

***THE PROVINCE OF
GAUTENG***

***DIE PROVINSIE VAN
GAUTENG***

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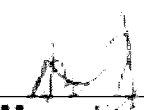
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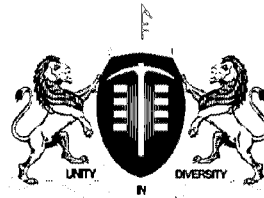
PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

PROVINCIAL NOTICE 97 OF 2021**PUBLICATION OF THE GAUTENG CONSOLIDATED STATEMENT ON THE STATE OF MUNICIPAL BUDGETS FOR THE QUARTER THAT ENDED ON 31 DECEMBER 2020.**

1. Section 71(7) of the MFMA requires the Provincial Treasury to publish a consolidated statement on the state of municipal budgets per municipality in the province, within 30 days after the end of each quarter.
2. The publication is based on the numbers as reported by all the municipalities in the Province, which the provincial treasury extracted from the national local government database of the National Treasury.
3. We have noted some discrepancies in the numbers which is mainly attributed to some municipalities still experiencing challenges with the implementation of the 'Municipal Standard Chart of Accounts' and related processes. Reporting is however a continuous process and municipalities are always requested to correct these discrepancies in subsequent reporting periods.
4. In particular, the 'Monthly Budget Statements' from the National Treasury Local Government Database does not provide a complete set of information on cash flow position of municipalities and some municipalities reported distorted information in respect of their capital budgets.
5. Submissions of mSCOA data strings have improved and the current task for GPT is to ensure that the information in the mSCOA segments is credible and reliable for oversight purposes.
6. This publication is hereby made by the Gauteng Provincial Treasury in compliance with section 71(7) of the MFMA.



Mncedisi Vilakazi
Acting Head of Department
Gauteng Provincial Treasury
Date: 22/01/2021



GAUTENG PROVINCE

REPUBLIC OF SOUTH AFRICA

MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE 2ND QUARTER ENDED 31 DECEMBER 2020

IN TERMS OF SECTION 71(7) OF THE MFMA

mSCOA DASHBOARD COMPLIANCE

MSCOA - Summary - Upload and Segment Validation

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

		Financial Year														
		2019	2020	2021												
		SUBMISSIONCODE														
		RAUD	PAUD	ORGB	PROR	ADJB	PRAD	M01	M02	M03	M04	M05	M06	MCUM		
Demarcation Description	Demarc Code	CAP														

Province : GAUTENG (GT)

City of Ekurhuleni	<u>EKU</u>	H														
City of Johannesburg	<u>JHB</u>	H														
City of Tshwane	<u>TSH</u>	H														
Emfuleni	<u>GT421</u>	H														
Lesedi	<u>GT423</u>	M														
Merafong City	<u>GT484</u>	H														
Midvaal	<u>GT422</u>	M														
Mogale City	<u>GT481</u>	H														
Rand West City	<u>GT485</u>	H														
Sedibeng	<u>DC42</u>	M														
West Rand	<u>DC48</u>	M														

The level of in-year compliance (M01 to M06) has significantly improved compared to previous financial years.

Only Merafong City LM that has submitted in-year information (M01 and M03) with errors, which cannot be rectified as the database is locked for amendments.

AGGREGATED INFORMATION FOR GAUTENG

Part 1: Operating Revenue and Expenditure

	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	164 549 930	45 100 932	27,4%	39 642 754	24,1%	84 743 687	51,5%	37 560 070	50,2%	5,5%	
Property rates	30 566 791	8 297 699	27,1%	7 487 521	24,5%	15 785 220	51,6%	7 127 946	47,8%	5,0%	
	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	53 647 774	14 662 344	27,3%	11 693 887	21,8%	26 356 231	49,1%	12 014 454	47,0%	(2,7%)	
Service charges - water revenue	21 261 285	4 974 060	23,4%	4 900 265	23,0%	9 874 326	46,4%	5 040 408	45,5%	(2,8%)	
Service charges - sanitation revenue	9 212 875	2 358 226	25,6%	2 184 100	23,7%	4 542 326	49,3%	2 307 338	52,5%	(5,3%)	
Service charges - refuse revenue	5 994 555	1 545 017	25,8%	1 364 780	22,8%	2 909 797	48,5%	1 295 993	38,7%	5,3%	
	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	794 483	201 814	25,4%	146 311	18,4%	348 125	43,8%	164 075	41,9%	(10,8%)	
Interest earned - external investments	912 306	157 234	17,2%	135 005	14,8%	292 238	32,0%	212 778	50,4%	(36,6%)	
Interest earned - outstanding debtors	1 813 613	658 740	36,3%	655 938	36,2%	1 314 678	72,5%	544 523	49,5%	20,5%	
Dividends received	-	2	-	1 100	-	1 102	-	10	19,5%	10 517,8%	
Fines, penalties and forfeits	2 385 570	365 059	15,3%	562 862	23,6%	927 921	38,9%	467 793	50,8%	20,3%	
Licences and permits	313 056	122 650	39,2%	102 939	32,9%	225 589	72,1%	87 308	55,5%	17,9%	
Agency services	506 776	117 605	23,2%	159 288	31,4%	276 893	54,6%	128 050	22,8%	24,4%	
Transfers and subsidies	25 927 992	9 522 379	36,7%	8 032 887	31,0%	17 555 266	67,7%	5 844 229	69,2%	37,4%	
Other revenue	11 152 766	2 133 253	19,1%	2 211 876	19,8%	4 345 129	39,0%	2 320 608	59,4%	(4,7%)	
Gains	60 086	(15 149)	(25,2%)	3 994	6,6%	(11 155)	(18,6%)	4 556	3,8%	(12,3%)	
Operating Expenditure	164 632 676	41 612 251	25,3%	38 105 767	23,1%	79 718 017	48,4%	35 825 826	48,4%	6,4%	
Employee related costs	41 545 662	10 827 440	26,1%	11 735 364	28,2%	22 562 805	54,3%	9 449 072	43,4%	24,2%	
Remuneration of councillors	678 108	169 387	25,0%	207 700	30,6%	377 086	55,6%	157 929	47,3%	31,5%	
Debt impairment	12 875 551	3 604 640	28,0%	2 761 007	21,4%	6 365 647	49,4%	2 718 189	55,1%	1,6%	
Depreciation and asset impairment	10 341 806	2 068 791	20,0%	2 109 041	20,4%	4 177 832	40,4%	2 204 348	42,5%	(4,3%)	
Finance charges	6 953 170	1 181 900	17,0%	2 145 518	30,9%	3 327 418	47,9%	1 078 195	41,7%	99,0%	
Bulk purchases	53 912 655	17 134 840	31,8%	9 972 359	18,5%	27 107 199	50,3%	11 585 783	52,5%	(13,9%)	
Other Materials	3 900 342	475 715	12,2%	804 604	20,6%	1 280 319	32,8%	922 088	29,1%	(12,7%)	
Contracted services	15 745 428	2 464 257	15,7%	3 880 163	24,6%	6 344 420	40,3%	3 996 873	46,9%	(2,9%)	
Transfers and subsidies	832 280	587 141	70,5%	1 558 779	187,3%	2 145 920	257,8%	230 929	32,3%	575,0%	
Other expenditure	17 755 935	3 080 648	17,3%	2 898 825	16,3%	5 979 474	33,7%	3 481 927	64,6%	(16,7%)	
Losses	91 741	17 490	19,1%	32 407	35,3%	49 897	54,4%	493	78,6%	6 475,7%	
Surplus/(Deficit)	(82 746)	3 488 682		1 536 987		5 025 669		1 734 244			
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov and Dist)	7 703 906	836 843	10,9%	1 497 349	19,4%	2 334 192	30,3%	1 672 969	25,4%	(10,5%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,FI)	589 936	353 660	59,9%	780 674	132,3%	1 134 334	192,3%	211 489	42,3%	269,1%	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	959	-	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	8 211 096	4 679 184		3 815 010		8 494 195		3 619 661			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	8 182 492	4 679 184		3 814 564		8 493 749		3 603 036			

This information includes distorted information for Merafong City as the performance far exceeds the budget, the municipality failed to rectify the information until the LG Database is locked, the incorrect information for Q1 will remain until the end of the financial year.

Part 2: Capital Revenue and Expenditure

	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure ¹										
Source of Finance	15 421 356	1 434 600	9,3%	3 447 690	22,4%	4 882 290	31,7%	2 819 919	21,7%	22,3%
National Government	6 532 893	788 832	12,1%	1 623 258	24,8%	2 412 090	36,9%	950 219	20,3%	70,8%
Provincial Government	28 681	-	-	3 337	11,6%	3 337	11,6%	3 608	(28,0%)	(7,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	357 045	44 097	12,4%	167 796	47,0%	211 893	59,3%	56 158	620,1%	198,8%
Transfers recognised - capital	6 918 619	832 929	12,0%	1 794 392	25,9%	2 627 321	38,0%	1 009 986	21,6%	77,7%
Borrowing	5 727 190	405 606	7,1%	1 098 533	19,2%	1 504 138	26,3%	1 122 063	20,9%	(2,1%)
Internally generated funds	2 775 547	196 065	7,1%	554 765	20,0%	750 830	27,1%	687 871	24,0%	(19,4%)
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional ¹	15 423 966	1 441 478	9,3%	3 447 542	22,4%	4 889 019	31,7%	2 023 494	17,6%	70,4%
Municipal governance and administration	2 391 269	128 496	5,4%	468 031	19,6%	596 527	24,9%	329 471	8,4%	42,1%
Executive and Council	56 080	4 534	8,1%	15 375	27,4%	19 909	35,5%	25 277	19,5%	(39,2%)
Finance and administration	2 335 019	123 962	5,3%	452 636	19,4%	576 598	24,7%	304 193	7,9%	48,8%
Internal audit	170	-	-	20	11,7%	20	11,7%	-	6,2%	(100,0%)
Community and Public Safety	3 174 061	495 085	15,6%	814 623	25,7%	1 309 708	41,3%	(267 759)	3,8%	(404,2%)
Community and Social Services	339 523	21 338	6,3%	38 381	11,3%	59 719	17,6%	(1 026 876)	(213,3%)	(103,7%)
Sport And Recreation	293 347	53 797	18,3%	69 918	23,8%	123 715	42,2%	62 127	13,8%	12,5%
Public Safety	276 561	50 516	18,3%	76 008	27,5%	126 524	45,7%	93 571	29,1%	(18,8%)
Housing	2 120 370	349 520	16,5%	634 774	29,9%	984 293	46,4%	596 050	23,2%	6,5%
Health	144 260	19 915	13,8%	(4 458)	(3,1%)	15 456	10,7%	7 370	5,2%	(160,5%)
Economic and Environmental Services	4 447 515	221 705	5,0%	838 744	18,9%	1 060 449	23,8%	940 805	21,7%	(10,8%)
Planning and Development	816 151	42 825	5,2%	151 378	18,5%	194 203	23,8%	138 833	20,5%	9,0%
Road Transport	3 556 963	178 278	5,0%	683 379	19,2%	861 657	24,2%	750 746	21,6%	(9,0%)
Environmental Protection	74 400	602	,8%	3 987	5,4%	4 589	6,2%	51 226	33,6%	(92,2%)
Trading Services	5 056 312	594 722	11,8%	1 319 100	26,1%	1 913 822	37,9%	1 020 976	31,0%	29,2%
Energy sources	1 703 592	257 961	15,1%	525 912	30,9%	783 873	46,0%	444 905	27,3%	18,2%
Water Management	2 043 046	228 003	11,2%	549 533	26,9%	777 536	38,1%	392 468	34,9%	40,0%
Waste Water Management	889 266	72 550	8,2%	183 581	20,6%	256 131	28,8%	140 583	35,7%	30,6%
Waste Management	420 407	36 208	8,6%	60 074	14,3%	96 282	22,9%	43 021	20,2%	39,6%
Other	354 810	1 470	,4%	7 043	2,0%	8 513	2,4%	-	-	(100,0%)

