

***THE PROVINCE OF
GAUTENG***

***DIE PROVINSIE VAN
GAUTENG***

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PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS


PROVINCIAL NOTICE 274 OF 2020

PUBLICATION OF GAUTENG MUNICIPAL CONSOLIDATED STATEMENT: 3rd QUARTER ENDED ON 31 MARCH 2020

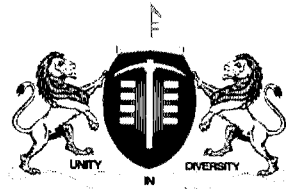
- 1 Section 71 of the Municipal Finance Management Act (Act 56 of 2003 (MFMA)) with respect to monthly budget statements refers
- 2 In terms of section 71(1) of the MFMA Accounting Officers are required to submit to the Gauteng Provincial Treasury, on a monthly basis and by the 10th working day of the month, a statement on the state of municipal budgets
- 3 Section 71(6) of the MFMA requires the Gauteng Provincial Treasury to submit by no later than the 22nd working day of the month, to National Treasury, a consolidated statement on the state of the municipal budgets in the Province.
- 4 Section 71(7) of the MFMA requires the Gauteng Provincial Treasury, within 30 days after the quarter has ended, to publish a Consolidated Statement on the state of municipalities' budgets per municipality in the Gauteng Province
- 5 This publication for quarter 3 of 2019/20 municipal financial year is based on information that has been downloaded from the LG Database using Municipal Standard Chart of Accounts (mSCOA) data string submissions as communicated in paragraph 7.3 of MFMA Budget Circular 94. However, municipalities and other users of this information must note the following challenges experienced due to mSCOA reporting:
 - 5.1 As previously reported, the Monthly Budget Statements (MBS) from the LG Database does not show all the Cash Flow information whilst Schedule C from the same source shows a consolidated year-to-date positive balance of R5.20 billion (cash and cash equivalents) for Gauteng Province against a negative adjusted budget of R83.07 billion for cash and cash equivalents
 - 5.2 Municipal-specific Schedule C tables do not show information on collection rates and
 - 5.3 Some municipalities reported distorted capital budgets and performance information. This resulted to a consolidated year-to-date performance of R4.77 billion for capital expenditure whilst the sources of capital funds amounted to R5.81 billion and ideally, these two figures should be the same
- 6 According to MFMA Circular 98 dated 6 December 2019, NT reported universal mSCOA challenges which affect credibility of reported monthly information including cash flow information. To this effect, guidelines and procedures are being provided to municipalities on how to budget for cash flow in the 2020/21 MTREF
- 7 NT has developed tools to analyse the segment/chart use and trained budget analysts from both National and provincial treasuries on the use thereof. Gauteng Provincial Treasury is providing monthly feedback to delegated

municipalities on the Item Segment analysis which seeks to improve budgeting and reporting for better monitoring and oversight in the 2020-21 MTREF going forward

8 Herewith we formally publish the consolidated statement as at 31 March 2020



Nomfundo Tshabalala
Head of the Department
Gauteng Provincial Treasury
Date: 05/05/2020



GAUTENG PROVINCE

REPUBLIC OF SOUTH AFRICA

MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE 3RD QUARTER ENDED 31 MARCH 2020

IN TERMS OF SECTION 71(7) OF THE MFMA

AGGREGATED INFORMATION FOR GAUTENG

Part 1: Operating Revenue and Expenditure

	2019/20										2018/19		Q3 of 2018/19 to Q3 of 2019/20
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue 1	152 196 642	160 507 236	38 870 375	25,5%	37 560 070	24,7%	22 843 283	14,2%	99 273 729	61,9%	32 780 480	76,5%	(30,3%)
Property rates	29 279 762	29 209 113	6 857 514	23,4%	7 127 946	24,3%	4 032 224	13,8%	18 017 684	61,7%	6 694 085	81,4%	(39,8%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	52 414 358	52 299 467	12 604 597	24,0%	12 014 454	22,9%	8 950 498	17,1%	33 569 548	64,2%	9 851 339	70,8%	(9,1%)
Service charges - water revenue	21 304 646	21 356 370	4 655 508	21,9%	5 040 408	23,7%	3 409 077	16,0%	13 104 993	61,4%	4 290 285	69,2%	(20,5%)
Service charges - sanitation revenue	8 675 208	8 755 710	2 249 427	25,9%	2 307 338	26,6%	1 300 207	14,8%	5 856 972	66,9%	2 022 615	76,2%	(35,7%)
Service charges - refuse revenue	6 733 080	7 058 431	1 311 816	19,5%	1 295 993	19,2%	1 002 239	14,2%	3 610 047	51,1%	1 298 781	78,1%	(22,8%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	772 003	792 412	159 413	20,6%	164 075	21,3%	76 364	9,6%	399 852	50,5%	119 713	58,4%	(36,2%)
Interest earned - external investments	986 668	1 148 672	284 325	28,8%	212 778	21,6%	132 188	11,5%	629 290	54,8%	271 988	76,5%	(51,4%)
Interest earned - outstanding debtors	2 084 623	2 172 318	486 825	23,4%	544 523	26,1%	461 739	21,3%	1 493 088	68,7%	581 809	98,0%	(20,6%)
Dividends received	53	53	-	-	-	10	19,5%	2	3,4%	12	23,0%	-	(100,0%)
Fines, penalties and forfeits	1 787 633	2 220 710	439 493	24,6%	467 793	26,2%	69 267	3,1%	976 553	44,0%	337 710	52,9%	(79,5%)
Licences and permits	388 199	385 487	128 139	33,0%	87 308	22,5%	59 626	15,5%	275 074	71,4%	103 281	89,4%	(42,3%)
Agency services	890 626	405 942	74 713	8,4%	128 050	14,4%	27 123	6,7%	229 886	56,6%	184 314	68,9%	(85,3%)
Transfers and subsidies	19 109 532	24 084 490	7 372 921	38,6%	5 844 229	30,6%	2 085 937	8,7%	15 303 087	63,5%	4 501 665	89,4%	(53,7%)
Other revenue	7 693 462	10 502 686	2 247 303	29,2%	2 320 608	30,2%	1 182 593	11,3%	5 750 504	54,8%	2 522 212	76,6%	(53,1%)
Gains	76 790	115 375	(1 618)	(2,1%)	4 556	5,9%	54 200	47,0%	57 137	49,5%	684	2 491,0%	7 824,8%
Operating Expenditure ¹	146 239 299	154 760 501	35 012 130	23,9%	35 825 826	24,5%	21 887 399	14,1%	92 725 355	59,9%	31 342 652	70,4%	(30,2%)
Employee related costs	39 142 037	39 251 254	7 547 109	19,3%	9 449 072	24,1%	6 680 360	17,0%	23 676 541	60,3%	8 245 701	69,9%	(19,0%)
Remuneration of councillors	665 839	666 152	157 162	23,6%	157 929	23,7%	105 495	15,8%	420 587	63,1%	172 716	68,6%	(38,9%)
Debt impairment	9 110 996	10 293 785	2 305 071	25,3%	2 718 189	29,8%	1 378 492	13,4%	6 401 752	62,2%	3 025 922	91,0%	(54,4%)
Depreciation and asset impairment	9 843 692	9 778 895	1 983 339	20,1%	2 204 348	22,4%	1 037 697	10,6%	5 225 384	53,4%	1 803 231	55,7%	(42,5%)
Finance charges	5 581 815	6 864 579	1 249 997	22,4%	1 078 195	19,3%	450 558	6,8%	2 778 751	40,5%	1 233 279	67,4%	(63,5%)
Bulk purchases	51 712 892	50 706 484	15 587 330	30,1%	11 585 783	22,4%	7 263 806	14,3%	34 436 919	67,9%	9 209 889	77,6%	(21,1%)
Other Materials	5 277 584	3 272 912	615 390	11,7%	922 088	17,5%	742 589	22,7%	2 280 067	69,7%	1 619 660	43,8%	(54,2%)
Contracted services	13 633 658	16 208 626	2 394 060	17,6%	3 996 873	29,3%	2 500 760	15,4%	8 891 693	54,9%	2 701 950	56,0%	(7,4%)
Transfers and subsidies	1 228 183	1 133 001	165 355	13,5%	230 929	18,8%	186 442	16,5%	582 726	51,4%	353 632	67,6%	(47,3%)
Other expenditure	10 027 437	16 564 188	2 995 732	29,9%	3 481 927	34,7%	1 536 964	9,3%	8 014 653	48,4%	2 983 842	79,3%	(48,5%)
Losses	15 367	20 625	11 583	75,4%	493	3,2%	4 206	20,4%	16 282	78,9%	(7 171)	365,2%	(158,7%)
Surplus/(Deficit)	5 957 344	5 746 735	3 858 246		1 734 244		955 884		6 548 374		1 437 828		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	8 550 784	8 895 280	502 010	5,9%	1 672 969	19,6%	842 878	9,5%	3 017 658	33,9%	1 205 161	36,5%	(30,1%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,)	1 198 807	376 835	295 280	24,6%	211 489	17,6%	262 421	69,6%	769 190	204,1%	266 047	97,8%	(1,4%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	959	-	-	-	959	-	93 463	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	15 706 935	15 018 850	4 655 536		3 619 661		2 061 183		10 336 381		3 002 499		
Taxation	36 196	49 054	14 864	41,1%	16 625	45,9%	-	-	31 490	64,2%	12 977	14,6%	(100,0%)
Surplus/(Deficit) for the year	15 670 738	14 969 796	4 640 672		3 603 036		2 061 183		10 304 891		2 989 522		

¹ City of Johannesburg operating revenue and expenditure figures for month 8 and 9 are excluded in this report due to non submission by the city.

Part 2: Capital Revenue and Expenditure

	2019/20										2018/19		Q3 of 2018/19 to Q3 of 2019/20
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance 1	20 137 002	19 307 249	1 552 209	7,7%	2 819 919	14,0%	1 437 226	7,4%	5 809 354	30,1%	929 517	19,9%	54,6%
National Government	7 690 355	7 500 058	608 896	7,9%	950 219	12,4%	651 644	8,7%	2 210 759	29,5%	775 421	27,3%	(16,0%)
Provincial Government	89 059	80 759	(28 545)	(32,1%)	3 608	4,1%	10 242	12,7%	(14 695)	(18,2%)	17 472	20,5%	(41,4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	23 950	263 272	92 357	385,6%	56 158	234,5%	10 160	3,9%	158 675	60,3%	19 591	4,1%	(48,1%)
Transfers recognised - capital	7 803 363	7 844 089	672 708	8,6%	1 009 986	12,9%	672 046	8,6%	2 354 740	30,0%	812 484	25,6%	(17,3%)
Borrowing	8 663 238	8 403 188	687 997	7,9%	1 122 063	13,0%	578 099	6,9%	2 388 159	28,4%	290 956	10,7%	98,7%
Internally generated funds	3 670 400	3 059 972	191 503	5,2%	687 871	18,7%	187 081	6,1%	1 066 455	34,9%	(173 923)	25,6%	(207,6%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional ¹	21 037 220	19 879 106	1 670 708	7,9%	2 023 494	9,6%	1 081 303	5,4%	4 775 504	24,0%	(29 252 686)	(128,2%)	(103,7%)
Municipal governance and administration	3 296 792	2 906 899	(52 056)	(1,6%)	329 471	10,0%	294 048	10,1%	571 462	19,7%	(2 533 664)	(77,4%)	(111,6%)
Executive and Council	137 421	93 193	1 480	1,1%	25 277	18,4%	1 362	1,5%	28 120	30,2%	435 139	319,0%	(99,7%)
Finance and administration	3 158 958	2 813 357	(53 562)	(1,7%)	304 193	9,6%	292 682	10,4%	543 312	19,3%	(2 967 066)	(96,7%)	(109,9%)
Internal audit	413	350	26	6,2%	-	-	4	1,1%	30	8,5%	(1 737)	(247,7%)	(100,2%)
Community and Public Safety	5 487 102	4 404 666	474 682	8,7%	(267 759)	(4,9%)	(253 896)	(5,8%)	(46 973)	(1,1%)	(1 977 127)	(14,1%)	(87,2%)
Community and Social Services	428 652	289 554	112 760	26,3%	(1 026 876)	(239,6%)	(475 313)	(164,2%)	(1 389 429)	(479,9%)	(41 860)	3,6%	1 035,5%
Sport And Recreation	490 239	477 900	5 718	1,2%	62 127	12,7%	42 616	8,9%	110 461	23,1%	5 480	31,6%	677,7%
Public Safety	351 000	445 170	8 701	2,5%	93 571	26,7%	29 344	6,6%	131 616	29,6%	(549 990)	(158,3%)	(105,3%)
Housing	4 069 916	3 037 922	347 260	8,5%	596 050	14,6%	145 797	4,8%	1 089 107	35,9%	(1 313 072)	(8,7%)	(111,1%)
Health	147 296	154 119	243	2%	7 370	5,0%	3 660	2,4%	11 272	7,3%	(77 684)	(22,1%)	(104,7%)
Economic and Environmental Services	6 293 072	5 603 967	426 154	6,8%	940 805	14,9%	376 238	6,7%	1 743 197	31,1%	(10 353 867)	(159,9%)	(103,6%)
Planning and Development	1 055 587	801 131	77 337	7,3%	138 833	13,2%	11 161	1,4%	227 332	28,4%	(3 952 241)	(363,8%)	(100,3%)
Road Transport	5 094 915	4 694 066	352 165	6,9%	750 746	14,7%	361 591	7,7%	1 464 502	31,2%	(6 357 526)	(117,4%)	(106,7%)
Environmental Protection	142 570	108 770	(3 348)	(2,3%)	51 226	35,9%	3 486	3,2%	51 364	47,2%	(44 101)	(11,5%)	(107,9%)
Trading Services	5 952 898	6 902 704	821 928	13,8%	1 020 976	17,2%	664 523	9,6%	2 507 427	36,3%	(13 956 724)	(211,4%)	(104,8%)
Energy sources	2 562 221	2 234 642	255 521	10,0%	444 905	17,4%	254 990	11,4%	955 415	42,8%	(6 949 160)	(225,0%)	(103,7%)
Water Management	2 168 379	3 282 162	363 779	16,8%	392 468	18,1%	294 008	9,0%	1 050 255	32,0%	(3 194 570)	(137,3%)	(109,2%)
Waste Water Management	900 598	1 036 215	180 676	20,1%	140 583	15,6%	90 691	8,8%	411 950	39,8%	(3 540 175)	(381,5%)	(102,6%)
Waste Management	321 700	349 685	21 952	6,8%	43 021	13,4%	24 835	7,1%	89 807	25,7%	(272 819)	(59,4%)	(109,1%)
Other	7 355	60 870	-	-	-	-	390	,6%	390	,6%	(431 304)	(1 113,1%)	(100,1%)

