2%
PAYE deductions	10 682	100,0%	-	-	-	-	-	-	10 682	2,0%
VAT (output less input)	-	-	2 989	14,3%	-	-	17 925	85,7%	20 914	4,0%
Pensions / Retirement	11 327	100,0%	-	-	-	-	-	-	11 327	2,1%
Loan repayments	4 351	100,0%	-	-	-	-	-	-	4 351	,8%
Trade Creditors	77 325	61,9%	18 067	14,5%	5 272	4,2%	24 235	19,4%	124 898	23,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	29	49,0%	27	45,1%	-	-	4	5,9%	60	-
Total	248 679	47,2%	156 303	29,7%	10 435	2,0%	111 720	21,2%	527 137	100,0%

Gauteng: Rand West City (GT485) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2020

Description	2019/20	Budget year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	240 250	259 616	329 707	75 795	75 795	62 555	13 239	21,16	329 787
Service charges	1 172 311	1 304 315	1 205 207	291 211	291 211	301 552	(10 341)	(3,43)	1 206 207
Investment revenue	10 054	3 821	3 392	218	218	848	(630)	(4,33)	3 392
Transfers and subsidies	316 776	366 454	425 022	148 118	148 118	105 380	42 738	40,56	425 022
Other own revenue	74 897	100 070	118 800	36 175	36 175	28 085	8 091	28,81	118 800
Total Revenue (excluding capital transfers and contributions)	1 814 088	2 034 276	2 081 308	551 517	551 517	498 420	53 097	10,65	2 081 308
Employee costs	544 346	580 797	570 308	50 034	50 034	142 578	(92 544)	(64,91)	570 308
Remuneration of councillors	30 240	32 038	29 714	2 677	2 677	7 428	(4 752)	(63,97)	29 714
Depreciation & asset impairment	113 031	190 500	178 910	-	-	44 728	(44 728)	(100,00)	178 910
Finance charges	35 923	44 968	43 019	2 585	2 585	10 755	(8 170)	(75,97)	43 019
Materials and bulk purchases	852 565	868 616	815 074	222 252	222 252	203 769	18 483	9,07	815 074
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	538 232	321 056	445 195	41 257	41 257	111 412	(70 156)	(62,97)	445 195
Total Expenditure	2 114 338	2 037 974	2 082 220	318 804	318 804	520 869	(201 866)	(38,77)	2 082 220
Surplus/(Deficit)	(300 249)	(3 698)	(912)	232 713	232 713	(22 250)	254 963	(1 145,92)	(912)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	246 796	4 527	173 051	10 338	10 338	43 263	(32 925)	(76,10)	173 051
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	(53 454)	828	172 139	243 051	243 051	21 013	222 038	1 056,66	172 139
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(53 454)	828	172 139	243 051	243 051	21 013	222 038	1 056,66	172 139
Capital expenditure & funds sources¹									
Capital expenditure	213 174	249 795	194 251	16 614	16 614	48 663	(32 049)	(65,86)	194 251
Transfers recognised - capital ²	159 071	197 850	133 067	16 614	16 614	33 267	(16 653)	(50,06)	133 067
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	47 945	61 184	-	-	15 396	(15 396)	(100,00)	61 184
Total sources of capital funds	159 071	245 795	194 251	16 614	16 614	48 663	(32 049)	(65,86)	194 251
Financial position									
Total current assets	1 058 568	526 338	516 031	1 271 687	1 271 687	502 213	769 474	153,22	516 031
Total non current assets	4 367 392	4 772 657	4 538 203	4 416 097	4 416 097	4 526 797	(110 700)	(2,45)	4 538 203
Total current liabilities	2 119 401	408 097	376 255	2 144 165	2 144 165	503 342	1 640 824	325,99	376 255
Total non current liabilities	320 774	479 650	431 177	320 774	320 774	431 177	(110 403)	(25,61)	431 177
Community wealth/Equity	3 039 239	4 410 420	4 158 721	2 979 794	2 979 794	4 094 492	(1 114 698)	(27,22)	4 158 721
Cash flows									
Net cash from (used) operating	(44 912)	76 068	415 510	192 346	192 346	107 023	85 324	79,72	415 510
Net cash from (used) investing	(169 881)	249 795	(194 051)	(67 310)	(67 310)	(48 663)	(18 647)	(38,32)	(194 651)
Net cash from (used) financing	2 312	(20 010)	0	87	87	23 455	(23 368)	(99,63)	0
Cash/cash equivalents at the year end 2	(178 314)	(33 190)	291 069	184 589	184 589	152 026	32 563	21,42	291 069
Collection Rate 3									
Property rates	0,00	99,32	66,29	0,00	0,00	87,37	-	-	66,29
Service charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	31,45	77,61	89,44	34,78	34,78	89,44	-	-	89,44
Service charges - water revenue	1,07	86,32	105,55	2,95	2,95	105,55	-	-	105,55
Service charges - sanitation revenue	-	103,66	71,25	-	-	71,25	-	-	71,25
Service charges - refuse revenue	0,04	102,54	100,00	0,21	0,21	100,00	-	-	100,00
Interest earned - outstanding debtors	-	9,17	7,42	-	-	7,42	-	-	7,42

