

***THE PROVINCE OF
GAUTENG***



***DIE PROVINSIE VAN
GAUTENG***

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DEPARTMENT OF HEALTH

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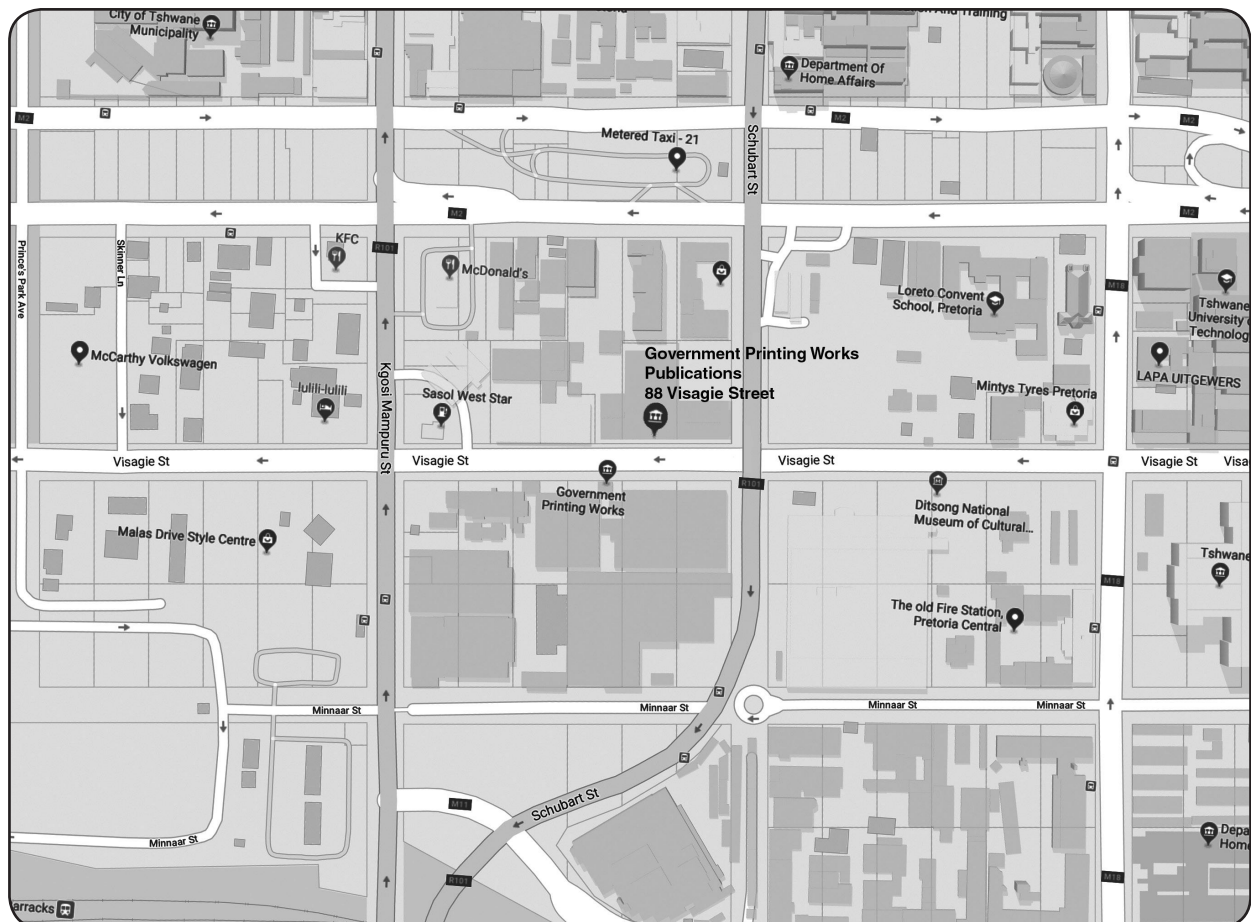
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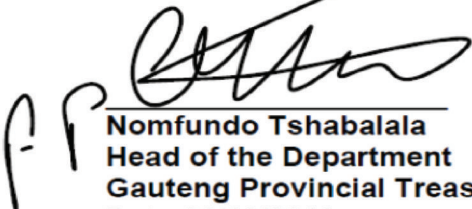
PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

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PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

PROVINCIAL NOTICE 1091 OF 2019**PUBLICATION OF GAUTENG MUNICIPAL CONSOLIDATED STATEMENT:
1ST QUARTER ENDED ON 30 SEPTEMBER 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 1 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 Cash Flow information whilst the Schedule -C from the same source shows a consolidated year-to-date overdraft of R17.25 billion (negative cash and cash equivalents) for Gauteng Province against a negative adjusted budget of R72.15 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 R1.82 billion for capital expenditure whilst the sources of capital funds amounted to R792.13 million and is not the same.
6. Herewith we formally publish the consolidated statement as at 30 September 2019.