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

Part 3: Cash Receipts and Payments

	2019/20										2018/19		Q3 of 2018/19 to Q3 of 2019/20
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	99 229 921	101 703 427	18 157 205	18,3%	12 107 984	12,2%	14 365 092	14,1%	44 630 282	43,9%	3 946 837	99,3%	264,0%
Property rates	19 754 349	19 561 447	2 726 260	13,8%	1 924 477	9,7%	2 195 361	11,2%	6 846 098	35,0%	2 346 071	203,1%	(6,4%)
Service charges	53 489 475	53 473 133	8 552 362	16,0%	5 767 248	10,8%	8 578 252	16,0%	22 897 862	42,8%	1 149 206	62,7%	646,5%
Other revenue	6 351 027	6 731 367	1 524 713	24,0%	1 931 935	30,4%	1 014 382	15,1%	4 471 030	66,4%	268 963	20,2%	277,1%
Transfers and Subsidies - Operational	13 420 837	16 500 617	4 258 090	31,7%	1 289 886	9,6%	(130 955)	(,8%)	5 417 021	32,8%	181 716	21,0%	(172,1%)
Transfers and Subsidies - Capital	4 721 157	3 927 469	593 657	12,6%	871 743	18,5%	2 510 605	63,9%	3 976 005	101,2%	778	1,1%	322 599,8%
Interest	1 493 076	1 509 394	502 123	33,6%	322 695	21,6%	197 447	13,1%	1 022 266	67,7%	103	577 246,8%	192 072,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 253 811)	(134 994 038)	(16 592 652)	13,0%	(15 717 434)	12,4%	(14 442 702)	10,7%	(46 752 787)	34,6%	(26 841 152)	70,5%	(46,2%)
Suppliers and employees	(120 456 861)	(127 006 561)	(16 124 164)	13,4%	(14 806 162)	12,3%	(13 860 076)	10,9%	(44 790 402)	35,3%	(25 262 781)	70,7%	(46,1%)
Finance charges	(5 581 815)	(6 864 579)	(353 673)	6,3%	(719 386)	12,9%	(427 725)	6,2%	(1 500 784)	21,9%	(1 232 357)	67,3%	(65,3%)
Transfers and grants	(1 215 135)	(1 122 897)	(114 815)	9,4%	(191 885)	15,8%	(154 901)	13,8%	(461 601)	41,1%	(346 014)	66,0%	(55,2%)
Net Cash from/(used) Operating Activities	(28 023 890)	(33 290 611)	1 564 553	(5,6%)	(3 609 449)	12,9%	(77 609)	,2%	(2 122 505)	6,4%	(22 894 315)	64,7%	(99,7%)
Cash Flow from Investing Activities													
Receipts	(2 158 328)	3 074 997	3 068 481	(142,2%)	22 081	(1,0%)	266 962	8,7%	3 357 523	109,2%	1 219 875	31 792,1%	(78,1%)
Proceeds on disposal of PPE	528 703	95 089	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(33 489)	73 329	80 284	(239,7%)	(1 099)	3,3%	(4 953)	(6,8%)	74 233	101,2%	685 945	-	(100,7%)
Decrease (increase) in non-current investments	(2 653 542)	2 906 579	2 988 197	(112,6%)	23 179	(,9%)	271 914	9,4%	3 283 290	113,0%	533 930	-	(49,1%)
Payments	(7 769 868)	138 721	(18 447)	,2%	(82 996)	1,1%	(37 559)	(27,1%)	(139 002)	(100,2%)	(47 174)	3,3%	(20,4%)
Capital assets	(7 769 868)	138 721	(18 447)	,2%	(82 996)	1,1%	(37 559)	(27,1%)	(139 002)	(100,2%)	(47 174)	3,3%	(20,4%)
Net Cash from/(used) Investing Activities	(9 928 197)	3 213 718	3 050 034	(30,7%)	(60 915)	,6%	229 402	7,1%	3 218 521	100,1%	1 172 701	(53,3%)	(80,4%)
Cash Flow from Financing Activities													
Receipts	2 394 191	(31 543)	(93 144)	(3,9%)	(9 593)	(,4%)	(21 532)	68,3%	(124 269)	394,0%	23 348	-	(192,2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/re/financing	2 988 369	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(594 178)	(31 543)	(93 144)	15,7%	(9 593)	1,6%	(21 532)	68,3%	(124 269)	394,0%	23 348	-	(192,2%)
Payments	(1 903 089)	(1 054 683)	7 380	(,4%)	142 476	(7,5%)	157 848	(15,0%)	307 704	(29,2%)	138 480	(81,1%)	14,0%
Repayment of borrowing	(1 903 089)	(1 054 683)	7 380	(,4%)	142 476	(7,5%)	157 848	(15,0%)	307 704	(29,2%)	138 480	(81,1%)	14,0%
Net Cash from/(used) Financing Activities	491 101	(1 086 225)	(85 764)	(17,5%)	132 884	27,1%	136 316	(12,5%)	183 435	(16,9%)	161 827	(69,9%)	(15,8%)
Net Increase/(Decrease) in cash held	(37 460 985)	(31 163 119)	4 528 823	(12,1%)	(3 537 481)	9,4%	288 109	(,9%)	1 279 451	(4,1%)	(21 559 787)	58,6%	(101,3%)
Cash/cash equivalents at the year begin:	(37 970 457)	(51 908 036)	4 793 337	(12,6%)	8 719 334	(23,0%)	4 220 638	(8,1%)	4 793 337	(9,2%)	(33 256 521)	11,5%	(112,7%)
Cash/cash equivalents at the year end:	(75 431 442)	(83 071 154)	6 177 557	(8,2%)	3 821 504	(5,1%)	5 203 123	(6,3%)	5 203 123	(6,3%)	(52 030 223)	64,8%	(110,0%)

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

Part 4: Debtor Age Analysis

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	1 575 771	8,4%	758 938	4,0%	748 906	4,0%	15 677 814	83,6%	18 761 429	25,6%	769 429	4,1%	11 599 523	61,8%
Trade and Other Receivables from Exchange Transactions - Electricity	3 124 464	29,9%	593 258	5,7%	376 867	3,6%	6 346 691	60,8%	10 441 279	14,3%	38 485	,4%	4 023 462	38,5%
Receivables from Non-exchange Transactions - Property Rates	1 428 052	11,4%	504 926	4,0%	446 729	3,6%	10 136 845	81,0%	12 516 554	17,1%	138 214	1,1%	16 947 172	135,4%
Receivables from Exchange Transactions - Waste Water Management	614 780	8,5%	305 557	4,2%	233 653	3,2%	6 067 844	84,1%	7 241 833	9,9%	132 690	1,8%	7 973 366	110,1%
Receivables from Exchange Transactions - Waste Management	387 853	6,4%	171 535	2,8%	172 433	2,9%	5 296 384	87,9%	6 028 206	8,2%	55 661	,9%	6 661 505	110,5%
Receivables from Exchange Transactions - Property Rental Debtors	18 936	1,4%	12 886	1,0%	13 204	1,0%	1 263 519	96,6%	1 308 546	1,8%	2 626	,2%	290 065	22,2%
Interest on Arrear Debtor Accounts	259 581	5,0%	131 322	2,5%	136 723	2,6%	4 695 784	89,9%	5 223 410	7,1%	172 450	3,3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	807 689	6,9%	302 127	2,6%	216 651	1,8%	10 422 274	88,7%	11 748 741	16,0%	139 020	1,2%	545 007	4,6%
Total By Income Source	8 217 126	11,2%	2 780 551	3,8%	2 345 167	3,2%	59 927 155	81,8%	73 269 999	100,0%	1 448 574	2,0%	48 040 099	65,6%
Debtors Age Analysis By Customer Group														
Organs of State	946 469	15,7%	331 274	5,5%	246 511	4,1%	4 487 234	74,6%	6 011 488	8,2%	38 449	,6%	712 659	11,9%
Commercial	3 013 549	26,4%	628 943	5,5%	414 335	3,6%	7 363 494	64,5%	11 420 321	15,6%	81 159	,7%	10 597 348	92,8%
Households	3 951 544	7,3%	2 048 319	3,8%	1 985 111	3,7%	45 811 541	85,2%	53 796 516	73,4%	1 351 187	2,5%	36 730 092	68,3%
Other	305 564	15,0%	(227 985)	(11,2%)	(300 790)	(14,7%)	2 264 886	110,9%	2 041 674	2,8%	(22 220)	(1,1%)	-	-
Total By Customer Group	8 217 126	11,2%	2 780 551	3,8%	2 345 167	3,2%	59 927 155	81,8%	73 269 999	100,0%	1 448 574	2,0%	48 040 099	65,6%

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	2 794 012	50,8%	116 581	2,1%	105 471	1,9%	2 479 056	45,1%	5 495 121	38,3%
Bulk Water	664 408	48,2%	164 685	11,9%	223	-	550 128	39,9%	1 379 443	9,6%
PAYE deductions	183 487	100,0%	-	-	-	-	-	-	183 487	1,3%
VAT (output less input)	55 090	100,0%	-	-	-	-	-	-	55 090	,4%
Pensions / Retirement	142 919	100,0%	-	-	-	-	-	-	142 919	1,0%
Loan repayments	192 340	100,0%	-	-	-	-	-	-	192 340	1,3%
Trade Creditors	2 308 863	78,6%	55 048	1,9%	46 210	1,6%	527 876	18,0%	2 937 997	20,5%
Auditor-General	8 497	54,0%	6 606	42,0%	-	-	627	4,0%	15 730	,1%
Other	3 735 090	94,2%	2 977	,1%	179	-	224 999	5,7%	3 963 244	27,6%
Total	10 084 706	70,2%	345 897	2,4%	152 083	1,1%	3 782 685	26,3%	14 365 371	100,0%

Gauteng: City of Ekurhuleni (EKU) - Table C1 Quarterly Budget Summary for 3rd Quarter ended 31 March 2020