¹ 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.² 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.³ 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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	28 145	14,9%	16 333	8,6%	9 558	5,1%	135 210	71,4%	189 246	21,1%	(319)	(,2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	54 057	40,5%	8 585	6,4%	4 653	3,5%	68 172	48,6%	133 447	15,1%	(88)	(,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	15 196	10,2%	23 714	15,0%	4 309	2,7%	114 213	72,1%	158 433	18,0%	(113)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	5 635	8,4%	4 219	5,4%	2 955	3,8%	64 990	82,4%	78 831	8,9%	(204)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Management	7 618	8,9%	4 775	5,6%	3 465	4,0%	70 143	81,6%	86 001	9,8%	(60)	(,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	2	-	64 059	100,0%	64 061	7,3%	-	-	-	-
Interest on Arrear Debtor Accounts	4 715	4,2%	4 349	3,9%	4 109	3,6%	99 778	88,3%	112 951	12,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 449	5,9%	1 001	1,7%	2 082	3,5%	52 133	88,3%	58 864	6,7%	(45)	(,1%)	-	-
Total By Income Source	120 816	13,7%	82 956	7,1%	31 175	3,5%	666 688	75,6%	881 635	100,0%	(829)	(,1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 514	7,8%	20 325	24,3%	2 284	2,7%	54 505	65,3%	83 627	9,5%	6	-	-	-
Commercial	74 987	33,1%	20 550	9,3%	10 198	4,6%	116 167	52,4%	221 881	25,2%	(119)	(,1%)	-	-
Households	33 335	6,8%	22 081	3,8%	18 694	3,2%	495 016	86,1%	576 126	65,3%	(716)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	120 816	13,7%	82 956	7,1%	31 175	3,5%	666 688	75,6%	881 635	100,0%	(829)	(,1%)	-	-

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	%
Creditor Age Analysis										
Bulk Electricity	172 045	25,1%	105 184	15,3%	150 052	21,9%	258 875	37,7%	686 136	82,7%
Bulk Water	9 869	48,4%	10 505	51,6%	0	-	-	-	20 374	1,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	63 816	16,4%	25 668	6,6%	42 135	10,8%	256 781	66,1%	388 400	35,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	245 730	22,4%	141 336	12,9%	192 187	17,6%	515 657	47,1%	1 094 910	100,0%

Gauteng: Sedibeng (DC42) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2020