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

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

Part 3: Cash Receipts and Payments

	2020/21							2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	161 811 052	31 781 273	19,6%	62 074 790	38,4%	93 856 064	58,0%	11 784 273	30,1%	426,8%
Property rates	47 486 868	4 989 642	10,5%	5 360 785	11,3%	10 350 427	21,8%	1 924 477	23,5%	178,6%
Service charges	198 634 817	15 535 345	7,8%	47 593 309	24,0%	63 128 654	31,8%	5 767 248	26,8%	725,2%
Other revenue	(101 107 535)	5 195 529	(5,1%)	4 094 749	(4,0%)	9 290 278	(9,2%)	1 931 935	54,4%	112,0%
Transfers and Subsidies - Operational	11 581 486	4 898 313	42,3%	3 701 372	32,0%	8 599 685	74,3%	1 288 870	41,3%	187,2%
Transfers and Subsidies - Capital	4 449 897	1 162 016	26,1%	1 323 569	29,7%	2 485 586	55,9%	871 743	31,0%	51,8%
Interest	765 518	428	,1%	1 006	,1%	1 434	,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(141 084 846)	(35 586 290)	25,2%	(18 680 769)	13,2%	(54 267 059)	38,5%	(15 428 168)	25,3%	21,1%
Suppliers and employees	(133 509 321)	(33 818 013)	25,3%	(17 386 798)	13,0%	(51 204 811)	38,4%	(14 567 946)	25,6%	19,3%
Finance charges	(6 953 170)	(1 181 900)	17,0%	(1 133 706)	16,3%	(2 315 606)	33,3%	(719 386)	19,2%	57,6%
Transfers and grants	(622 356)	(586 376)	94,2%	(160 265)	25,8%	(746 641)	120,0%	(140 836)	22,7%	13,8%
Net Cash from/(used) Operating Activities	20 726 206	(3 805 016)	(18,4%)	43 394 021	209,4%	39 589 005	191,0%	(3 643 895)	8,9%	(1 290,9%)
Cash Flow from Investing Activities										
Receipts	2 966 457	(822 312)	(27,7%)	815 810	27,5%	(6 502)	(,2%)	22 081	(49,5%)	3 594,7%
Proceeds on disposal of PPE	456 126	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	3 122 322	(255 326)	(8,2%)	11 605	,4%	(243 721)	(7,8%)	(1 099)	207,3%	(1 156,3%)
Decrease (increase) in non-current investments	(611 990)	(566 985)	92,6%	804 204	(131,4%)	237 219	(38,8%)	23 179	(44,2%)	3 369,5%
Payments	(16 236 801)	(645 859)	4,0%	(1 369 417)	8,4%	(2 015 277)	12,4%	(82 996)	1,3%	1 550,0%
Capital assets	(16 236 801)	(645 859)	4,0%	(1 369 417)	8,4%	(2 015 277)	12,4%	(82 996)	1,3%	1 550,0%
Net Cash from/(used) Investing Activities	(13 270 344)	(1 468 171)	11,1%	(553 608)	4,2%	(2 021 779)	15,2%	(60 915)	(21,3%)	808,8%
Cash Flow from Financing Activities										
Receipts	1 909 634	1 995 121	104,5%	(77 598)	(4,1%)	1 917 523	100,4%	(9 593)	(3,5%)	708,9%
Short term loans	3 000 000	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 043	1 988 369	4 965,6%	-	-	1 988 369	4 965,6%	-	-	-
Increase (decrease) in consumer deposits	(1 130 409)	6 752	(,6%)	(77 598)	6,9%	(70 846)	6,3%	(9 593)	247,4%	708,9%
Payments	-	(21 363)	-	475 920	-	454 558	-	-	-	(100,0%)
Repayment of borrowing	-	(21 363)	-	475 920	-	454 558	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	1 909 634	1 973 758	103,4%	398 322	20,9%	2 372 080	124,2%	(9 593)	(3,5%)	(4 252,3%)
Net Increase/(Decrease) in cash held	9 365 496	(3 299 429)	(35,2%)	43 238 735	461,7%	39 939 306	426,5%	(3 714 403)	(,8%)	(1 264,1%)
Cash/cash equivalents at the year begin:	6 803 275	2 265 866	33,3%	(1 081 972)	(15,9%)	2 265 866	33,3%	8 221 071	(12,6%)	(113,2%)
Cash/cash equivalents at the year end:	16 168 771	(1 297 551)	(8,0%)	41 964 494	259,5%	41 964 494	259,5%	3 146 318	(4,0%)	1 233,8%

The MBS does not show all the CFA information due to persistent mapping challenges which are being addressed through the budgeting processes.
Receipts from operating activities and cash flow from financing activities still show no information for most municipalities, which distorts the information.

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 746 872	7,6%	855 214	3,7%	813 433	3,5%	19 706 160	85,2%	23 121 679	26,5%	66 209	,3%	1 797 640	7,8%
Trade and Other Receivables from Exchange Transactions - Electricity	2 728 027	22,0%	814 478	6,6%	628 106	5,1%	8 236 254	66,4%	12 406 865	14,2%	8 649	,1%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 744 125	11,5%	579 196	3,8%	550 320	3,6%	12 235 975	81,0%	15 109 616	17,3%	11 222	,1%	3 860 620	25,6%
Receivables from Exchange Transactions - Waste Water Management	672 467	7,6%	407 765	4,6%	322 175	3,6%	7 475 365	84,2%	8 877 771	10,2%	19 200	,2%	1 198 425	13,5%
Receivables from Exchange Transactions - Waste Management	407 944	5,9%	230 599	3,3%	224 917	3,3%	6 026 736	87,5%	6 890 196	7,9%	18 686	,3%	360 000	5,2%
Receivables from Exchange Transactions - Property Rental Debtors	7 794	,5%	14 563	1,0%	15 186	1,0%	1 416 749	97,4%	1 454 292	1,7%	8 297	,6%	112 560	7,7%
Interest on Arrear Debtor Accounts	73 799	1,3%	58 558	1,0%	65 582	1,2%	5 449 000	96,5%	5 646 938	6,5%	4 297	,1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
¹ Other	503 976	3,6%	395 167	2,9%	404 467	2,9%	12 518 790	90,6%	13 822 400	15,8%	5 699	-	110 539	,8%
Total By Income Source	7 885 003	9,0%	3 355 540	3,8%	3 024 187	3,5%	73 065 028	83,7%	87 329 758	100,0%	142 259	,2%	7 439 784	8,5%
Debtors Age Analysis By Customer Group														
Organs of State	814 218	11,6%	421 003	6,0%	390 055	5,6%	5 401 000	76,9%	7 026 277	8,0%	30 643	,4%	110 539	1,6%
Commercial	2 773 559	20,1%	700 287	5,1%	532 108	3,9%	9 796 335	71,0%	13 802 289	15,8%	5 961	-	-	-
Households	4 272 292	6,5%	2 258 458	3,4%	2 095 180	3,2%	57 225 006	86,9%	65 850 936	75,4%	105 654	,2%	7 329 245	11,1%
Other	24 934	3,8%	(24 208)	(3,7%)	6 844	1,1%	642 686	98,8%	660 256	,7%	-	-	-	-
Total By Customer Group	7 885 003	9,0%	3 355 540	3,8%	3 024 187	3,5%	73 065 028	83,7%	87 329 758	100,0%	142 259	,2%	7 439 784	8,5%

¹ All GP municipalities are not reporting Recoverable unauthorised, irregular or fruitless and wasteful expenditure.

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 052 232	41,3%	138 061	1,9%	418 248	5,7%	3 776 995	51,1%	7 385 536	39,4%
Bulk Water	704 023	38,7%	37 279	2,0%	34 969	1,9%	1 044 003	57,4%	1 820 275	9,7%
PAYE deductions	183 899	100,0%	-	-	-	-	-	-	183 899	1,0%
VAT (output less input)	84 181	80,1%	2 987	2,8%	4 994	4,7%	12 980	12,3%	105 141	,6%
Pensions / Retirement	167 243	100,0%	-	-	-	-	-	-	167 243	,9%
Loan repayments	1 495 940	100,0%	-	-	-	-	-	-	1 495 940	8,0%
Trade Creditors	2 289 665	72,6%	81 667	2,6%	95 696	3,0%	685 190	21,7%	3 152 218	16,8%
Auditor-General	5 260	100,0%	-	-	-	-	-	-	5 260	-
Other	4 056 487	91,7%	9 993	,2%	5 993	,1%	351 439	7,9%	4 423 912	23,6%
Total	12 034 074	64,2%	269 987	1,4%	559 899	3,0%	5 870 607	31,3%	18 734 568	100,0%

Source: Local Government Database

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

Gauteng: City of Ekurhuleni(EKU) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2020

Description	2019/20	Budget year 2020/21								
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands										
Financial Performance										
Property rates	5 668 547	6 140 478	6 140 478	1 479 716	1 483 732	2 963 448	3 070 239	(106 791)	(3,48)	6 140 478
Service charges	22 385 905	25 954 543	25 958 543	6 653 669	5 251 720	11 905 389	12 979 272	(1 073 882)	(8,27)	25 958 543
Investment revenue	310 425	233 778	233 778	53 373	29 022	82 395	116 889	(34 493)	(29,51)	233 778
Transfers and subsidies	4 745 699	4 864 637	5 816 082	1 908 863	1 885 274	3 794 137	2 908 041	886 096	30,47	5 816 082
Other own revenue	3 677 557	4 436 024	4 436 024	1 015 574	822 178	1 837 751	2 218 012	(380 260)	(17,14)	4 436 024
Total Revenue (excluding capital transfers and contributions)	36 788 132	41 629 459	42 584 905	11 111 194	9 471 926	20 583 121	21 292 452	(709 331)	(3,33)	42 584 905
Employee costs	9 206 451	9 754 168	10 387 521	2 269 833	2 261 616	4 531 450	5 193 758	(662 309)	(12,75)	10 387 521
Remuneration of councillors	141 225	142 795	142 795	35 465	35 157	70 621	71 397	(776)	(1,09)	142 795
Depreciation & asset impairment	2 714 344	2 354 667	2 509 630	585 091	644 249	1 229 340	1 254 815	(25 475)	(2,03)	2 509 630
Finance charges	1 232 555	1 128 805	1 202 120	169 263	544 898	714 161	601 060	113 102	18,82	1 202 120
Materials and bulk purchases	17 052 478	18 939 618	18 706 195	6 110 112	2 496 377	8 606 489	9 353 097	(746 608)	(7,98)	18 706 195
Transfers and subsidies	608 917	676 943	648 677	68 464	163 459	231 923	324 338	(92 415)	(28,49)	648 677
Other expenditure	9 264 720	8 758 978	9 114 481	1 692 032	2 561 485	4 253 517	4 557 239	(303 722)	(6,66)	9 114 481
Total Expenditure	40 220 688	41 755 974	42 711 420	10 930 260	8 707 241	19 637 502	21 355 705	(1 718 203)	(8,05)	42 711 420
Surplus/(Deficit)	(3 432 556)	(126 515)	(126 515)	180 934	764 685	945 619	(63 253)	1 008 872	(1 594,98)	(126 515)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 004 625	2 240 665	1 935 926	282 430	647 810	930 239	967 963	(37 724)	(3,90)	1 935 926
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)	1 349 317	315 678	315 678	258 818	257 107	515 926	157 839	358 086	226,87	315 678
Surplus/(Deficit) after capital transfers & contributions	(78 613)	2 429 829	2 125 090	722 182	1 669 602	2 391 784	1 062 549	1 329 234	125,10	2 125 090
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(78 613)	2 429 829	2 125 090	722 182	1 669 602	2 391 784	1 062 549	1 329 234	125,10	2 125 090
Capital expenditure & funds sources										
Capital expenditure	5 069 963	4 929 978	4 625 239	572 455	1 283 408	1 855 863	2 312 618	(456 755)	(19,75)	4 625 239
Transfers recognised - capital	2 008 752	2 240 665	1 935 926	282 430	652 388	934 818	967 963	(33 145)	(3,42)	1 935 926
Borrowing	2 263 473	1 976 039	1 976 039	251 060	526 106	777 166	988 019	(210 853)	(21,34)	1 976 039
Internally generated funds	797 461	713 273	713 273	38 965	104 914	143 879	356 636	(212 757)	(59,66)	713 273
Total sources of capital funds	5 069 686	4 929 978	4 625 239	572 455	1 283 408	1 855 863	2 312 618	(456 755)	(19,75)	4 625 239
Financial position										
Total current assets	10 362 908	11 816 392	11 816 392	9 484 906	1 283 990	10 768 897	5 908 196	4 860 701	82,27	11 816 392
Total non current assets	63 897 614	70 204 639	69 899 900	63 446 608	353 532	63 800 140	34 949 949	28 850 191	82,55	69 899 900
Total current liabilities	13 943 048	12 876 678	12 876 678	12 554 356	421 411	12 975 767	6 438 339	6 537 428	101,54	12 876 678
Total non current liabilities	10 585 859	13 063 547	13 063 547	9 468 974	(3 441)	9 465 533	6 531 774	2 933 759	44,92	13 063 547
Cash flows										
Net cash from (used) operating	(33 254 301)	14 117 653	(36 589 062)	(9 575 900)	(7 149 151)	(16 725 050)	(18 294 526)	1 569 476	(8,58)	(36 589 062)
Net cash from (used) investing	(382 154)	(6 422 774)	-	(902 201)	804 141	(98 061)	1 718 591	(1 816 651)	(105,71)	-
Net cash from (used) financing	17 490	(35 064)	-	(63 417)	(4 367)	(67 784)	(17 532)	(50 252)	286,63	-
Cash/cash equivalents at the year end¹	(30 089 331)	13 592 019	(30 656 858)	(8 874 207)	(15 221 115)	(15 221 115)	(16 099 117)	878 002	(5,45)	(30 656 858)
Collection Rate ²										
Property rates	-	401,37	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	436,72	-	-	-	-	-	-	-	-
Service charges - water revenue	-	2,61	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	2 526,03	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	642,80	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-