Description	2018/19	Budget year 2019/20									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance											
Property rates	5 395 431	6 140 478	6 140 478	1 259 130	1 425 893	1 476 781	4 161 804	4 605 359	(443 555)	(9,63)	6 140 478
Service charges	20 586 159	23 728 239	23 728 239	6 755 860	5 415 532	4 949 297	17 120 690	17 796 179	(675 490)	(3,80)	23 728 239
Investment revenue	397 694	438 015	435 015	86 526	65 260	55 511	207 296	326 261	(118 965)	(36,46)	435 015
Transfers and subsidies	4 010 130	4 196 211	4 805 933	1 631 044	1 413 395	234 551	3 278 990	3 604 450	(325 460)	(9,03)	4 805 933
Other own revenue	3 653 775	4 162 118	4 627 768	919 156	885 486	319 462	2 124 105	3 470 826	(1 346 721)	(38,80)	4 627 768
Total Revenue (excluding capital transfers and contributions)	34 043 189	38 665 061	39 737 434	10 651 716	9 205 566	7 035 602	26 892 885	29 803 075	(2 910 190)	(9,76)	39 737 434
Employee costs	8 449 847	9 628 450	9 605 604	2 274 896	2 329 272	2 313 199	6 917 367	7 204 200	(286 833)	(3,98)	9 605 604
Remuneration of councillors	137 936	139 695	139 695	33 935	34 022	34 173	102 130	104 771	(2 641)	(2,52)	139 695
Depreciation & asset impairment	2 586 025	2 202 789	2 203 919	553 037	559 245	379 875	1 492 157	1 652 939	(160 782)	(9,73)	2 203 919
Finance charges	944 493	1 096 076	1 096 076	182 278	291 648	177 649	651 574	822 057	(170 483)	(20,74)	1 096 076
Materials and bulk purchases	15 269 964	17 862 556	17 689 984	4 978 629	3 892 595	2 649 415	11 520 639	13 267 487	(1 746 847)	(13,17)	17 689 984
Transfers and subsidies	1 038 317	675 033	652 629	60 218	145 999	148 501	354 718	489 471	(134 753)	(27,53)	652 629
Other expenditure	9 593 900	7 201 431	8 477 951	1 467 232	1 889 571	1 666 141	5 022 944	6 358 460	(1 335 516)	(21,00)	8 477 951
Total Expenditure	38 020 482	38 806 031	39 865 858	9 550 225	9 142 352	7 368 952	26 061 529	29 899 385	(3 837 857)	(12,84)	39 865 858
Surplus/(Deficit)	(3 977 293)	(140 970)	(128 424)	1 101 491	63 214	(333 350)	831 356	(96 310)	927 666	(963,20)	(128 424)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 053 381	2 623 420	2 566 037	109 992	561 989	166 742	838 723	1 924 528	(1 085 805)	(56,42)	2 566 037
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 144 370	302 494	295 960	284 261	305 532	280 628	870 421	221 970	648 451	292,13	295 960
Surplus/(Deficit) after capital transfers & contributions	(779 542)	2 784 944	2 733 574	1 495 745	930 735	114 020	2 540 500	2 050 188	490 312	23,92	2 733 574
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(779 542)	2 784 944	2 733 574	1 495 745	930 735	114 020	2 540 500	2 050 188	490 312	23,92	2 733 574
Capital expenditure & funds sources											
Capital expenditure	6 150 822	7 417 207	6 807 681	306 093	1 454 723	967 583	2 728 400	5 105 758	(2 377 359)	(46,56)	6 807 681
Transfers recognised - capital	2 042 094	2 351 510	2 566 037	94 384	515 953	390 370	1 000 707	1 924 528	(923 821)	(48,00)	2 566 037
Borrowing	2 996 591	4 014 818	3 188 298	174 068	781 099	436 676	1 391 843	2 391 222	(999 379)	(41,79)	3 188 298
Internally generated funds	934 135	1 050 879	1 053 346	37 641	157 671	140 537	335 849	790 009	(454 159)	(57,49)	1 053 346
Total sources of capital funds	5 972 819	7 417 207	6 807 681	306 093	1 454 723	967 583	2 728 400	5 105 758	(2 377 359)	(46,56)	6 807 681
Financial position											
Total current assets	10 924 836	9 809 909	9 807 541	12 545 807	(1 020 372)	(170 279)	11 355 155	7 355 656	3 999 499	54,37	9 807 541
Total non current assets	61 198 861	64 072 654	63 463 128	61 097 580	960 345	655 101	62 713 026	47 597 344	15 115 682	31,76	63 463 128
Total current liabilities	12 984 205	14 775 924	14 763 007	11 866 717	347 472	453 754	12 667 943	11 072 255	1 595 688	14,41	14 763 007
Total non current liabilities	9 133 744	13 501 302	13 501 302	9 093 911	(175 925)	(59 022)	8 858 964	10 125 976	(1 267 013)	(12,51)	13 501 302
Community wealth/Equity	50 005 748	45 605 337	45 063 731	52 682 759	(231 574)	90 090	52 541 275	33 797 798	18 743 476	55,46	45 063 731
Cash flows											
Net cash from (used) operating	(30 875 824)	(35 008 289)	(35 277 466)	(8 589 566)	(8 194 971)	(6 458 681)	(23 243 218)	(26 458 092)	3 214 874	(12,15)	(35 277 466)
Net cash from (used) investing	83 318	(806 232)	-	195 406	16 075	2	211 483	(604 674)	816 157	(134,97)	-
Net cash from (used) financing	(13 524)	(183 976)	(51 584)	(102 177)	(540)	(16 508)	(119 226)	(137 982)	18 756	(13,59)	(51 584)
Cash/cash equivalents at the year end¹	(27 149 051)	(30 316 116)	(29 646 670)	(4 967 273)	(13 146 657)	(19 621 437)	(19 621 437)	(26 727 216)	7 105 780	(26,59)	(29 646 670)
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	-	-	-	-	-	-	-	-	-	-	-

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	401 499	7,2%	229 582	4,1%	186 723	3,3%	4 787 935	85,4%	5 605 739	37,2%	212 168	3,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	940 565	45,2%	163 570	7,9%	60 866	2,9%	914 368	44,0%	2 079 369	13,8%	1 303	,1%	-	-
Receivables from Non-exchange Transactions - Property Rates	384 020	15,8%	116 027	4,8%	80 324	3,3%	1 843 192	76,1%	2 423 563	16,1%	21 929	,9%	-	-
Receivables from Exchange Transactions - Waste Water Management	125 626	8,3%	63 650	4,2%	49 015	3,2%	1 278 083	84,3%	1 516 374	10,1%	72 938	4,8%	-	-
Receivables from Exchange Transactions - Waste Management	108 664	7,2%	56 487	3,8%	46 282	3,1%	1 290 963	85,9%	1 502 396	10,0%	23 950	1,6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 263	1,8%	2 657	2,2%	2 576	2,1%	115 011	93,9%	122 507	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	35 421	2,6%	34 830	2,6%	34 898	2,6%	1 247 689	92,2%	1 352 818	9,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32 874	7,0%	17 080	3,6%	12 264	2,6%	408 411	86,8%	470 629	3,1%	-	-	-	-
Total By Income Source	2 030 931	13,5%	683 884	4,5%	472 948	3,1%	11 885 633	78,9%	15 073 396	100,0%	332 288	2,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	42 162	44,1%	12 449	13,0%	5 629	5,9%	35 346	37,0%	95 586	,6%	-	-	-	-
Commercial	1 148 493	37,4%	213 055	6,9%	92 828	3,0%	1 613 515	52,6%	3 067 891	20,4%	-	-	-	-
Households	826 625	7,0%	451 295	3,8%	370 593	3,2%	10 109 463	86,0%	11 757 976	78,0%	332 288	2,8%	-	-
Other	13 652	9,0%	7 085	4,7%	3 897	2,6%	127 308	83,8%	151 943	1,0%	-	-	-	-
Total By Customer Group	2 030 931	13,5%	683 884	4,5%	472 948	3,1%	11 885 633	78,9%	15 073 396	100,0%	332 288	2,2%	-	-

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	864 171	100,0%	-	-	-	-	-	-	864 171	73,2%
Bulk Water	315 181	100,0%	-	-	-	-	-	-	315 181	26,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 512	100,0%	-	-	-	-	-	-	1 512	,1%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 180 865	100,0%	-	-	-	-	-	-	1 180 865	100,0%

Gauteng: City of Johannesburg (JHB) - Table C1 Quarterly Budget Summary for 3rd Quarter ended 31 March 2020

Description	2018/19	Budget year 2019/20									
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance											
Property rates	-	12 292 550	12 292 550	3 221 645	3 194 676	-	6 416 321	9 579 704	(3 163 383)	(33,02)	12 292 550
Service charges	-	31 199 712	31 334 633	8 063 653	7 836 324	2 516 967	18 416 945	23 783 315	(5 366 370)	(22,56)	31 334 633
Investment revenue	-	305 700	464 065	109 926	109 318	18 024	237 268	281 520	(44 252)	(15,72)	464 065
Transfers and subsidies	-	9 037 510	13 381 223	3 822 242	3 447 948	319 803	7 589 994	11 044 650	(3 454 656)	(31,28)	13 381 223
Other own revenue	-	4 649 945	7 229 033	1 559 065	2 050 841	385 652	3 995 558	4 978 509	(982 951)	(19,74)	7 229 033
Total Revenue (excluding capital transfers and contributions)	-	57 485 417	64 701 503	16 776 531	16 639 107	3 240 447	36 656 086	49 667 698	(13 011 612)	(26,20)	64 701 503
Employee costs	-	15 085 408	15 232 936	3 336 112	3 844 336	520 756	7 701 204	11 457 129	(3 755 925)	(32,78)	15 232 936
Remuneration of councillors	-	181 408	181 408	40 236	40 022	-	80 257	123 840	(43 582)	(35,19)	181 408
Depreciation & asset impairment	-	4 289 934	4 263 357	801 150	846 456	94 174	1 741 781	3 130 593	(1 388 813)	(44,36)	4 263 357
Finance charges	-	2 807 395	4 067 786	896 324	682 174	101 586	1 680 085	2 244 859	(564 773)	(25,16)	4 067 786
Materials and bulk purchases	-	20 637 949	17 909 951	5 655 761	4 091 069	1 286 827	11 033 657	13 361 686	(2 328 029)	(17,42)	17 909 951
Transfers and subsidies	-	447 548	378 775	49 640	39 016	49	88 705	324 461	(235 755)	(72,66)	378 775
Other expenditure	-	13 290 037	22 019 266	4 927 077	5 477 535	1 095 758	11 500 370	16 806 129	(5 305 759)	(31,57)	22 019 266
Total Expenditure	-	56 739 679	64 053 477	15 706 301	15 020 608	3 099 151	33 826 060	47 448 696	(13 622 636)	(28,71)	64 053 477
Surplus/(Deficit)	-	745 738	648 027	1 070 230	1 618 500	141 296	2 830 026	2 219 001	611 024	27,54	648 027
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	2 745 480	3 071 251	350 286	701 677	45 026	1 096 989	2 147 018	(1 050 029)	(48,91)	3 071 251
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)	-	442 488	(299 407)	(12 341)	(133 448)	(35 734)	(181 522)	(224 555)	43 033	(19,16)	(299 407)
Surplus/(Deficit) after capital transfers & contributions	-	3 933 706	3 419 871	1 408 176	2 186 729	150 588	3 745 493	4 141 464	(395 971)	(9,56)	3 419 871
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	3 933 706	3 419 871	1 408 176	2 186 729	150 588	3 745 493	4 141 464	(395 971)	(9,56)	3 419 871
Capital expenditure & funds sources											
Capital expenditure ¹	-	7 754 430	7 534 323	1 213 179	1 521 461	89 816	2 824 456	5 650 742	(2 826 286)	(50,02)	7 534 323
Transfers recognised - capital	-	2 745 480	2 408 985	543 035	401 863	(6 403)	938 495	1 806 739	(868 244)	(48,06)	2 408 985
Borrowing	-	2 988 369	3 710 379	513 929	339 657	72 703	926 289	2 782 784	(1 856 495)	(66,71)	3 710 379
Internally generated funds	-	2 020 581	1 414 959	226 944	507 426	23 516	757 886	1 061 219	(303 333)	(28,58)	1 414 959
Total sources of capital funds	-	7 754 430	7 534 323	1 283 908	1 248 946	89 816	2 622 670	5 650 742	(3 028 072)	(53,59)	7 534 323
Financial position											
Total current assets	-	16 498 954	1 516 119	(288 838)	659 989	338 212	709 363	1 137 089	(427 726)	(37,62)	1 516 119
Total non current assets	-	81 853 771	4 080 046	1 580 235	1 485 835	(74 235)	2 971 835	3 060 034	(88 200)	(2,88)	4 080 046
Total current liabilities	-	16 118 368	1 000 900	(2 461 376)	814 875	404 774	(1 241 727)	750 675	(1 992 402)	(265,41)	1 000 900
Total non current liabilities	-	29 868 326	1 217 983	3 149 441	(253 025)	(428 749)	2 467 667	913 487	1 554 180	170,14	1 217 983
Community wealth/Equity	-	48 468 056	0	(809 979)	(547 419)	131 299	(1 226 099)	(1 476 045)	249 946	(16,93)	0
Cash flows											
Net cash from (used) operating	-	7 488 446	2 295 570	17 176 481	6 893 192	2 651 829	26 721 502	2 290 946	24 430 556	1 066,40	2 295 570
Net cash from (used) investing	99 022	(10 123 667)	3 045 711	2 877 374	67	-	2 877 441	127 203	2 750 237	2 162,08	3 045 711
Net cash from (used) financing	(626 644)	1 346 737	(942 925)	(79 900)	107 583	(11 160)	16 523	(666 996)	683 519	(102,48)	(942 925)
Cash/cash equivalents at the year end ²	(527 622)	(46 090 273)	(53 939 337)	19 445 443	27 017 305	29 955 315	29 955 315	(4 717 775)	34 673 090	(734,95)	(53 939 337)
Collection Rate ³											
Property rates	-	93,50	93,50	84,62	60,24	-	86,93	93,50	-	-	93,50
Service charges	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	96,50	93,56	108,00	70,94	113,26	93,58	93,79	-	-	93,56
Service charges - water revenue	-	82,99	83,19	141,47	93,70	140,53	120,03	83,25	-	-	83,19
Service charges - sanitation revenue	-	83,00	91,95	11,21	24,90	-	15,80	91,87	-	-	91,95
Service charges - refuse revenue	-	100,81	88,71	87,79	60,32	91,91	76,65	88,52	-	-	88,71
Interest earned - outstanding debtors	-	82,27	84,61	513,93	211,93	378,40	335,72	83,23	-	-	84,61