Nomfundo Tshabalala
Head of the Department
Gauteng Provincial Treasury
Date: 28/10/2019



MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE 1st QUARTER ENDED 30 SEPTEMBER 2019

IN TERMS OF SECTION 71(7) OF THE MFMA

AGGREGATED INFORMATION FOR GAUTENG

Part1: Operating Revenue and Expenditure

	2019/20			2018/19			Q1 of 2018/19 to Q1 of 2019/20
	Budget Main appropriation	First Quarter		Year to Date		Total Expenditure as % of main appropriation	
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands							
Operating Revenue and Expenditure							
Operating Revenue							
Property rates	152 586 784	34 872 319	22,9%	34 872 319	22,9%	35 941 668	26,8%
	29 279 762	6 035 961	20,6%	6 035 961	20,6%	6 743 072	27,2%
	-	-	-	-	-	-	-
Service charges - electricity revenue	52 414 358	11 687 205	22,3%	11 687 205	22,3%	12 911 841	27,6%
Service charges - water revenue	21 304 646	4 149 160	19,5%	4 149 160	19,5%	3 898 232	21,2%
Service charges - sanitation revenue	8 675 208	2 012 549	23,2%	2 012 549	23,2%	1 755 965	23,4%
Service charges - refuse revenue	6 733 080	1 144 307	17,0%	1 144 307	17,0%	1 275 026	26,0%
	-	-	-	-	-	-	-
Rental of facilities and equipment	772 003	123 312	16,0%	123 312	16,0%	129 825	18,5%
Interest earned - external investments	986 668	152 412	15,4%	152 412	15,4%	173 455	20,2%
Interest earned - outstanding debtors	2 084 623	449 921	21,6%	449 921	21,6%	491 122	29,3%
Dividends received	53	-	-	-	-	-	-
Fines, penalties and forfeits	1 787 633	443 882	24,8%	443 882	24,8%	113 749	9,3%
Licences and permits	388 199	96 793	24,9%	96 793	24,9%	148 387	33,1%
Agency services	890 626	152 074	17,1%	152 074	17,1%	178 409	21,3%
Transfers and subsidies	19 109 532	6 770 618	35,4%	6 770 618	35,4%	5 858 696	32,4%
Other revenue	8 084 039	1 654 984	20,5%	1 654 984	20,5%	1 752 248	21,6%
Gains on disposal of PPE	76 355	(859)	(1,1%)	(859)	(1,1%)	511 640	2 392,8%
Operating Expenditure	146 239 299	33 080 080	22,6%	33 080 080	22,6%	30 995 252	23,3%
Employee related costs	39 142 037	8 001 373	20,4%	8 001 373	20,4%	7 730 108	21,8%
Remuneration of councillors	665 839	123 747	18,6%	123 747	18,6%	132 768	20,3%
Debt impairment	9 110 996	1 895 493	20,8%	1 895 493	20,8%	2 151 437	29,2%
Depreciation and asset impairment	9 843 692	1 784 154	18,1%	1 784 154	18,1%	1 412 485	14,7%
Finance charges	5 581 815	1 055 619	18,9%	1 055 619	18,9%	856 568	17,8%
Bulk purchases	51 712 692	13 891 497	26,9%	13 891 497	26,9%	14 014 287	32,1%
Other Materials	5 277 584	1 063 184	20,1%	1 063 184	20,1%	584 842	7,8%
Contracted services	13 633 658	2 062 911	15,1%	2 062 911	15,1%	1 681 997	13,5%
Transfers and subsidies	1 228 183	130 607	10,6%	130 607	10,6%	205 281	14,6%
Other expenditure	10 027 456	3 059 220	30,5%	3 059 220	30,5%	2 168 199	21,5%
Loss on disposal of PPE	15 347	12 274	80,0%	12 274	80,0%	57 281	391,8%
Surplus/(Deficit)	6 347 485	1 792 240		1 792 240		4 946 416	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov and Dist)	8 550 784	534 292	6,2%	534 292	6,2%	304 630	3,8%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HHI,PE,IP)	808 665	91 202	11,3%	91 202	11,3%	26 071	4,5%
Transfers and subsidies - capital (in-kind - all)	-	56 521	-	56 521	-	95 312	-
Surplus/(Deficit) after capital transfers and contributions	15 706 935	2 474 255		2 474 255		5 372 429	
Taxation	36 196	5 332	14,7%	5 332	14,7%	13 498	4,4%
Surplus/(Deficit) after taxation	15 670 738	2 468 923		2 468 923		5 358 931	
Attributable to minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 670 738	2 468 923		2 468 923		5 358 931	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 670 738	2 468 923		2 468 923		5 358 931	

