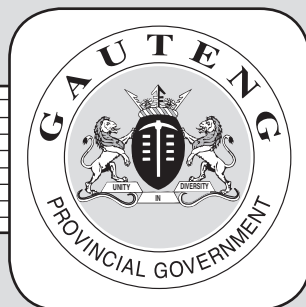


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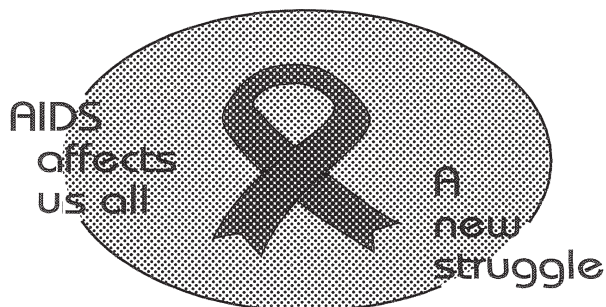
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Vol. 26

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No. 21

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PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

PROVINCIAL NOTICE 41 OF 2020**PUBLICATION OF GAUTENG MUNICIPAL CONSOLIDATED STATEMENT:
2nd QUARTER ENDED ON 31 DECEMBER 2019.**

1. Section 71 of the Municipal Finance Management Act, Act 56 of 2003 (MFMA), with respect to monthly budget statements refers.
2. In terms of section 71(1) of the MFMA, Accounting Officers are required to submit to the Gauteng Provincial Treasury, on a monthly basis and by the 10th working day of the month, a statement on the state of municipal budgets.
3. Section 71(6) of the MFMA, requires the Gauteng Provincial Treasury to submit by no later than the 22nd working day of the month, to National Treasury, a consolidated statement on the state of the municipal budgets in the Province.
4. Section 71(7) of the MFMA requires the Gauteng Provincial Treasury, within 30 days after the quarter has ended, to publish a Consolidated Statement on the state of municipalities' budgets per municipality in the Gauteng Province.
5. This publication for quarter 2 of 2019/20 municipal financial year is based on information that has been downloaded from the LG Database using Municipal Standard Chart of Accounts (mSCOA) data string submissions as communicated in paragraph 7.3 of MFMA Budget Circular 94. However, municipalities and other users of this information must note the following challenges experienced due to mSCOA reporting:
 - 5.1 The Monthly Budget Statements (MBS) from the LG Database does not show all the Cash Flow information whilst Schedule C from the same source shows a consolidated year-to-date overdraft of R25.86 billion (negative cash and cash equivalents) for Gauteng Province against a negative adjusted budget of R72.48 billion for cash and cash equivalents;
 - 5.2 Municipal-specific Schedule C tables do not show information on collection rates; and
 - 5.3 Some municipalities reported distorted capital budgets and performance information. This resulted to a consolidated year-to-date performance of R4.77 billion for capital expenditure whilst the sources of capital funds amounted to R4.51 billion and ideally, these two figures should be the same.
6. According to MFMA Circular 98, dated 6 December 2019, NT has indicated the following as universal mSCOA challenges which affect credibility of reported monthly information:
 - 6.1 Incorrect use of the mSCOA and municipal accounting practices by municipalities;
 - 6.2 Municipalities not budgeting, transacting and reporting directly in/from their core financial systems thereby defeating the main objective of the reform;
 - 6.3 Municipalities working outside the system leads to manipulation of data and directly results to UIFW expenditure, fraud and corruption as due to weaknesses in controls;

- 6.4 Municipalities not using the FUND, REGION and COSTING segment correctly;
 - 6.5 Capital expenditure is much higher than the funding sources that are reported by municipalities; and
 - 6.6 Not locking adopted budgets and financial systems at month-end to ensure prudent financial management.
7. NT has developed tools to analyse the segment/chart use and trained budget analysts from both National and provincial treasuries on the use thereof.
 8. On cash flow, NT will provide clear guidance on the procedures and processes to follow to get credible cash flow figures and NT working with other treasuries is working towards improving these areas over the 2020/21 MTREF.
 9. Herewith we formally publish the consolidated statement as at 31 December 2019.



Nqmfundo Tshabalala
Head of the Department
Gauteng Provincial Treasury

Date: 23/01/2020



MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

IN TERMS OF SECTION 71(7) OF THE MFMA

AGGREGATED INFORMATION FOR GAUTENG

Part 1: Operating Revenue and Expenditure

	2019/20				2018/19			
	Budget Main appropriation	First Quarter		2nd Q as % of Main appropriation	Second Quarter		Year to Date	Total Expenditure as % of main appropriation
		Actual Expenditure	1st Q as % of Main appropriation		Actual Expenditure	2nd Q as % of Main appropriation		
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	152 586 784	39 168 640	25,7%	37 598 198	76 766 838	50,3%	34 332 616	52,3%
Property rates	29 279 762	6 857 514	23,4%	7 126 254	13 983 768	24,3%	6 767 097	54,4%
Service charges - electricity revenue	52 414 358	12 604 597	24,0%	12 006 513	24 611 109	22,9%	10 320 581	49,7%
Service charges - water revenue	21 304 646	4 655 508	21,9%	5 038 038	9 693 546	23,6%	4 541 727	45,5%
Service charges - sanitation revenue	8 675 208	2 249 427	25,9%	2 303 854	4 553 281	26,6%	1 934 277	49,2%
Service charges - refuse revenue	6 733 080	1 311 816	19,5%	1 296 105	2 607 920	19,2%	1 266 527	51,6%
Rental of facilities and equipment	772 003	159 413	20,6%	164 039	323 452	21,2%	159 603	41,3%
Interest earned - external investments	986 668	284 325	28,8%	213 194	497 519	21,6%	212 031	44,8%
Interest earned - outstanding debtors	2 084 623	488 825	23,4%	545 487	1 032 312	26,2%	567 953	63,2%
Dividends received	53	-	-	10	10	19,5%	113	291,6%
Fines, penalties and forfeits	1 787 633	439 493	24,6%	476 149	915 643	26,6%	132 846	25,2%
Licences and permits	388 199	128 139	33,0%	87 413	215 552	22,5%	149 167	66,4%
Agency services	890 626	74 713	8,4%	132 638	207 352	23,3%	215 371	46,9%
Transfers and subsidies	19 109 532	7 372 921	38,6%	5 847 309	13 220 230	30,6%	5 816 616	64,5%
Other revenue	8 084 039	2 544 577	31,5%	2 357 479	4 902 055	29,2%	2 197 073	48,7%
Gains on disposal of PPE	76 355	(627)	(8,8%)	3 715	3 088	4,9%	1 733	2 400,9%
Operating Expenditure	146 239 299	35 012 130	23,9%	35 791 511	70 803 640	48,4%	31 214 395	46,8%
Employee related costs	39 142 037	7 547 109	19,3%	9 435 543	16 985 652	24,1%	8 739 169	46,5%
Remuneration of councillors	665 839	157 162	23,6%	157 929	315 092	23,7%	143 030	42,2%
Debt impairment	9 110 996	2 305 071	25,3%	2 718 189	5 023 260	29,8%	1 537 832	50,0%
Depreciation and asset impairment	9 843 692	1 983 339	20,1%	2 198 841	4 182 180	22,3%	2 120 467	36,9%
Finance charges	5 581 815	1 249 997	22,4%	1 072 243	2 322 240	19,2%	1 144 545	41,7%
Bulk purchases	51 712 692	15 587 330	30,1%	11 585 523	27 172 853	22,4%	10 624 294	56,5%
Other Materials	5 277 584	615 390	11,7%	920 297	1 535 687	17,4%	1 092 030	22,3%
Contracted services	13 633 658	2 394 060	17,6%	3 985 983	6 380 043	29,2%	2 585 339	34,3%
Transfers and subsidies	1 228 183	165 355	13,5%	231 129	396 484	18,8%	392 969	42,5%
Other expenditure	10 027 456	2 995 041	29,9%	3 484 118	6 479 159	34,7%	2 830 515	49,7%
Loss on disposal of PPE	15 347	12 274	80,0%	(1 284)	10 990	(8,4%)	4 206	420,6%
Surplus/(Deficit)	6 347 485	4 156 510		1 806 687	5 963 197		3 118 221	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	8 550 784	502 010	5,9%	1 673 336	2 175 346	19,6%	1 408 685	21,4%
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE, F)	808 665	(1 039)	(,1%)	(103 311)	(104 360)	(12,8%)	96 126	21,0%
Transfers and subsidies - capital (in-kind - all)	-	-	-	959	959	-	108 022	-
Surplus/(Deficit) after capital transfers and contributions	15 706 935	4 657 481		3 377 671	8 035 152		4 731 053	
Taxation	36 196	14 864	41,1%	16 635	31 499	46,0%	18 385	10,4%
Surplus/(Deficit) after taxation	15 670 738	4 642 617		3 361 036	8 003 653		4 712 668	
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 670 738	4 642 617		3 361 036	8 003 653		4 712 668	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 670 738	4 642 617		3 361 036	8 003 653		4 712 668	

Part 2: Capital Revenue and Expenditure

R thousands	2019/20					2018/19			Q2 of 2018/19 to Q2 of 2019/20	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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
Capital Revenue and Expenditure										
Source of Finance¹	20 139 002	1 711 846	8,5%	2 799 299	13,9%	4 511 146	22,4%	2 199 059	14,9%	27,3%
National Government	7 690 355	762 367	9,9%	922 793	12,0%	1 685 160	21,9%	1 052 783	17,3%	(12,3%)
Provincial Government	89 059	(22 379)	(25,1%)	3 588	4,0%	(18 790)	(21,1%)	17 992	17,3%	(80,1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	23 950	92 357	385,6%	56 158	234,5%	148 515	620,1%	3	1%	2 082 148,8%
Transfers recognised - capital	7 803 363	832 346	10,7%	982 540	12,6%	1 814 885	23,3%	1 070 777	16,4%	(8,2%)
Borrowing	8 664 738	687 997	7,9%	1 122 063	12,9%	1 810 060	20,9%	462 243	6,6%	142,7%
Internally generated funds	3 670 900	191 503	5,2%	694 697	18,9%	886 201	24,1%	666 040	30,8%	4,3%
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional¹	25 393 631	2 058 202	8,1%	2 713 529	10,7%	4 771 731	18,8%	3 018 806	18,1%	(10,1%)
Municipal governance and administration	7 651 703	49 725	,6%	333 867	4,4%	383 592	5,0%	185 812	9,5%	79,7%
Executive and Council	137 421	38 223	27,8%	23 562	17,1%	61 784	45,0%	40 259	52,4%	(41,5%)
Finance and administration	7 513 869	13 723	,2%	310 305	4,1%	324 028	4,3%	144 930	8,6%	114,1%
Internal audit	413	(2 221)	(537,7%)	-	-	(2 221)	(537,7%)	623	(170,6%)	(100,0%)
Community and Public Safety	5 487 102	289 679	5,3%	487 401	8,9%	777 081	14,2%	1 188 188	25,6%	(59,0%)
Community and Social Services	428 652	(89 937)	(21,0%)	(272 644)	(63,6%)	(362 581)	(84,6%)	43 629	7,1%	(724,9%)
Sport And Recreation	490 239	29 212	6,0%	61 424	12,5%	90 635	18,5%	119 107	30,4%	(48,4%)
Public Safety	351 000	2 107	,6%	93 571	26,7%	95 678	27,3%	22 090	11,1%	323,6%
Housing	4 069 916	348 080	8,6%	597 681	14,7%	945 760	23,2%	966 153	28,6%	(38,1%)
Health	147 296	218	,1%	7 370	5,0%	7 588	5,2%	37 210	21,1%	(80,2%)
Economic and Environmental Services	6 293 072	449 870	7,1%	904 057	14,4%	1 353 927	21,5%	941 897	19,6%	(4,0%)
Planning and Development	1 055 587	84 493	8,0%	144 978	13,7%	229 471	21,7%	131 714	16,5%	10,1%
Road Transport	5 094 915	368 725	7,2%	707 853	13,9%	1 076 578	21,1%	779 687	20,1%	(9,2%)
Environmental Protection	142 570	(3 348)	(2,3%)	51 226	35,9%	47 878	33,6%	30 496	25,7%	66,0%
Trading Services	5 954 398	1 268 927	21,3%	988 205	16,6%	2 257 132	37,9%	684 083	21,0%	44,5%
Energy sources	2 562 221	395 456	15,4%	418 157	16,3%	813 613	31,8%	233 652	14,1%	79,0%
Water Management	2 168 379	535 856	24,7%	386 070	17,8%	921 926	42,5%	303 840	28,4%	27,1%
Waste Water Management	902 098	182 899	20,3%	142 009	15,7%	324 907	36,0%	70 773	10,5%	100,7%
Waste Management	321 700	154 716	48,1%	41 969	13,0%	196 686	61,1%	75 818	68,3%	(44,6%)
Other	7 355	-	-	-	-	-	-	18 826	52,6%	(100,0%)