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

² Collection rates are not pulling through to Schedule C.

City of Ekurhuleni (EKU): Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	418 620	5,9%	247 634	3,5%	224 619	3,2%	6 169 912	87,4%	7 060 785	38,4%	58 368	,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	999 961	41,4%	179 123	7,4%	86 895	3,6%	1 149 577	47,6%	2 415 555	13,1%	6 669	,3%	-	-
Receivables from Non-exchange Transactions - Property Rates	393 991	13,7%	127 881	4,4%	90 355	3,1%	2 261 748	79,7%	2 873 975	15,6%	9 496	,3%	-	-
Receivables from Exchange Transactions - Waste Water Management	136 935	7,2%	68 523	3,6%	58 288	3,1%	1 633 749	86,1%	1 897 496	10,3%	18 229	1,0%	-	-
Receivables from Exchange Transactions - Waste Management	110 014	6,0%	59 440	3,2%	50 626	2,8%	1 613 123	88,0%	1 833 202	10,0%	16 347	,9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 146	1,4%	3 481	2,3%	3 339	2,2%	142 635	94,1%	151 601	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	31 140	2,0%	28 240	1,8%	34 696	2,2%	1 471 173	94,0%	1 565 250	8,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38 326	6,5%	33 167	5,7%	12 604	2,1%	502 174	85,7%	586 271	3,2%	-	-	-	-
Total By Income Source	2 131 132	11,6%	747 490	4,1%	561 422	3,1%	14 944 090	81,3%	18 384 134	100,0%	109 100	,6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	39 423	31,6%	20 022	16,1%	6 874	5,5%	58 289	46,8%	124 608	7%	-	-	-	-
Commercial	1 194 008	33,3%	237 109	6,6%	121 349	3,4%	2 034 912	56,7%	3 587 378	19,5%	-	-	-	-
Households	874 301	6,0%	481 826	3,3%	429 213	3,0%	12 686 528	87,7%	14 471 868	78,7%	109 100	,8%	-	-
Other	23 401	11,7%	8 532	4,3%	3 986	2,0%	164 361	82,1%	200 281	1,1%	-	-	-	-
Total By Customer Group	2 131 132	11,6%	747 490	4,1%	561 422	3,1%	14 944 090	81,3%	18 384 134	100,0%	109 100	,6%	-	-

City of Ekurhuleni (EKU): Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	895 448	100,0%	-	-	-	-	-	-	895 448	71,4%
Bulk Water	355 876	100,0%	-	-	-	-	-	-	355 876	28,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	3 290	100,0%	-	-	-	-	-	-	3 290	,3%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 254 614	100,0%	-	-	-	-	-	-	1 254 614	100,0%

Gauteng: City of Johannesburg (JHB) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2020

Description	2019/20	Budget year 2020/21								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	12 552 806	13 215 032	13 215 032	3 296 407	3 298 454	6 594 861	6 607 516	(12 655)	(0,19)	13 215 032
Service charges	30 994 669	32 912 991	32 814 614	8 309 641	7 534 144	15 843 785	16 540 492	(696 707)	(4,21)	32 814 614
Investment revenue	353 785	453 293	331 765	46 652	33 322	79 974	165 094	(85 120)	(51,56)	331 765
Transfers and subsidies	13 315 287	14 638 120	15 224 655	4 424 243	4 427 258	8 851 501	7 199 389	1 652 112	22,95	15 224 655
Other own revenue	7 012 477	7 923 384	7 183 771	1 346 475	2 041 650	3 388 125	3 443 867	(55 743)	(1,62)	7 183 771
Total Revenue (excluding capital transfers and contributions)	64 229 025	69 142 819	68 769 837	17 423 418	17 334 827	34 758 245	33 956 358	801 887	2,36	68 769 837
Employee costs	14 845 974	15 957 418	15 924 305	3 926 394	4 192 701	8 119 095	8 410 920	(291 825)	(3,47)	15 924 305
Remuneration of councillors	166 266	176 716	176 716	43 306	41 680	84 985	88 358	(3 373)	(3,82)	176 716
Depreciation & asset impairment	3 230 747	4 449 659	4 449 659	858 540	872 364	1 730 904	2 228 184	(497 280)	(22,32)	4 449 659
Finance charges	3 881 321	4 185 325	4 328 853	837 827	1 011 594	1 849 421	2 057 036	(207 615)	(10,09)	4 328 853
Materials and bulk purchases	18 055 587	19 483 756	19 483 756	5 733 281	4 384 962	10 118 243	10 277 119	(158 876)	(1,55)	19 483 756
Transfers and subsidies	4 827 300	60 640	4 812 880	483 842	1 376 069	1 859 911	2 282 737	(422 826)	(18,52)	4 812 880
Other expenditure	17 293 616	24 656 791	18 915 620	4 664 894	4 732 014	9 396 907	9 102 758	294 150	3,23	18 915 620
Total Expenditure	62 300 810	68 970 306	68 091 789	16 548 083	16 611 384	33 159 467	34 447 112	(1 287 645)	(3,74)	68 091 789
Surplus/(Deficit)	1 928 215	172 513	678 047	875 335	723 443	1 598 778	(490 754)	2 089 532	(425,78)	678 047
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 529 145	2 495 738	2 049 389	157 494	576 099	733 593	950 314	(216 721)	(22,81)	2 049 389
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)	331 889	34 700	384 326	5 740	30 006	35 746	162 350	(126 604)	(77,98)	384 326
Surplus/(Deficit) after capital transfers & contributions	4 789 249	2 702 951	3 111 762	1 038 569	1 329 548	2 368 117	621 910	1 746 207	280,78	3 111 762
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 789 249	2 702 951	3 111 762	1 038 569	1 329 548	2 368 117	621 910	1 746 207	280,78	3 111 762
Capital expenditure & funds sources										
Capital expenditure	5 093 496	5 328 954	4 980 918	478 388	1 306 491	1 784 878	2 486 497	(701 618)	(28,22)	4 980 918
Transfers recognised - capital	2 504 132	1 636 485	1 383 440	263 021	553 572	816 593	687 758	128 836	18,73	1 383 440
Borrowing	1 756 864	2 225 286	2 207 963	106 307	384 654	490 961	1 103 981	(613 020)	(55,53)	2 207 963
Internally generated funds	832 501	1 467 183	8 740 314	107 047	368 445	475 492	4 358 201	(3 882 709)	(89,09)	8 740 314
Total sources of capital funds	5 093 496	5 328 954	12 331 717	476 375	1 306 671	1 783 047	6 149 940	(4 366 893)	(71,01)	12 331 717
Financial position										
Total current assets	46 734 111	60 571 981	20 716 873	2 517 900	(147 859)	2 370 041	7 803 132	(5 433 091)	(69,63)	20 716 873
Total non current assets	92 573 243	11 174 881	94 349 110	230 472	(294 609)	(64 136)	47 170 593	(47 234 729)	(100,14)	94 349 110
Total current liabilities	43 082 130	(994 110)	16 486 872	(2 887 415)	(870 204)	(3 757 619)	8 243 436	(12 001 056)	(145,58)	16 486 872
Total non current liabilities	38 536 570	2 033 500	31 064 455	3 888 974	(797 677)	3 091 297	15 532 228	(12 440 930)	(80,10)	31 064 455
Community wealth/Equity	52 876 058	68 032 628	64 466 303	717 020	(180 130)	536 889	30 590 605	(30 053 715)	(98,24)	64 466 303
Cash flows										
Net cash from (used) operating	109 592 265	(2 685 972)	(1 090 941)	3 136 553	16 818 766	19 955 320	(1 447 191)	21 402 511	(1 478,90)	(1 090 941)
Net cash from (used) investing	(5 986 179)	(472 290)	(925 178)	(495 020)	(1 326 434)	(1 821 453)	(907 397)	(914 056)	100,73	(925 178)
Net cash from (used) financing	1 198 414	1 853 714	3 017 128	2 031 142	(584 327)	1 446 815	(564 579)	2 011 394	(356,26)	3 017 128
Cash/cash equivalents at the year end 1	111 528 888	(1 037 370)	7 091 817	4 986 913	19 560 538	19 560 538	(2 411 600)	21 972 138	(911,10)	7 091 817
Collection Rate 2	-	-	-	-	-	-	-	-	-	-
Property rates	86,18	88,77	90,42	85,09	92,77	88,93	90,42	-	-	90,42
Service charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	105,97	95,12	96,87	105,86	113,45	109,32	96,87	-	-	96,87
Service charges - water revenue	136,61	79,83	79,83	144,67	149,82	147,33	79,83	-	-	79,83
Service charges - sanitation revenue	-	79,83	79,83	-	-	-	79,83	-	-	79,83
Service charges - refuse revenue	87,99	83,41	83,41	89,49	89,69	89,59	83,41	-	-	83,41
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.