Part 2: Capital Revenue and Expenditure

R thousands	2019/20				2018/19		Q1 of 2018/19 to Q1 of 2019/20	
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st 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 Finance ¹							-	
National Government	20,139,002	792,133	3.9%	792,133	3.9%	792,095	4.0%	
Provincial Government	7,690,355	336,541	4.4%	336,541	4.4%	296,079	3.8%	
District Municipality	89,059	6,331	7.1%	6,331	7.1%	75,034	13.9%	
Other transfers and grants	-	-	-	-	-	-	-	
Other transfers and grants	23,950	2,880	12.0%	2,880	12.0%	278	.1%	
Transfers recognised - capital	7,803,363	345,752	4.4%	345,752	4.4%	371,391	4.2%	
Borrowing	8,664,738	288,964	3.3%	288,964	3.3%	61,995	.8%	
Internally generated funds	3,670,900	157,417	4.3%	157,417	4.3%	358,709	10.8%	
	-	-	-	-	-	-	-	
Capital Expenditure Functional ¹	25,393,631	1,775,406	7.0%	1,775,406	7.0%	1,410,388	5.8%	
Municipal governance and administration	7,651,703	666,148	8.7%	666,148	8.7%	512,788	6.9%	
Executive and Council	137,421	36,976	26.9%	36,976	26.9%	37,934	25.4%	
Finance and administration	7,513,869	631,394	8.4%	631,394	8.4%	476,244	6.6%	
Internal audit	413	(2,221)	(537.7%)	(2,221)	(537.7%)	(1,390)	(308.9%)	
Community and Public Safety	5,487,102	178,085	3.2%	178,085	3.2%	66,712	1.4%	
Community and Social Services	428,652	8,395	2.0%	8,395	2.0%	(15,874)	(4.0%)	
Sport And Recreation	490,239	26,624	5.4%	26,624	5.4%	26,904	5.6%	
Public Safety	351,000	848	.2%	848	.2%	13,848	4.3%	
Housing	4,069,916	142,041	3.5%	142,041	3.5%	41,167	1.2%	
Health	147,296	178	.1%	178	.1%	667	.4%	
Economic and Environmental Services	6,293,072	110,737	1.8%	110,737	1.8%	239,630	4.0%	
Planning and Development	1,055,587	7,528	.7%	7,528	.7%	39,777	3.8%	
Road Transport	5,094,915	101,834	2.0%	101,834	2.0%	199,853	4.1%	
Environmental Protection	142,570	1,375	1.0%	1,375	1.0%	-	-	
Trading Services	5,954,398	820,436	13.8%	820,436	13.8%	590,627	9.7%	
Energy sources	2,562,221	201,448	7.9%	201,448	7.9%	174,526	6.0%	
Water Management	2,168,379	395,446	18.2%	395,446	18.2%	246,176	12.7%	
Waste Water Management	902,098	88,595	9.8%	88,595	9.8%	24,653	2.7%	
Waste Management	321,700	134,946	41.9%	134,946	41.9%	145,272	44.9%	
Other	7,355	-	-	-	-	630	1.7%	

¹ City of Johannesburg, City of Tshwane, West Rand District Municipality, Mogale City, Meratong 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		Q1 of 2018/19 to Q1 of 2019/20
	Budget Main appropriation	First Quarter		Year to Date			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands							
Cash Flow from Operating Activities							
Receipts							
Property rates	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Government - operating	-	-	-	-	-	-	-
Government - capital	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-
Payments							
Suppliers and employees	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	-	-	-	-	-	-
Cash Flow from Investing Activities							
Receipts							
Proceeds on disposal ofPPE	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-
Payments							
Capital assets	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-
Cash Flow from Financing Activities							
Receipts							
Short term loans	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-
Payments							
Repayment of borrowing	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held							
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	-	-	-	-	-	-	-

Cash flow information is not pulling through to the Monthly Budget Statements, Schedule C (as per Regulation 28 of Municipal Budget and Reporting Regulations) format has been used for municipal-specific information for publication purposes.

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	1,075,806	12.4%	403,402	4.7%	280,974	3.0%	6,923,057	79.9%	8,683,239	21.3%	155,103	1.8%	8,829,203	101.9%
Trade and Other Receivables from Exchange Transactions - Electricity	2,290,064	46.3%	358,011	7.2%	156,176	3.2%	2,144,755	43.3%	4,948,996	12.2%	7,135	.1%	3,978,807	80.4%
Receivables from Non-exchange Transactions - Property Rates	1,149,133	18.7%	235,441	3.8%	203,477	3.3%	4,563,449	74.2%	6,151,201	15.1%	1,565	-	11,282,065	183.4%
Receivables from Exchange Transactions - Waste Water Management	292,519	13.3%	103,905	4.7%	67,839	3.1%	1,732,970	78.9%	2,197,233	5.4%	30,800	1.4%	6,256,673	284.8%
Receivables from Exchange Transactions - Waste Management	254,894	10.0%	88,146	3.5%	79,557	3.1%	2,114,080	83.3%	2,536,676	6.2%	1,978	.1%	6,109,225	240.8%
Receivables from Exchange Transactions - Property Rental Debtors	2,080	1.1%	2,784	1.5%	2,502	1.4%	175,276	96.0%	182,642	.4%	1	-	132,481	72.5%
Interest on Arrear Debtor Accounts	286,929	6.3%	129,376	2.8%	147,926	3.3%	3,979,959	87.6%	4,544,191	11.2%	24,733	.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	739,666	6.5%	491,766	4.2%	328,880	2.9%	9,864,893	86.4%	11,415,224	28.1%	35,827	.3%	119,704	1.0%
Total By Income Source	6,091,111	15.0%	1,802,521	4.4%	1,247,331	3.1%	31,498,439	77.5%	40,639,402	100.0%	257,140	.6%	36,708,158	90.3%
Debtors Age Analysis By Customer Group														
Organs of State	204,979	20.2%	92,310	9.1%	58,839	5.8%	656,704	64.8%	1,012,831	2.5%	(3)	-	438,528	43.3%
Commercial	2,949,901	30.3%	681,729	7.0%	392,994	4.1%	5,660,544	58.4%	9,685,167	23.8%	7,473	.1%	10,397,348	109.4%
Households	2,518,394	9.1%	974,435	3.5%	777,285	2.8%	23,340,122	84.5%	27,610,236	67.9%	248,868	.9%	25,672,282	93.0%
Other	417,837	17.9%	54,047	2.3%	18,214	.8%	1,841,070	79.0%	2,331,168	5.7%	811	-	-	-
Total By Customer Group	6,091,111	15.0%	1,802,521	4.4%	1,247,331	3.1%	31,498,439	77.5%	40,639,402	100.0%	257,140	.6%	36,708,158	90.3%