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

Part 3: Cash Receipts and Payments

	2019/20				2018/19			
	First Quarter		Second Quarter		Year to Date		Second Quarter	
	Budget 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	Total Expenditure as % of main appropriation
R thousands								
Cash Flow from Operating Activities								
Receipts								
Property rates	99 229 921	18 157 205	18,3%	12 107 984	12,2%	30 265 189	30,5%	78,8%
Service charges	19 754 349	2 726 260	13,8%	1 924 477	9,7%	4 650 737	23,5%	172,7%
Other revenue	53 489 475	8 552 362	16,0%	5 767 248	10,8%	14 319 610	26,8%	25,0%
Government - operating	6 351 027	1 524 713	24,0%	1 931 935	30,4%	3 456 648	54,4%	13,1%
Government - capital	13 420 837	4 258 090	31,7%	1 288 886	9,6%	5 547 975	41,3%	14,9%
Interest	4 721 157	593 657	12,6%	871 743	18,5%	1 465 400	31,0%	1,1%
Dividends	1 493 076	502 123	33,6%	322 695	21,6%	824 818	55,2%	514,0%
Payments								
Suppliers and employees	(127 255 891)	(30 711 039)	24,1%	(30 874 230)	24,3%	(61 585 269)	48,4%	13,0%
Finance charges	(120 458 941)	(29 286 784)	24,3%	(29 571 807)	24,5%	(58 868 591)	48,9%	14,6%
Transfers and grants	(5 581 815)	(1 249 997)	22,4%	(1 072 243)	19,2%	(2 322 240)	41,6%	(6,3%)
	(1 215 135)	(164 258)	13,5%	(230 180)	18,9%	(394 438)	32,5%	(39,0%)
Net Cash from/(used) Operating Activities	(28 025 970)	(12 553 834)	44,8%	(18 766 246)	67,0%	(31 320 080)	111,8%	(41,1%)
Cash Flow from Investing Activities								
Receipts								
Proceeds on disposal of PPE	(2 158 328)	3 068 481	(142,2%)	22 081	(1,0%)	3 090 562	(143,2%)	(43,1%)
Decrease in non-current debtors	528 703	-	-	-	-	-	-	-
Decrease in other non-current receivables	(33 489)	80 284	(239,7%)	(1 099)	3,3%	79 186	(236,5%)	(748,7%)
Decrease (increase) in non-current investments	(2 653 542)	2 988 197	(112,6%)	23 179	(,9%)	3 011 376	(113,5%)	(104,5%)
Payments	(7 769 868)	(18 447)	,2%	(82 996)	1,1%	(101 443)	1,3%	85,7%
Capital assets	(7 769 868)	(18 447)	,2%	(82 996)	1,1%	(101 443)	1,3%	85,7%
Net Cash from/(used) Investing Activities	(9 928 197)	3 050 034	(30,7%)	(60 915)	,6%	2 989 119	(30,1%)	(89,2%)
Cash Flow from Financing Activities								
Receipts								
Short term loans	2 394 191	(93 144)	(3,9%)	(9 593)	(,4%)	(102 737)	(4,3%)	7,9%
Borrowing long term/refinancing	2 988 369	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(594 178)	(93 144)	15,7%	(9 593)	1,6%	(102 737)	17,3%	(62,5%)
Payments	(1 903 089)	7 380	(,4%)	142 476	(7,5%)	149 856	(7,9%)	(79,0%)
Repayment of borrowing	(1 903 089)	7 380	(,4%)	142 476	(7,5%)	149 856	(7,9%)	(59,7%)
Net Cash from/(used) Financing Activities	491 101	(85 764)	(17,5%)	132 884	27,1%	47 119	9,6%	(15,6%)
Net Increase/(Decrease) in cash held	(37 463 065)	(9 589 565)	25,6%	(18 694 277)	49,9%	(28 283 842)	75,5%	(11,9%)
Cash/cash equivalents at the year begin:	(37 970 457)	4 793 337	(12,6%)	(5 807 636)	15,3%	4 793 337	(12,6%)	11,5%
Cash/cash equivalents at the year end:	(75 433 522)	(7 940 831)	10,5%	(25 862 263)	34,3%	(25 862 263)	34,3%	(22,1%)

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 701 374	9,6%	908 684	5,1%	704 786	4,0%	14 436 556	81,3%	17 751 400	25,3%	303 108	60,0%	10 419 489	24,1%
Trade and Other Receivables from Exchange Transactions - Electricity	2 762 467	27,8%	627 574	6,3%	397 179	4,0%	6 156 313	61,9%	9 945 534	14,2%	11 463	2,3%	4 005 600	9,3%
Receivables from Non-exchange Transactions - Property Rates	1 530 105	12,4%	600 845	4,9%	504 362	4,1%	9 713 068	78,7%	12 346 380	17,6%	17 775	3,5%	14 526 704	33,7%
Receivables from Exchange Transactions - Waste Water Management	580 421	8,4%	495 546	7,1%	265 076	3,8%	5 603 558	80,7%	6 944 102	9,9%	81 845	16,2%	7 238 752	16,8%
Receivables from Exchange Transactions - Waste Management	367 001	6,6%	246 247	4,4%	146 659	2,6%	4 814 168	86,4%	5 574 075	7,9%	19 921	4,1%	6 426 193	20,1%
Receivables from Exchange Transactions - Property Rental Debtors	20 416	1,5%	62 937	4,8%	14 820	1,1%	1 219 941	92,6%	1 318 113	1,9%	(429)	1,6%	222 529	,5%
Interest on Arrear Debtor Accounts	247 863	5,1%	180 114	3,7%	120 559	2,5%	4 335 270	88,8%	4 883 806	7,0%	26 830	5,3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	631 822	5,5%	485 252	4,2%	307 982	2,7%	10 070 092	87,6%	11 495 148	16,4%	44 986	8,9%	324 454	,8%
Total By Income Source	7 841 469	11,2%	3 607 200	5,1%	2 461 424	3,5%	56 348 466	80,2%	70 258 559	100,0%	505 498	100,0%	43 163 722	100,0%
Debtors Age Analysis By Customer Group														
Organs of State	778 216	13,5%	293 123	5,1%	274 136	4,8%	4 411 556	76,6%	5 757 431	8,2%	30 668	6,1%	552 575	1,3%
Commercial	2 954 955	26,4%	779 934	7,0%	418 472	3,7%	7 024 351	62,8%	11 177 712	15,9%	14 269	2,8%	10 597 348	24,6%
Households	3 896 462	7,6%	2 453 177	4,8%	1 713 560	3,3%	43 317 891	84,3%	51 381 091	73,1%	488 023	96,5%	32 013 798	74,2%
Other	211 836	10,9%	80 966	4,2%	55 256	2,8%	1 594 267	82,1%	1 942 325	2,8%	(27 463)	(5,4%)	-	-
Total By Customer Group	7 841 469	11,2%	3 607 200	5,1%	2 461 424	3,5%	56 348 466	80,2%	70 258 559	100,0%	505 498	100,0%	43 163 722	100,0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 069 983	56,4%	213 068	3,9%	15 626	3%	2 146 429	39,4%	5 445 105	36,8%
Bulk Water	669 738	58,6%	46 874	4,1%	4 312	4%	422 731	37,0%	1 143 656	7,7%
PAYE deductions	139 296	100,0%	-	-	-	-	-	-	139 296	,9%
VAT (output less input)	218 016	100,0%	-	-	-	-	-	-	218 016	1,5%
Pensions / Retirement	132 731	100,0%	-	-	-	-	-	-	132 731	,9%
Loan repayments	604 010	-	-	-	-	-	-	-	604 010	4,1%
Trade Creditors	2 491 207	72,3%	203 815	5,9%	91 919	2,7%	680 388	19,2%	3 447 329	23,3%
Auditor-General	7 826	76,2%	-	-	-	-	2 450	23,8%	10 276	,1%
Other	3 401 784	92,7%	4 343	,1%	57 289	1,6%	204 278	5,6%	3 667 694	24,8%
Total	10 734 591	72,5%	468 100	3,2%	169 146	1,1%	3 436 277	23,2%	14 808 113	100,0%

Gauteng: City of Ekurhuleni (EKU) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2019

R thousands	Description	2018/19	Budget year 2019/20							Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance		YTD variance %
Financial Performance											
	Property rates	5 395 431	6 140 478	6 140 478	1 259 130	1 425 893	2 685 023	3 070 239	(385 216)	(12,55)	6 140 478
	Service charges	20 586 159	23 728 239	23 728 239	6 755 860	5 415 532	12 171 392	11 864 119	307 273	2,59	23 728 239
	Investment revenue	397 694	438 015	438 015	86 526	65 260	151 785	219 008	(67 222)	(30,69)	438 015
	Transfers and subsidies	4 010 130	4 196 211	4 196 211	1 631 044	1 413 395	3 044 439	2 098 105	946 334	45,10	4 196 211
	Other own revenue	3 469 647	4 162 118	4 162 118	918 991	885 273	1 804 264	2 081 058	(276 793)	(13,30)	4 162 118
	Total Revenue (excluding capital transfers and contributions)	33 859 062	38 665 061	38 665 061	10 651 551	9 205 353	19 856 904	19 332 529	524 375	2,71	38 665 061
	Employee costs	8 449 847	9 628 450	9 628 450	2 274 896	2 329 272	4 604 168	4 814 200	(210 032)	(4,36)	9 628 450
	Remuneration of councillors	137 936	139 695	139 695	33 935	34 022	67 957	69 847	(1 890)	(2,71)	139 695
	Depreciation & asset impairment	2 586 025	2 202 789	2 202 789	553 037	559 245	1 112 282	1 101 394	10 888	0,99	2 202 789
	Finance charges	944 493	1 096 076	1 096 076	182 278	291 648	473 925	548 038	(74 113)	(13,52)	1 096 076
	Materials and bulk purchases	15 269 964	17 862 556	17 862 556	4 978 629	3 892 595	8 871 224	8 931 271	(60 047)	(0,67)	17 862 556
	Transfers and subsidies	1 038 317	675 033	675 033	60 218	145 999	206 218	337 517	(131 299)	(38,90)	675 033
	Other expenditure	9 593 900	7 201 431	7 201 431	1 467 232	1 889 571	3 356 803	3 600 701	(243 898)	(6,77)	7 201 431
	Total Expenditure	38 020 482	38 806 031	38 806 031	9 550 225	9 142 352	18 692 577	19 402 968	(710 392)	(3,66)	38 806 031
	Surplus/(Deficit)	(4 161 421)	(140 970)	(140 970)	1 101 326	63 001	1 164 327	(70 440)	1 234 767	(1 752,94)	(140 970)
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 053 381	2 623 420	2 623 420	109 992	561 989	671 981	1 311 710	(639 729)	(48,77)	2 623 420
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 144 370	302 494	302 494	284 261	305 532	589 793	151 247	438 546	289,95	302 494
	Surplus/(Deficit) after capital transfers & contributions	(963 670)	2 784 944	2 784 944	1 495 579	930 522	2 426 101	1 392 517	1 033 584	74,22	2 784 944
	Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit) for the year	(963 670)	2 784 944	2 784 944	1 495 579	930 522	2 426 101	1 392 517	1 033 584	74,22	2 784 944
	Capital expenditure & funds sources	6 150 822	7 417 207	7 417 207	306 093	1 454 723	1 760 816	3 708 602	(1 947 785)	(52,52)	7 417 207
	Capital expenditure	2 042 094	2 351 510	2 351 510	94 384	515 953	610 337	1 175 755	(565 418)	(48,09)	2 351 510
	Transfers recognised - capital										
	Borrowing	2 996 591	4 014 818	4 014 818	174 068	781 099	955 167	2 007 408	(1 052 241)	(52,42)	4 014 818
	Internally generated funds	934 135	1 050 879	1 050 879	37 641	157 671	195 312	525 439	(330 127)	(62,83)	1 050 879
	Total sources of capital funds	5 972 819	7 417 207	7 417 207	306 093	1 454 723	1 760 816	3 708 602	(1 947 785)	(52,52)	7 417 207
	Financial position										
	Total current assets	10 924 836	9 809 909	9 809 909	12 545 807	(1 020 372)	11 525 435	4 904 954	6 620 480	134,98	9 809 909
	Total non current assets	61 198 861	64 072 654	64 072 654	61 097 580	960 345	62 057 925	32 036 326	30 021 599	93,71	64 072 654
	Total current liabilities	12 984 205	14 775 924	14 775 924	11 866 717	347 472	12 214 189	7 387 962	4 826 227	65,33	14 775 924
	Total non current liabilities	9 133 744	13 501 302	13 501 302	9 093 911	(175 925)	8 917 986	6 750 651	2 167 335	32,11	13 501 302
	Community wealth/Equity	50 005 748	45 605 337	45 605 337	52 682 759	(231 574)	52 451 185	22 802 671	29 648 514	130,02	45 605 337
	Cash flows										
	Net cash from (used) operating	(31 265 471)	(35 008 289)	(35 008 289)	(8 589 566)	(8 194 971)	(16 784 537)	(17 504 097)	719 560	(4,11)	(35 008 289)
	Net cash from (used) investing	83 318	(806 232)	(806 232)	195 406	16 075	211 481	(403 116)	614 597	(152,46)	-
	Net cash from (used) financing	(13 524)	(183 976)	(183 976)	(102 177)	(540)	(102 718)	(91 988)	(10 730)	11,66	(51 584)
	Cash/cash equivalents at the year end¹	(27 538 698)	(30 316 116)	(30 316 116)	(4 967 273)	(13 146 657)	(13 146 657)	(17 525 670)	4 379 013	(24,99)	(29 377 492)
	Collection Rate²										
	Property rates	-	-	-	-	-	-	-	-	-	-
	Service charges	-	-	-	-	-	-	-	-	-	-
	Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
	Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
	Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
	Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
	Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-