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	619 432	5,7%	444 354	4,1%	352 152	3,2%	9 422 997	86,9%	10 838 934	32,0%	-	-	1 797 640	16,6%
Trade and Other Receivables from Exchange Transactions - Electricity	731 312	11,6%	431 705	6,9%	324 329	5,2%	4 792 916	76,3%	6 280 262	18,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	506 342	7,3%	257 534	3,7%	258 039	3,7%	5 924 790	85,3%	6 946 705	20,5%	-	-	3 860 620	55,6%
Receivables from Exchange Transactions - Waste Water Management	380 243	6,4%	293 363	5,2%	210 304	3,7%	4 791 010	84,7%	5 654 919	16,7%	-	-	1 198 425	21,2%
Receivables from Exchange Transactions - Waste Management	128 884	3,8%	122 225	3,6%	128 912	3,8%	2 966 121	88,7%	3 366 142	9,9%	-	-	360 000	10,7%
Receivables from Exchange Transactions - Property Rental Debtors	(5 539)	(,7%)	7 920	1,0%	7 874	1,0%	784 173	98,7%	794 427	2,3%	-	-	112 560	14,2%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 340 674	6,9%	1 557 101	4,6%	1 281 610	3,8%	28 702 006	84,7%	33 881 390	100,0%	-	-	7 329 245	21,6%
Debtors Age Analysis By Customer Group														
Organs of State	639 815	10,9%	327 401	5,6%	277 481	4,7%	4 628 280	78,8%	5 872 976	17,3%	-	-	-	-
Commercial	36 459	3,6%	7 100	,7%	27 420	2,7%	948 665	93,0%	1 019 643	3,0%	-	-	-	-
Households	1 664 400	6,2%	1 222 600	4,5%	976 709	3,6%	23 125 061	85,7%	26 988 771	79,7%	-	-	7 329 245	27,2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 340 674	6,9%	1 557 101	4,6%	1 281 610	3,8%	28 702 006	84,7%	33 881 390	100,0%	-	-	7 329 245	21,6%

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	1 095 413	100,0%	-	-	-	-	-	-	1 095 413	33,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	872 374	87,3%	2 418	,2%	11 160	1,1%	113 059	11,3%	999 012	30,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 008 532	82,4%	9 990	,8%	5 992	,5%	199 001	16,3%	1 223 514	36,9%
Total	2 976 319	89,7%	12 408	,4%	17 152	,5%	312 060	9,4%	3 317 939	100,0%

Gauteng: City of Tshwane (TSH) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2020

Budget year 2020/21										
Description	2019/20									
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	-	8 485 709	8 455 523	2 129 605	2 057 726	4 187 331	4 025 569	161 762	4,02	8 455 523
Service charges	-	22 107 240	22 107 240	4 771 138	5 301 876	10 073 013	11 000 799	(927 786)	(8,43)	22 107 240
Investment revenue	-	159 531	159 531	33 917	61 055	94 972	79 766	15 206	19,06	159 531
Transfers and subsidies	-	3 421 941	3 421 941	1 465 322	1 168 503	2 633 825	2 499 716	134 109	5,36	3 421 941
Other own revenue	-	3 386 293	3 386 293	706 405	772 841	1 479 246	1 875 986	(396 740)	(21,15)	3 386 293
Total Revenue (excluding capital transfers and contributions)	-	37 560 714	37 530 528	9 106 386	9 362 001	18 468 387	19 481 835	(1 013 448)	(5,20)	37 530 528
Employee costs	-	11 656 197	11 656 197	3 124 576	4 464 688	7 589 264	5 949 274	1 639 990	27,57	11 656 197
Remuneration of councillors	-	150 602	150 602	309	88 019	88 328	75 494	12 834	17,00	150 602
Depreciation & asset impairment	-	2 372 096	2 372 096	433 198	452 149	885 347	1 249 071	(363 724)	(29,12)	2 372 096
Finance charges	-	1 455 417	1 455 417	51 637	540 559	592 197	727 708	(135 512)	(18,62)	1 455 417
Materials and bulk purchases	-	13 329 971	13 329 971	3 051 845	3 005 853	6 057 698	6 356 805	(299 108)	(4,71)	13 329 971
Transfers and subsidies	-	45 553	45 553	32 379	9 395	41 774	26 758	15 016	56,12	45 553
Other expenditure	-	8 696 325	8 696 325	1 600 259	1 863 513	3 463 772	5 294 100	(1 830 328)	(34,57)	8 696 325
Total Expenditure	-	37 706 162	37 706 162	8 294 203	10 424 177	18 718 380	19 679 211	(960 831)	(4,88)	37 706 162
Surplus/(Deficit)	-	(145 448)	(175 634)	812 183	(1 062 176)	(249 993)	(197 376)	(52 617)	26,66	(175 634)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	2 101 310	2 101 310	23 395	191 154	214 549	1 009 951	(795 402)	(78,76)	2 101 310
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)	-	206 437	206 437	85 047	488 670	573 717	88 820	484 897	545,93	206 437
Surplus/(Deficit) after capital transfers & contributions	-	2 162 300	2 132 114	920 625	(382 353)	538 273	901 395	(363 123)	(40,28)	2 132 114
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	2 162 300	2 132 114	920 625	(382 353)	538 273	901 395	(363 123)	(40,28)	2 132 114
Capital expenditure & funds sources										
Capital expenditure	-	4 037 545	3 812 232	298 374	712 612	1 010 986	1 481 447	(470 461)	(31,76)	3 812 232
Transfers recognised - capital	-	2 217 810	1 993 996	207 318	489 889	697 208	1 007 259	(310 051)	(30,78)	1 993 996
Borrowing	-	1 492 500	1 492 500	46 602	175 529	222 131	374 783	(152 653)	(40,73)	1 492 500
Internally generated funds	-	327 235	325 735	42 718	47 193	89 911	99 405	(9 494)	(9,55)	325 735
Total sources of capital funds	-	4 037 545	3 812 232	296 638	712 612	1 009 250	1 481 447	(472 197)	(31,87)	3 812 232
Financial position										
Total current assets	-	(351 081)	(155 953)	(1 228 456)	425 299	(803 157)	251 012	(1 054 169)	(419,97)	(155 953)
Total non current assets	-	1 714 002	1 488 688	151 908	319 059	470 966	250 694	220 272	87,86	1 488 688
Total current liabilities	-	(150)	(150)	(2 477 375)	969 597	(1 507 778)	(75)	(1 507 703)	2 013 007,89	(150)
Total non current liabilities	-	(760 053)	(760 053)	(139 994)	(206 255)	(346 249)	(380 026)	33 777	(8,89)	(760 053)
Community wealth/Equity	-	(38 679)	(38 679)	620 195	363 814	984 009	(19 339)	1 003 349	(5 188,09)	(38 679)
Cash flows										
Net cash from (used) operating	-	11 857 813	11 857 813	5 951 396	33 770 820	39 722 216	5 773 623	33 948 593	587,99	11 857 813
Net cash from (used) investing	-	(4 083 205)	(3 827 632)	956	11 732	12 688	(1 514 145)	1 526 833	(100,84)	(3 827 632)
Net cash from (used) financing	-	-	-	4 312	996 999	1 001 311	-	1 001 311	-	-
Cash/cash equivalents at the year end 1	-	7 774 608	8 030 181	5 602 299	40 381 848	40 381 848	4 259 478	36 122 370	848,05	8 030 181
Collection Rate ²	-	-	-	-	-	-	-	-	-	-
Property rates	-	109,65	110,04	100,00	100,00	100,00	110,06	-	-	110,04
Service charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	110,52	110,52	136,84	1 089,33	630,91	110,58	-	-	110,52
Service charges - water revenue	-	142,59	142,59	146,64	77,85	108,32	142,06	-	-	142,59
Service charges - sanitation revenue	-	117,36	117,36	121,81	95,47	107,29	117,61	-	-	117,36
Service charges - refuse revenue	-	158,73	158,73	144,61	58,73	103,20	155,48	-	-	158,73
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.

City of Tshwane (COT): Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	571 472	16,2%	100 469	2,8%	192 902	5,5%	2 673 664	75,6%	3 538 507	20,5%	8 467	,2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	835 515	27,7%	165 070	5,5%	194 340	6,4%	1 826 806	60,5%	3 021 730	17,5%	2 295	,1%	-	-
Receivables from Non-exchange Transactions - Property Rates	751 107	20,7%	125 800	3,5%	143 763	4,0%	2 616 069	71,9%	3 636 740	21,1%	1 938	,1%	-	-
Receivables from Exchange Transactions - Waste Water Management	131 671	19,1%	23 550	3,4%	36 010	5,2%	497 175	72,2%	688 406	4,0%	1 327	,2%	-	-
Receivables from Exchange Transactions - Waste Management	134 001	14,0%	30 716	3,2%	29 339	3,1%	764 966	79,8%	959 022	5,6%	2 560	,3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	10 842	2,5%	2 958	,7%	3 825	,9%	415 114	95,9%	432 739	2,5%	8 297	1,9%	-	-
Interest on Arrear Debtor Accounts	9 289	,3%	2 165	,1%	4 247	,1%	2 991 749	99,5%	3 007 451	17,5%	4 298	,1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 860	,7%	48 063	2,5%	98 465	5,1%	1 787 057	91,8%	1 946 445	11,3%	3 703	,2%	-	-
Total By Income Source	2 456 759	14,3%	498 791	2,9%	702 891	4,1%	13 572 600	78,8%	17 231 041	100,0%	32 885	,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	93 578	16,4%	40 540	7,1%	83 997	14,7%	352 907	61,8%	571 022	3,3%	30 652	5,4%	-	-
Commercial	1 084 515	20,8%	212 190	4,1%	202 712	3,9%	3 715 618	71,2%	5 215 035	30,3%	4 005	,1%	-	-
Households	1 278 666	11,2%	246 060	2,1%	416 183	3,6%	9 504 075	83,0%	11 444 984	66,4%	(1 772)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 456 759	14,3%	498 791	2,9%	702 891	4,1%	13 572 600	78,8%	17 231 041	100,0%	32 885	,2%	-	-

City of Tshwane (COT): Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	782 077	100,0%	-	-	-	-	-	-	782 077	11,0%
Bulk Water	266 135	100,0%	-	-	-	-	-	-	266 135	3,7%
PAYE deductions	170 761	100,0%	-	-	-	-	-	-	170 761	2,4%
VAT (output less input)	(6 055)	100,0%	-	-	-	-	-	-	(6 055)	(,1%)
Pensions / Retirement	152 948	100,0%	-	-	-	-	-	-	152 948	2,2%
Loan repayments	1 491 587	100,0%	-	-	-	-	-	-	1 491 587	21,0%
Trade Creditors	1 216 819	100,0%	-	-	-	-	-	-	1 216 819	17,1%
Auditor-General	1 493	100,0%	-	-	-	-	-	-	1 493	-
Other	3 034 513	100,0%	-	-	-	-	-	-	3 034 513	42,7%
Total	7 110 277	100,0%	-	-	-	-	-	-	7 110 277	100,0%

Gauteng: Emfuleni (GT421) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2020