Reported information excludes City of Johannesburg as the information did not upload due to segment errors.

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2,571,372	55.5%	367,359	7.9%	1,538,842	33.2%	158,567	3.4%	4,636,140	47.0%
Bulk Water	785,977	62.1%	57,086	4.5%	422,130	33.4%	-	-	1,285,193	12.8%
PAYE deductions	160,545	100.0%	-	-	-	-	-	-	160,545	1.6%
VAT (output less input)	(38,264)	37.8%	(358)	.4%	(33,330)	32.9%	(29,202)	28.9%	(101,155)	(1.0%)
Pensions / Retirement	143,540	100.0%	-	-	-	-	-	-	143,540	1.5%
Loan repayments	80,233	100.0%	-	-	-	-	-	-	80,233	.8%
Trade Creditors	759,953	58.6%	20,388	1.6%	300,028	23.1%	216,706	16.7%	1,297,074	13.2%
Auditor-General	1,386	36.1%	-	-	-	-	2,450	63.9%	3,836	-
Other	2,185,166	91.9%	6	-	-	-	192,442	8.1%	2,377,614	24.1%
Total	6,649,908	67.4%	444,480	4.5%	2,227,670	22.6%	540,962	5.5%	9,863,020	100.0%

Reported information excludes City of Johannesburg as the information did not upload due to segment errors.

Gauteng: City of Ekurhuleni(EKU) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2019

R thousands	Description	2018/19 Audited Outcome	Budget year 2019/20						Full Year Forecast
			Original Budget	Adjusted Budget	Q1 Sept 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	1 259 130	1 535 119	(275 990)	(17.98)
Service charges		20 586 159	23 728 239	23 728 239	6 755 860	6 755 860	5 932 060	823 800	13.89
Investment revenue		397 694	438 015	438 015	86 526	86 526	109 504	(22 978)	(20.98)
Transfers and subsidies		4 010 125	4 196 211	4 196 211	1 631 044	1 631 044	1 049 053	581 992	55.48
Other own revenue		4 058 785	4 304 572	4 304 572	1 193 476	1 193 476	1 076 142	117 334	10.90
Total Revenue (excluding capital transfers and contributions)		34 448 195	38 807 515	38 807 515	10 926 036	10 926 036	9 701 878	1 224 158	12.62
Employee costs		8 451 195	9 628 450	9 628 450	2 274 896	2 274 896	2 407 100	(132 204)	(5.49)
Remuneration of councillors		137 936	139 695	139 695	33 935	33 935	34 924	(988)	(2.83)
Depreciation & asset impairment		2 490 654	2 202 789	2 202 789	553 037	553 037	550 697	2 340	0.42
Finance charges		944 051	1 096 076	1 096 076	182 278	182 278	274 019	(91 741)	(33.48)
Materials and bulk purchases		15 304 800	17 862 556	17 862 556	4 978 629	4 978 629	4 465 636	512 993	11.49
Transfers and subsidies		1 038 317	675 033	675 033	60 218	60 218	168 758	(108 540)	(64.32)
Other expenditure		7 491 643	7 201 431	7 201 431	1 467 232	1 467 232	1 800 350	(333 118)	(18.50)
Total Expenditure		35 858 597	38 806 031	38 806 031	9 550 225	9 550 225	9 701 484	(151 259)	(1.56)
Surplus/(Deficit)		(1 410 402)	1 484	1 484	1 375 811	1 375 811	394	1 375 417	349 528.00
Transfers and subsidies - capital (monetary allocations)									
(National / Provincial and District)		2 053 381	2 623 420	2 623 420	109 992	109 992	655 855	(545 863)	(83.23)
Contributions recognised - capital and contributed assets		81 993	160 040	160 040	9 776	9 776	40 010	(30 234)	(75.56)
Surplus/(Deficit) after capital transfers & contributions		724 972	2 784 944	2 784 944	1 495 579	1 495 579	696 259	799 321	114.80
Share of surplus/ (deficit) of associate									
Surplus/(Deficit) for the year		724 972	2 784 944	2 784 944	1 495 579	1 495 579	696 259	799 321	114.80
Capital expenditure & funds sources									
Capital expenditure		6 119 669	7 417 207	7 417 207	306 093	306 093	1 854 301	(1 548 208)	(83.49)
Transfers recognised - capital		2 042 094	2 351 510	2 351 510	94 384	94 384	587 877	(493 493)	(83.94)
Borrowing									
Internally generated funds		2 968 004	4 014 818	4 014 818	174 068	174 068	1 003 704	(829 636)	(82.66)
Total sources of capital funds		931 510	1 050 879	1 050 879	37 641	37 641	262 719	(225 079)	(85.67)
Total sources of capital funds		5 941 607	7 417 207	7 417 207	306 093	306 093	1 854 301	(1 548 208)	(83.49)
Financial position									
Total current assets		12 749 709	9 809 909	9 809 909	12 545 807	12 545 807	2 452 477	10 093 329	411.56
Total non current assets		61 510 368	64 072 654	64 072 654	61 097 580	61 097 580	16 018 163	45 079 417	281.43
Total current liabilities		13 227 590	14 775 924	14 775 924	11 866 717	11 866 717	3 693 981	8 172 735	221.24
Total non current liabilities		9 133 744	13 501 302	13 501 302	9 093 911	9 093 911	3 375 325	5 718 585	169.42
Community wealth/Equity		51 985 228	45 605 337	45 605 337	52 682 759	52 682 759	11 401 335	41 281 424	362.08
Cash flows									
Net cash from (used) operating	1	(31 300 344)	(35 008 289)	(35 008 289)	(8 589 566)	(8 589 566)	(8 752 049)	162 483	(1.86)
Net cash from (used) investing		83 318	(806 232)	-	(3 715 077)	(3 668 632)	(201 558)	(3 467 074)	1 720.14
Net cash from (used) financing		(6 682)	(190 819)	(190 819)	1 670 272	1 672 143	(47 705)	1 719 848	(3 605.20)
Cash/cash equivalents at the year end		(27 566 925)	(30 322 959)	(29 377 492)	(7 105 301)	(7 056 984)	(8 527 780)	1 470 796	(17.25)
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, not all the operating receipts are pulling through to the cash flow statement.