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

City of Ekurhuleni (EKU): Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	420 844	8,0%	235 233	4,5%	201 557	3,3%	4 374 505	83,6%	5 232 139	36,1%	145 554	2,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 029 928	46,4%	220 883	10,0%	80 698	3,5%	887 715	40,0%	2 218 685	15,3%	3 413	2%	-	-
Receivables from Non-exchange Transactions - Property Rates	384 613	16,4%	123 528	5,3%	83 248	3,5%	1 752 651	74,8%	2 344 241	16,2%	15 558	7,7%	-	-
Receivables from Exchange Transactions - Waste Water Management	137 632	9,6%	67 224	4,7%	53 746	3,8%	1 169 325	81,9%	1 427 927	9,9%	50 559	3,5%	-	-
Receivables from Exchange Transactions - Waste Management	110 989	7,9%	55 542	4,0%	46 056	3,3%	1 193 303	84,9%	1 406 089	9,7%	17 214	1,2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 621	1,4%	3 326	2,9%	5 249	4,8%	104 397	91,1%	114 593	8%	-	-	-	-
Hirest on Arrear Debtor Accounts	36 503	2,9%	33 934	2,7%	35 814	2,8%	1 169 880	91,7%	1 276 131	8,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	46 228	9,9%	19 928	4,3%	15 501	3,3%	383 162	82,4%	464 810	3,2%	-	-	-	-
Total By Income Source	2 168 559	15,0%	759 597	5,2%	521 870	3,6%	11 034 588	76,2%	14 484 615	100,0%	232 308	1,6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	45 053	32,9%	24 654	18,0%	12 912	9,4%	54 474	39,7%	137 093	9%	-	-	-	-
Commercial	1 239 147	39,1%	283 592	9,0%	105 357	3,3%	1 538 451	48,6%	3 166 547	21,9%	-	-	-	-
Households	869 084	7,9%	442 059	4,0%	392 595	3,6%	9 313 032	84,5%	11 016 770	76,1%	232 308	2,1%	-	-
Other	15 276	9,3%	9 292	5,7%	11 007	6,7%	128 631	78,3%	164 206	1,1%	-	-	-	-
Total By Customer Group	2 168 559	15,0%	759 597	5,2%	521 870	3,6%	11 034 588	76,2%	14 484 615	100,0%	232 308	1,6%	-	-

City of Ekurhuleni (EKU): Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	825 675	100,0%	-	-	-	-	-	-	825 675	70,6%
Bulk Water	337 467	100,0%	-	-	-	-	-	-	337 467	28,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	6 648	100,0%	-	-	-	-	-	-	6 648	,6%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 169 789	100,0%	-	-	-	-	-	-	1 169 789	100,0%

Gauteng: City of Johannesburg (JHB) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2019

R thousands	Description	2018/19	Budget year 2019/20									
		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	-	12 292 550	12 292 550	3 221 645	3 194 676	6 416 321	6 146 275	270 046	4.39	12 292 550	
	Service charges	-	31 199 712	31 199 712	8 063 653	7 836 324	15 899 977	16 011 304	(111 326)	(0.70)	31 199 712	
	Investment revenue	-	305 700	305 700	109 926	109 318	219 244	153 595	65 649	42.74	305 700	
	Transfers and subsidies	-	9 037 510	9 037 510	3 822 242	3 451 159	7 273 401	4 350 111	2 923 290	67.20	9 037 510	
	Other own revenue	-	4 649 945	4 649 945	1 561 176	1 782 601	3 343 777	5 531 420	(2 187 643)	(39.55)	4 649 945	
	Total Revenue (excluding capital transfers and contributions)	-	57 485 417	57 485 417	16 778 642	16 374 078	33 152 720	32 192 705	960 015	2.98	57 485 417	
	Employee costs	-	15 085 408	15 085 408	3 336 112	3 838 873	7 174 985	7 833 098	(658 112)	(8.40)	15 085 408	
	Remuneration of councillors	-	181 408	181 408	40 236	40 022	90 704	90 704	(10 447)	(11.52)	181 408	
	Depreciation & asset impairment	-	4 289 934	4 289 934	801 150	846 456	1 647 606	2 130 279	(482 673)	(22.66)	4 289 934	
	Finance charges	-	2 807 395	2 807 395	896 324	682 174	1 578 499	1 403 697	174 801	12.45	2 807 395	
	Materials and bulk purchases	-	20 637 949	20 637 949	5 655 761	4 088 961	9 744 722	9 583 187	161 536	1.69	20 637 949	
	Transfers and subsidies	-	447 548	447 548	49 640	39 016	88 656	213 776	(125 120)	(58.53)	447 548	
	Other expenditure	-	13 290 037	13 290 037	4 927 077	5 478 486	10 405 563	11 017 756	(612 193)	(5.56)	13 290 037	
	Total Expenditure	-	56 739 679	56 739 679	15 706 301	15 013 988	30 720 289	32 272 498	(1 552 209)	(3 148.42)	56 739 679	
	Surplus/(Deficit)	-	745 738	745 738	1 072 341	1 360 090	2 432 431	(79 793)	2 512 224	(3 148.42)	745 738	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	2 745 480	2 745 480	350 286	701 677	1 051 964	787 147	264 816	33.64	2 745 480	
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	442 488	442 488	(12 341)	(133 448)	(145 789)	159 320	(305 109)	(191.51)	442 488	
	Surplus/(Deficit) after capital transfers & contributions	-	3 933 706	3 933 706	1 410 287	1 928 319	3 338 606	866 674	2 471 931	285.22	3 933 706	
	Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit) for the year	-	3 933 706	3 933 706	1 410 287	1 928 319	3 338 606	866 674	2 471 931	285.22	3 933 706	
	Capital expenditure & funds sources ¹											
	Capital expenditure	-	7 754 430	7 754 430	1 213 179	1 491 674	2 704 853	3 877 215	3 877 215	(1 172 361)	(30.24)	7 754 430
	Transfers recognised - capital	-	2 745 480	2 745 480	543 035	372 076	915 111	1 372 740	1 372 740	(457 629)	(33.34)	2 745 480
Borrowing	-	2 988 369	2 988 369	513 929	339 657	853 587	1 494 184	1 494 184	(640 598)	(42.87)	2 988 369	
Internally generated funds	-	2 020 581	2 020 581	226 944	507 426	734 370	1 010 290	1 010 290	(275 920)	(27.31)	2 020 581	
Total sources of capital funds ¹	-	7 754 430	7 754 430	1 283 908	1 219 160	2 503 068	3 877 215	3 877 215	(1 374 147)	(35.44)	7 754 430	
Financial position												
Total current assets	-	16 498 954	16 498 954	(288 838)	659 989	371 151	4 750	366 401	366 401	7 713.72	16 498 954	
Total non current assets	-	81 853 771	81 853 771	1 560 235	1 485 835	3 046 070	3 877 215	3 877 215	(831 145)	(21.44)	81 853 771	
Total current liabilities	-	16 118 368	16 118 368	(2 461 376)	814 875	(1 646 502)	-	-	(1 646 502)	-	16 118 368	
Total non current liabilities	-	29 868 326	29 868 326	3 149 441	(253 025)	2 896 416	3 029 308	2 896 416	2 896 416	(136.27)	29 868 326	
Community wealth/Equity	-	48 468 056	48 468 056	(809 979)	(288 708)	(1 098 688)	-	-	(4 127 996)	-	48 468 056	
Cash flows												
Net cash from (used) operating	-	7 488 446	7 488 446	3 759 567	(1 344 640)	2 414 927	(1 083 265)	(1 083 265)	3 498 192	(322.93)	7 488 446	
Net cash from (used) investing	99 022	(10 123 657)	(7 246 227)	2 877 374	67	2 877 441	(3 685 037)	(3 685 037)	6 562 478	(178.08)	(7 246 227)	
Net cash from (used) financing	(626 644)	1 346 737	1 293 140	(79 900)	107 583	27 683	-	-	27 683	-	1 293 140	
Cash/cash equivalents at the year end ²	(527 622)	(46 090 273)	(43 266 429)	6 028 529	5 362 560	5 362 560	(9 347 890)	(9 347 890)	14 710 450	(157.37)	(43 266 429)	
Collection Rate ³												
Property rates	-	93.50	93.50	84.62	60.24	72.48	93.50	93.50	-	-	93.50	
Service charges	-	96.50	96.50	108.00	70.94	90.53	96.50	96.50	-	-	96.50	
Service charges - electricity revenue	-	82.99	82.99	141.47	93.70	116.68	82.99	82.99	-	-	82.99	
Service charges - water revenue	-	83.00	83.00	11.21	24.90	18.31	83.00	83.00	-	-	83.00	
Service charges - refuse revenue	-	100.81	100.81	87.79	60.32	74.12	100.81	100.81	-	-	100.81	
Interest earned - outstanding debtors	-	82.27	82.27	513.93	211.93	328.51	90.82	90.82	-	-	82.27	

¹ Adjusted budget and Year-to-date capital expenditure and total sources of capital funds are not, refer to MFMA Circular 98 for mSCOA challenges.² Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.³ Collection rates are not pulling through to Schedule C.