Description	2019/20 Audited Outcome	Budget year 2020/21							Full Year Forecast
		Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	-	2 700	2 700	441	441	675	234	(34,65)	2 700
Transfers and subsidies	-	313 082	317 910	133 188	133 188	79 478	53 710	67,56	317 910
Other own revenue	-	102 001	102 001	12 879	12 879	25 500	(12 621)	(49,49)	102 001
Total Revenue (excluding capital transfers and contributions)	-	417 763	422 611	146 508	146 508	105 653	40 855	38,67	422 611
Employee costs	-	274 644	275 394	68 891	68 891	68 848	43	0,06	275 394
Remuneration of councillors	-	14 018	14 018	3 428	3 428	3 504	77	2,19	14 018
Depreciation & asset impairment	-	11 272	11 272	-	-	2 818	2 818	100,00	11 272
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	6 805	9 083	411	411	2 271	1 860	(81,91)	9 083
Transfers and subsidies	-	27 973	27 973	990	990	6 993	6 003	65,84	27 973
Other expenditure	-	82 450	82 856	12 363	12 363	20 714	(8 351)	(40,31)	82 856
Total Expenditure	-	417 261	420 596	86 083	86 083	105 148	(19 063)	(18,13)	420 596
Surplus/(Deficit)	-	502	2 015	60 425	60 425	505	59 920	11 875,71	2 015
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
(National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Net /	-	-	-	-	-	-	-	-	-
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	-	502	2 015	60 425	60 425	505	59 920	11 875,71	2 015
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	502	2 015	60 425	60 425	505	59 920	11 875,71	2 015
Capital expenditure & funds sources	-	-	-	-	-	-	-	-	-
Capital expenditure	-	2 150	2 850	175	175	712	(538)	(75,46)	2 850
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 150	2 850	175	175	712	(538)	(75,46)	2 850
Total sources of capital funds	-	2 150	2 850	175	175	712	(538)	(75,46)	2 850
Financial position	-	-	-	-	-	-	-	-	-
Total current assets	-	24 512	13 598	75 910	75 910	3 441	72 510	2 132,98	13 598
Total non current assets	-	99 013	99 713	97 198	97 198	24 428	72 270	289,91	99 713
Total current liabilities	-	128 280	127 467	185 999	185 999	31 867	154 132	483,68	127 467
Total non current liabilities	-	24 000	24 000	28 010	28 010	6 000	22 010	366,84	24 000
Community wealth/Equity	-	(28 755)	(39 669)	(40 901)	(40 901)	(9 917)	(30 984)	312,42	(39 669)
Cash flows	-	-	-	-	-	-	-	-	-
Net cash from (used) operating	-	12 814	9 479	25 021	25 021	2 370	27 391	1 155,54	9 479
Net cash from (used) investing	-	(2 150)	(2 150)	68	68	537	470	(87,39)	(2 150)
Net cash from (used) financing	-	80	-	-	-	20	27	133,43	-
Cash/cash equivalents at the year end¹	-	37 789	23 460	(8 964)	(8 964)	3 197	(12 162)	(380,39)	23 460
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	-	-	-	-	-	-	-	-	-

¹ 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water														
Trade and Other Receivables from Exchange Transactions - Electricity														
Receivables from Non-exchange Transactions - Property Rates														
Receivables from Exchange Transactions - Waste Water Management														
Receivables from Exchange Transactions - Waste Management														
Receivables from Exchange Transactions - Property Rental Debtors														
Interest on Arrear Debtor Accounts														
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure														
Other	1 347	29,1%	1 618	34,9%	-	-	1 666	36,0%	4 632	100,0%	-	-	107 677	2 324,5%
Total By Income Source	1 347	29,1%	1 618	34,9%	-	-	1 666	36,0%	4 632	100,0%	-	-	107 677	2 324,5%
Debtors Age Analysis By Customer Group														
Organs of State	1 347	29,1%	1 618	34,9%	-	-	1 666	36,0%	4 632	100,0%	-	-	107 677	2 324,5%
Commercial														
Households														
Other														
Total By Customer Group	1 347	29,1%	1 618	34,9%	-	-	1 666	36,0%	4 632	100,0%	-	-	107 677	2 324,5%

Sedibeng: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity										
Bulk Water										
PAYE deductions										
VAT (output less input)	323	100,0%	-	-	-	-	-	-	323	,2%
Pensions / Retirement										
Loan repayments										
Trade Creditors										
Auditor-General										
Other	31 955	17,2%	-	-	-	-	153 352	82,8%	185 307	99,8%
Total	32 278	17,4%	-	-	-	-	153 352	82,6%	185 630	100,0%

Gauteng: West Rand (DC48) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2020