¹ Adjusted budget and Year-to-date capital expenditure and total sources of capital funds are not, 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	565 373	6,3%	385 854	4,3%	423 326	4,7%	7 616 220	84,7%	8 990 772	31,4%	-	-	11 119 210	123,7%
Trade and Other Receivables from Exchange Transactions - Electricity	859 074	16,3%	327 707	6,2%	186 840	3,5%	3 909 541	74,0%	5 283 161	18,4%	-	-	3 960 945	75,0%
Receivables from Non-exchange Transactions - Property Rates	345 242	5,7%	249 775	4,2%	242 517	4,0%	5 170 020	86,1%	6 007 554	21,0%	-	-	16 582 838	276,0%
Receivables from Exchange Transactions - Waste Water Management	337 197	7,1%	205 923	4,3%	160 924	3,4%	4 039 224	85,2%	4 743 268	16,5%	-	-	7 918 909	167,0%
Receivables from Exchange Transactions - Waste Management	126 769	4,4%	80 239	2,8%	70 662	2,4%	2 635 237	90,5%	2 912 907	10,2%	-	-	6 593 913	226,4%
Receivables from Exchange Transactions - Property Rental Debtors	5 157	,7%	8 711	1,2%	8 738	1,2%	704 151	96,9%	726 758	2,5%	-	-	290 065	39,9%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 238 812	7,8%	1 258 209	4,4%	1 093 008	3,8%	24 074 392	84,0%	28 664 420	100,0%	-	-	46 465 879	162,1%
Debtors Age Analysis By Customer Group														
Organs of State	699 579	14,3%	266 675	5,4%	196 295	4,0%	3 732 669	76,3%	4 895 217	17,1%	-	-	379 292	7,7%
Commercial	(26 431)	(3,2%)	18 142	2,2%	23 716	2,9%	809 644	98,1%	825 071	2,9%	-	-	10 597 348	1 284,4%
Households	1 565 665	6,8%	973 392	4,2%	872 998	3,8%	19 532 079	85,1%	22 944 133	80,0%	-	-	35 489 239	154,7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 238 812	7,8%	1 258 209	4,4%	1 093 008	3,8%	24 074 392	84,0%	28 664 420	100,0%	-	-	46 465 879	162,1%

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	1 036 883	100,0%	258	-	-	-	-	-	1 037 141	27,9%
Bulk Water	-	-	2 059	100,0%	-	-	-	-	2 059	,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	943 256	91,6%	14 033	1,4%	1 033	,1%	70 988	6,9%	1 029 310	27,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 634 974	99,4%	2 977	,2%	179	-	7 415	,5%	1 645 546	44,3%
Total	3 615 114	97,3%	19 327	,5%	1 213	-	78 403	2,1%	3 714 056	100,0%

Gauteng: City of Tshwane (TSH) - Table C1 Quarterly Budget Summary for 3rd Quarter ended 31 March 2020

Description	2018/19	Budget year 2019/20									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance											
Property rates	7 142 145	8 219 104	8 219 104	1 825 177	1 871 709	1 919 195	5 616 081	6 129 014	(512 933)	(8,37)	8 219 104
Service charges	19 015 469	25 538 829	25 538 829	3 672 347	5 250 545	5 120 181	14 043 073	18 876 847	(4 833 774)	(25,61)	25 538 829
Investment revenue	391 948	196 887	196 887	70 581	26 474	45 873	142 928	157 335	(14 408)	(9,16)	196 887
Transfers and subsidies	2 947 878	3 201 306	3 201 306	1 234 709	189 096	845 542	2 269 346	3 195 756	(926 409)	(28,99)	3 201 306
Other own revenue	3 321 055	3 685 957	3 685 957	917 633	525 724	1 074 449	2 517 806	3 087 915	(570 110)	(18,46)	3 685 957
Total Revenue (excluding capital transfers and contributions)	32 818 496	40 842 083	40 842 083	7 720 447	7 863 547	9 005 240	24 589 234	31 446 867	(6 857 633)	(21,81)	40 842 083
Employee costs	8 981 198	10 513 510	10 513 510	2 596 884	2 358 467	2 948 064	7 903 414	7 739 975	163 439	2,11	10 513 510
Remuneration of councillors	126 685	142 093	142 093	31 961	32 211	30 609	94 780	105 799	(11 018)	(10,41)	142 093
Depreciation & asset impairment	2 103 299	2 132 963	2 132 963	383 550	376 944	430 469	1 190 963	1 502 364	(311 401)	(20,73)	2 132 963
Finance charges	1 406 129	1 502 321	1 502 321	122 027	(24 765)	117 170	214 433	985 799	(771 366)	(78,25)	1 502 321
Materials and bulk purchases	11 331 397	12 773 541	12 773 541	4 167 007	2 987 223	2 691 216	9 845 446	9 907 636	(62 191)	(0,63)	12 773 541
Transfers and subsidies	116 619	57 340	57 340	54 430	36 889	30 477	121 795	33 164	88 632	267,26	57 340
Other expenditure	11 188 799	8 324 471	8 324 471	1 480 249	1 960 205	2 241 236	5 681 689	6 590 550	(908 860)	(13,79)	8 324 471
Total Expenditure	35 254 126	35 446 239	35 446 239	8 836 106	7 727 174	8 489 240	25 052 521	26 865 287	(1 812 766)	(6,75)	35 446 239
Surplus/(Deficit)	(2 435 630)	5 395 844	5 395 844	(1 115 659)	136 373	516 000	(463 286)	4 581 581	(5 044 867)	(110,11)	5 395 844
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 054 165	2 203 953	2 203 953	76 368	273 322	435 055	784 746	1 588 697	(803 951)	(50,60)	2 203 953
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)	171 214	362 604	362 604	19 879	35 469	15 151	70 500	203 642	(133 142)	(65,38)	362 604
Surplus/(Deficit) after capital transfers & contributions	(210 252)	7 962 401	7 962 401	(1 019 412)	445 165	966 206	391 959	6 373 919	(5 981 961)	(93,85)	7 962 401
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(210 252)	7 962 401	7 962 401	(1 019 412)	445 165	966 206	391 959	6 373 919	(5 981 961)	(93,85)	7 962 401
Capital expenditure & funds sources											
Capital expenditure 1	1 514 745	4 246 464	4 246 464	107 256	(1 069 899)	(112 308)	(1 074 951)	2 737 229	(3 812 180)	(139,27)	4 246 464
Transfers recognised - capital	-	1 893 753	1 893 753	-	-	193 667	193 667	1 349 388	(1 155 721)	(85,65)	1 893 753
Borrowing	-	1 470 500	1 470 500	-	-	64 979	64 979	819 673	(754 694)	(92,07)	1 470 500
Internally generated funds	-	419 335	419 335	-	-	18 232	18 232	249 361	(231 129)	(92,69)	419 335
Total sources of capital funds	-	3 783 588	3 783 588	-	-	276 878	276 878	2 418 422	(2 141 544)	(88,55)	3 783 588
Financial position											
Total current assets	13 523 431	5 081 680	5 081 680	(5 721 451)	914 020	2 091 851	(2 715 579)	4 563 884	(7 279 463)	(159,50)	5 081 680
Total non current assets	41 520 996	2 139 368	2 139 368	(123 098)	858 901	335 005	1 070 808	1 254 975	(184 167)	(14,67)	2 139 368
Total current liabilities	23 807 689	72 522	72 522	(4 836 863)	1 327 718	1 061 996	(2 447 149)	72 641	(2 519 790)	(3 468,83)	72 522
Total non current liabilities	6 544 111	(776 573)	(776 573)	-	-	-	-	(598 659)	598 659	(100,00)	(776 573)
Community wealth/Equity	24 902 878	(36 837)	(36 837)	11 726	37	398 655	410 419	(28 693)	439 112	(1 530,38)	(36 837)
Cash flows											
Net cash from (used) operating	(27 767 698)	11 512 436	11 512 436	(8 042 570)	-	5 574 457	(2 468 113)	8 977 310	(11 445 424)	(127,49)	11 512 436
Net cash from (used) investing	(249 474)	970 207	30 000	(4 309)	6 170	292 632	294 493	711 545	(417 052)	(58,61)	30 000
Net cash from (used) financing	(7 561 719)	(603 953)	-	185 457	13 765	155 908	355 131	(452 965)	808 096	(178,40)	-
Cash/cash equivalents at the year end²	(32 046 294)	11 878 690	11 542 436	(10 235 230)	(10 048 379)	(3 273 757)	(3 273 757)	9 235 890	(12 509 647)	(135,45)	11 542 436
Collection Rate³											
Property rates	3,98	100,51	100,51	-	-	66,07	22,58	100,42	-	-	100,51
Service charges	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	100,00	100,00	-	-	132,42	50,96	100,00	-	-	100,00
Service charges - water revenue	-	100,00	100,00	-	-	69,87	22,31	100,00	-	-	100,00
Service charges - sanitation revenue	-	86,09	86,09	-	-	72,17	24,84	86,07	-	-	86,09
Service charges - refuse revenue	-	89,50	89,50	-	-	62,18	21,76	89,08	-	-	89,50
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 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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	497 528	18,8%	92 282	3,5%	79 601	3,0%	1 975 860	74,7%	2 645 272	18,5%	432 140	16,3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 148 420	47,6%	73 183	3,0%	110 084	4,6%	1 082 485	44,8%	2 414 172	16,9%	11 693	,5%	-	-
Receivables from Non-exchange Transactions - Property Rates	610 467	20,5%	71 913	2,4%	76 644	2,6%	2 211 668	74,4%	2 970 691	20,8%	4 622	,2%	-	-
Receivables from Exchange Transactions - Waste Water Management	116 318	23,3%	18 262	3,7%	13 909	2,8%	351 225	70,3%	499 714	3,5%	42 530	8,5%	-	-
Receivables from Exchange Transactions - Waste Management	120 348	15,1%	18 997	2,4%	16 912	2,1%	639 417	80,4%	795 674	5,6%	11 746	1,5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11 019	2,9%	1 327	,3%	1 414	,4%	371 676	96,4%	385 436	2,7%	3 141	,8%	-	-
Interest on Arrear Debtor Accounts	202 274	7,0%	76 689	2,6%	65 833	2,3%	2 563 272	88,1%	2 908 068	20,3%	134 699	4,6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	180 601	10,8%	8 618	,5%	40 452	2,4%	1 446 003	86,3%	1 675 674	11,7%	69 731	4,2%	-	-
Total By Income Source	2 886 974	20,2%	361 271	2,5%	404 850	2,8%	10 641 606	74,4%	14 294 701	100,0%	710 302	5,0%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	124 328	43,4%	21 449	7,5%	25 849	9,0%	114 939	40,1%	286 565	2,0%	30 652	10,7%	-	-
Commercial	1 483 849	32,1%	120 041	2,6%	147 230	3,2%	2 871 964	62,1%	4 623 084	32,3%	122	-	-	-
Households	1 046 323	13,6%	207 565	2,7%	192 586	2,5%	6 267 886	81,2%	7 714 360	54,0%	701 748	9,1%	-	-
Other	232 473	13,9%	12 217	,7%	39 185	2,3%	1 386 817	83,0%	1 670 692	11,7%	(22 220)	(1,3%)	-	-
Total By Customer Group	2 886 974	20,2%	361 271	2,5%	404 850	2,8%	10 641 606	74,4%	14 294 701	100,0%	710 302	5,0%	-	-