City of Johannesburg (COJ): Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	625 152	7,4%	471 908	5,6%	385 574	4,5%	7 003 638	82,5%	8 486 272	30,9%	-	-	10 040 626	118,3%
Trade and Other Receivables from Exchange Transactions - Electricity	614 612	12,2%	280 752	5,6%	257 916	5,1%	3 894 784	77,2%	5 040 063	18,4%	-	-	3 960 945	78,5%
Receivables from Non-exchange Transactions - Property Rates	405 278	6,9%	220 463	3,8%	259 554	4,4%	4 978 041	84,9%	5 863 344	21,3%	-	-	14 286 466	243,3%
Receivables from Exchange Transactions - Waste Water Management	300 341	6,6%	334 310	7,4%	183 226	4,0%	3 711 949	81,9%	4 528 826	16,5%	-	-	7 199 854	158,9%
Receivables from Exchange Transactions - Waste Management	117 628	4,2%	76 781	2,7%	72 619	2,8%	2 540 759	90,5%	2 807 787	10,2%	-	-	6 377 913	227,2%
Receivables from Exchange Transactions - Property Rental Debtors	5 686	,8%	57 290	7,6%	8 589	1,1%	678 689	90,5%	750 265	2,7%	-	-	222 529	29,7%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 068 707	7,5%	1 441 505	5,2%	1 167 487	4,2%	22 807 860	83,0%	27 485 558	100,0%	-	-	42 068 332	153,1%
Debtors Age Analysis By Customer Group														
Organs of State	498 817	11,0%	209 046	4,6%	212 008	4,7%	3 616 415	79,7%	4 536 286	16,5%	-	-	379 292	8,4%
Commercial	20 809	2,2%	81 591	8,8%	34 531	3,7%	793 356	85,3%	930 287	3,4%	-	-	10 597 348	1 135,1%
Households	1 549 081	7,0%	1 150 868	5,2%	920 948	4,2%	18 398 088	83,6%	22 019 985	80,1%	-	-	31 091 692	141,2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 068 707	7,5%	1 441 505	5,2%	1 167 487	4,2%	22 807 860	83,0%	27 485 558	100,0%	-	-	42 068 332	153,1%

City of Johannesburg (COJ): Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 040 129	100,0%	-	-	-	-	-	-	1 040 129	25,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 146 318	85,4%	28 066	2,1%	48 751	8,9%	119 382	8,9%	1 342 517	32,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 654 721	97,2%	4 343	,3%	39 051	,3%	4 934	,3%	1 703 048	41,7%
Total	3 841 168	94,0%	32 409	,8%	87 802	2,1%	124 316	3,0%	4 085 694	100,0%

Gauteng: City of Tshwane (TSH) - Table C1 Quarterly Budget Summary for for 2nd Quarter ended 31 December 2019

R thousands	Description	Budget year 2019/20									
		2018/19	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		7 142 145	8 219 104	8 219 104	1 825 177	1 871 709	3 696 886	3 926 187	(229 301)	(5,84)	8 219 104
Service charges		19 015 469	25 538 829	25 538 829	3 672 347	5 250 545	8 922 892	12 480 006	(3 557 114)	(28,50)	25 538 829
Investment revenue		391 948	196 887	196 887	70 581	26 474	97 055	113 408	(16 353)	(14,42)	196 887
Transfers and subsidies		2 947 878	3 201 306	3 201 306	1 234 709	189 096	1 423 804	2 083 052	(659 248)	(31,65)	3 201 306
Other own revenue		3 321 055	3 685 957	3 685 957	917 633	525 724	1 443 356	2 036 053	(592 697)	(29,11)	3 685 957
Total Revenue (excluding capital transfers and contributions)		32 818 496	40 842 063	40 842 063	7 720 447	7 863 547	15 563 947	20 636 707	(5 074 713)	(24,48)	40 842 063
Employee costs		8 981 198	10 513 510	10 513 510	2 596 884	2 358 467	4 955 351	4 813 528	141 823	2,95	10 513 510
Remuneration of councillors		126 685	142 093	142 093	31 961	32 211	64 172	65 472	(1 300)	(1,99)	142 093
Depreciation & asset impairment		2 103 299	2 132 963	2 132 963	383 550	376 494	760 044	800 469	(39 975)	(4,99)	2 132 963
Finance charges		1 406 129	1 502 321	1 502 321	122 027	(24 765)	97 262	441 565	(344 303)	(77,97)	1 502 321
Materials and bulk purchases		11 331 397	12 773 541	12 773 541	4 167 007	2 987 223	7 154 230	7 194 425	(40 195)	(0,56)	12 773 541
Transfers and subsidies		1 116 619	57 340	57 340	54 340	36 889	91 319	7 046	84 273	1 196,12	57 340
Other expenditure		11 188 799	8 324 471	8 324 471	1 480 249	1 960 205	3 440 453	4 571 261	(1 130 807)	(24,74)	8 324 471
Total Expenditure		35 254 126	35 446 239	35 446 239	8 836 106	7 727 174	16 563 280	17 893 765	(1 330 484)	(7,44)	35 446 239
Surplus/(Deficit)		(2 435 630)	5 395 844	5 395 844	(1 115 659)	136 373	(979 286)	2 744 942	(3 724 229)	(135,68)	5 395 844
Transfers and subsidies - capital (monetary allocations)											
(National / Provincial and District)											
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		(2 435 630)	5 395 844	5 395 844	(1 115 659)	136 373	(979 286)	2 744 942	(3 724 229)	(135,68)	5 395 844
Share of surplus/ (deficit) of associate											
Surplus/(Deficit) for the year		(210 252)	7 962 401	7 962 401	(1 019 412)	445 165	(574 247)	3 808 931	(4 383 176)	(115,00)	7 962 401
Capital expenditure & funds sources											
Capital expenditure		25 239 626	4 247 964	4 247 964	(94 882)	(307 061)	(401 943)	1 567 950	(1 969 893)	(125,63)	4 247 964
Transfers recognised - capital		-	1 893 753	1 893 753	-	-	-	836 289	(836 289)	(100,00)	1 893 753
Borrowing		-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1 472 000	1 472 000	-	-	-	404 569	(404 569)	(100,00)	1 472 000
Total sources of capital funds		-	419 835	419 835	-	-	-	154 414	(154 414)	(100,00)	419 835
Financial position											
Total current assets		13 523 431	5 081 680	5 081 680	(5 721 451)	914 020	(4 807 431)	2 641 799	(7 449 230)	(281,98)	5 081 680
Total non current assets		41 520 996	2 139 368	2 139 368	(123 098)	858 901	735 803	779 835	(44 032)	(5,65)	2 139 368
Total current liabilities		23 807 689	72 522	72 522	(4 836 863)	1 327 718	(3 509 144)	57 144	(3 566 289)	(6 240,85)	72 522
Total non current liabilities		6 544 111	(776 573)	(776 573)	-	-	-	(424 565)	424 565	(100,00)	(776 573)
Community wealth/Equity		24 902 878	(36 837)	(36 837)	11 726	37	11 764	(19 644)	31 408	(199,88)	(36 837)
Cash flows											
Net cash from (used) operating		(27 767 953)	11 512 436	11 512 436	(8 042 630)	(6 940 519)	(14 983 149)	5 321 414	(20 304 563)	(381,56)	11 512 436
Net cash from (used) investing		(249 474)	970 207	970 207	(4 309)	6 170	1 861	473 138	(471 277)	(99,61)	970 207
Net cash from (used) financing		(7 561 719)	(603 953)	(603 953)	185 457	13 765	199 223	(301 977)	501 199	(165,97)	(603 953)
Cash/cash equivalents at the year end ²		(32 046 549)	11 878 690	11 878 690	(10 235 290)	(16 988 958)	(16 988 958)	5 492 576	(22 481 533)	(409,31)	11 878 690
Collection Rate ³											
Property rates		3,98	100,51	100,51	-	-	-	100,21	-	-	100,51
Service charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	100,00	100,00	-	-	-	100,00	-	-	100,00
Service charges - water revenue		-	100,00	100,00	-	-	-	100,00	-	-	100,00
Service charges - sanitation revenue		-	86,09	86,09	-	-	-	85,93	-	-	86,09
Service charges - refuse revenue		-	89,50	89,50	-	-	-	86,74	-	-	89,50
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-

¹ Adjusted budget and Year-to-date capital expenditure and total sources of capital funds are not balancing, refer to MFMA Circular 98 for mSCOA challenges.² Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.³ Collection rates are not pulling through to Schedule C.

City of Tshwane (COT): Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	490 619	18,4%	121 702	4,6%	73 727	2,8%	1 977 132	74,2%	2 663 179	19,4%	158 181	5,9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	973 771	46,9%	66 904	3,2%	27 004	1,3%	1 007 548	48,6%	2 075 326	15,1%	8 295	4%	-	-
Receivables from Non-exchange Transactions - Property Rates	613 476	20,9%	96 871	3,3%	104 594	3,6%	2 126 557	72,3%	2 939 999	21,4%	2 511	1%	-	-
Receivables from Exchange Transactions - Waste Water Management	98 504	21,4%	21 855	4,7%	12 529	2,7%	328 051	71,2%	460 939	3,4%	31 668	6,9%	-	-
Receivables from Exchange Transactions - Waste Management	106 599	14,1%	17 586	2,3%	12 653	1,7%	621 176	82,0%	759 314	5,5%	3 137	4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11 622	3,1%	1 536	4%	889	2%	365 328	96,3%	378 886	2,8%	1	-	-	-
Interest on Arrear Debtor Accounts	179 475	6,4%	91 299	3,2%	52 917	1,9%	2 499 322	88,5%	2 823 012	20,5%	26 630	1,0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	106 695	6,5%	135 642	8,3%	25 634	1,6%	1 369 634	83,6%	1 637 405	11,9%	31 347	1,9%	-	-
Total By Income Source	2 580 761	18,8%	552 395	4,0%	309 957	2,3%	10 294 948	74,9%	13 738 060	100,0%	261 961	1,9%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	208 212	54,8%	33 580	8,8%	31 112	8,2%	106 865	28,1%	379 769	2,8%	30 652	8,1%	-	-
Commercial	1 186 457	28,8%	183 487	4,5%	82 805	2,0%	2 667 571	64,7%	4 120 319	30,0%	122	-	-	-
Households	1 027 437	13,4%	285 598	3,7%	164 520	2,0%	6 213 145	80,9%	7 680 701	55,9%	258 650	3,4%	-	-
Other	158 655	10,2%	49 730	3,2%	41 521	2,7%	1 307 366	84,0%	1 557 272	11,3%	(27 463)	(1,8%)	-	-
Total By Customer Group	2 580 761	18,8%	552 395	4,0%	309 957	2,3%	10 294 948	74,9%	13 738 060	100,0%	261 961	1,9%	-	-

City of Tshwane (COT): Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	750 702	100,0%	-	-	-	-	-	-	750 702	16,0%
Bulk Water	271 567	100,0%	-	-	-	-	-	-	271 567	5,8%
PAYE deductions	136 713	100,0%	-	-	-	-	-	-	136 713	2,9%
VAT (output less input)	(2 015)	100,0%	-	-	-	-	-	-	(2 015)	-
Pensions/Retirement	129 966	100,0%	-	-	-	-	-	-	129 966	2,8%
Loan repayments	604 010	100,0%	-	-	-	-	-	-	604 010	12,9%
Trade Creditors	1 074 669	100,0%	-	-	-	-	-	-	1 074 669	22,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 730 603	100,0%	-	-	-	-	-	-	1 730 603	36,9%
Total	4 696 215	100,0%	-	-	-	-	-	-	4 696 215	100,0%

Gauteng: Emfuleni (GT421) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2019