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	475 597	9,8%	260 467	5,4%	147 027	81,8%	3 982 336	81,8%	4 845 826	34,5%	184 325	3,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 486 628	57,4%	259 950	10,0%	94 897	28,9%	746 983	28,9%	2 588 548	18,4%	7 852	0,3%	-	-
Receivables from Non-exchange Transactions - Property Rates	381 903	16,3%	115 793	5,2%	86 336	3,9%	1 655 209	74,6%	2 219 241	15,8%	14 215	0,6%	-	-
Receivables from Exchange Transactions - Waste Water Management	146 667	11,1%	73 114	5,5%	40 446	3,1%	1 058 833	80,3%	1 319 060	9,4%	67 055	5,1%	-	-
Receivables from Exchange Transactions - Waste Management	110 817	8,5%	55 145	4,2%	45 529	3,5%	1 094 711	83,8%	1 366 201	9,3%	17 676	1,4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 609	1,5%	2 431	2,3%	2 243	2,1%	98 116	94,0%	104 398	7,7%	-	-	-	-
Interest on Aneer Debtor Accounts	47 588	4,0%	57 900	4,9%	55 478	4,7%	1 027 515	86,5%	1 188 481	8,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60 140	12,4%	24 524	5,0%	19 881	4,1%	381 529	78,5%	466 074	3,5%	-	-	-	-
Total By Income Source	2 891 349	19,1%	840 323	6,0%	491 928	71,3%	10 025 231	100,0%	14 057 830	100,0%	291 123	2,1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	55 315	39,0%	33 049	23,3%	7 314	32,5%	46 128	32,5%	141 805	1,0%	-	-	-	-
Commercial	1 615 587	47,2%	274 410	8,0%	121 927	41,2%	1 410 046	41,2%	3 421 949	24,3%	-	-	-	-
Households	995 921	9,6%	534 171	5,2%	357 440	81,8%	8 458 403	81,8%	10 345 935	73,6%	291 123	2,8%	-	-
Other	24 546	16,6%	7 693	5,2%	5 247	74,7%	110 654	1,1%	148 140	1,1%	-	-	-	-
Total By Customer Group	2 891 349	19,1%	840 323	6,0%	491 928	71,3%	10 025 231	100,0%	14 057 830	100,0%	291 123	2,1%	-	-

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	821 334	100,0%	-	-	-	-	-	-	821 334	71,5%
Bulk Water	327 921	100,0%	-	-	-	-	-	-	327 921	28,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	26	100,0%	-	-	-	-	-	-	26	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1,149,281	100,0%	-	-	-	-	-	-	1,149,281	100,0%

Gauteng: City of Johannesburg (JHB) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2019