Description	2019/20	Budget year 2020/21								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	896 097	932 745	932 745	235 601	235 420	471 021	466 373	4 648	1,00	932 745
Service charges	3 906 338	3 932 928	3 932 928	1 153 808	933 611	2 087 419	1 966 464	120 955	6,15	3 932 928
Investment revenue	12 830	18 460	18 460	881	603	1 485	9 230	(7 745)	(83,91)	18 460
Transfers and subsidies	830 740	900 412	1 090 325	376 255	16 587	392 841	545 163	(152 321)	(27,94)	1 090 325
Other own revenue	417 964	411 598	412 298	60 021	39 461	99 483	206 149	(106 666)	(51,74)	412 298
Total Revenue (excluding capital transfers and contributions)	6 063 969	6 196 143	6 386 757	1 826 566	1 225 681	3 052 248	3 193 378	(141 130)	(4,42)	6 386 757
Employee costs	1 061 609	1 315 734	1 327 507	278 990	273 361	552 350	663 752	(111 401)	(16,78)	1 327 507
Remuneration of councillors	56 590	60 259	60 259	13 908	14 154	28 062	30 129	(2 068)	(6,86)	60 259
Depreciation & asset impairment	311 062	387 831	387 831	-	-	-	193 915	(193 915)	(100,00)	387 831
Finance charges	232 102	5 000	413	18 630	11 160	29 790	206	29 584	14 339,88	413
Materials and bulk purchases	3 043 702	2 608 668	2 461 015	731 960	255 689	987 649	1 230 507	(242 859)	(19,74)	2 461 015
Transfers and subsidies	1 448	2 259	2 259	759	10	769	1 130	(361)	(31,91)	2 259
Other expenditure	2 768 544	1 686 638	2 007 690	41 473	94 841	136 314	1 003 844	(867 529)	(86,42)	2 007 690
Total Expenditure	7 475 057	6 066 389	6 246 974	1 085 721	649 214	1 734 934	3 123 483	(1 388 549)	(44,46)	6 246 974
Surplus/(Deficit)	(1 411 088)	129 754	139 783	740 846	576 468	1 317 313	69 895	1 247 418	1 784,70	139 783
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	34 926	185 533	170 867	-	775	775	85 434	(84 659)	(99,09)	170 867
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	62 019	18 673	18 673	23	171	194	9 336	(9 143)	(97,93)	18 673
Surplus/(Deficit) after capital transfers & contributions	(1 314 143)	333 960	329 323	740 868	577 414	1 318 282	164 665	1 153 617	700,58	329 323
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 314 143)	333 960	329 323	740 868	577 414	1 318 282	164 665	1 153 617	700,58	329 323
Capital expenditure & funds sources										
Capital expenditure	173 230	333 960	329 323	5 577	3 181	8 759	164 661	(155 903)	(94,68)	329 323
Transfers recognised - capital	75 233	189 533	174 467	5 666	(1 889)	3 777	87 234	(83 457)	(95,67)	174 467
Borrowing	1 558	-	-	-	-	-	-	-	-	-
Internally generated funds	96 439	144 427	154 856	(88)	5 070	4 982	77 428	(72 446)	(93,57)	154 856
Total sources of capital funds	173 230	333 960	329 323	5 577	3 181	8 759	164 661	(155 903)	(94,68)	329 323
Financial position										
Total current assets	1 362 216	1 321 753	1 489 470	4 151 377	(1 113 488)	3 037 889	744 736	2 293 154	307,92	1 489 470
Total non current assets	11 119 681	11 591 568	11 586 931	11 505 487	(377 047)	11 128 440	5 793 466	5 334 974	92,09	11 586 931
Total current liabilities	4 838 529	3 653 848	3 455 009	5 198 900	12 361	5 211 261	1 727 504	3 483 757	201,66	3 455 009
Total non current liabilities	342 774	356 448	335 474	334 766	2 982	337 748	167 737	170 011	101,36	335 474
Community wealth/Equity	9 926 886	8 873 165	9 260 697	10 123 198	(1 505 877)	8 617 320	4 630 348	3 986 972	86,11	9 260 697
Cash flows										
Net cash from (used) operating	(5 097 987)	467 031	941 005	(850 725)	89 372	(761 352)	470 506	(1 231 858)	(261,82)	941 005
Net cash from (used) investing	5	(2 003 763)	(1 999 121)	(999)	(3 181)	(4 181)	(999 562)	995 382	(99,58)	(1 999 121)
Net cash from (used) financing	656	(656)	-	(4 237)	9	(4 228)	(328)	(3 900)	1 188,76	-
Cash/cash equivalents at the year end ¹	(4 879 817)	(1 319 879)	(840 607)	(615 623)	(529 423)	(529 423)	(511 259)	(18 164)	3,55	(840 607)
Collection Rate ²										
Property rates	-	160,47	160,47	23,46	87,13	55,29	160,47	-	-	160,47
Service charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	198,23	198,23	32,84	92,48	57,95	198,23	-	-	198,23
Service charges - water revenue	-	114,25	99,25	29,87	93,72	61,85	99,25	-	-	99,25
Service charges - sanitation revenue	-	106,00	106,00	25,26	61,96	43,91	106,00	-	-	106,00
Service charges - refuse revenue	-	94,13	94,13	15,90	43,23	29,56	94,13	-	-	94,13
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-

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

² Collection rates are not puling through to Schedule C.

Emfuleni: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	393 154	3,8%	317 328	3,1%	263 432	2,6%	9 255 708	90,5%	10 229 623	100,0%	-	-	-	-
Total By Income Source	393 154	3,8%	317 328	3,1%	263 432	2,6%	9 255 708	90,5%	10 229 623	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	19 709	8,2%	26 079	10,9%	10 169	4,2%	184 321	76,7%	240 277	2,3%	-	-	-	-
Commercial	175 886	12,7%	123 128	8,9%	93 823	6,8%	987 993	71,6%	1 380 830	13,5%	-	-	-	-
Households	197 559	2,3%	168 121	2,0%	159 441	1,9%	8 083 394	93,9%	8 608 516	84,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	393 154	3,8%	317 328	3,1%	263 432	2,6%	9 255 708	90,5%	10 229 623	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	-	-	-	-	160 665	5,8%	2 619 165	94,2%	2 779 830	68,6%
Bulk Water	-	-	-	-	-	-	985 729	100,0%	985 729	24,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	56 190	19,6%	-	-	29 791	10,4%	201 067	70,0%	287 047	7,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	56 190	1,4%	-	-	190 456	4,7%	3 805 960	93,9%	4 052 606	100,0%

Gauteng: Midvaal (GT422) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2020

Description	2019/20	Budget year 2020/21								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	242 117	259 585	259 585	64 012	60 889	124 901	129 793	(4 891)	(3,77)	259 585
Service charges	666 770	757 688	757 688	210 477	177 321	387 799	378 844	8 955	2,36	757 688
Investment revenue	21 721	18 583	18 583	1 105	8 114	9 219	9 291	(73)	(0,78)	18 583
Transfers and subsidies	130 237	147 307	162 709	58 020	60 144	118 164	81 354	36 810	45,25	162 709
Other own revenue	71 006	76 418	76 418	8 051	8 064	16 114	38 209	(22 095)	(57,83)	76 418
Total Revenue (excluding capital transfers and contributions)	1 131 851	1 259 581	1 274 983	341 666	314 532	656 198	637 491	18 706	2,93	1 274 983
Employee costs	277 572	333 712	333 785	72 999	73 478	146 477	166 891	(20 415)	(12,23)	333 785
Remuneration of councillors	12 970	13 656	13 656	3 185	3 197	6 382	6 828	(446)	(6,54)	13 656
Depreciation & asset impairment	130 381	127 714	127 714	31 928	32 454	64 381	63 857	525	0,82	127 714
Finance charges	18 568	18 874	18 874	694	8 472	9 167	9 437	(270)	(2,86)	18 874
Materials and bulk purchases	448 115	512 790	512 843	152 814	104 572	257 385	256 422	964	0,38	512 843
Transfers and subsidies	1 301	1 132	1 132	80	995	1 075	566	509	89,92	1 132
Other expenditure	258 375	317 331	317 101	77 628	36 682	114 310	158 549	(44 239)	(27,90)	317 101
Total Expenditure	1 147 283	1 325 210	1 325 105	339 328	259 849	599 176	662 549	(63 373)	(9,56)	1 325 105
Surplus/(Deficit)	(15 431)	(65 628)	(50 122)	2 338	54 683	57 021	(25 058)	82 079	(327,56)	(50 122)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	88 133	75 073	64 023	-	(980)	(980)	32 011	(32 991)	(103,06)	64 023
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	10 462	1 500	1 500	-	-	-	750	(750)	(100,00)	1 500
Surplus/(Deficit) after capital transfers & contributions	83 163	10 944	15 401	2 338	53 704	56 041	7 704	48 338	627,45	15 401
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	83 163	10 944	15 401	2 338	53 704	56 041	7 704	48 338	627,45	15 401
Capital expenditure & funds sources										
Capital expenditure	125 643	136 455	144 368	12 339	50 560	62 899	72 184	(9 285)	(12,86)	144 368
Transfers recognised - capital	95 455	76 573	65 342	9 118	24 217	33 334	32 671	663	2,03	65 342
Borrowing	23 099	33 365	40 623	1 637	12 244	13 880	20 311	(6 431)	(31,66)	40 623
Internally generated funds	7 089	26 517	38 403	1 585	14 099	15 684	19 202	(3 518)	(18,32)	38 403
Total sources of capital funds	125 643	136 455	144 368	12 339	50 560	62 899	72 184	(9 285)	(12,86)	144 368
Financial position										
Total current assets	628 015	639 739	639 739	14 304	673 144	687 449	319 870	367 579	114,92	639 739
Total non current assets	2 014 690	2 207 395	2 215 308	(19 588)	2 032 796	2 013 208	1 107 654	905 554	81,75	2 215 308
Total current liabilities	326 143	159 821	159 821	(7 622)	331 898	324 276	79 910	244 365	305,80	159 821
Total non current liabilities	152 851	123 586	123 586	-	157 470	157 470	61 793	95 677	154,84	123 586
Community wealth/Equity	2 198 676	2 552 783	2 556 240	2 338	2 216 572	2 218 910	1 278 120	940 791	73,61	2 556 240
Cash flows										
Net cash from (used) operating	(917 619)	(1 036 919)	(1 096 771)	(256 235)	(224 031)	(480 266)	(548 383)	68 116	(12,42)	(1 096 771)
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	1 494	41 301	-	(1 523)	(16)	(1 539)	629	(2 168)	(344,72)	-
Cash/cash equivalents at the year end ¹	(623 225)	(761 425)	(862 578)	(257 758)	(81 758)	(81 758)	(528 238)	446 480	(84,52)	(862 578)
Collection Rate 2										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	29,39	-	-	-	-	-	-	-	-
Service charges - water revenue	-	0,18	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	15,47	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-

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

² Collection rates are not pulling through to Schedule C.