R thousands	Description	2018/19 Audited Outcome	Budget year 2019/20							Full Year Forecast
			Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Financial Performance										
Property rates		856 165	886 130	886 130	223 929	221 317	445 247	443 065	2 182	0,49
Service charges		3 547 403	3 734 354	3 734 354	1 159 189	948 377	2 107 566	1 867 177	240 389	12,87
Investment revenue		10 168	8 644	8 644	1 384	2 821	4 205	4 322	(117)	(2,70)
Transfers and subsidies		847 854	846 871	846 871	333 231	288 715	591 946	423 436	168 510	39,80
Other own revenue		407 516	297 599	297 599	47 148	57 798	104 945	148 799	(43 854)	(29,47)
Total Revenue (excluding capital transfers and contributions)		5 669 106	5 773 598	5 773 598	1 764 881	1 489 028	3 253 909	2 886 799	367 111	12,72
Employee costs		1 045 268	1 210 776	1 210 776	275 814	272 749	548 562	605 391	(56 829)	(9,39)
Remuneration of councillors		66 194	55 860	55 860	17 060	17 026	34 086	27 930	6 156	22,04
Depreciation & asset impairment		368 940	433 743	433 743	103 719	103 719	207 437	216 871	(9 434)	(4,35)
Finance charges		365 979	19 011	19 011	24 676	67 998	92 673	9 506	83 168	874,94
Materials and bulk purchases		2 541 466	2 422 172	2 422 172	617 144	686 820	1 303 964	1 211 086	92 878	7,67
Transfers and subsidies		1 479	2 259	2 259	46	10	56	1 130	(1 074)	(95,08)
Other expenditure		2 079 808	1 574 088	1 574 088	69 798	157 289	227 087	787 045	(559 958)	(71,15)
Total Expenditure		6 469 133	5 717 910	5 717 910	1 108 255	1 305 610	2 413 865	2 858 960	(445 094)	(15,57)
Surplus/(Deficit)		(800 027)	55 688	55 688	656 626	183 418	840 044	27 839	812 205	2 917,52
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		159 624	214 705	214 705	-	4 903	4 903	107 352	(102 450)	(95,43)
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)		16 035	1 692	1 692	1 846	417	2 264	846	1 418	167,59
Surplus/(Deficit) after capital transfers & contributions		(624 368)	272 085	272 085	658 472	188 738	847 210	136 037	711 173	522,78
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(624 368)	272 085	272 085	658 472	188 738	847 210	136 037	711 173	522,78
Capital expenditure & funds sources										
Capital expenditure		245 953	471 566	471 566	(20)	22 822	22 802	235 783	(212 981)	(90,33)
Transfers recognised - capital		190 496	231 765	231 765	-	2 317	2 317	115 883	(113 566)	(98,00)
Borrowing		-	159 801	159 801	-	-	-	79 901	(79 901)	(100,00)
Internally generated funds		55 458	80 000	80 000	(20)	20 506	20 486	40 000	(19 514)	(48,79)
Total sources of capital funds		245 953	471 566	471 566	(20)	22 822	22 802	235 783	(212 981)	(90,33)
Financial position										
Total current assets		403 095	966 521	966 521	1 946 580	449 610	2 396 190	483 260	1 912 930	395,84
Total non current assets		92 062	10 872 049	10 872 049	11 235 135	(80 897)	11 154 239	5 436 025	5 718 214	105,19
Total current liabilities		920 269	1 201 687	1 201 687	3 565 125	185 668	3 750 793	600 844	3 149 949	524,25
Total non current liabilities		(3 250)	389 042	389 042	360 477	(660)	359 817	194 521	165 296	84,98
Community wealth/Equity		1 441 801	9 975 755	9 975 755	9 256 114	183 706	9 439 819	4 987 877	4 451 943	89,26
Cash flows										
Net cash from (used) operating		(4 744 391)	(4 340 488)	(4 340 488)	(1 004 491)	(1 201 882)	(2 206 372)	(2 170 249)	(36 124)	1,66
Net cash from (used) investing		17	2	2	-	(193)	-	1	(1)	(100,00)
Net cash from (used) financing		(50 609)	21 048	(11 547)	(4 288)	(193)	(4 481)	10 524	(15 005)	(142,58)
Cash/cash equivalents at the year end¹		(4 794 983)	(3 987 888)	(4 030 485)	(791 270)	(1 993 345)	(1 993 345)	(2 132 928)	139 583	(6,54)
Collection Rate²										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-

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

Emfuleni: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	381 033	4,5%	246 355	2,9%	220 153	2,6%	7 648 492	90,0%	8 496 033	100,0%	-	-	-	-
Total By Income Source	381 033	4,5%	246 355	2,9%	220 153	2,6%	7 648 492	90,0%	8 496 033	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 769	3,0%	11 876	2,6%	9 426	2,1%	423 739	92,4%	458 810	5,4%	-	-	-	-
Commercial	170 624	16,1%	90 000	8,5%	84 284	7,9%	716 059	67,5%	1 060 965	12,5%	-	-	-	-
Households	196 641	2,8%	144 479	2,1%	126 443	1,8%	6 508 694	93,3%	6 976 257	82,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	381 033	4,5%	246 355	2,9%	220 153	2,6%	7 648 492	90,0%	8 496 033	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	328 486	16,0%	(37 427)	(1,8%)	(77 930)	(3,8%)	1 838 004	89,6%	2 051 133	75,3%
Bulk Water	4 278	1,0%	4 136	1,0%	3 981	,9%	422 731	97,2%	435 126	16,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 234	12,8%	7 600	3,2%	3 104	1,3%	196 073	82,7%	237 011	8,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	362 998	13,3%	(25 691)	(,9%)	(70 846)	(2,6%)	2 456 808	90,2%	2 723 269	100,0%

Gauteng: Lesedi (GT423) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2019

R thousands	Description	2018/19	Budget year 2019/20									
		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	109 688	116 941	116 941	31 740	32 906	64 645	58 470	6 175	10,56	116 941	
	Service charges	473 509	528 988	528 988	149 156	127 645	276 801	264 494	12 307	4,65	528 988	
	Investment revenue	5 493	2 957	2 957	964	1 363	2 327	1 478	849	57,41	2 957	
	Transfers and subsidies	135 170	156 670	158 289	57 122	47 891	105 013	79 145	25 868	32,68	158 289	
	Other own revenue	38 896	85 585	85 585	9 049	11 138	20 187	42 793	(22 606)	(52,83)	85 585	
	Total Revenue (excluding capital transfers and contributions)	762 755	891 140	892 760	248 031	220 942	468 973	446 380	22 593	5,06	892 760	
	Employee costs	175 113	209 697	202 746	45 988	47 902	93 890	101 372	(7 482)	(7,38)	202 746	
	Remuneration of councillors	10 851	11 796	11 796	2 763	2 763	5 526	5 898	(372)	(6,30)	11 796	
	Depreciation & asset impairment	34 677	38 769	36 769	-	-	18 384	18 384	(18 384)	(100,00)	36 769	
	Finance charges	4 897	7 711	7 711	1 176	772	1 948	3 856	(1 908)	(49,47)	7 711	
	Materials and bulk purchases	311 827	356 796	354 964	106 645	56 899	163 544	177 482	(13 938)	(7,85)	354 964	
	Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
	Other expenditure	255 195	279 857	277 171	22 698	44 381	67 079	138 585	(71 506)	(51,60)	277 171	
	Total Expenditure	792 559	904 625	891 156	179 270	152 717	331 987	445 576	(25 49)	16 943,18	891 156	
	Surplus/(Deficit)	(29 804)	(13 485)	1 604	68 761	68 226	136 986	804	136 182	16 943,18	1 604	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	56 479	64 404	65 888	831	4 955	5 786	32 944	(27 158)	(82,44)	65 888	
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	10 824	-	-	-	-	-	-	-	-	-	
	Surplus/(Deficit) after capital transfers & contributions	37 499	50 919	67 492	69 592	73 181	142 773	33 748	109 025	323,06	67 492	
	Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
	Surplus/(Deficit) for the year	37 499	50 919	67 492	69 592	73 181	142 773	33 748	109 025	323,06	67 492	
	Capital expenditure & funds sources											
	Capital expenditure	40 388	82 354	76 243	1 053	10 938	11 991	38 122	(26 130)	(68,54)	76 243	
	Transfers recognised - capital	26 151	59 154	62 258	165	4 576	4 741	31 129	(26 387)	(84,77)	62 258	
	Borrowing	-	-	-	-	-	-	-	-	-	-	
	Internally generated funds	907	23 200	13 985	888	6 362	7 250	6 993	257	3,68	13 985	
	Total sources of capital funds	27 057	82 354	76 243	1 053	10 938	11 991	38 122	(26 130)	(68,54)	76 243	
Financial position												
Total current assets	290 632	279 778	283 196	487 063	(47 537)	439 526	141 598	297 928	210,40	283 196		
Total non current assets	901 532	928 660	980 888	905 698	7 825	913 524	490 444	423 080	86,26	980 888		
Total current liabilities	293 523	271 977	290 222	432 361	(117 056)	315 306	145 111	170 195	117,29	290 222		
Total non current liabilities	93 768	87 414	93 554	94 358	(4 259)	90 099	46 777	43 321	92,61	93 554		
Community wealth/Equity	728 192	798 129	812 816	789 745	19 543	809 288	406 408	402 880	99,13	812 816		
Cash flows												
Net cash from (used) operating	(623 115)	(715 080)	(703 611)	(179 270)	(136 994)	(316 264)	(351 804)	35 540	(10,10)	(703 611)		
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-		
Net cash from (used) financing	7 979	(5 482)	(3 235)	(5 583)	(43)	(5 626)	(2 179)	(3 447)	158,16	(3 235)		
Cash/cash equivalents at the year end ¹	(567 830)	(708 262)	(703 565)	(143 222)	(280 508)	(280 508)	(353 710)	73 202	(20,70)	(703 565)		
Collection Rate ²												
Property rates	-	-	-	-	-	-	-	-	-	-		
Service charges	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-		
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-		
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-		
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-		
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-		

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

² Collection rates are not pulling through to Schedule C.

Lesedi: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15	-	11 380	4,6%	7 480	3,0%	229 700	92,4%	248 575	92,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	0	-	28 753	13,8%	5 908	2,8%	174 214	83,4%	208 876	83,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	9 339	11,5%	3 081	3,8%	68 599	84,7%	81 019	84,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	3 134	4,8%	1 743	2,7%	60 203	92,5%	65 080	92,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	3 378	3,8%	2 013	2,3%	83 979	94,0%	89 370	94,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	88	,1%	2 315	2,9%	1 348	1,7%	75 219	95,2%	78 970	95,2%	-	-	-	-
Total By Income Source	103	-	58 300	7,6%	21 573	2,8%	691 914	89,6%	771 890	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	5 006	16,8%	1 856	6,2%	22 944	77,0%	29 806	3,9%	-	-	-	-
Commercial	6	-	20 286	52,9%	1 393	3,6%	16 693	43,5%	38 379	5,0%	-	-	-	-
Households	97	-	32 551	4,8%	17 978	2,7%	620 861	92,5%	671 487	87,0%	-	-	-	-
Other	-	-	457	1,4%	345	1,1%	31 415	97,5%	32 218	4,2%	-	-	-	-
Total By Customer Group	103	-	58 300	7,6%	21 573	2,8%	691 914	89,6%	771 890	100,0%	-	-	-	-

Lesedi Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 583	100,0%	-	-	-	-	-	-	2 583	44,8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 766	100,0%	-	-	-	-	-	-	2 766	48,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	303	72,9%	113	27,1%	-	-	-	-	416	7,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 651	98,0%	113	2,0%	-	-	-	-	5 764	100,0%

Gauteng: Merafong City (GT484) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2019