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	706 035	100,0%	-	-	-	-	-	-	706 035	15,5%
Bulk Water	254 237	100,0%	-	-	-	-	-	-	254 237	5,6%
PAYE deductions	170 974	100,0%	-	-	-	-	-	-	170 974	3,7%
VAT (output less input)	(44 854)	100,0%	-	-	-	-	-	-	(44 854)	(1,0%)
Pensions / Retirement	129 383	100,0%	-	-	-	-	-	-	129 383	2,8%
Loan repayments	186 302	100,0%	-	-	-	-	-	-	186 302	4,1%
Trade Creditors	1 106 585	100,0%	-	-	-	-	-	-	1 106 585	24,2%
Auditor-General	5 265	100,0%	-	-	-	-	-	-	5 265	,1%
Other	2 051 620	100,0%	-	-	-	-	-	-	2 051 620	44,9%
Total	4 565 546	100,0%	-	-	-	-	-	-	4 565 546	100,0%

Gauteng: Emfuleni (GT421) - Table C1 Quarterly Budget Summary for 3rd Quarter ended 31 March 2020

Description	2018/19	Budget year 2019/20									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands											
Financial Performance											
Property rates	856 165	886 130	886 130	223 929	221 317	224 714	669 961	664 597	5 364	0,81	886 130
Service charges	3 547 403	3 734 354	3 884 354	1 159 189	948 377	936 233	3 045 799	2 913 266	132 533	4,55	3 884 354
Investment revenue	10 168	8 644	8 644	1 384	2 821	4 088	8 293	6 483	1 811	27,93	8 644
Transfers and subsidies	847 854	846 871	848 881	333 231	258 715	216 927	808 873	636 661	172 213	27,05	848 881
Other own revenue	408 081	297 599	297 599	47 148	57 798	44 925	149 870	223 199	(73 329)	(32,85)	297 599
Total Revenue (excluding capital transfers and contributions)	5 669 671	5 773 598	5 925 607	1 764 881	1 489 028	1 428 888	4 682 797	4 444 205	238 592	5,37	5 925 607
Employee costs	1 045 268	1 210 776	1 149 137	275 814	272 749	266 388	814 951	861 851	(46 900)	(5,44)	1 149 137
Remuneration of councillors	66 194	55 860	58 773	17 060	17 026	9 487	43 573	44 080	(507)	(1,15)	58 773
Depreciation & asset impairment	368 940	433 743	433 743	103 719	103 719	-	207 437	325 307	(117 869)	(36,23)	433 743
Finance charges	365 979	19 011	19 011	24 676	67 998	16 691	109 364	14 258	95 106	667,02	19 011
Materials and bulk purchases	2 541 466	2 422 172	2 293 530	617 144	686 820	685 728	1 989 691	1 720 147	269 544	15,67	2 293 530
Transfers and subsidies	1 479	2 259	2 259	46	10	1 392	1 448	1 695	(247)	(14,56)	2 259
Other expenditure	2 079 808	1 574 088	1 662 761	69 798	157 289	126 640	353 727	1 397 069	(1 043 343)	(74,68)	1 662 761
Total Expenditure	6 469 133	5 717 910	5 819 215	1 108 255	1 305 610	1 106 325	3 520 191	4 364 407	(844 216)	(19,34)	5 819 215
Surplus/(Deficit)	(799 462)	55 688	106 393	656 626	183 418	322 562	1 162 606	79 798	1 082 808	1 356,93	106 393
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	159 624	214 705	226 969	-	4 903	3 180	8 083	170 226	(162 143)	(95,25)	226 969
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	16 035	1 692	2 087	1 846	417	157	2 420	1 565	855	54,63	2 087
Surplus/(Deficit) after capital transfers & contributions	(623 803)	272 085	335 448	658 472	188 738	325 899	1 173 110	251 590	921 520	366,28	335 448
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(623 803)	272 085	335 448	658 472	188 738	325 899	1 173 110	251 590	921 520	366,28	335 448
Capital expenditure & funds sources											
Capital expenditure	245 953	471 566	335 448	(20)	22 822	3 082	25 884	251 586	(225 702)	(89,71)	335 448
Transfers recognised - capital	190 496	231 765	202 848	-	2 317	1 076	3 393	152 136	(148 744)	(97,77)	202 848
Borrowing	-	159 801	-	-	-	1 275	1 275	-	1 275	-	-
Internally generated funds	55 458	80 000	132 600	(20)	20 506	731	21 217	99 450	(78 233)	(78,67)	132 600
Total sources of capital funds	245 953	471 566	335 448	(20)	22 822	3 082	25 884	251 586	(225 702)	(89,71)	335 448
Financial position											
Total current assets	403 095	966 521	2 290 061	1 946 580	449 610	550 982	2 947 173	1 717 545	1 229 627	71,59	2 290 061
Total non current assets	92 062	10 872 049	11 674 322	11 235 135	(80 897)	3 082	11 157 321	8 755 741	2 401 579	27,43	11 674 322
Total current liabilities	920 269	1 201 687	2 860 363	3 565 125	185 668	240 512	3 991 305	2 145 272	1 846 033	86,05	2 860 363
Total non current liabilities	(3 250)	389 042	216 062	360 477	(660)	(11 930)	347 886	162 046	185 840	114,68	216 062
Community wealth/Equity	1 441 801	9 975 755	10 552 510	9 256 114	183 706	325 482	9 765 302	7 914 382	1 850 920	23,39	10 552 510
Cash flows											
Net cash from (used) operating	(4 744 391)	(4 340 488)	(4 156 852)	(1 004 491)	(1 201 882)	(1 104 933)	(3 311 306)	(3 117 635)	(193 670)	6,21	(4 156 852)
Net cash from (used) investing	17	2	(21)	-	-	-	-	(14)	14	(100,00)	(21)
Net cash from (used) financing	(50 609)	21 048	9 458	(4 289)	(193)	1 876	(2 605)	31 540	(34 145)	(108,26)	9 458
Cash/cash equivalents at the year end ¹	(4 794 983)	(3 997 888)	(3 932 496)	(791 270)	(1 993 345)	(3 096 402)	(3 096 402)	(3 068 199)	(28 203)	0,92	(3 932 496)
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	-	-	-	-	-	-	-	-	-	-	-

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 ito 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	521 163	5,9%	262 313	3,0%	192 017	2,2%	7 887 406	89,0%	8 862 899	100,0%	-	-	-	-
Total By Income Source	521 163	5,9%	262 313	3,0%	192 017	2,2%	7 887 406	89,0%	8 862 899	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	27 701	5,9%	22 280	4,7%	7 705	1,6%	412 042	87,7%	469 729	5,3%	-	-	-	-
Commercial	185 042	18,3%	96 232	9,5%	58 881	5,8%	671 446	66,4%	1 011 601	11,4%	-	-	-	-
Households	308 420	4,2%	143 800	1,9%	125 430	1,7%	6 803 918	92,2%	7 381 569	83,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	521 163	5,9%	262 313	3,0%	192 017	2,2%	7 887 406	89,0%	8 862 899	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	-	-	20 220	1,0%	(882)	-	2 051 133	99,1%	2 070 471	70,4%
Bulk Water	-	-	95 724	14,8%	223	-	550 128	85,1%	646 075	22,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 978	12,1%	7 840	3,5%	14 064	6,3%	174 567	78,1%	223 449	7,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	26 978	,9%	123 784	4,2%	13 404	,5%	2 775 828	94,4%	2 939 994	100,0%

Gauteng: Lesedi (GT423) - Table C1 Quarterly Budget Summary for 3rd Quarter ended 31 March 2020

Description	2018/19	Budget year 2019/20									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance											
Property rates	109 688	116 941	129 290	31 740	32 906	33 622	98 268	96 968	1 300	1,34	129 290
Service charges	473 509	528 988	532 665	149 156	127 645	130 115	414 916	399 499	15 417	3,86	532 665
Investment revenue	5 493	2 957	4 403	964	1 363	1 494	3 821	3 302	519	15,72	4 403
Transfers and subsidies	135 170	156 670	158 789	57 122	47 891	35 219	140 232	119 092	21 140	17,75	158 789
Other own revenue	38 896	85 595	40 370	9 049	11 138	10 544	30 731	30 277	454	1,50	40 370
Total Revenue (excluding capital transfers and contributions)	762 755	891 140	865 517	248 031	220 942	218 995	687 968	649 137	38 830	5,98	865 517
Employee costs	175 113	209 697	197 362	45 988	47 902	48 396	142 286	148 020	(5 734)	(3,87)	197 362
Remuneration of councillors	10 851	11 796	11 796	2 763	2 763	2 763	8 289	8 847	(558)	(6,31)	11 796
Depreciation & asset impairment	34 677	38 769	36 769	-	-	-	-	27 576	(27 576)	(100,00)	36 769
Finance charges	4 897	7 711	7 711	1 176	772	1 497	3 445	5 783	(2 339)	(40,44)	7 711
Materials and bulk purchases	311 827	356 796	360 631	106 645	56 899	77 194	240 738	270 473	(29 735)	(10,99)	360 631
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	255 195	279 857	262 910	22 698	44 381	33 865	100 945	197 181	(96 237)	(48,81)	262 910
Total Expenditure	792 559	904 625	877 177	179 270	152 717	163 714	495 701	657 880	(162 179)	(24,65)	877 177
Surplus/(Deficit)	(29 804)	(13 485)	(11 661)	68 761	68 226	55 280	192 266	(8 743)	201 009	(2 299,13)	(11 661)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	56 479	64 404	52 748	831	4 955	2 426	8 213	39 561	(31 348)	(79,24)	52 748
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	10 824	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	37 499	50 919	41 088	69 592	73 181	57 707	200 479	30 818	169 661	550,52	41 088
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 499	50 919	41 088	69 592	73 181	57 707	200 479	30 818	169 661	550,52	41 088
Capital expenditure & funds sources											
Capital expenditure	40 388	82 354	59 686	1 053	10 938	12 213	24 204	44 764	(20 560)	(45,93)	59 686
Transfers recognised - capital	26 151	59 154	51 049	165	4 576	10 614	15 355	38 287	(22 932)	(59,89)	51 049
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	907	23 200	8 637	888	6 362	1 599	8 849	6 478	2 371	36,61	8 637
Total sources of capital funds	27 057	82 354	59 686	1 053	10 938	12 213	24 204	44 764	(20 560)	(45,93)	59 686
Financial position											
Total current assets	290 632	279 778	288 413	487 063	(47 537)	101 413	540 939	216 309	324 630	150,08	288 413
Total non current assets	901 532	928 660	964 331	905 698	7 825	12 213	925 736	723 248	202 488	28,00	964 331
Total current liabilities	293 523	271 977	290 222	432 361	(117 056)	55 240	370 545	217 666	152 879	70,24	290 222
Total non current liabilities	93 768	87 414	93 554	94 358	(4 259)	680	90 778	70 166	20 612	29,38	93 554
Community wealth/Equity	728 192	798 129	827 880	789 745	19 543	755	810 042	620 910	189 132	30,46	827 880
Cash flows											
Net cash from (used) operating	(623 115)	(715 080)	(719 118)	(179 270)	(136 994)	(159 090)	(475 354)	(539 336)	63 982	(11,86)	(719 118)
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	7 979	(5 482)	(3 235)	(5 583)	(43)	1 831	(3 795)	(3 269)	(526)	16,10	(3 235)
Cash/cash equivalents at the year end¹	(567 830)	(708 262)	(719 104)	(143 222)	(280 508)	(437 767)	(437 767)	(542 334)	104 567	(19,28)	(719 104)
Collection Rate²											
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, 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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 412	4,0%	5 890	2,1%	8 037	2,8%	257 768	91,0%	283 107	32,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 691	12,9%	9 523	4,0%	6 387	2,7%	190 865	80,4%	237 466	27,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 611	11,3%	4 255	4,5%	3 376	3,6%	75 953	80,6%	94 195	10,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 430	4,7%	1 791	2,4%	1 883	2,6%	65 988	90,3%	73 092	8,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 578	3,6%	1 923	2,0%	2 172	2,2%	90 688	92,2%	98 361	11,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 721	3,0%	1 474	1,7%	1 407	1,6%	83 675	93,7%	89 277	10,2%	-	-	-	-
Total By Income Source	62 443	7,1%	24 857	2,8%	23 262	2,7%	764 937	87,4%	875 499	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 062	25,6%	2 415	6,1%	2 108	5,4%	24 729	62,9%	39 315	4,5%	-	-	-	-
Commercial	18 858	44,9%	1 830	4,4%	1 450	3,4%	19 901	47,3%	42 039	4,8%	-	-	-	-
Households	32 806	4,3%	20 247	2,7%	19 378	2,6%	685 254	90,4%	757 684	86,5%	-	-	-	-
Other	717	2,0%	364	1,0%	326	,9%	35 054	96,1%	36 461	4,2%	-	-	-	-
Total By Customer Group	62 443	7,1%	24 857	2,8%	23 262	2,7%	764 937	87,4%	875 499	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	2 556	100,0%	-	-	-	-	-	-	2 556	33,7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 803	100,0%	-	-	-	-	-	-	2 803	36,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 158	96,8%	70	3,2%	-	-	-	-	2 229	29,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 517	99,1%	70	,9%	-	-	-	-	7 588	100,0%