Midvaal: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 438	13,7%	8 379	6,2%	5 373	4,0%	102 482	76,1%	134 673	29,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 155	48,4%	4 466	13,6%	703	2,1%	11 410	34,9%	32 734	7,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 820	13,1%	6 974	5,1%	6 000	4,4%	105 185	77,4%	136 979	29,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 844	17,7%	1 200	5,5%	1 103	5,1%	15 514	71,6%	21 661	4,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 590	14,2%	1 236	4,9%	1 097	4,3%	19 418	76,6%	25 342	5,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 475	3,4%	1 473	3,4%	1 409	3,2%	39 366	90,0%	43 724	9,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 214	7,0%	1 250	2,1%	1 024	1,7%	53 801	89,2%	60 290	13,3%	-	-	-	-
Total By Income Source	65 536	14,4%	24 978	5,5%	16 710	3,7%	347 177	76,4%	454 402	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	957	10,2%	331	3,5%	290	3,1%	7 786	83,2%	9 363	2,1%	-	-	-	-
Commercial	23 016	26,6%	7 522	8,7%	2 584	3,0%	53 315	61,7%	86 436	19,0%	-	-	-	-
Households	41 564	11,6%	17 126	4,8%	13 837	3,9%	286 077	79,8%	358 603	78,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	65 536	14,4%	24 978	5,5%	16 710	3,7%	347 177	76,4%	454 402	100,0%	-	-	-	-

Midvaal: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	25 218	100,0%	-	-	-	-	-	-	25 218	34,0%
Bulk Water	11 826	100,0%	-	-	-	-	-	-	11 826	16,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	37 044	100,0%	-	-	-	-	-	-	37 044	50,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	69 233	100,0%	-	-	-	-	-	-	69 233	93,4%

Gauteng: Lesedi (GT423) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2020

Description	2019/20	Budget year 2020/21								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	131 821	135 626	135 626	35 241	35 397	70 638	67 813	2 825	4,17	135 626
Service charges	541 969	565 328	565 328	131 939	141 554	273 493	282 664	(9 171)	(3,24)	565 328
Investment revenue	5 087	4 619	4 619	399	(5)	394	2 309	(1 915)	(82,93)	4 619
Transfers and subsidies	155 915	162 749	185 833	66 817	63 820	130 636	92 916	37 720	40,60	185 833
Other own revenue	45 378	76 281	76 281	10 401	11 363	21 764	38 140	(16 376)	(42,94)	76 281
Total Revenue (excluding capital transfers and contributions)	880 171	944 602	967 685	244 796	252 129	496 926	483 842	13 083	2,70	967 685
Employee costs	197 889	215 770	215 770	49 853	50 689	100 543	107 884	(7 342)	(6,81)	215 770
Remuneration of councillors	11 076	12 560	12 560	3 214	2 879	6 092	6 280	(187)	(2,98)	12 560
Depreciation & asset impairment	55 373	39 846	39 846	-	-	-	19 923	(19 923)	(100,00)	39 846
Finance charges	4 553	7 608	7 608	1 064	1 064	2 129	3 804	(1 675)	(44,04)	7 608
Materials and bulk purchases	348 636	380 760	386 319	81 634	95 895	177 530	193 159	(15 630)	(8,09)	386 319
Transfers and subsidies	2 623	-	-	-	-	-	-	-	-	-
Other expenditure	304 329	309 405	311 124	23 118	31 741	54 859	155 561	(100 702)	(64,73)	311 124
Total Expenditure	924 479	965 948	973 227	158 884	182 269	341 153	486 611	(145 459)	(29,89)	973 227
Surplus/(Deficit)	(44 308)	(21 347)	(5 541)	85 912	69 861	155 773	(2 769)	158 542	(5 725,57)	(5 541)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	49 913	71 074	75 713	22 035	9 330	31 365	37 856	(6 491)	(17,15)	75 713
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)	129 593	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	135 198	49 727	70 171	107 947	79 191	187 138	35 087	152 051	433,35	70 171
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	135 198	49 727	70 171	107 947	79 191	187 138	35 087	152 051	433,35	70 171
Capital expenditure & funds sources										
Capital expenditure	13 629	79 691	96 795	26 947	15 716	42 663	48 398	(5 734)	(11,85)	96 795
Transfers recognised - capital	10 091	65 639	67 477	21 284	7 469	28 753	33 739	(4 985)	(14,78)	67 477
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 538	14 052	29 318	5 663	8 247	13 910	14 659	(749)	(5,11)	29 318
Total sources of capital funds	13 629	79 691	96 795	26 947	15 716	42 663	48 398	(5 734)	(11,85)	96 795
Financial position										
Total current assets	433 462	441 778	463 915	494 719	97 740	592 459	231 957	360 502	155,42	463 915
Total non current assets	1 029 334	1 004 177	1 021 280	1 058 015	13 982	1 071 997	510 640	561 357	109,93	1 021 280
Total current liabilities	423 983	252 264	282 540	403 649	37 731	441 379	141 270	300 110	212,44	282 540
Total non current liabilities	86 713	88 763	88 763	90 265	(6 426)	83 839	44 382	39 457	88,91	88 763
Community wealth/Equity	823 562	897 818	886 339	963 612	12 728	976 340	443 170	533 170	120,31	886 339
Cash flows										
Net cash from (used) operating	(688 222)	125 549	142 443	(158 884)	182 206	23 322	71 223	(47 901)	(67,26)	142 443
Net cash from (used) investing	-	(79 691)	(96 795)	-	(15 716)	(15 716)	(48 398)	32 682	(67,53)	(96 795)
Net cash from (used) financing	2 439	(2 439)	-	(1 096)	(134)	(1 230)	(1 219)	(11)	0,91	-
Cash/cash equivalents at the year end 1	(644 402)	79 078	115 720	(89 908)	86 448	86 448	27 446	59 002	214,98	115 720
Collection Rate²										
Property rates	-	66,29	66,29	-	107,02	53,63	66,29	-	-	66,29
Service charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	92,01	92,01	-	328,60	161,88	92,01	-	-	92,01
Service charges - water revenue	-	73,14	73,14	-	53,24	30,92	73,14	-	-	73,14
Service charges - sanitation revenue	-	81,68	81,68	-	55,08	27,58	81,68	-	-	81,68
Service charges - refuse revenue	-	81,68	81,68	-	46,61	23,38	81,68	-	-	81,68
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-

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

² Collection rates are not pulling through to Schedule C

Lesedi: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	28 322	8,3%	8 626	2,5%	8 254	2,4%	297 054	86,8%	342 256	32,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 322	14,7%	7 659	3,1%	7 611	3,1%	195 784	79,1%	247 376	23,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 242	14,3%	3 268	3,3%	2 887	2,9%	79 419	79,6%	99 815	9,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 636	5,9%	1 801	2,3%	1 755	2,2%	70 073	89,5%	78 264	7,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 677	5,0%	2 287	2,0%	2 239	2,0%	102 517	90,9%	112 721	10,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 191	6,0%	3 001	2,9%	2 918	2,8%	91 042	88,3%	103 151	9,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 924	6,0%	538	,7%	710	,9%	75 581	92,5%	81 753	7,7%	-	-	-	-
Total By Income Source	100 313	9,4%	27 180	2,6%	26 373	2,5%	911 470	85,6%	1 065 336	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 068	17,3%	3 125	6,7%	3 627	7,8%	31 899	68,3%	46 721	4,4%	-	-	-	-
Commercial	32 515	56,7%	1 595	2,8%	1 067	1,9%	22 190	38,7%	57 368	5,4%	-	-	-	-
Households	58 823	6,4%	22 066	2,4%	21 271	2,3%	820 893	88,9%	923 053	86,6%	-	-	-	-
Other	907	2,4%	391	1,0%	408	1,1%	36 488	95,5%	38 194	3,6%	-	-	-	-
Total By Customer Group	100 313	9,4%	27 180	2,6%	26 373	2,5%	911 470	85,6%	1 065 336	100,0%	-	-	-	-

Lesedi Creditor Age Analysis

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 817	100,0%	-	-	-	-	-	-	2 817	40,5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 937	100,0%	-	-	-	-	-	-	2 937	42,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	376	31,4%	24	2,0%	799	66,7%	-	-	1 198	17,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 130	88,2%	24	,3%	799	11,5%	-	-	6 952	100,0%

Gauteng: Mogale City (GT481) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2020

Description	2019/20	Budget year 2020/21								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	563 272	578 156	514 717	126 264	128 714	254 979	254 764	215	0,08	514 717
Service charges	1 638 684	1 940 900	1 684 168	422 744	427 379	850 122	846 327	3 795	0,45	1 684 168
Investment revenue	1 781	7 833	1 755	822	718	1 541	1 218	323	26,51	1 755
Transfers and subsidies	443 589	540 205	548 281	209 438	207 905	417 343	296 088	121 255	40,95	548 281
Other own revenue	217 036	265 976	135 745	23 500	39 048	62 548	57 253	5 295	9,25	135 745
Total Revenue (excluding capital transfers and contributions)	2 864 362	3 333 071	2 884 666	782 769	803 764	1 586 533	1 455 651	130 882	8,99	2 884 666
Employee costs	833 129	910 616	893 226	199 459	213 398	412 857	426 378	(13 522)	(3,17)	893 226
Remuneration of councillors	33 586	36 126	36 126	8 562	8 623	17 185	17 596	(411)	(2,34)	36 126
Depreciation & asset impairment	248 730	306 585	250 543	-	107 824	107 824	62 636	45 188	72,14	250 543
Finance charges	49 378	52 249	52 249	7 699	7 931	15 630	20 863	(5 233)	(25,08)	52 249
Materials and bulk purchases	1 085 930	1 225 586	1 151 821	295 520	239 945	535 465	579 516	(44 051)	(7,60)	1 151 821
Transfers and subsidies	1 716	5 376	3 420	-	39	39	855	(815)	(95,39)	3 420
Other expenditure	838 260	753 583	667 748	101 513	123 830	225 343	277 700	(52 357)	(18,85)	667 748
Total Expenditure	3 090 728	3 290 122	3 055 133	612 753	701 590	1 314 343	1 385 544	(71 201)	(5,14)	3 055 133
Surplus/(Deficit)	(226 367)	42 950	(170 467)	170 016	102 174	272 190	70 107	202 083	288,25	(170 467)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	208 978	186 701	231 354	27 479	52 123	79 603	93 430	(13 828)	(14,80)	231 354
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)	12 130	12 947	15 831	3 888	4 720	8 607	7 856	752	9,57	15 831
Surplus/(Deficit) after capital transfers & contributions	(5 258)	242 598	76 719	201 383	159 017	360 400	171 393	189 007	110,28	76 719
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 258)	242 598	76 719	201 383	159 017	360 400	171 393	189 007	110,28	76 719
Capital expenditure & funds sources										
Capital expenditure	215 413	199 326	243 759	27 479	58 706	86 185	99 079	(12 894)	(13,01)	243 759
Transfers recognised - capital	198 978	186 701	231 354	27 479	52 165	79 645	93 430	(13 786)	(14,76)	231 354
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 435	12 625	12 405	-	6 540	6 540	5 648	892	15,79	12 405
Total sources of capital funds	215 413	199 326	243 759	27 479	58 706	86 185	99 079	(12 894)	(13,01)	243 759
Financial position										
Total current assets	110 025	517 536	515 304	(14 308)	55 525	41 217	129 508	(88 291)	(68,17)	515 304
Total non current assets	206 123	6 337 082	6 576 774	74 257	51 857	126 114	1 715 149	(1 589 035)	(92,65)	6 576 774
Total current liabilities	179 492	934 383	1 109 442	(132 595)	(42 760)	(175 355)	205 592	(380 948)	(185,29)	1 109 442
Total non current liabilities	(66 720)	626 188	626 188	(8 840)	(8 958)	(17 798)	147 675	(165 473)	(112,05)	626 188
Community wealth/Equity	208 635	5 051 448	5 279 730	2	84	85	1 319 996	(1 319 911)	(99,99)	5 279 730
Cash flows										
Net cash from (used) operating	(2 585 130)	(2 790 570)	(2 619 057)	(612 753)	(593 727)	(1 206 479)	(1 276 525)	70 045	(5,49)	(2 619 057)
Net cash from (used) investing	15 206	(7 969)	0	66	(62)	4	(41 291)	41 294	(100,01)	0
Net cash from (used) financing	15 940	70 878	(0)	8 360	(9 779)	(1 418)	26 861	(28 279)	(105,28)	(0)
Cash/cash equivalents at the year end 1	(2 554 730)	(2 708 385)	(2 619 057)	(639 231)	(1 284 516)	(1 284 516)	(1 325 578)	41 062	(3,10)	(2 619 057)
Collection Rate ²	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-

¹Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.²Collection rates are not pulling through to Schedule C.