Description	2019/20	Budget year 2020/21							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
R thousands									
Financial Performance									
Property rates	-	-	-	62	62	-	62	-	-
Service charges	-	-	-	42	42	750	(708)	(94,46)	750
Investment revenue	-	750	750	-	-	-	750	56,52	239 295
Transfers and subsidies	-	239 295	239 295	104 045	104 045	239 295	135 250	56,52	19 297
Other own revenue	-	19 297	19 297	3 795	3 795	19 297	(15 502)	(80,33)	259 342
Total Revenue (excluding capital transfers and contributions)	-	259 342	259 342	107 944	107 944	259 342	(151 398)	(58,38)	
Employee costs	-	189 656	189 656	49 185	49 185	189 656	140 471	4,07	189 656
Remuneration of councillors	-	13 931	13 931	3 096	3 096	13 931	10 835	77,77	13 931
Depreciation & asset impairment	-	7 000	7 000	-	-	7 000	(7 000)	(100,00)	7 000
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	220	220	11	11	220	209	95,03	220
Transfers and subsidies	-	11 223	11 223	-	-	11 223	11 223	100,00	11 223
Other expenditure	-	38 765	38 765	5 488	5 488	38 765	(33 278)	(85,84)	38 765
Total Expenditure	-	260 795	260 795	57 780	57 780	260 795	(203 016)	(77,84)	260 795
Surplus/(Deficit)	-	(1 453)	(1 453)	50 165	50 165	(1 453)	51 618	(3 552,31)	(1 453)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
National / Provincial and District	-	2 615	2 615	1 831	1 831	2 615	84	29,96	2 615
Transfers and subsidies - capital (monetary allocations) (Net / 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	-	1 162	1 162	51 996	51 996	1 162	50 834	4 374,95	1 162
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources¹	-	4 650	4 650	3 129	3 129	4 650	(1 521)	(32,71)	4 650
Capital expenditure²	-	4 650	4 650	3 129	3 129	4 650	(1 521)	(32,71)	4 650
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Borrowing	-	4 500	4 500	4 500	4 500	4 500	(4 500)	(100,00)	4 500
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	4 500	4 500	4 500	4 500	4 500	(4 500)	(100,00)	4 500
Financial position	-	18 131	18 131	88 858	88 858	18 131	70 727	390,10	18 131
Total current assets	-	88 858	88 858	82 209	82 209	88 858	6 649	7,48	88 858
Total non current assets	-	113 067	113 067	177 858	177 858	113 067	64 791	57,30	113 067
Total current liabilities	-	56 637	56 637	70 665	70 665	56 637	14 028	24,77	56 637
Total non current liabilities	-	(63 877)	(63 877)	(129 452)	(129 452)	(63 877)	(65 575)	102,66	(63 877)
Community wealth/Equity	-	-	-	-	-	-	-	-	-
Cash flows	-	7 412	7 412	194 575	194 575	7 412	187 163	2 525,16	7 412
Net cash from (used) operating	-	3 850	3 850	3 595	3 595	3 850	255	6,62	3 850
Net cash from (used) investing	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end²	-	3 562	3 562	191 751	191 751	3 562	188 190	5 283,37	3 562
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	-	-	-	-	-	-	-	-	-

¹ 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.

² 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water														
Trade and Other Receivables from Exchange Transactions - Electricity	72	14,2%			103	20,3%	334	55,6%	509	2,1%				
Receivables from Non-exchange Transactions - Property Rates	331	9,2%	166	4,6%	1 113	31,1%	1 973	55,1%	3 582	14,5%				
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	40	4%			385	3,5%	9 942	96,1%	10 347	42,0%				
Recoverable unauthorised, irregular or fruitless and wasteful expenditure														
Other							10 225	100,0%	10 225	41,5%				
Total By Income Source	444	1,8%	166	7%	1 581	6,4%	22 473	91,1%	24 664	100,0%				
Debtors Age Analysis By Customer Group														
Organs of State														
Commercial	444	1,8%	166	7%	1 581	6,4%	22 473	91,1%	24 664	100,0%				
Households														
Other														
Total By Customer Group	444	1,8%	166	7%	1 581	6,4%	22 473	91,1%	24 664	100,0%				

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	%
Creditor Age Analysis										
Bulk Electricity										
Bulk Water										
PAYE deductions										
VAT (output less input)										
Pensions / Retirement										
Loan repayments										
Trade Creditors	1 702	4,0%	629	1,5%	14 470	33,8%	25 992	60,7%	42 793	100,0%
Auditor-General										
Other										
Total	1 702	4,0%	629	1,5%	14 470	33,8%	25 992	60,7%	42 793	100,0%