R thousands	Description	Budget year 2019/20									
		2018/19	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		178 453	536 696	536 696	128 837	142 572	271 409	272 190	(781)	(0,29)	536 696
Service charges		682 192	748 459	748 459	184 892	186 805	371 697	375 726	(4 029)	(1,07)	748 459
Investment revenue		9 558	8 871	8 871	2 548	2 016	4 564	4 453	111	2,49	8 871
Transfers and subsidies		302 320	233 422	233 422	92 991	60 824	153 815	134 318	19 497	14,52	233 422
Other own revenue		137 291	147 278	147 278	36 462	45 734	82 196	73 934	8 263	11,18	147 278
Total Revenue (excluding capital transfers and contributions)		1 309 815	1 674 725	1 674 725	445 730	437 951	883 681	860 621	23 060	2,68	1 674 725
Employee costs		321 472	369 651	369 651	80 282	79 874	160 156	186 452	(26 296)	(14,10)	369 651
Remuneration of councillors		23 827	27 731	27 731	5 712	5 712	11 426	16 341	(4 914)	(30,07)	27 731
Depreciation & asset impairment		100 591	106 226	106 226	-	53 113	53 113	53 325	(212)	(0,40)	106 226
Finance charges		35 868	33 343	33 343	11 477	14 920	26 396	18 415	7 981	43,34	33 343
Materials and bulk purchases		514 599	558 506	558 506	185 434	96 788	282 222	380 527	(98 305)	(25,83)	558 506
Transfers and subsidies		301	2 510	2 510	(25)	100	75	1 260	(1 185)	(94,03)	2 510
Other expenditure		534 835	537 932	537 932	10 897	252 497	263 393	339 206	(75 813)	(22,35)	537 932
Total Expenditure		1 531 493	1 635 900	1 635 900	293 777	503 006	796 783	995 527	(198 744)	(19,96)	1 635 900
Surplus/(Deficit)		(221 679)	38 825	38 825	151 953	(65 055)	86 898	(134 906)	221 804	(164,41)	38 825
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		128 094	160 505	160 505	-	-	-	80 574	(80 574)	(100,00)	160 505
Transfers and subsidies - capital (monetary allocations) (Nat. / Prov. Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)		85	25	25	103	-	103	12	91	727,84	25
Surplus/(Deficit) after capital transfers & contributions		(93 500)	199 355	199 355	152 057	(65 055)	87 002	(54 320)	141 322	(260,17)	199 355
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(93 500)	199 355	199 355	152 057	(65 055)	87 002	(54 320)	141 322	(260,17)	199 355
Capital expenditure & funds sources ¹											
Capital expenditure		-	163 290	163 290	-	-	-	81 166	(81 166)	(100,00)	163 290
Transfers recognised - capital		-	81 346	81 346	-	-	-	40 030	(40 030)	(100,00)	81 346
Borrowing		-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-
Total sources of capital funds		-	-	-	-	-	-	-	-	-	-
Financial position											
Total current assets		144 492	-	-	345 527	(36 690)	308 837	-	308 837	-	-
Total non current assets		3 247 082	164 615	164 615	3 262 581	9 107	3 271 688	81 831	3 189 856	3 898,08	164 615
Total current liabilities		1 735 183	-	-	1 808 132	38 627	1 846 759	-	1 846 759	-	-
Total non current liabilities		118 823	-	-	116 867	(1 153)	115 514	-	115 514	-	-
Community wealth/Equity		1 631 068	(34 740)	(34 740)	1 531 252	(17)	1 531 235	136 151	1 395 084	1 024,66	(34 740)
Cash flows											
Net cash from (used) operating		240 172	(1 206 450)	(1 206 450)	154 590	115 178	269 768	(727 564)	997 332	(137,08)	(1 206 450)
Net cash from (used) investing		(50 422)	50 422	-	-	-	-	25 211	(25 211)	(100,00)	-
Net cash from (used) financing		15 785	(15 785)	-	52	237	289	(7 893)	8 181	(103,66)	-
Cash/cash equivalents at the year end ²		166 761	(1 171 813)	(1 206 450)	121 456	236 870	236 870	(710 246)	947 116	(133,35)	(1 206 450)
Collection Rate ³											
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		362,13	-	-	591,87	479,06	537,22	-	-	-	-
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. Service charges for electricity are being followed up with NT.

Merafong City: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	27 597	4,4%	13 278	2,1%	12 550	2,0%	569 425	91,4%	622 850	27,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 236	21,8%	7 476	8,5%	3 706	4,2%	57 733	65,5%	88 151	3,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	50 887	10,0%	42 811	8,4%	33 727	6,6%	382 230	75,0%	509 755	22,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 475	4,1%	4 383	3,3%	4 124	3,1%	120 565	89,6%	134 547	5,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 195	3,2%	5 371	2,8%	4 968	2,6%	175 049	91,4%	191 573	18,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	103	12,2%	69	8,1%	50	5,9%	624	73,8%	846	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	12 694	2,6%	12 707	2,6%	11 943	2,5%	444 880	92,3%	482 224	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 194	3,8%	5 634	2,4%	4 171	1,7%	220 272	92,1%	239 272	22,1%	-	-	-	-
Total By Income Source	131 381	6,7%	91 829	4,0%	75 230	3,3%	1 970 778	86,9%	2 269 218	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 359	11,7%	1 880	7,3%	1 634	6,3%	20 134	77,4%	26 017	1,1%	-	-	-	-
Commercial	79 706	8,8%	52 195	4,8%	41 546	3,8%	908 816	84,0%	1 082 263	47,7%	-	-	-	-
Households	46 621	4,9%	36 929	3,5%	31 241	3,0%	942 583	89,1%	1 057 374	46,5%	-	-	-	-
Other	2 695	2,7%	815	,8%	808	,8%	99 246	95,8%	103 564	4,6%	-	-	-	-
Total By Customer Group	131 381	5,8%	91 829	4,0%	75 230	3,3%	1 970 778	86,8%	2 269 218	100,0%	-	-	-	-

Merafong City: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	52 743	23,1%	57 356	51,5%	93 556	89,4%	212 519	51,1%	416 175	61,3%
Bulk Water	44 118	24,3%	42 739	38,4%	331	,4%	-	-	87 188	12,8%
PAYE deductions	78 165	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	43,1%	-	-	-	-	-	-	78 165	11,5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 119	2,8%	11 245	10,1%	10 803	10,3%	67 065	71,2%	94 231	13,9%
Auditor-General	1 178	,6%	-	-	-	-	2 450	67,5%	3 628	,5%
Other	-	-	-	-	-	-	-	-	-	-
Total	181 323	26,7%	111 340	16,4%	104 690	15,4%	282 034	41,5%	679 387	100,0%

Gauteng: Midvaal (GT422) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2019

Description	2018/19	Budget year 2019/20									
	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	213 758	222 422	222 422	61 854	61 254	123 109	111 211	11 898	10,70	222 422	
Service charges	657 266	694 371	694 371	192 097	175 803	367 900	347 185	20 715	5,97	694 371	
Investment revenue	18 751	13 736	13 736	2 375	3 686	6 061	6 868	(807)	(11,75)	13 736	
Transfers and subsidies	121 603	149 443	149 443	51 544	36 386	87 930	74 721	13 209	17,68	149 443	
Other own revenue	66 489	69 549	69 549	4 899	30 588	35 487	34 774	713	2,05	69 549	
Total Revenue (excluding capital transfers and contributions)	1 077 867	1 149 520	1 149 520	312 770	307 718	620 487	574 760	45 728	7,96	1 149 520	
Employee costs	268 435	319 875	319 875	69 510	70 229	139 739	159 939	(20 200)	(12,63)	319 875	
Remuneration of councillors	12 460	12 390	12 390	3 139	3 155	6 294	6 195	99	1,60	12 390	
Depreciation & asset impairment	136 385	123 106	123 106	32 041	31 627	63 668	61 554	2 114	3,43	123 106	
Finance charges	18 320	21 547	21 547	826	8 855	9 681	10 773	(1 093)	(10,14)	21 547	
Materials and bulk purchases	405 260	433 764	433 764	140 272	120 368	260 640	216 882	43 758	20,18	433 764	
Transfers and subsidies	593	587	587	192	105	297	293	3	1,10	587	
Other expenditure	276 210	297 557	297 557	30 090	128 820	158 910	148 781	10 129	6,81	297 557	
Total Expenditure	1 117 663	1 208 825	1 208 825	276 070	363 158	639 228	604 417	34 811	5,76	1 208 825	
Surplus/(Deficit)	(39 796)	(59 304)	(59 304)	36 700	(55 441)	(18 740)	(29 657)	10 917	(36,81)	(59 304)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)											
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	24 710	3 950	3 950	(290)	378	88	1 975	(1 887)	(95,55)	3 950	
Share of surplus/ (deficit) of associate	36 588	31 451	31 451	40 262	(30 119)	10 144	15 721	(5 577)	(35,48)	31 451	
Surplus/(Deficit) for the year	36 588	31 451	31 451	40 262	(30 119)	10 144	15 721	(5 577)	(35,48)	31 451	
Capital expenditure & funds sources											
Capital expenditure	133 636	135 184	135 184	9 414	28 472	37 886	67 592	(29 706)	(43,95)	135 184	
Transfers recognised - capital	76 384	90 756	90 756	9 134	24 695	33 830	45 378	(11 548)	(25,45)	90 756	
Borrowing	30 981	29 750	29 750	-	1 306	1 306	14 875	(13 569)	(91,22)	29 750	
Internally generated funds	26 271	14 678	14 678	280	2 471	2 750	7 339	(4 589)	(62,53)	14 678	
Total sources of capital funds	133 636	135 184	135 184	9 414	28 472	37 886	67 592	(29 706)	(43,95)	135 184	
Financial position											
Total current assets	505 816	407 424	407 424	575 063	(16 745)	558 319	203 712	354 606	174,07	407 424	
Total non current assets	2 046 995	2 091 761	2 091 761	2 017 841	(3 154)	2 014 686	1 045 882	968 804	92,63	2 091 761	
Total current liabilities	330 307	216 381	216 381	330 138	(9 639)	320 498	108 190	212 308	196,24	216 381	
Total non current liabilities	162 424	186 295	186 295	162 424	(262)	162 162	93 147	69 015	74,09	186 295	
Community wealth/Equity	2 126 314	2 096 588	2 096 588	2 166 439	1 565	2 168 004	1 048 294	1 119 710	106,81	2 096 588	
Cash flows											
Net cash from (used) operating	(865 037)	(993 968)	(993 968)	(237 191)	(246 969)	(484 160)	(496 988)	12 828	(2,58)	(993 968)	
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	
Net cash from (used) financing	(15 262)	1 052	-	(30 838)	13 166	(17 672)	526	(18 198)	(3 459,51)	-	
Cash/cash equivalents at the year end¹	(678 316)	(790 062)	(791 114)	24 871	(208 932)	(208 932)	(479 557)	270 625	(56,43)	(791 114)	
Collection Rate²											
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	

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

Midvaal: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 951	15,3%	8 128	6,9%	7 783	6,6%	83 205	71,1%	117 067	33,3%	-	-	378 863	323,6%
Trade and Other Receivables from Exchange Transactions - Electricity	13 186	51,0%	1 593	6,2%	854	3,3%	10 207	39,5%	25 840	7,3%	-	-	44 655	172,8%
Receivables from Non-exchange Transactions - Property Rates	15 885	14,7%	6 940	6,4%	5 286	4,9%	80 127	74,0%	108 248	30,8%	-	-	260 239	240,4%
Receivables from Exchange Transactions - Waste Water Management	3 117	18,7%	1 001	6,0%	671	4,0%	11 861	71,2%	16 649	4,7%	-	-	38 898	233,6%
Receivables from Exchange Transactions - Waste Management	2 788	14,4%	1 066	5,5%	766	4,0%	14 694	76,1%	19 303	5,5%	-	-	48 280	250,1%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 309	3,8%	1 704	5,0%	1 546	4,5%	29 675	86,7%	34 234	9,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(27 717)	(91,4%)	2 338	7,7%	1 518	5,0%	54 185	178,7%	30 325	8,6%	-	-	151 171	498,5%
Total By Income Source	26 529	7,5%	22 760	6,5%	18 425	5,2%	283 953	80,7%	351 666	100,0%	-	-	922 106	262,2%
Debtors Age Analysis By Customer Group														
Organs of State	(3 147)	(31,1%)	789	7,8%	819	8,1%	11 650	115,2%	10 111	2,9%	-	-	-	-
Commercial	14 288	24,8%	3 834	6,7%	3 718	6,5%	35 741	62,1%	57 581	16,4%	-	-	-	-
Households	15 387	5,4%	18 137	6,4%	13 888	4,9%	236 562	83,3%	283 974	80,8%	-	-	922 106	324,7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 529	7,5%	22 760	6,5%	18 425	5,2%	283 953	80,7%	351 666	100,0%	-	-	922 106	262,2%