R thousands	Description	2018/19 Audited Outcome	Budget year 2019/20							Full Year Forecast
			Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
Financial Performance										
Property rates		-	12 292 550	12 292 550	3 218 761	3 218 761	3 073 138	145 624	4.74	12 292 550
Service charges		-	31 199 712	31 199 712	8 066 814	8 066 814	8 451 586	(384 772)	(4.55)	31 199 712
Investment revenue		-	305 700	305 700	85 481	85 481	76 935	8 546	11.11	305 700
Transfers and subsidies		-	9 037 510	9 037 510	3 103 828	3 103 828	2 116 823	987 005	46.63	9 037 510
Other own revenue		-	4 649 945	4 649 945	1 292 695	1 292 695	2 775 013	(1 482 317)	(53.42)	4 649 945
Total Revenue (excluding capital transfers and contributions)		-	57 485 417	57 485 417	15 767 579	15 767 579	16 493 494	(725 915)	(4.40)	57 485 417
Employee costs		-	15 085 408	15 085 408	3 273 390	3 273 390	3 596 872	(323 482)	(8.99)	15 085 408
Remuneration of councillors		-	181 408	181 408	17 777	17 777	45 352	(27 575)	(60.80)	181 408
Depreciation & asset impairment		-	4 289 934	4 289 934	742 155	742 155	1 064 701	(322 546)	(30.29)	4 289 934
Finance charges		-	2 807 395	2 807 395	728 583	728 583	701 849	26 735	3.81	2 807 395
Materials and bulk purchases		-	20 637 949	20 637 949	5 664 592	5 664 592	5 793 006	(128 413)	(2.22)	20 637 949
Transfers and subsidies		-	447 548	447 548	49 956	49 956	105 350	(55 394)	(52.58)	447 548
Other expenditure		-	13 290 037	13 290 037	4 532 823	4 532 823	5 477 985	(938 042)	(17.15)	13 290 037
Total Expenditure		-	56 739 679	56 739 679	15 009 276	15 009 276	16 777 984	(1 768 718)	(10.54)	56 739 679
Surplus/(Deficit)		-	745 738	745 738	758 303	758 303	(284 500)	1 042 803	(366.54)	745 738
Transfers and subsidies - capital (monetary allocations)		-	2 745 480	2 745 480	337 946	337 946	348 320	(10 374)	(2.98)	2 745 480
(National / Provincial and District)		-	442 488	442 488	131 407	131 407	48 698	82 709	169.84	442 488
Contributions recognised - capital and contributed assets		-	3 933 706	3 933 706	1 227 656	1 227 656	112 518	1 115 139	991.08	3 933 706
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-
Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources		-	3 933 706	3 933 706	1 227 656	1 227 656	112 518	1 115 139	991.08	3 933 706
Capital expenditure¹		-	7 754 430	7 754 430	834 335	834 335	582 417	251 918	43.25	7 754 430
Transfers recognised - capital		-	2 745 480	2 745 480	72 243	72 243	206 207	(133 964)	(64.97)	2 745 480
Borrowing		-	2 988 369	2 988 369	114 896	114 896	224 449	(109 553)	(48.81)	2 988 369
Internally generated funds		-	2 020 581	2 020 581	118 391	118 391	151 761	(33 370)	(21.99)	2 020 581
Total sources of capital funds		-	7 754 430	7 754 430	305 530	305 530	582 417	(276 887)	(47.54)	7 754 430
Financial position		-	-	-	-	-	-	-	-	-
Total current assets		-	16 498 954	16 498 954	19 207 085	19 207 085	715	19 206 370	2 687 739.34	16 498 954
Total non current assets		-	81 853 771	81 853 771	1 316 587	1 316 587	582 417	734 170	126.06	81 853 771
Total current liabilities		-	16 118 368	16 118 368	3 974 698	3 974 698	-	3 974 698	-	16 118 368
Total non current liabilities		-	29 868 326	29 868 326	5 857 293	5 857 293	-	5 857 293	-	29 868 326
Community wealth/Equity		-	48 468 056	48 468 056	9 458 966	9 458 966	477 933	8 981 033	1 879.14	48 468 056
Cash flows		-	-	-	-	-	-	-	-	-
Net cash from (used) operating		-	7 488 446	7 488 446	(12 479 203)	(12 479 203)	(826 455)	(11 652 747)	1 409.97	7 488 446
Net cash from (used) investing		99 022	(10 123 667)	(7 246 227)	5 754 463	5 754 881	(519 825)	6 274 706	(1 207.08)	(7 246 227)
Net cash from (used) financing		(626 644)	1 346 737	1 293 140	(482 781)	(512 552)	-	(512 552)	-	1 293 140
Cash/cash equivalents at the year end²		(527 622)	(46 090 273)	(43 266 429)	(5 954 119)	(5 983 472)	(5 925 869)	(57 603)	0.97	(43 266 429)
Collection Rate³		-	-	-	-	-	-	-	-	-
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.² Cash and cash equivalents are not a true reflection, not all the operating receipts are pulling through to the cash flow statement.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	-	-	-	-	-	-	-	-	-	-	-	-	8 602 514	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	3 980 945	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	11 177 970	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	6 241 114	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	6 089 913	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	132 481	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	36 204 936	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	379 292	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	10 587 948	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	25 228 296	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	36 204 936	-

The information did not upload due to segment errors.