Mogale City: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	32 378	11,9%	5 677	2,1%	3 847	1,4%	231 286	84,7%	273 188	12,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	55 374	28,8%	10 720	5,6%	2 043	1,1%	124 120	64,6%	192 257	9,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 402	,5%	12 947	2,7%	10 814	2,3%	445 930	94,5%	472 093	22,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 241	7,1%	8 054	2,7%	7 162	2,4%	262 364	87,8%	298 821	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 112	4,5%	5 033	1,7%	4 142	1,4%	271 006	92,4%	293 294	13,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	247	3,3%	120	1,6%	110	1,5%	6 944	93,6%	7 421	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	4 107	2,2%	2 148	1,1%	1 933	1,0%	182 355	95,7%	190 542	9,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 585	1,2%	(32 286)	(8,3%)	3 484	,9%	413 164	106,2%	388 948	18,4%	-	-	-	-
Total By Income Source	133 446	6,3%	12 413	,6%	33 535	1,6%	1 937 170	91,5%	2 116 564	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 758	4,7%	(1 244)	(2,1%)	1 236	2,1%	56 527	95,4%	58 278	2,8%	-	-	-	-
Commercial	61 232	9,9%	15 740	2,5%	6 514	1,0%	537 596	86,6%	621 082	29,3%	-	-	-	-
Households	71 525	6,1%	32 436	2,8%	24 715	2,1%	1 046 106	89,0%	1 174 781	55,5%	-	-	-	-
Other	(2 068)	(,8%)	(34 519)	(13,2%)	1 069	,4%	296 941	113,6%	261 423	12,4%	-	-	-	-
Total By Customer Group	133 446	6,3%	12 413	,6%	33 535	1,6%	1 937 170	91,5%	2 116 564	100,0%	-	-	-	-

Mogale City: Creditors Age Analysis

R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	67 360	21,9%	68 014	22,1%	69 186	22,5%	102 711	33,4%	307 271	63,4%
Bulk Water	36 757	98,2%	-	-	669	1,8%	-	-	37 426	7,7%
PAYE deductions	10 321	100,0%	-	-	-	-	-	-	10 321	2,1%
VAT (output less input)	-	-	2 987	14,2%	4 994	23,8%	12 980	61,9%	20 960	4,3%
Pensions / Retirement	11 358	100,0%	-	-	-	-	-	-	11 358	2,3%
Loan repayments	4 353	100,0%	-	-	-	-	-	-	4 353	,9%
Trade Creditors	33 120	35,7%	34 216	36,9%	14 777	15,9%	10 571	11,4%	92 684	19,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	81	94,5%	3	3,9%	1	1,1%	0	,5%	86	-
Total	163 350	33,7%	105 220	21,7%	89 627	18,5%	126 262	26,1%	484 459	100,0%

Gauteng: Merafong City (GT484) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2020

Description	2019/20	Budget year 2020/21								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	-	569 240	569 240	855 058	136 623	991 682	315 309	676 373	214,51	569 240
Service charges	-	738 665	738 665	1 594 959	191 164	1 786 123	430 132	1 355 991	315,25	738 665
Investment revenue	-	9 368	9 368	19 383	1 864	21 047	5 518	15 529	281,46	9 368
Transfers and subsidies	-	278 743	278 743	628 071	32 440	660 511	188 635	471 876	250,15	278 743
Other own revenue	-	216 741	216 741	360 697	57 582	418 279	185 561	232 718	125,41	216 741
Total Revenue (excluding capital transfers and contributions)	-	1 812 755	1 812 755	3 458 167	419 474	3 877 641	1 125 154	2 752 487	244,63	1 812 755
Employee costs	-	367 438	367 438	737 227	85 894	823 121	163 654	659 467	402,96	367 438
Remuneration of councillors	-	27 731	27 731	52 237	5 700	57 937	13 943	43 994	315,53	27 731
Depreciation & asset impairment	-	106 226	106 226	160 035	-	160 035	53 325	106 710	200,11	106 226
Finance charges	-	56 874	56 874	92 500	10 660	103 159	31 109	72 051	231,61	56 874
Materials and bulk purchases	-	509 648	509 648	1 230 716	82 072	1 312 788	292 136	1 020 652	349,38	509 648
Transfers and subsidies	-	1 180	1 180	627	1 050	1 677	764	913	119,59	1 180
Other expenditure	-	722 739	722 739	907 010	58 870	965 880	420 725	545 156	129,58	722 739
Total Expenditure	-	1 791 836	1 791 836	3 180 352	244 246	3 424 598	975 655	2 448 943	251,00	1 791 836
Surplus/(Deficit)	-	20 919	20 919	277 815	175 228	453 043	149 499	303 544	203,04	20 919
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	172 146	172 146	311 841	21 038	332 879	84 777	248 102	292,65	172 146
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	144	-	144	-	144	-	-
Surplus/(Deficit) after capital transfers & contributions	-	193 065	193 065	589 801	196 266	786 067	234 276	551 791	235,53	193 065
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	193 065	193 065	589 801	196 266	786 067	234 276	551 791	235,53	193 065
Capital expenditure & funds sources ¹										
Capital expenditure ¹	-	176 606	176 606	-	86	86	91 709	(91 623)	(99,91)	176 606
Transfers recognised - capital	-	172 146	172 146	-	-	-	88 474	(88 474)	(100,00)	172 146
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 000	2 000	-	86	86	2 000	(1 914)	(95,68)	2 000
Total sources of capital funds	-	174 146	174 146	-	86	86	90 474	(90 388)	(99,90)	174 146
Financial position										
Total current assets	-	(15 000)	(15 000)	1 105 236	161 952	1 267 188	(9 897)	1 277 085	(12 903,76)	(15 000)
Total non current assets	-	70 380	70 380	6 074 114	33 772	6 107 886	29 601	6 078 285	20 534,02	70 380
Total current liabilities	-	7 499	7 499	2 097 131	51	2 097 182	503	2 096 679	416 803,33	7 499
Total non current liabilities	-	(3 420)	(3 420)	111 048	(593)	110 455	(2 926)	113 381	(3 874,91)	(3 420)
Community wealth/Equity	-	(141 764)	(141 764)	4 381 369	(0)	4 381 369	(212 149)	4 593 518	(2 165,23)	(141 764)
Cash flows										
Net cash from (used) operating	-	220 417	220 417	(1 836 169)	51 296	(1 784 873)	446 257	(2 231 130)	(499,97)	220 417
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	2 200	-	137	(79)	58	1 650	(1 592)	(96,50)	-
Cash/cash equivalents at the year end ²	-	222 617	220 417	(1 813 213)	(1 775 101)	(1 775 101)	447 907	(2 223 008)	(496,31)	220 417
Collection Rate ³	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	595,94	595,94	78,87	441,13	109,96	649,64	-	-	595,94
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

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	29 670	3,8%	23 508	3,0%	17 529	2,2%	709 416	90,9%	780 122	25,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 316	15,2%	9 998	8,8%	4 870	4,3%	81 926	71,8%	114 110	3,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 471	5,3%	39 883	4,8%	34 935	4,2%	712 127	85,7%	831 416	26,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 966	3,5%	5 031	2,9%	4 704	2,7%	156 564	90,9%	172 265	5,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 787	2,9%	6 050	2,6%	5 211	2,2%	216 028	92,3%	234 077	7,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	97	9,9%	83	8,4%	37	3,7%	764	77,9%	981	-	-	-	-	-
Interest on Arrear Debtor Accounts	17 579	2,7%	17 740	2,8%	16 777	2,6%	589 022	91,9%	641 117	20,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 250	2,7%	7 379	2,2%	5 309	1,6%	319 660	93,6%	341 598	11,0%	-	-	-	-
Total By Income Source	131 136	4,2%	109 672	3,5%	89 372	2,9%	2 785 507	89,4%	3 115 687	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 974	8,8%	1 581	4,7%	3 993	11,8%	25 377	74,8%	33 935	1,1%	-	-	-	-
Commercial	76 114	5,0%	59 716	3,9%	46 439	3,0%	1 340 580	88,0%	1 522 849	48,9%	-	-	-	-
Households	49 354	3,5%	46 978	3,3%	37 558	2,7%	1 274 654	90,5%	1 408 545	45,2%	-	-	-	-
Other	2 694	1,8%	1 387	,9%	1 381	,9%	144 896	96,4%	150 358	4,8%	-	-	-	-
Total By Customer Group	131 136	4,2%	109 672	3,5%	89 372	2,9%	2 785 507	89,4%	3 115 687	100,0%	-	-	-	-

Merafong City: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	24 980	3,8%	58 820	8,9%	64 382	9,8%	510 631	77,5%	658 812	69,4%
Bulk Water	23 859	19,5%	26 519	21,6%	24 431	19,9%	47 770	39,0%	122 579	12,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	89 615	100,0%	-	-	-	-	-	-	89 615	9,4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 610	12,3%	8 017	10,3%	13 684	17,6%	46 601	59,8%	77 912	8,2%
Auditor-General	477	100,0%	-	-	-	-	-	-	477	,1%
Other	-	-	-	-	-	-	-	-	-	-
Total	148 540	15,6%	93 356	9,8%	102 497	10,8%	605 002	63,7%	949 395	100,0%

Gauteng: Rand West City (GT485) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2020

Description	2019/20	Budget year 2020/21								
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands										
Financial Performance										
Property rates	240 250	250 220	329 787	75 795	50 566	126 360	145 002	(18 642)	(12,86)	329 787
Service charges	1 173 932	1 206 207	1 206 207	291 211	184 432	475 643	603 104	(127 460)	(21,13)	1 206 207
Investment revenue	10 065	3 392	3 392	218	51	269	1 696	(1 427)	(84,13)	3 392
Transfers and subsidies	327 912	421 522	425 022	148 118	-	148 118	211 636	(63 518)	(30,01)	425 022
Other own revenue	69 963	112 338	116 900	36 175	24 559	60 734	57 018	3 716	6,52	116 900
Total Revenue (excluding capital transfers and contributions)	1 822 123	1 993 679	2 081 308	551 517	259 608	811 125	1 018 455	(207 331)	(20,36)	2 081 308
Employee costs	523 802	570 308	570 308	50 034	4 970	55 005	285 156	(230 151)	(80,71)	570 308
Remuneration of councillors	27 111	29 714	29 714	2 677	1 796	4 473	14 857	(10 384)	(69,89)	29 714
Depreciation & asset impairment	219 121	178 910	178 910	-	-	-	89 455	(89 455)	(100,00)	178 910
Finance charges	55 369	43 019	43 019	2 585	9 180	11 765	21 509	(9 745)	(45,30)	43 019
Materials and bulk purchases	853 551	815 074	815 074	222 252	110 064	332 316	407 537	(75 221)	(18,46)	815 074
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	485 190	445 648	445 195	41 257	53 525	94 782	222 699	(127 917)	(57,44)	445 195
Total Expenditure	2 164 144	2 082 673	2 082 220	318 804	179 536	498 340	1 041 213	(542 873)	(52,14)	2 082 220
Surplus/(Deficit)	(342 021)	(88 994)	(912)	232 713	80 072	312 785	(22 758)	335 543	(1 474,40)	(912)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	246 796	173 051	173 051	10 338	-	10 338	86 526	(76 188)	(88,05)	173 051
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(95 225)	84 057	172 139	243 051	80 072	323 123	63 768	259 355	406,72	172 139
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(95 225)	84 057	172 139	243 051	80 072	323 123	63 768	259 355	406,72	172 139
Capital expenditure & funds sources										
Capital expenditure	222 818	194 651	194 251	16 614	16 231	32 845	97 226	(64 381)	(66,22)	194 251
Transfers recognised - capital	140 956	133 067	133 067	16 614	16 231	32 845	66 534	(33 689)	(50,63)	133 067
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	61 584	61 184	-	-	-	30 692	(30 692)	(100,00)	61 184
Total sources of capital funds	140 956	194 651	194 251	16 614	16 231	32 845	97 226	(64 381)	(66,22)	194 251
Financial position										
Total current assets	1 059 598	374 461	516 031	1 271 687	102 423	1 374 111	494 743	879 368	177,74	516 031
Total non current assets	4 314 585	4 538 603	4 538 203	4 416 097	16 231	4 432 329	4 530 632	(98 304)	(2,17)	4 538 203
Total current liabilities	2 115 763	327 907	376 255	2 144 165	38 889	2 183 054	456 952	1 726 102	377,74	376 255
Total non current liabilities	313 343	431 177	431 177	320 774	-	320 774	431 177	(110 403)	(25,61)	431 177
Cash flows										
Net cash from (used) operating	576 599	428 363	415 777	228 905	83 751	312 656	210 753	101 903	48,35	415 777
Net cash from (used) investing	(169 881)	(194 651)	(194 651)	(67 310)	(23 480)	(90 790)	(97 326)	6 536	(6,72)	(194 651)
Net cash from (used) financing	2 312	(20 010)	-	87	16	104	8 967	(8 863)	(98,84)	-
Cash/cash equivalents at the year end¹	443 222	283 912	291 336	221 148	281 435	281 435	192 605	88 829	46,12	291 336
Collection Rate 2										
Property rates	0,00	87,37	66,29	0,00	0,00	0,00	75,39	-	-	66,29
Service charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	31,38	89,44	89,44	34,78	61,92	44,92	89,44	-	-	89,44
Service charges - water revenue	1,07	105,55	105,55	2,95	2,85	2,91	105,55	-	-	105,55
Service charges - sanitation revenue	-	71,25	71,25	-	-	-	71,25	-	-	71,25
Service charges - refuse revenue	0,04	100,00	100,00	0,21	0,22	0,21	100,00	-	-	100,00
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.