Midvaal: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	21 983	100,0%	-	-	-	-	-	-	21 983	26,8%
Bulk Water	12 308	100,0%	-	-	-	-	-	-	12 308	15,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47 758	100,0%	-	-	-	-	-	-	47 758	58,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	82 049	100,0%	-	-	-	-	-	-	82 049	100,0%

Gauteng: Mogale City (GT481) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2019

R thousands	Description	2018/19	Budget year 2019/20									
		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	529 305	576 922	538 121	38 649	129 694	168 343	269 060	(100 717)	(37,43)	538 121	
	Service charges	1 569 174	1 663 380	1 703 267	329 190	437 504	766 693	851 633	(84 940)	(9,97)	1 703 267	
	Investment revenue	5 125	7 390	7 390	523	1 014	1 537	3 695	(2 158)	(58,41)	7 390	
	Transfers and subsidies	389 863	434 121	422 968	(165 523)	138 063	(27 439)	211 484	(238 923)	(112,97)	422 968	
	Other own revenue	208 238	375 108	275 066	5 279	39 694	44 973	137 533	(92 559)	(67,30)	275 066	
	Total Revenue (excluding capital transfers and contributions)	2 701 703	3 056 921	2 946 810	208 118	745 989	954 108	1 473 405	(519 298)	(35,24)	2 946 810	
	Employee costs	751 608	801 632	810 413	(1 379 476)	200 936	(1 178 540)	405 207	(1 583 747)	(390,85)	810 413	
	Remuneration of councillors	34 390	36 040	36 040	8 663	8 663	17 325	18 020	(695)	(3,86)	36 040	
	Depreciation & asset impairment	300 014	292 574	335 212	77 088	169 848	246 935	167 606	79 329	47,33	335 212	
	Finance charges	71 690	50 423	50 423	9 396	16 122	25 518	25 212	306	1,21	50 423	
	Materials and bulk purchases	992 888	1 084 339	1 082 405	278 555	261 879	540 435	541 203	(768)	(0,14)	1 082 405	
	Transfers and subsidies	3 159	5 125	5 545	802	416	1 218	2 772	(1 554)	(96,05)	5 545	
	Other expenditure	750 369	705 832	678 031	(374 819)	120 622	(254 197)	339 016	(593 213)	(174,98)	678 031	
	Total Expenditure	2 904 119	2 975 965	2 998 069	(1 379 791)	778 485	(601 306)	1 499 036	(2 100 342)	(140,11)	2 998 069	
	Surplus/(Deficit)	(202 416)	80 956	(51 259)	1 587 909	(32 496)	1 555 414	(25 630)	1 581 044	(6 168,64)	(51 259)	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	236 380	179 420	172 420	(57 320)	22 206	(35 114)	86 210	(121 324)	(140,73)	172 420	
	Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	119 187	85 555	65 155	1 821	4 058	5 880	32 577	(26 698)	(81,95)	65 155	
	Surplus/(Deficit) after capital transfers & contributions	153 151	345 931	186 315	1 532 410	(6 231)	1 526 179	93 157	1 433 022	1 538,29	186 315	
	Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
	Surplus/(Deficit) for the year	153 151	345 931	186 315	1 532 410	(6 231)	1 526 179	93 157	1 433 022	1 538,29	186 315	
	Capital expenditure & funds sources											
	Capital expenditure	-	342 392	13 431	(46)	-	(46)	6 716	(6 761)	(100,68)	13 431	
	Transfers recognised - capital	-	131 511	205 486	15 802	(68)	15 734	102 743	(87 009)	(84,69)	205 486	
	Borrowing	-	-	-	-	-	-	-	-	-	-	
	Internally generated funds	-	59 978	-	(74 467)	-	(74 467)	-	(74 467)	-	-	
	Total sources of capital funds	-	191 489	205 486	(58 665)	(68)	(58 733)	102 743	(161 476)	(157,17)	205 486	
	Financial position											
	Total current assets	344 125	894 864	(54 741)	1 306 743	(79 629)	1 227 114	(27 371)	1 254 485	(4 583,23)	(54 741)	
	Total non current assets	66 162	6 316 240	260 536	637 531	692	638 223	130 268	507 955	389,93	260 536	
	Total current liabilities	64 880	631 524	19 480	411 994	(42 276)	369 718	9 740	359 978	3 695,83	19 480	
Total non current liabilities	8 164	545 269	-	(101)	(15 908)	(16 009)	-	(16 009)	-	-		
Community wealth/Equity	184 090	5 688 380	-	-	(14 522)	(14 522)	-	(14 522)	-	-		
Cash flows												
Net cash from (used) operating	(2 329 085)	(2 553 223)	(2 468 807)	1 457 681	(608 221)	849 460	(1 234 405)	2 083 864	(168,82)	(2 468 807)		
Net cash from (used) investing	(86 571)	7 743	-	-	(231)	(231)	3 871	(4 102)	(105,96)	-		
Net cash from (used) financing	(12 651)	44 715	(67 908)	(5 201)	(1 091)	(6 292)	5 808	(12 100)	(208,32)	(67 908)		
Cash/cash equivalents at the year end	(2 623 918)	(2 069 603)	(2 544 613)	1 897 198	1 322 761	1 322 761	(1 225 383)	2 548 144	(207,95)	(2 544 613)		
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, refer to MFMA Circular 98 for mSCOA challenges.

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

3 Collection rates are not pulling through to Schedule C.

Mogale City: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	90 656	39,7%	30 467	13,4%	7 359	3,2%	96 602	43,7%	228 104	13,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	75 314	43,1%	15 497	8,9%	13 846	7,9%	69 979	40,1%	174 635	10,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 061	11,8%	96 936	24,9%	11 382	2,9%	234 490	60,3%	389 869	22,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	27 466	11,3%	57 469	23,6%	6 262	2,6%	132 409	62,6%	243 635	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16 925	7,2%	82 923	35,2%	4 243	1,8%	131 152	55,8%	235 242	13,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 371	25,4%	714	13,2%	30	0,6%	3 284	60,8%	5 400	3%	-	-	-	-
Interest on Arrear Debtor Accounts	11 819	7,0%	36 645	21,7%	5 476	3,2%	114 861	68,0%	168 800	9,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	79 820	28,0%	51 194	17,9%	6 874	2,4%	147 564	51,7%	285 451	16,5%	-	-	-	-
Total By Income Source	349 461	20,2%	371 865	21,5%	55 470	3,2%	953 340	55,1%	1 730 137	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 638	15,8%	994	2,1%	927	1,9%	38 640	80,2%	48 199	2,8%	-	-	-	-
Commercial	150 515	38,3%	28 807	7,3%	13 246	3,4%	200 761	51,0%	393 329	22,7%	-	-	-	-
Households	156 088	13,0%	321 392	26,7%	39 723	3,3%	686 330	57,0%	1 203 542	69,6%	-	-	-	-
Other	35 211	41,4%	20 672	24,3%	1 574	1,9%	27 609	32,5%	85 066	4,9%	-	-	-	-
Total By Customer Group	349 461	20,2%	371 865	21,5%	55 470	3,2%	953 340	55,1%	1 730 137	100,0%	-	-	-	-

Mogale City: Creditors Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	141 867	100,0%	-	-	-	-	-	-	141 867	34,3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	123 643	45,4%	133 632	49,1%	13 694	5,0%	1 278	5,5%	272 246	65,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	265 509	64,1%	133 632	32,3%	13 694	3,3%	1 278	3,3%	414 113	100,0%

Gauteng: Rand West City (GT485) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2019

R thousands	Description	2018/19	Budget year 2019/20									
		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	187 203	288 520	288 520	66 563	46 232	112 785	144 260	(31 475)	(21,82)	288 520	
	Service charges	1 019 293	1 290 959	1 291 181	314 956	273 300	588 256	645 701	(57 446)	(8,90)	1 291 181	
	Investment revenue	38 575	2 473	2 473	8 176	616	8 792	1 237	7 555	610,93	2 473	
	Transfers and subsidies	439 136	344 610	340 052	125 179	76 239	201 418	167 747	33 671	20,07	340 052	
	Other own revenue	16 760	98 002	97 780	23 756	45 434	69 190	48 779	20 411	41,84	97 780	
	Total Revenue (excluding capital transfers and contributions)	1 700 967	2 024 564	2 020 006	538 620	441 820	980 441	1 007 724	(27 284)	(2,71)	2 020 006	
	Employee costs	526 999	546 659	544 808	132 980	127 331	260 311	272 845	(12 534)	(4,59)	544 808	
	Remuneration of councillors	28 759	30 153	31 746	7 201	7 642	14 843	15 475	(631)	(4,08)	31 746	
	Depreciation & asset impairment	183 162	204 968	204 968	32 754	54 453	87 208	102 484	(15 276)	(14,91)	204 968	
	Finance charges	47 689	42 423	42 423	1 355	14 492	15 847	22 211	(6 364)	(28,65)	42 423	
	Materials and bulk purchases	728 263	852 627	852 090	70 953	312 484	383 437	426 179	(42 743)	(10,03)	852 090	
	Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
	Other expenditure	429 905	416 616	356 309	43 898	120 189	164 087	193 231	(29 144)	(15,08)	356 309	
	Total Expenditure	1 942 777	2 093 446	2 032 343	289 141	636 592	925 733	1 032 426	(106 692)	(10,33)	2 032 343	
		Surplus/(Deficit)	(241 810)	(68 882)	(12 337)	249 479	(194 772)	54 707	(24 701)	79 409	(321,47)	(12 337)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	
(National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	
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		(83 839)	188 461	249 564	265 555	(115 432)	150 123	108 528	41 595	38,33	249 564	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year		(83 839)	188 461	249 564	265 555	(115 432)	150 123	108 528	41 595	38,33	249 564	
Capital expenditure & funds sources ¹												
Capital expenditure		492 417	4 752 754	4 752 754	640 753	11 698	652 452	2 574 409	(1 921 957)	(74,66)	4 752 754	
Transfers recognised - capital		92 235	206 088	206 088	176 977	62 991	239 968	103 044	136 924	132,88	206 088	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		-	-	-	-	-	-	-	-	-	-	
Total sources of capital funds		92 235	206 088	206 088	176 977	62 991	239 968	103 044	136 924	132,88	206 088	
Financial position		Total current assets	756 371	458 241	458 478	951 702	127 309	1 079 011	236 154	842 858	356,91	458 478
		Total non current assets	4 268 779	4 752 754	4 752 754	4 391 321	11 698	4 403 020	2 574 409	1 828 611	71,03	4 752 754
	Total current liabilities	1 654 713	672 034	672 034	1 589 003	254 616	1 843 618	562 280	1 281 338	227,88	672 034	
	Total non current liabilities	320 774	539 650	539 650	307 748	-	307 748	292 311	15 437	5,28	539 650	
	Community wealth/Equity	3 133 497	3 810 850	3 749 984	3 180 718	(177)	3 180 542	1 847 443	1 333 099	72,16	3 749 984	
Cash flows	Net cash from (used) operating	(10 044)	(1 765 548)	(1 724 208)	200 500	(137 712)	62 788	(873 240)	936 027	(107,19)	(1 724 208)	
	Net cash from (used) investing	(209 590)	(1 628)	(200)	(18 437)	(82 996)	(101 433)	(873)	(100 559)	11 512,99	(200)	
	Net cash from (used) financing	(34 621)	(113 259)	(105 561)	(43 261)	(1)	(43 261)	(59 030)	15 769	(26,71)	(105 561)	
	Cash/cash equivalents at the year end ²	(198 268)	(1 783 202)	(1 732 736)	172 970	(47 739)	(47 739)	(924 411)	876 672	(94,84)	(1 732 736)	
	Collection Rate ³	-	-	-	-	-	-	-	-	-	-	
	Property rates	0,02	-	-	0,00	0,00	0,00	-	-	-	-	
	Service charges	-	-	-	-	-	-	-	-	-	-	
	Service charges - electricity revenue	30,32	0,04	0,04	31,74	43,12	36,74	0,04	-	-	0,04	
	Service charges - water revenue	2,17	-	-	1,62	1,29	1,46	-	-	-	-	
	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 challenge.² Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.³ Collection rates are not pulling through to Schedule C.