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

The information did not upload due to segment errors.

Gauteng: City of Tshwane (TSH) – Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2019

Description	2018/19	Budget year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	8 219 104	8 219 104	913 654	913 654	2 024 473	(1 110 818)	(54,87)	8 219 104
Service charges	-	25 538 829	25 538 829	1 688 853	1 688 853	6 518 016	(4 829 163)	(74,09)	25 538 829
Investment revenue	-	196 887	196 887	(37 158)	(37 158)	41 355	(78 513)	(189,85)	196 887
Transfers and subsidies	-	3 201 306	3 201 306	1 178 453	1 178 453	1 009 922	168 531	16,69	3 201 306
Other own revenue	-	3 898 885	3 898 885	256 105	256 105	968 900	(712 795)	(73,57)	3 898 885
Total Revenue (excluding capital transfers and contributions)	-	41 055 011	41 055 011	3 999 907	3 999 907	10 562 666	(6 562 758)	(62,13)	41 055 011
Employee costs	-	10 513 510	10 513 510	1 538 311	1 538 311	2 277 517	(739 206)	(32,46)	10 513 510
Remuneration of councillors	-	142 093	142 093	21 004	21 004	32 647	(11 642)	(35,66)	142 093
Depreciation & asset impairment	-	2 132 963	2 132 963	243 360	243 360	400 236	(156 875)	(39,20)	2 132 963
Finance charges	-	1 502 321	1 502 321	95 359	95 359	126 462	(31 103)	(24,59)	1 502 321
Materials and bulk purchases	-	12 773 541	12 773 541	2 843 272	2 843 272	4 293 402	(1 450 130)	(33,78)	12 773 541
Transfers and subsidies	-	57 340	57 340	18 997	18 997	4 065	14 931	367,28	57 340
Other expenditure	-	8 324 471	8 324 471	681 806	681 806	2 342 274	(1 660 468)	(70,89)	8 324 471
Total Expenditure	-	35 446 239	35 446 239	5 442 109	5 442 109	9 476 602	(4 034 493)	(42,57)	35 446 239
Surplus/(Deficit)	-	5 608 772	5 608 772	(1 442 202)	(1 442 202)	1 086 064	(2 528 265)	(232,79)	5 608 772
Transfers and subsidies - capital (monetary allocations)	-								
(National / Provincial and District)	-								
Contributions recognised - capital and contributed assets	-	2 203 953	2 203 953	47 038	47 038	329 606	(282 568)	(85,73)	2 203 953
Contributions recognised - capital and contributed assets	-	149 676	149 676	1 938	1 938	18 235	(16 298)	(89,37)	149 676
Surplus/(Deficit) after capital transfers & contributions	-	7 962 401	7 962 401	(1 393 226)	(1 393 226)	1 433 905	(2 827 132)	(197,16)	7 962 401
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	7 962 401	7 962 401	(1 393 226)	(1 393 226)	1 433 905	(2 827 132)	(197,16)	7 962 401
Capital expenditure & funds sources									
Capital expenditure¹	-	4 247 964	4 247 964	41 642	41 642	502 846	(461 204)	(91,72)	4 247 964
Transfers recognised - capital	-	1 893 753	1 893 753	-	-	308 922	(308 922)	(100,00)	1 893 753
Borrowing	-								
Internally generated funds	-	1 472 000	1 472 000	-	-	96 021	(96 021)	(100,00)	1 472 000
Internally generated funds	-	419 835	419 835	-	-	58 305	(58 305)	(100,00)	419 835
Total sources of capital funds¹	-	3 785 588	3 785 588	-	-	463 248	(463 248)	(100,00)	3 785 588
Financial position									
Total current assets	-	5 081 680	5 081 680	(4 505 358)	(4 505 358)	1 136 373	(5 641 731)	(496,47)	5 081 680
Total non current assets	-	2 139 368	2 139 368	(541 326)	(541 326)	107 572	(648 898)	(603,22)	2 139 368
Total current liabilities	-	72 522	72 522	(3 653 367)	(3 653 367)	29 815	(3 683 182)	(12 353,46)	72 522
Total non current liabilities	-	(776 573)	(776 573)	-	-	(212 282)	212 282	(100,00)	(776 573)
Community wealth/Equity	-	(36 837)	(36 837)	(91)	(91)	(7 377)	7 286	(98,76)	(36 837)
Cash flows									
Net cash from (used) operating	-	11 512 436	11 512 436	(4 878 921)	(4 878 921)	2 210 630	(7 089 551)	(320,70)	11 512 436
Net cash from (used) investing	714 600	6 133	30 000	(540 363)	(515 602)	(4 286)	(511 316)	11 929,23	30 000
Net cash from (used) financing	(555 883)	-	-	140 415	138 064	-	138 064	-	-
Cash/cash equivalents at the year end²	158 717	11 518 569	11 542 436	(3 649 508)	(3 627 099)	2 206 344	(5 833 443)	(264,39)	11 542 436
Collection Rate³	-	-	-	-	-	-	-	-	-
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.² Cash and cash equivalents are not a true reflection, not all the operating receipts are pulling through to the cash flow statement.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	480 095	19,8%	80 494	3,3%	72 225	3,0%	1 795 915	73,9%	2 428 729	19,3%	155 243	19,3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	635 448	39,1%	30 321	1,9%	33 464	2,1%	927 921	57,0%	1 627 153	13,0%	7 218	13,0%	-	-
Receivables from Non-exchange Transactions - Property Rates	715 706	25,1%	51 869	1,8%	46 257	1,6%	2 039 004	71,5%	2 852 837	22,7%	1 626	22,7%	-	-
Receivables from Exchange Transactions - Waste Water Management	109 065	25,3%	11 360	2,6%	11 310	2,6%	299 512	69,5%	431 246	3,4%	30 964	3,4%	-	-
Receivables from Exchange Transactions - Waste Management	115 822	15,9%	13 970	1,9%	18 598	2,6%	578 128	79,6%	726 518	5,8%	2 175	5,8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	210	4,1%	165	3,2%	103	2,0%	4 701	90,8%	5 179	-	1	-	-	-
Interest on Aneer Debtor Accounts	211 232	7,9%	50 317	1,9%	71 743	2,7%	2 327 379	87,5%	2 680 671	21,2%	24 733	21,2%	-	-
Recoverable unauthorised, irregular or fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	174 114	9,6%	24 312	1,3%	25 416	1,4%	1 595 030	87,7%	1 822 871	14,5%	28 544	14,5%	-	-
Total By Income Source	2 441 692	19,4%	262 808	2,1%	279 115	2,2%	9 571 590	76,2%	12 555 205	100,0%	250 504	100,0%	-	2,0%
Debtors Age Analysis By Customer Group														
Organs of State	104 990	76,1%	18 864	13,7%	5 082	3,7%	9 030	6,5%	137 946	1,1%	-	-	-	-
Commercial	819 715	23,0%	66 072	1,8%	91 088	2,6%	2 591 469	72,6%	3 568 285	28,4%	-	-	-	-
Households	1 123 351	15,5%	134 498	1,9%	172 644	2,4%	5 829 790	80,2%	7 266 283	57,9%	249 692	3,4%	-	-
Other	387 636	24,5%	43 434	2,7%	10 321	0,7%	1 141 301	72,1%	1 582 891	12,5%	811	1,1%	-	-
Total By Customer Group	2 441 692	19,4%	262 808	2,1%	279 115	2,2%	9 571 590	76,2%	12 555 205	100,0%	250 504	100,0%	-	2,0%