Gauteng: Merafong City (GT484) - Table C1 Quarterly Budget Summary for 3rd Quarter ended 31 March 2020

Description	2018/19	Budget year 2019/20									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands											
Financial Performance											
Property rates	178 453	536 696	515 992	128 837	142 572	132 723	404 132	391 503	12 629	3,23	515 992
Service charges	682 192	748 459	722 601	184 892	186 805	172 211	543 908	546 584	(2 676)	(0,49)	722 601
Investment revenue	9 558	8 871	8 871	2 548	2 016	2 018	6 582	6 662	(80)	(1,20)	8 871
Transfers and subsidies	302 320	233 422	244 112	92 991	60 824	59 672	213 487	188 446	25 041	13,29	244 112
Other own revenue	137 291	147 278	170 274	36 462	45 734	42 836	125 032	124 814	219	0,18	170 274
Total Revenue (excluding capital transfers and contributions)	1 309 814	1 674 725	1 661 849	445 730	437 951	409 459	1 293 140	1 258 008	35 132	2,79	1 661 849
Employee costs	321 472	369 651	362 651	80 282	79 874	84 498	244 655	274 585	(29 930)	(10,90)	362 651
Remuneration of councillors	23 827	27 731	27 731	5 712	5 714	5 714	17 141	25 030	(7 889)	(31,52)	27 731
Depreciation & asset impairment	100 591	106 226	106 226	-	53 113	-	53 113	79 776	(26 663)	(33,42)	106 226
Finance charges	35 868	33 343	52 900	11 477	14 920	14 727	41 124	43 415	(2 291)	(5,28)	52 900
Materials and bulk purchases	514 599	558 506	565 170	185 434	96 788	114 013	396 235	489 137	(92 902)	(18,99)	565 170
Transfers and subsidies	301	2 510	2 550	(25)	100	125	201	1 924	(1 723)	(89,57)	2 550
Other expenditure	534 835	537 932	608 141	10 897	252 497	36 171	299 565	504 610	(205 045)	(40,63)	608 141
Total Expenditure	1 531 493	1 635 900	1 725 369	293 777	503 006	255 250	1 052 033	1 418 476	(366 444)	(25,83)	1 725 369
Surplus/(Deficit)	(221 679)	38 825	(63 520)	151 953	(65 055)	154 209	241 108	(160 468)	401 576	(250,25)	(63 520)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	128 094	160 505	249 121	-	-	91 322	91 322	156 482	(65 161)	(41,64)	249 121
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	85	25	6	103	-	2	106	11	95	850,57	6
Surplus/(Deficit) after capital transfers & contributions	(93 500)	199 355	185 607	152 057	(65 055)	245 533	332 535	(3 975)	336 510	(8 466,59)	185 607
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(93 500)	199 355	185 607	152 057	(65 055)	245 533	332 535	(3 975)	336 510	(8 466,59)	185 607
Capital expenditure & funds sources ¹											
Capital expenditure	-	163 290	266 043	-	-	-	-	175 300	(175 300)	(100,00)	266 043
Transfers recognised - capital	-	81 346	263 258	-	-	-	-	163 068	(163 068)	(100,00)	263 258
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds ¹	-	81 346	263 258	-	-	-	-	163 068	(163 068)	(100,00)	263 258
Financial position											
Total current assets	144 492	-	-	345 527	(36 690)	260 487	569 325	-	569 325	-	-
Total non current assets	3 247 082	164 615	266 043	3 262 581	9 107	18 722	3 290 409	175 300	3 115 109	1 777,01	266 043
Total current liabilities	1 735 183	-	-	1 808 132	38 627	35 930	1 882 688	-	1 882 688	-	-
Total non current liabilities	118 823	-	-	116 667	(1 153)	(2 272)	113 242	-	113 242	-	-
Community wealth/Equity	1 631 068	(34 740)	80 436	1 531 252	(17)	-	1 531 235	179 097	1 352 138	754,97	80 436
Cash flows											
Net cash from (used) operating	240 172	(1 206 450)	(1 181 538)	154 590	115 178	57 295	327 063	(994 706)	1 321 769	(132,88)	(1 181 538)
Net cash from (used) investing	(50 422)	50 422	-	-	-	-	-	37 817	(37 817)	(100,00)	-
Net cash from (used) financing	15 785	(15 785)	-	52	237	74	363	(11 839)	12 202	(103,07)	-
Cash/cash equivalents at the year end ²	166 761	(1 171 813)	(1 181 538)	121 456	236 870	314 274	314 274	(968 728)	1 283 002	(132,44)	(1 181 538)
Collection Rate ³											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	362,13	-	-	591,87	479,06	566,62	545,25	-	-	-	-
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	31 427	4,7%	16 869	2,5%	17 923	2,7%	595 851	90,0%	662 070	26,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 913	17,6%	8 726	9,6%	3 090	3,4%	62 715	69,3%	90 443	3,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	42 857	7,2%	38 560	6,5%	35 025	5,9%	475 884	80,3%	592 326	24,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 375	3,8%	4 863	3,4%	3 993	2,8%	128 347	90,0%	142 579	5,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 248	3,1%	5 328	2,6%	4 982	2,5%	184 591	91,8%	201 149	8,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	105	11,9%	75	8,5%	42	4,8%	658	74,7%	881	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 317	2,6%	13 810	2,6%	13 464	2,6%	481 042	92,2%	521 633	21,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 409	3,8%	6 326	2,6%	4 848	2,0%	227 455	91,7%	248 038	10,1%	-	-	-	-
Total By Income Source	124 651	5,1%	94 557	3,8%	83 367	3,4%	2 156 544	87,7%	2 459 119	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 426	12,8%	2 113	7,9%	1 348	5,0%	19 837	74,2%	26 724	1,1%	-	-	-	-
Commercial	69 821	5,9%	53 238	4,5%	43 945	3,7%	1 020 272	85,9%	1 187 276	48,3%	-	-	-	-
Households	49 286	4,3%	38 324	3,4%	37 245	3,3%	1 014 944	89,0%	1 139 798	46,3%	-	-	-	-
Other	2 118	2,0%	882	,8%	830	,8%	101 491	96,4%	105 322	4,3%	-	-	-	-
Total By Customer Group	124 651	5,1%	94 557	3,8%	83 367	3,4%	2 156 544	87,7%	2 459 119	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	49 139	11,5%	49 288	11,5%	65 044	15,2%	264 062	61,8%	427 531	60,8%
Bulk Water	41 639	53,7%	35 933	46,3%	-	-	-	-	77 572	11,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	99 775	100,0%	-	-	-	-	-	-	99 775	14,2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 449	31,3%	2 615	2,9%	13 028	14,3%	46 702	51,4%	90 793	12,9%
Auditor-General	-	-	6 606	91,3%	-	-	627	8,7%	7 232	1,0%
Other	-	-	-	-	-	-	-	-	-	-
Total	219 001	31,2%	94 442	13,4%	78 071	11,1%	311 390	44,3%	702 905	100,0%

Gauteng: Midvaal (GT422) - Table C1 Quarterly Budget Summary for 3rd Quarter ended 31 March 2020

Description	2018/19	Budget year 2019/20									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance											
Property rates	213 758	222 422	239 732	61 854	61 254	58 386	181 495	179 799	1 696	0.94	239 732
Service charges	657 266	694 371	706 893	192 097	175 803	159 537	527 437	530 170	(2 732)	(0.52)	706 893
Investment revenue	18 751	13 736	17 189	2 375	3 686	2 876	8 937	12 892	(3 954)	(30.67)	17 189
Transfers and subsidies	121 603	149 443	153 962	51 544	36 386	32 231	120 161	115 471	4 690	4.06	153 962
Other own revenue	67 011	69 549	66 380	4 899	30 588	13 028	48 515	49 785	(1 269)	(2.55)	66 380
Total Revenue (excluding capital transfers and contributions)	1 078 388	1 149 520	1 184 155	312 770	307 718	266 058	886 546	888 116	(1 570)	(0.18)	1 184 155
Employee costs	268 435	319 875	317 809	69 510	70 229	68 234	207 972	238 356	(30 383)	(12.75)	317 809
Remuneration of councillors	12 460	12 390	12 390	3 139	3 155	3 155	9 448	9 292	156	1.68	12 390
Depreciation & asset impairment	136 385	123 106	123 106	32 041	31 627	33 259	96 927	92 329	4 598	4.98	123 106
Finance charges	18 320	21 547	21 547	826	8 855	473	10 154	16 160	(6 006)	(37.17)	21 547
Materials and bulk purchases	405 260	433 764	473 992	140 272	120 366	86 850	347 490	355 494	(8 003)	(2.25)	473 992
Transfers and subsidies	593	587	1 132	192	105	679	976	849	127	14.94	1 132
Other expenditure	276 210	297 557	310 307	30 090	128 820	2 699	161 609	232 727	(71 118)	(30.56)	310 307
Total Expenditure	1 117 863	1 208 825	1 260 282	276 070	363 158	195 348	834 576	945 206	(110 630)	(11.70)	1 260 282
Surplus/(Deficit)	(39 274)	(59 304)	(76 127)	36 700	(55 441)	70 710	51 969	(57 090)	109 060	(191.03)	(76 127)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	51 673	86 806	92 050	3 852	24 944	12 829	41 625	69 037	(27 412)	(39.71)	92 050
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	24 710	3 950	3 370	(290)	378	(501)	(413)	2 527	(2 941)	(116.35)	3 370
Surplus/(Deficit) after capital transfers & contributions	37 110	31 451	19 293	40 262	(30 119)	83 038	93 181	14 475	78 707	543.75	19 293
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 110	31 451	19 293	40 262	(30 119)	83 038	93 181	14 475	78 707	543.75	19 293
Capital expenditure & funds sources											
Capital expenditure	133 636	135 184	144 988	9 414	28 472	16 335	54 221	108 741	(54 519)	(50.14)	144 988
Transfers recognised - capital	76 384	90 756	95 420	9 134	24 695	12 849	46 679	71 565	(24 886)	(34.77)	95 420
Borrowing	30 981	29 750	34 012	-	1 306	2 465	3 772	25 509	(21 737)	(85.21)	34 012
Internally generated funds	26 271	14 678	15 556	280	2 471	1 020	3 770	11 667	(7 897)	(67.68)	15 556
Total sources of capital funds	133 636	135 184	144 988	9 414	28 472	16 335	54 221	108 741	(54 519)	(50.14)	144 988
Financial position											
Total current assets	505 816	407 424	429 412	575 063	(16 745)	126 605	684 924	322 059	362 865	112.67	429 412
Total non current assets	2 046 995	2 091 761	2 113 563	2 017 841	(3 154)	(17 153)	1 997 533	1 585 171	412 362	26.01	2 113 563
Total current liabilities	330 307	216 381	246 978	330 138	(9 639)	26 875	347 373	185 233	162 139	87.53	246 978
Total non current liabilities	162 424	186 295	196 503	162 424	(262)	(460)	161 702	147 377	14 326	9.72	196 503
Community wealth/Equity	2 126 314	2 096 588	2 111 730	2 166 439	1 565	31 956	2 199 959	1 583 797	616 162	38.90	2 111 730
Cash flows											
Net cash from (used) operating	(865 037)	(993 968)	(1 045 266)	(237 191)	(246 969)	(194 096)	(678 255)	(783 945)	105 690	(13.48)	(1 045 266)
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	(15 262)	1 052	708	(30 838)	13 166	2 074	(15 598)	1 320	(16 918)	(1 281.79)	708
Cash/cash equivalents at the year end¹	(678 316)	(790 062)	(821 940)	24 871	(208 932)	(400 954)	(400 954)	(764 074)	363 120	(47.52)	(821 940)
Collection Rate²											
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, 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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 997	13,5%	7 006	5,6%	6 038	4,8%	96 150	76,2%	126 192	32,0%	126 192	100,0%	480 313	380,6%
Trade and Other Receivables from Exchange Transactions - Electricity	13 379	54,4%	846	3,4%	569	2,3%	9 817	39,9%	24 611	6,2%	24 611	100,0%	62 517	254,0%
Receivables from Non-exchange Transactions - Property Rates	14 702	13,1%	6 927	6,2%	5 045	4,5%	85 361	76,2%	112 035	28,4%	112 035	100,0%	364 334	325,2%
Receivables from Exchange Transactions - Waste Water Management	3 145	17,8%	990	5,6%	735	4,2%	12 830	72,5%	17 701	4,5%	17 701	100,0%	54 457	307,7%
Receivables from Exchange Transactions - Waste Management	2 905	14,2%	1 046	5,1%	777	3,8%	15 760	76,9%	20 487	5,2%	20 487	100,0%	67 593	329,9%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 670	4,4%	1 517	4,0%	1 319	3,5%	33 251	88,1%	37 757	9,6%	37 757	100,0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 677	6,6%	4 463	8,0%	451	,8%	47 080	84,6%	55 671	14,1%	55 671	100,0%	211 640	380,2%
Total By Income Source	56 475	14,3%	22 795	5,8%	14 936	3,8%	300 248	76,1%	394 454	100,0%	394 454	100,0%	1 240 853	314,6%
Debtors Age Analysis By Customer Group														
Organs of State	979	12,6%	303	3,9%	258	3,3%	6 250	80,2%	7 792	2,0%	7 792	100,0%	-	-
Commercial	21 494	32,7%	5 769	8,8%	1 413	2,2%	37 054	56,4%	65 730	16,7%	65 730	100,0%	-	-
Households	34 001	10,6%	16 723	5,2%	13 264	4,1%	256 944	80,1%	320 932	81,4%	320 932	100,0%	1 240 853	386,6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	56 475	14,3%	22 795	5,8%	14 936	3,8%	300 248	76,1%	394 454	100,0%	394 454	100,0%	1 240 853	314,6%