Rand West City: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	28 541	18,6%	16 568	10,8%	8 756	5,7%	99 349	64,8%	153 214	18,4%	(628)	(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%	(245)	(2%)	-	-
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%	(294)	(3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	7 857	12,0%	6 170	9,4%	2 776	4,2%	48 656	74,3%	65 688	7,9%	(383)	(6%)	-	-
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%	(430)	(6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	-	2	-	2	-	67 118	100,0%	67 124	8,1%	(430)	(6%)	-	-
Interest on Arrear Debtor Accounts	3 985	4,6%	3 766	4,4%	3 600	4,1%	75 450	86,9%	86 821	10,4%	(0)	-	-	-
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%	13 639	7,5%	-	-
Total By Income Source	130 910	15,7%	60 327	7,2%	48 541	5,8%	592 544	71,2%	832 321	100,0%	11 229	1,3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 245	7,8%	3 174	4,7%	2 402	3,6%	56 113	83,8%	66 934	8,0%	16	-	-	-
Commercial	89 649	30,6%	35 989	12,3%	29 914	10,2%	137 836	47,0%	293 387	35,2%	14 147	4,8%	-	-
Households	36 016	7,5%	21 164	4,5%	16 225	3,4%	388 595	84,4%	472 000	56,7%	(2 934)	(6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	130 910	15,7%	60 327	7,2%	48 541	5,8%	592 544	71,2%	832 321	100,0%	11 229	1,3%	-	-

Rand West City: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	50 265	14,8%	193 138	56,9%	-	-	95 906	28,3%	339 308	47,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (outputless input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	59 796	16,1%	22 426	6,1%	14 450	3,9%	273 730	73,9%	370 402	52,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	110 061	15,5%	215 565	30,4%	14 450	2,0%	369 635	52,1%	709 711	100,0%

Gauteng: Sedibeng (DC42) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2019

R thousands	Description	Budget year 2019/20									
		2018/19	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	2 944	2 944	1 995	2 615	952	499	1 451	1 308	143	10,96	2 615
Transfers and subsidies	277 892	301 541	301 541	301 541	115 027	95 204	210 231	150 770	59 461	39,44	301 541
Other own revenue	90 699	102 277	102 277	102 277	9 477	26 868	36 345	51 139	(14 793)	(28,93)	102 277
Total Revenue (excluding capital transfers and contributions)	371 535	405 811	405 811	406 433	125 456	122 571	248 028	203 217	44 811	22,05	406 433
Employee costs	264 064	276 025	276 025	68 340	67 893	136 234	136 234	137 585	(1 351)	(0,98)	275 172
Remuneration of councillors	13 432	14 031	14 031	3 265	3 364	7 015	6 629	7 015	(387)	(5,51)	14 031
Depreciation & asset impairment	15 715	11 620	11 620	-	3 437	3 437	3 437	5 156	(1 718)	(33,33)	10 312
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	8 224	7 827	7 827	2 301	1 751	4 052	4 052	3 295	756	22,95	6 591
Transfers and subsidies	9 560	25 141	25 141	53	3 892	3 945	3 945	12 471	(8 526)	(68,37)	24 942
Other expenditure	109 178	94 420	94 420	17 525	19 904	37 429	37 429	42 452	(5 023)	(11,83)	84 904
Total Expenditure	420 172	429 062	429 062	91 484	100 241	191 725	191 725	207 974	(16 249)	(7,81)	415 952
Surplus/(Deficit)	(48 637)	(23 251)	(23 251)	33 972	22 331	22 331	56 302	(4 757)	61 060	(1 283,46)	(9 518)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(48 637)	(23 251)	(23 251)	33 972	22 331	22 331	56 302	(4 757)	61 060	(1 283,46)	(9 518)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(48 637)	(23 251)	(23 251)	33 972	22 331	22 331	56 302	(4 757)	61 060	(1 283,46)	(9 518)
Capital expenditure & funds sources											
Capital expenditure	3 530	1 750	1 750	238	261	261	499	397	102	25,76	794
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 530	1 750	1 750	238	261	261	499	397	102	25,76	794
Total sources of capital funds	3 530	1 750	1 750	238	261	261	499	397	102	25,76	794
Financial position											
Total current assets	49 119	29 520	29 520	111 711	3 109	3 109	114 820	39 038	75 782	194,12	78 076
Total non current assets	112 827	105 432	105 432	103 155	6 734	6 734	109 889	52 238	57 651	110,36	104 476
Total current liabilities	252 786	125 961	125 961	236 324	23 983	23 983	260 307	72 192	188 115	260,58	144 384
Total non current liabilities	23 732	22 852	22 852	20 974	1 698	1 698	22 672	11 426	11 246	98,42	22 852
Community wealth/Equity	(90 864)	9 390	9 390	(42 432)	(15 838)	(15 838)	(58 270)	12 417	(70 687)	(569,28)	24 834
Cash flows											
Net cash from (used) operating	(394 242)	(416 131)	(404 427)	(91 431)	(96 420)	(96 420)	(187 851)	(202 212)	14 360	(7,10)	(404 427)
Net cash from (used) investing	-	-	-	(26)	0	0	(25)	(0)	(25)	509 100,00	(5)
Net cash from (used) financing	136	5	(5)	(69 952)	(166 373)	(166 373)	(166 373)	(199 958)	33 585	(16,80)	(377 387)
Cash/cash equivalents at the year end¹	(377 278)	(389 080)	(377 387)	(69 952)	(166 373)	(166 373)	(166 373)	(199 958)	33 585	(16,80)	(377 387)
Collection Rate											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-

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

Sedibeng: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	271	,4%	2 114	3,3%	1 040	1,6%	60 982	94,7%	64 407	100,0%	-	-	173 283	269,0%
Total By Income Source	271	,4%	2 114	3,3%	1 040	1,6%	60 982	94,7%	64 407	100,0%	-	-	173 283	269,0%
Debtors Age Analysis By Customer Group														
Organs of State	271	,4%	2 114	3,3%	1 040	1,6%	60 982	94,7%	64 407	100,0%	-	-	173 283	269,0%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	271	,4%	2 114	3,3%	1 040	1,6%	60 982	94,7%	64 407	100,0%	-	-	173 283	269,0%

Sedibeng: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 460	7,0%	-	-	18 239	7,8%	199 345	85,2%	234 044	100,0%
Total	16 460	7,0%	-	-	18 239	7,8%	199 345	85,2%	234 044	100,0%

Gauteng: West Rand (DC48) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2019

Description	2018/19	Budget year 2019/20							Full Year Forecast	
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance		YTD variance %
R thousands										
Financial Performance										
Property rates	-	-	-	-	(7 325)	(7 318)	-	-	-	-
Service charges	592	-	-	6	-	-	-	(7 318)	-	-
Investment revenue	948	-	-	369	129	498	-	498	-	-
Transfers and subsidies	294 779	207 828	207 828	75 355	80 317	155 672	207 828	(52 156)	(25,10)	207 828
Other own revenue	3 716	19 973	19 973	2 344	1 319	3 664	19 973	(16 309)	(81,66)	19 973
Total Revenue (excluding capital transfers and contributions)	300 034	227 801	227 801	78 075	74 440	152 515	227 801	(75 286)	(33,05)	227 801
Employee costs	176 194	180 354	180 354	45 779	45 017	90 796	180 354	(89 558)	(49,66)	180 354
Remuneration of councillors	13 020	14 643	14 643	3 228	3 349	6 576	14 643	(8 066)	(55,09)	14 643
Depreciation & asset impairment	7 206	7 000	7 000	-	-	-	7 000	(7 000)	(100,00)	7 000
Finance charges	1 739	1 564	1 564	463	27	490	1 564	(1 074)	(68,67)	1 564
Materials and bulk purchases	166	200	200	20	51	71	200	(129)	(64,60)	200
Transfers and subsidies	12 142	12 640	12 640	-	4 701	4 701	12 640	(7 939)	(62,81)	12 640
Other expenditure	44 840	65 216	65 216	11 802	15 042	26 844	65 216	(38 371)	(58,84)	65 216
Total Expenditure	255 306	281 617	281 617	61 292	68 187	129 479	281 617	(152 138)	(54,02)	281 617
Surplus/(Deficit)	44 728	(53 816)	(53 816)	16 783	6 253	23 036	(53 816)	76 852	(142,80)	(53 816)
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial and District)										
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	2 594	14 748	14 748	1 924	-	1 924	14 748	(12 824)	(86,95)	14 748
Private Enterprises, Public Corporations, Higher Educ										
Institutions) & Transfers and subsidies - capital (in-kind - all)	255	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	47 576	(39 068)	(39 068)	18 707	6 253	24 960	(39 068)	64 028	(163,89)	(39 068)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 576	(39 068)	(39 068)	18 707	6 253	24 960	(39 068)	64 028	(163,89)	(39 068)
Capital expenditure & funds sources ¹										
Capital expenditure	(17 581)	24 739	24 739	(17 581)	-	(17 581)	24 739	(42 320)	(171,07)	24 739
Transfers recognised - capital	(7 152)	12 000	12 000	(7 152)	-	(7 152)	12 000	(19 152)	(159,60)	12 000
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	(7 152)	12 000	12 000	(7 152)	-	(7 152)	12 000	(19 152)	(159,60)	12 000
Financial position										
Total current assets	44 158	26 721	26 721	59 296	(11 283)	48 012	26 721	21 292	79,68	26 721
Total non current assets	88 095	79 200	79 200	88 095	-	88 095	79 200	8 895	11,23	79 200
Total current liabilities	145 797	137 191	137 191	142 228	(17 579)	124 649	137 191	(12 543)	(9,14)	137 191
Total non current liabilities	64 439	74 589	74 589	64 439	-	64 439	74 589	(10 149)	(13,61)	74 589
Community wealth/Equity	(125 960)	(66 791)	(66 791)	(77 983)	43	(77 940)	(66 791)	(11 149)	16,69	(66 791)
Cash flows										
Net cash from (used) operating	57 218	(27 676)	(27 676)	18 406	26 904	45 310	(27 676)	72 985	(263,72)	(27 676)
Net cash from (used) investing	(54)	(25 043)	(24 739)	-	-	-	(24 891)	24 891	(100,00)	(24 739)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end ²	51 052	4 088	4 392	21 152	48 056	48 056	4 240	43 817	1 033,43	4 392
Collection Rate ³										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	30 27	-	-	0,03	5,69	1,99	-	-	-	-

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.³ Collection rates are not pulling through to Schedule C.

West Rand: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	396	27,4%	-	-	-	-	1 048	72,6%	1 444	4,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	273	7,2%	112	3,0%	-	-	3 271	86,8%	3 767	10,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 079	16,5%	38	3%	9 264	73,6%	1 203	9,6%	12 584	36,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 006	6,0%	3	-	12 303	73,0%	3 545	21,0%	16 858	48,6%	-	-	-	-
Total By Income Source	3 755	10,8%	154	4%	21 679	62,6%	9 067	26,2%	34 654	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	3 755	10,8%	154	4%	21 679	62,6%	9 067	26,2%	34 654	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 755	10,8%	154	4%	21 679	62,6%	9 067	26,2%	34 654	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 (outputless input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 368	41,7%	733	9,1%	1 117	13,8%	2 861	35,4%	8 080	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 368	41,7%	733	9,1%	1 117	13,8%	2 861	35,4%	8 080	100,0%

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