Rand West City: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	28 541	18,6%	16 568	10,8%	8 756	5,7%	99 349	64,8%	153 214	18,4%	(626)	(,4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 023	35,1%	5 717	5,6%	7 247	7,1%	53 526	52,2%	102 513	12,3%	(314)	(,3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	13 422	12,3%	4 745	4,3%	3 369	3,1%	87 602	80,3%	109 138	13,1%	(203)	(,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	7 930	12,0%	6 243	9,5%	2 849	4,3%	48 916	74,2%	65 939	7,9%	(356)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Management	5 878	8,9%	3 611	5,4%	3 351	5,0%	53 557	80,7%	66 397	8,0%	(222)	(,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	-	2	-	2	-	67 118	100,0%	67 124	8,1%	-	-	-	-
Interest on Arrear Debtor Accounts	3 971	4,6%	3 768	4,4%	3 582	4,1%	75 007	86,9%	86 327	10,4%	(1)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	35 203	19,4%	19 727	10,9%	19 439	10,7%	107 248	59,1%	181 617	21,8%	1 996	1,1%	-	-
Total By Income Source	130 970	15,7%	60 382	7,3%	48 595	5,8%	592 322	71,2%	832 269	100,0%	274	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 480	8,3%	3 158	4,8%	2 388	3,6%	54 660	83,2%	65 686	7,9%	(9)	-	-	-
Commercial	89 391	30,3%	35 979	12,2%	29 954	10,2%	139 443	47,3%	294 767	35,4%	1 967	,7%	-	-
Households	36 099	7,7%	21 245	4,5%	16 253	3,4%	398 219	84,4%	471 816	56,7%	(1 674)	(,4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	130 970	15,7%	60 382	7,3%	48 595	5,8%	592 322	71,2%	832 269	100,0%	274	-	-	-

Rand West City: Creditor Age Analysis

R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	161 736	19,2%	11 227	1,3%	124 016	14,7%	544 488	64,7%	841 466	65,2%
Bulk Water	9 571	23,5%	10 760	26,4%	9 869	24,2%	10 505	25,8%	40 705	3,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	60 932	14,9%	36 467	8,9%	24 966	6,1%	285 593	70,0%	407 956	31,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	232 238	18,0%	58 454	4,5%	158 850	12,3%	840 585	65,2%	1 290 127	100,0%

Gauteng: Sedibeng (DC42) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2020

Description	2019/20	Budget year 2020/21								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	3 307	2 700	2 700	441	390	832	1 350	(518)	(38,40)	2 700
Transfers and subsidies	284 349	313 062	317 910	133 188	93 494	226 682	158 955	67 727	42,61	317 910
Other own revenue	73 802	102 001	102 001	12 879	26 532	39 411	51 000	(11 589)	(22,72)	102 001
Total Revenue (excluding capital transfers and contributions)	361 458	417 763	422 611	146 508	120 417	266 925	211 306	55 619	26,32	422 611
Employee costs	277 981	274 644	275 394	68 891	67 043	135 934	137 696	(1 762)	(1,28)	275 394
Remuneration of councillors	13 379	14 018	14 018	3 428	3 410	6 838	7 009	(171)	(2,44)	14 018
Depreciation & asset impairment	15 562	11 272	11 272	-	-	-	5 636	(5 636)	(100,00)	11 272
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	6 963	6 905	9 083	411	1 447	1 858	4 541	(2 684)	(59,09)	9 083
Transfers and subsidies	8 366	27 973	27 973	990	2 515	3 505	13 986	(10 481)	(74,94)	27 973
Other expenditure	89 863	82 450	82 856	12 363	10 291	22 654	41 428	(18 773)	(45,32)	82 856
Total Expenditure	412 115	417 261	420 596	86 083	84 706	170 789	210 296	(39 507)	(18,79)	420 596
Surplus/(Deficit)	(50 657)	502	2 015	60 425	35 711	96 136	1 009	95 127	9 426,67	2 015
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	39	-	-	-	-	-	-	-	-	-
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	(50 618)	502	2 015	60 425	35 711	96 136	1 009	95 127	9 426,67	2 015
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(50 618)	502	2 015	60 425	35 711	96 136	1 009	95 127	9 426,67	2 015
Capital expenditure & funds sources										
Capital expenditure	660	2 150	2 850	175	170	345	1 425	(1 080)	(75,81)	2 850
Transfers recognised - capital	39	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	621	2 150	2 850	175	170	345	1 425	(1 080)	(75,81)	2 850
Total sources of capital funds	660	2 150	2 850	175	170	345	1 425	(1 080)	(75,81)	2 850
Financial position										
Total current assets	20 748	24 512	13 598	75 910	11 173	87 083	6 799	80 284	1 180,82	13 598
Total non current assets	97 023	99 013	99 713	97 198	170	97 368	49 856	47 512	95,30	99 713
Total current liabilities	195 733	128 280	127 467	185 999	(19 224)	166 775	63 733	103 041	161,68	127 467
Total non current liabilities	28 254	24 000	24 000	28 010	(169)	27 841	12 000	15 841	132,01	24 000
Cash flows¹										
Net cash from (used) operating	(394 164)	12 814	9 479	(25 021)	195 360	170 339	4 741	165 598	3 492,97	9 479
Net cash from (used) investing	-	(2 150)	(2 150)	(68)	(170)	(238)	(1 075)	837	(77,90)	(2 150)
Net cash from (used) financing	117	(289)	-	(7)	-	(7)	(145)	138	(95,38)	-
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

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 459	60,5%	-	-	-	-	954	39,5%	2 413	100,0%	-	-	110 539	4 580,9%
Total By Income Source	1 459	60,5%	-	-	-	-	954	39,5%	2 413	100,0%	-	-	110 539	4 580,9%
Debtors Age Analysis By Customer Group														
Organs of State	1 459	60,5%	-	-	-	-	954	39,5%	2 413	100,0%	-	-	110 539	4 580,9%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 459	60,5%	-	-	-	-	954	39,5%	2 413	100,0%	-	-	110 539	4 580,9%

Sedibeng: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	621	100,0%	-	-	-	-	-	-	621	4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 361	8,1%	-	-	-	-	152 438	91,9%	165 798	99,6%
Total	13 982	8,4%	-	-	-	-	152 438	91,6%	166 420	100,0%

Gauteng: West Rand (DC48) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2020

Description	2019/20	Budget year 2020/21								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	62	(168)	(106)	-	(106)	-	-
Investment revenue	-	750	750	42	70	112	750	(638)	(85,10)	750
Transfers and subsidies	-	239 295	239 295	104 045	77 461	181 507	239 295	(57 788)	(24,15)	239 295
Other own revenue	-	19 297	19 297	3 795	1 032	4 827	19 297	(14 471)	(74,99)	19 297
Total Revenue (excluding capital transfers and contributions)	-	259 342	259 342	107 944	78 395	186 339	259 342	(73 003)	(28,15)	259 342
Employee costs	-	189 656	189 656	49 185	47 526	96 710	189 656	(92 946)	(49,01)	189 656
Remuneration of councillors	-	13 931	13 931	3 096	3 086	6 183	13 931	(7 748)	(55,62)	13 931
Depreciation & asset impairment	-	7 000	7 000	-	-	-	7 000	(7 000)	(100,00)	7 000
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	220	220	11	87	98	220	(122)	(55,38)	220
Transfers and subsidies	-	11 223	11 223	-	5 246	5 246	11 223	(5 977)	(53,26)	11 223
Other expenditure	-	38 765	38 765	5 488	5 610	11 098	38 765	(27 667)	(71,37)	38 765
Total Expenditure	-	260 795	260 795	57 780	61 556	119 335	260 795	(141 460)	(54,24)	260 795
Surplus/(Deficit)	-	(1 453)	(1 453)	50 165	16 839	67 004	(1 453)	68 457	(4 711,17)	(1 453)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	2 615	2 615	1 831	-	1 831	2 615	(784)	(29,98)	2 615
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	-	1 162	1 162	51 996	16 839	68 835	1 162	67 673	5 824,19	1 162
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	1 162	1 162	51 996	16 839	68 835	1 162	67 673	5 824,19	1 162
Capital expenditure & funds sources 1										
Capital expenditure 1	-	4 650	4 650	3 129	381	3 510	4 650	(1 140)	(24,52)	4 650
Transfers recognised - capital	-	-	-	-	348	348	-	348	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	4 500	4 500	-	-	-	4 500	(4 500)	(100,00)	4 500
Total sources of capital funds	-	4 500	4 500	-	348	348	4 500	(4 152)	(92,26)	4 500
Financial position										
Total current assets	-	18 131	18 131	88 858	1 116	89 974	18 131	71 843	396,25	18 131
Total non current assets	-	88 858	88 858	82 209	381	82 590	88 858	(6 269)	(7,05)	88 858
Total current liabilities	-	113 067	113 067	177 858	(15 342)	162 516	113 067	49 449	43,73	113 067
Total non current liabilities	-	56 637	56 637	70 665	-	70 665	56 637	14 028	24,77	56 637
Community wealth/Equity	-	(63 877)	(63 877)	(129 452)	-	(129 452)	(63 877)	(65 575)	102,66	(63 877)
Cash flows										
Net cash from (used) operating	-	10 027	10 027	193 816	169 358	363 173	10 027	353 146	3 521,98	10 027
Net cash from (used) investing	-	(3 850)	(3 850)	(3 595)	(436)	(4 031)	(3 850)	(181)	4,71	(3 850)
Net cash from(used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end 2	-	6 177	6 177	190 992	359 914	359 914	6 177	353 737	5 726,75	6 177
Collection Rate	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-

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

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

West Rand: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts its 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	49	14,9%	20	6,2%	69	20,9%	190	58,0%	328	1,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	329	8,8%	163	4,3%	158	4,2%	3 105	82,7%	3 755	22,2%	-	-	-	-
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	46	5%	23	2%	20	2%	9 285	99,0%	9 375	55,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 443	100,0%	3 443	20,4%	-	-	-	-
Total By Income Source	424	2,5%	207	1,2%	247	1,5%	16 023	94,8%	16 900	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	424	2,5%	207	1,2%	247	1,5%	16 023	94,8%	16 900	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	424	2,5%	207	1,2%	247	1,5%	16 023	94,8%	16 900	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	3 201	9,8%	526	1,6%	519	1,6%	28 300	87,0%	32 545	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Total	3 201	9,8%	526	1,6%	519	1,6%	28 300	87,0%	32 545	100,0%