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	20 740	100,0%	-	-	-	-	-	-	20 740	24,7%
Bulk Water	11 434	100,0%	-	-	-	-	-	-	11 434	13,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	51 872	100,0%	-	-	-	-	-	-	51 872	61,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	84 047	100,0%	-	-	-	-	-	-	84 047	100,0%

Gauteng: Mogale City (GT481) - Table C1 Quarterly Budget Summary for 3rd Quarter ended 31 March 2020

Description	2018/19	Budget year 2019/20									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance											
Property rates	529 305	576 922	561 317	38 649	131 387	136 448	306 483	420 988	(114 504)	(27,20)	561 317
Service charges	1 569 174	1 663 380	1 824 899	329 190	451 187	412 502	1 192 878	1 368 675	(175 797)	(12,84)	1 824 899
Investment revenue	5 125	7 390	7 390	523	597	364	1 484	5 542	(4 058)	(73,22)	7 390
Transfers and subsidies	389 863	434 121	438 196	(165 523)	138 214	108 922	81 613	328 647	(247 034)	(75,17)	438 196
Other own revenue	208 238	375 108	274 433	5 279	35 994	20 619	61 893	205 824	(143 932)	(69,93)	274 433
Total Revenue (excluding capital transfers and contributions)	2 701 703	3 056 921	3 106 235	208 118	757 379	678 854	1 644 351	2 329 676	(685 325)	(29,42)	3 106 235
Employee costs	751 608	801 632	865 168	(1 379 476)	206 003	227 329	(946 145)	648 876	(1 595 021)	(245,81)	865 168
Remuneration of councillors	34 390	36 040	36 040	8 663	8 663	7 714	25 040	27 030	(1 990)	(7,36)	36 040
Depreciation & asset impairment	300 014	292 574	300 574	77 088	175 354	74 096	326 538	225 430	101 108	44,85	300 574
Finance charges	71 690	50 423	53 211	9 396	22 074	9 024	40 494	39 908	587	1,47	53 211
Materials and bulk purchases	992 888	1 084 339	1 089 025	278 555	261 823	237 117	777 495	816 769	(39 274)	(4,81)	1 089 025
Transfers and subsidies	3 159	5 125	5 125	802	216	21	1 039	3 944	(2 805)	(72,98)	5 125
Other expenditure	750 369	705 832	737 182	(374 819)	132 048	120 277	(122 494)	552 887	(675 381)	(122,16)	737 182
Total Expenditure	2 904 119	2 975 965	3 086 325	(1 379 791)	806 181	675 577	101 967	2 314 744	(2 212 777)	(95,59)	3 086 325
Surplus/(Deficit)	(202 416)	80 956	19 910	1 587 909	(48 802)	3 277	1 542 385	14 932	1 527 452	10 229,07	19 910
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	236 380	179 420	212 753	(57 320)	21 839	67 803	32 322	159 564	(127 243)	(79,74)	212 753
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	119 187	85 555	12 215	1 821	4 100	2 717	8 638	9 161	(523)	(5,71)	12 215
Surplus/(Deficit) after capital transfers & contributions	153 151	345 931	244 877	1 532 410	(22 863)	73 797	1 583 344	183 658	1 399 687	762,12	244 877
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	153 151	345 931	244 877	1 532 410	(22 863)	73 797	1 583 344	183 658	1 399 687	762,12	244 877
Capital expenditure & funds sources											
Capital expenditure ¹	-	342 392	241 025	(46)	(11 438)	27 556	16 072	180 769	(164 697)	(91,11)	241 025
Transfers recognised - capital	-	131 511	191 511	15 802	(2 409)	26 171	39 564	143 633	(104 069)	(72,46)	191 511
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	59 978	14 044	(74 467)	(6 826)	1 323	(79 970)	10 533	(90 503)	(859,21)	14 044
Total sources of capital funds²	-	191 489	205 555	(58 665)	(9 235)	27 494	(40 407)	154 166	(194 573)	(126,21)	205 555
Financial position											
Total current assets	344 125	894 864	744 223	1 306 743	65 903	29 596	1 402 242	558 167	844 075	151,22	744 223
Total non current assets	66 162	6 316 240	6 238 368	637 531	(20 593)	23 510	640 448	4 678 776	(4 038 328)	(86,31)	6 238 368
Total current liabilities	64 880	631 524	797 967	411 994	173 999	(33 412)	552 581	598 475	(45 894)	(7,67)	797 967
Total non current liabilities	8 164	545 269	618 996	(101)	(21 950)	(6 842)	(28 892)	464 247	(493 139)	(106,22)	618 996
Community wealth/Equity	184 090	5 688 380	5 320 751	-	(83 875)	19 563	(64 312)	3 990 563	(4 054 876)	(101,61)	5 320 751
Cash flows											
Net cash from (used) operating	(2 329 290)	(2 553 223)	(2 594 029)	2 153 553	(630 610)	(601 460)	921 482	(1 945 522)	2 867 004	(147,36)	(2 594 029)
Net cash from (used) investing	(86 571)	7 743	(693)	-	(231)	(25 672)	(25 903)	5 287	(31 190)	(589,92)	(693)
Net cash from (used) financing	(12 651)	44 715	6 919	(5 201)	(1 091)	(2 223)	(8 515)	64 833	(73 348)	(113,13)	6 919
Cash/cash equivalents at the year end ²	(2 624 122)	(2 069 603)	(2 487 084)	2 593 070	2 404 826	1 799 574	1 799 574	(1 867 009)	3 666 582	(196,39)	(2 487 084)
Collection Rate ³											
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, 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.

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 923	9,2%	3 739	1,3%	15 546	5,5%	236 668	84,0%	281 876	15,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	75 245	37,2%	4 723	2,3%	6 190	3,1%	115 994	57,4%	202 153	11,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 555	2,6%	12 730	6,0%	325	,2%	192 347	91,2%	210 957	11,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	18 485	10,1%	6 937	3,8%	565	,3%	157 754	85,9%	183 742	10,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 996	3,1%	3 911	,9%	27 645	6,5%	380 188	89,5%	424 739	23,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	390	4,9%	114	1,4%	432	5,4%	7 083	88,3%	8 018	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	2 884	1,0%	672	,2%	17 435	5,9%	275 640	92,9%	296 631	16,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	25 565	13,9%	(525)	(,3%)	(37 070)	(20,2%)	195 506	106,6%	183 476	10,2%	-	-	-	-
Total By Income Source	167 043	9,3%	32 300	1,8%	31 068	1,7%	1 561 180	87,1%	1 791 592	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 395	3,8%	431	1,2%	4 104	11,2%	30 716	83,8%	36 646	2,0%	-	-	-	-
Commercial	53 451	13,7%	101 022	25,8%	34 275	8,8%	202 381	51,7%	391 129	21,8%	-	-	-	-
Households	55 593	4,3%	179 381	13,9%	337 719	26,2%	713 868	55,5%	1 286 561	71,8%	-	-	-	-
Other	56 604	73,3%	(248 534)	(321,7%)	(345 028)	(446,6%)	614 215	795,0%	77 257	4,3%	-	-	-	-
Total By Customer Group	167 043	9,3%	32 300	1,8%	31 068	1,7%	1 561 180	87,1%	1 791 592	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	32 947	94,7%	1 855	5,3%	-	-	-	-	34 801	17,4%
Bulk Water	33 009	51,6%	30 968	48,4%	-	-	-	-	63 976	32,0%
PAYE deductions	9 957	100,0%	-	-	-	-	-	-	9 957	5,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	10 733	100,0%	-	-	-	-	-	-	10 733	5,4%
Loan repayments	6 038	100,0%	-	-	-	-	-	-	6 038	3,0%
Trade Creditors	48 117	64,5%	22 638	30,4%	234	,3%	3 567	4,8%	74 556	37,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	40	100,0%	-	-	-	-	-	-	40	-
Total	140 841	70,4%	55 461	27,7%	234	,1%	3 567	1,8%	200 103	100,0%

Gauteng: Rand West City (GT485) - Table C1 Quarterly Budget Summary for 3rd Quarter ended 31 March 2020

Description	2018/19	Budget year 2019/20									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance											
Property rates	187 203	288 520	224 520	66 553	46 232	50 354	163 139	190 790	(27 651)	(14,49)	224 520
Service charges	1 019 293	1 290 959	1 196 865	314 956	273 300	254 869	843 124	930 715	(87 591)	(9,41)	1 196 865
Investment revenue	38 575	2 473	3 473	8 176	616	659	9 450	2 255	7 195	319,08	3 473
Transfers and subsidies	439 136	344 610	341 674	125 179	76 239	107 370	308 787	254 548	54 239	21,31	341 674
Other own revenue	16 760	98 002	90 439	23 756	45 434	(4 044)	65 146	70 343	(5 197)	(7,39)	90 439
Total Revenue (excluding capital transfers and contributions)	1 700 967	2 024 564	1 856 971	538 620	441 820	409 207	1 389 647	1 448 651	(59 004)	(4,07)	1 856 971
Employee costs	526 999	546 659	547 527	132 980	127 331	90 796	351 107	409 914	(58 807)	(14,35)	547 527
Remuneration of councillors	26 759	30 153	29 258	7 201	7 642	5 137	19 980	22 615	(2 635)	(11,65)	29 258
Depreciation & asset impairment	183 162	204 968	159 968	32 754	54 453	25 823	113 031	135 726	(22 695)	(16,72)	159 968
Finance charges	47 689	42 423	42 423	1 355	14 492	11 687	27 535	32 317	(4 783)	(14,80)	42 423
Materials and bulk purchases	728 263	852 627	816 467	70 953	312 484	177 052	560 488	624 886	(64 397)	(10,31)	816 467
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	429 905	416 616	340 179	43 898	120 189	64 165	228 252	268 318	(40 066)	(14,93)	340 179
Total Expenditure	1 942 777	2 093 446	1 935 823	289 141	636 592	374 660	1 300 393	1 493 776	(193 383)	(12,95)	1 935 823
Surplus/(Deficit)	(241 810)	(68 882)	(78 852)	249 479	(194 772)	34 547	89 254	(45 125)	134 379	(297,79)	(78 852)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	157 975	257 343	216 901	16 076	79 340	17 671	113 087	179 565	(66 478)	(37,02)	216 901
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(83 835)	188 461	138 049	265 555	(115 432)	52 218	202 341	134 440	67 901	50,51	138 049
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(83 835)	188 461	138 049	265 555	(115 432)	52 218	202 341	134 440	67 901	50,51	138 049
Capital expenditure & funds sources ¹											
Capital expenditure	366 805	397 843	228 465	33 540	66 152	76 903	176 595	230 631	(54 036)	(23,43)	228 465
Transfers recognised - capital	25 051	206 088	170 478	10 188	62 991	43 703	116 881	140 322	(23 441)	(16,71)	170 478
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds ¹	25 051	206 088	170 478	10 188	62 991	43 703	116 881	140 322	(23 441)	(16,71)	170 478
Financial position											
Total current assets	756 371	458 241	375 391	951 702	127 309	(85 048)	993 964	420 873	573 091	136,17	375 391
Total non current assets	4 268 779	4 752 754	4 752 754	4 391 321	11 698	49 656	4 452 676	3 963 240	489 436	12,35	4 752 754
Total current liabilities	1 654 713	672 034	688 276	1 589 003	254 616	(86 746)	1 756 872	1 139 099	617 773	54,23	688 276
Total non current liabilities	320 774	539 650	539 650	307 748	-	-	307 748	438 466	(130 718)	(29,81)	539 650
Community wealth/Equity	3 133 497	3 810 850	3 762 170	3 180 718	(177)	(863)	3 179 679	2 672 108	507 571	19,00	3 762 170
Cash flows											
Net cash from (used) operating	55 544	(1 763 468)	(1 695 695)	206 042	(136 877)	186 131	255 296	(1 272 497)	1 527 793	(120,06)	(1 695 695)
Net cash from (used) investing	(209 590)	(1 628)	163 460	(18 437)	(82 996)	(37 559)	(138 992)	64 154	(203 146)	(316,65)	163 460
Net cash from (used) financing	(34 621)	(113 259)	(105 561)	(43 281)	(1)	4 446	(38 815)	(88 546)	49 730	(56,16)	(105 561)
Cash/cash equivalents at the year end ²	(132 680)	(1 781 122)	(1 515 877)	178 512	(41 361)	111 656	111 656	(1 166 236)	1 277 893	(109,57)	(1 515 877)
Collection Rate ³	-	-	-	-	-	-	-	-	-	-	-
Property rates	0,02	-	(85,92)	0,00	0,00	0,01	0,00	(40,44)	-	-	(85,92)
Service charges	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	30,32	0,04	26,54	31,74	43,12	27,61	33,88	13,05	-	-	26,54
Service charges - water revenue	2,17	-	-	1,62	1,29	1,05	1,34	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	(64,75)	-	-	0,04	0,01	(92,39)	-	-	(64,75)
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 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 puling 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	25 613	15,4%	17 714	10,6%	11 712	7,0%	111 362	66,9%	166 401	22,8%	(1 071)	(,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 156	37,9%	4 932	4,5%	2 524	2,3%	59 908	55,2%	108 519	14,8%	877	,8%	-	-
Receivables from Non-exchange Transactions - Property Rates	14 326	14,0%	4 620	4,5%	3 361	3,3%	80 178	78,2%	102 485	14,0%	(372)	(,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	5 203	8,0%	3 140	4,8%	2 628	4,0%	54 391	83,2%	65 363	8,9%	(479)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Management	6 347	8,8%	3 604	5,0%	3 000	4,1%	59 541	82,1%	72 492	9,9%	(522)	(,7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	-	2	-	2	-	64 839	100,0%	64 945	8,9%	(515)	(,8%)	-	-
Interest on Arrear Debtor Accounts	3 948	4,2%	3 766	4,0%	3 734	4,0%	82 829	87,9%	94 278	12,9%	(6)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 898	5,1%	1 161	2,0%	890	1,6%	51 929	91,3%	56 877	7,8%	13 617	23,9%	-	-
Total By Income Source	99 492	13,6%	38 940	5,3%	27 850	3,8%	565 078	77,3%	731 360	100,0%	11 530	1,6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 061	13,7%	1 945	3,3%	1 826	3,1%	47 171	79,9%	59 002	8,1%	5	-	-	-
Commercial	58 606	32,8%	19 403	10,8%	10 124	5,7%	90 722	50,7%	178 855	24,5%	15 306	8,6%	-	-
Households	32 825	6,7%	17 592	3,6%	15 900	3,2%	427 186	86,6%	493 503	67,5%	(3 781)	(,8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	99 492	13,6%	38 940	5,3%	27 850	3,8%	565 078	77,3%	731 360	100,0%	11 530	1,6%	-	-

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	84 098	25,2%	44 961	13,5%	41 309	12,4%	163 862	49,0%	334 230	49,5%
Bulk Water	8 908	100,0%	-	-	-	-	-	-	8 908	1,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	88 709	26,9%	6 063	1,8%	15 518	4,7%	219 926	66,6%	330 216	48,9%
Auditor-General	1 720	100,0%	-	-	-	-	-	-	1 720	,3%
Other	-	-	-	-	-	-	-	-	-	-
Total	183 434	27,2%	51 024	7,6%	56 827	8,4%	383 787	56,9%	675 073	100,0%

Gauteng: Sedibeng (DC42) - Table C1 Quarterly Budget Summary for 3rd Quarter ended 31 March 2020

Description	2018/19	Budget year 2019/20									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands											
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	2 944	1 995	2 615	952	499	1 129	2 580	1 961	619	31,54	2 615
Transfers and subsidies	277 892	301 541	300 791	115 027	95 204	73 479	283 710	225 593	58 117	25,76	300 791
Other own revenue	90 702	102 275	102 229	9 477	26 868	20 241	56 586	76 671	(20 085)	(26,20)	102 229
Total Revenue (excluding capital transfers and contributions)	371 538	405 811	405 635	125 456	122 571	94 849	342 876	304 226	38 650	12,70	405 635
Employee costs	264 064	276 025	273 798	68 340	67 893	69 187	205 421	205 347	73	0,04	273 798
Remuneration of councillors	13 432	14 031	13 871	3 265	3 364	3 399	10 028	10 404	(376)	(3,61)	13 871
Depreciation & asset impairment	15 715	11 620	11 272	-	3 437	-	3 437	8 454	(5 016)	(59,34)	11 272
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	8 224	7 827	6 905	2 301	1 751	946	4 997	5 179	(181)	(3,50)	6 905
Transfers and subsidies	9 560	25 141	24 942	53	3 892	2 063	6 008	18 707	(12 698)	(67,88)	24 942
Other expenditure	109 178	94 420	85 381	17 525	19 904	14 167	51 596	64 035	(12 440)	(19,43)	85 381
Total Expenditure	420 172	429 062	416 170	91 484	100 241	89 762	281 487	312 125	(30 638)	(9,82)	416 170
Surplus/(Deficit)	(48 634)	(23 251)	(10 536)	33 972	22 331	5 087	61 389	(7 899)	69 289	(877,15)	(10 536)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	750	-	-	-	-	563	(563)	(100,00)	750
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(48 634)	(23 251)	(9 786)	33 972	22 331	5 087	61 389	(7 337)	68 726	(936,73)	(9 786)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(48 634)	(23 251)	(9 786)	33 972	22 331	5 087	61 389	(7 337)	68 726	(936,73)	(9 786)
Capital expenditure & funds sources											
Capital expenditure	3 530	1 750	2 244	238	261	123	622	1 683	(1 061)	(63,03)	2 244
Transfers recognised - capital	-	-	750	-	-	-	-	562	(562)	(100,00)	750
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 530	1 750	1 494	238	261	123	622	1 120	(498)	(44,47)	1 494
Total sources of capital funds	3 530	1 750	2 244	238	261	123	622	1 683	(1 061)	(63,03)	2 244
Financial position											
Total current assets	49 119	29 520	78 076	111 711	3 109	10 773	125 593	58 557	67 036	114,48	78 076
Total non current assets	112 827	105 432	105 926	103 155	6 734	123	110 012	79 444	30 568	38,48	105 926
Total current liabilities	252 786	125 961	144 384	236 324	23 983	6 205	266 511	108 288	158 223	146,11	144 384
Total non current liabilities	23 732	22 852	22 852	20 974	1 698	(395)	22 277	17 139	5 137	29,97	22 852
Community wealth/Equity	(90 864)	9 390	26 551	(42 432)	(15 838)	5 087	(53 183)	19 914	(73 097)	(367,07)	26 551
Cash flows											
Net cash from (used) operating	(394 242)	(416 131)	(403 685)	(91 431)	(96 420)	(89 495)	(277 346)	(302 762)	25 416	(8,39)	(403 685)
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	136	5	(5)	(26)	0	(1)	(27)	(0)	(27)	335 650,00	(5)
Cash/cash equivalents at the year end1	(377 278)	(389 080)	(376 645)	(69 952)	(166 373)	(255 869)	(255 869)	(300 508)	44 639	(14,85)	(376 645)
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 ito 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	28 775	30,3%	1 214	1,3%	1 389	1,5%	63 535	66,9%	94 913	100,0%	-	-	333 367	351,2%
Total By Income Source	28 775	30,3%	1 214	1,3%	1 389	1,5%	63 535	66,9%	94 913	100,0%	-	-	333 367	351,2%
Debtors Age Analysis By Customer Group														
Organs of State	28 775	30,3%	1 214	1,3%	1 389	1,5%	63 535	66,9%	94 913	100,0%	-	-	333 367	351,2%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 775	30,3%	1 214	1,3%	1 389	1,5%	63 535	66,9%	94 913	100,0%	-	-	333 367	351,2%

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)	169	100,0%	-	-	-	-	-	-	169	,1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	48 455	18,2%	-	-	-	-	217 583	81,8%	266 038	99,9%
Total	48 623	18,3%	-	-	-	-	217 583	81,7%	266 207	100,0%

Gauteng: West Rand (DC48) - Table C1 Quarterly Budget Summary for 3rd Quarter ended 31 March 2020

Description	2018/19	Budget year 2019/20									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	592	-	-	6	(7 325)	110	(7 209)	-	(7 209)	-	-
Investment revenue	948	-	120	369	129	153	651	120	531	442,11	120
Transfers and subsidies	284 079	207 828	209 624	75 355	80 317	52 221	207 892	209 624	(1 732)	(0,83)	209 624
Other own revenue	3 716	19 973	10 502	2 344	1 319	3 201	6 864	10 502	(3 638)	(34,64)	10 502
Total Revenue (excluding capital transfers and contributions)	289 334	227 801	220 246	78 075	74 440	55 684	208 199	220 246	(12 048)	(5,47)	220 246
Employee costs	176 194	180 354	185 751	45 779	45 017	43 514	134 310	185 751	(51 441)	(27,69)	185 751
Remuneration of councillors	13 020	14 643	13 097	3 228	3 349	3 345	9 921	13 097	(3 179)	(24,25)	13 097
Depreciation & asset impairment	7 206	7 000	7 000	-	-	-	-	7 000	(7 000)	(100,00)	7 000
Finance charges	3 707	1 564	1 594	463	27	54	544	1 564	(1 020)	(65,23)	1 594
Materials and bulk purchases	166	200	200	20	51	38	109	200	(91)	(45,47)	200
Transfers and subsidies	12 142	12 640	8 248	-	4 701	3 134	7 836	8 248	(412)	(5,00)	8 248
Other expenditure	44 840	65 216	58 676	11 802	15 042	19 333	46 178	58 676	(12 499)	(21,30)	58 676
Total Expenditure	257 274	281 617	274 566	61 292	68 187	69 418	198 897	274 536	(75 639)	(27,55)	274 566
Surplus/(Deficit)	32 061	(53 816)	(54 320)	16 783	6 253	(13 734)	9 302	(54 290)	63 591	(117,13)	(54 320)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 594	14 748	2 748	1 924	-	824	2 748	2 748	-	-	2 748
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	255	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	34 909	(39 068)	(51 572)	18 707	6 253	(12 910)	12 050	(51 542)	63 591	(123,38)	(51 572)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 909	(39 068)	(51 572)	18 707	6 253	(12 910)	12 050	(51 542)	63 591	(123,38)	(51 572)
Capital expenditure & funds sources											
Capital expenditure ¹	7 428	24 739	12 739	-	-	-	-	12 739	(12 739)	(100,00)	12 739
Transfers recognised - capital	-	12 000	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds ¹	-	12 000	-	-	-	-	-	-	-	-	-
Financial position											
Total current assets	33 953	26 721	26 721	59 296	(11 283)	(1 460)	46 553	26 721	19 832	74,22	26 721
Total non current assets	88 095	79 200	79 630	88 095	-	-	88 095	79 630	8 465	10,63	79 630
Total current liabilities	146 498	137 191	85 304	142 228	(17 579)	11 278	135 927	85 304	50 623	59,34	85 304
Total non current liabilities	68 255	74 589	56 637	64 439	-	-	64 439	56 637	7 802	13,78	56 637
Community wealth/Equity	(127 614)	(66 791)	15 981	(77 983)	43	163	(77 777)	15 981	(93 758)	(586,69)	15 981
Cash flows											
Net cash from (used) operating	55 251	(27 676)	(24 967)	18 406	26 904	60 433	105 743	(24 937)	130 680	(524,04)	(24 967)
Net cash from (used) investing	(54)	(25 043)	(24 739)	-	-	-	-	(24 967)	24 967	(100,00)	(24 739)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end ²	49 085	4 088	7 101	21 152	48 056	108 490	108 490	6 902	101 587	1 471,79	7 101
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	30,27	-	-	0,03	5,69	1,62	1,79	-	-	-	-

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 ito 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	20	1,5%	48	3,4%	318	23,0%	999	72,1%	1 385	5,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	273	9,9%	121	4,4%	112	4,1%	2 242	81,6%	2 747	9,9%	-	-	-	-
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	66	,5%	39	,3%	40	,3%	12 081	98,8%	12 226	44,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	,1%	3	-	3	-	11 274	99,9%	11 287	40,8%	-	-	-	-
Total By Income Source	366	1,3%	210	,8%	473	1,7%	26 596	96,2%	27 645	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	366	1,3%	210	,8%	473	1,7%	26 596	96,2%	27 645	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	366	1,3%	210	,8%	473	1,7%	26 596	96,2%	27 645	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	12 739	43,9%	1 789	6,2%	2 334	8,1%	12 126	41,8%	28 988	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	12 739	43,9%	1 789	6,2%	2 334	8,1%	12 126	41,8%	28 988	100,0%