City of Tshwane(COT) Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 265 834	100,0%	-	-	-	-	-	-	1 265 834	27,6%
Bulk Water	296 945	100,0%	-	-	-	-	-	-	296 945	6,5%
PAYE deductions	147 884	100,0%	-	-	-	-	-	-	147 884	3,2%
VAT (output less input)	(115 333)	100,0%	-	-	-	-	-	-	(115 333)	(2,5%)
Pensions / Retirement	129 935	100,0%	-	-	-	-	-	-	129 935	2,8%
Loan repayments	74 169	100,0%	-	-	-	-	-	-	74 169	1,6%
Trade Creditors	613 521	100,0%	-	-	-	-	-	-	613 521	13,4%
Auditor-General	1 360	100,0%	-	-	-	-	-	-	1 360	-
Other	2 169 948	100,0%	-	-	-	-	-	-	2 169 948	47,3%
Total	4 584 262	100,0%	-	-	-	-	-	-	4 584 262	100,0%

Gauteng: Emfuleni (GT421) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2019

R thousands	Description	Budget year 2019/20							Full Year Forecast
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Financial Performance									
Property rates		856 165	886 130	886 130	223 929	223 929	221 532	2 397	1,08
Service charges		3 547 403	3 734 354	3 734 354	1 159 189	1 159 189	933 589	225 601	24,16
Investment revenue		10 168	8 644	8 644	1 384	1 384	2 161	(777)	(35,96)
Transfers and subsidies		847 854	846 871	846 871	333 231	333 231	211 718	121 513	57,39
Other own revenue		408 008	298 290	298 290	48 994	48 994	74 573	(25 579)	(34,30)
Total Revenue (excluding capital transfers and contributions)		5 669 598	5 774 289	5 774 289	1 766 727	1 766 727	1 443 572	333 155	22,39
Employee costs		1 045 268	1 210 776	1 210 776	275 814	275 814	302 696	(26 882)	(8,88)
Remuneration of councillors		66 194	55 860	55 860	17 060	17 060	13 965	3 095	22,16
Depreciation & asset impairment		368 940	433 743	433 743	103 719	103 719	108 436	(4 717)	(4,35)
Finance charges		365 979	19 011	19 011	24 676	24 676	4 753	19 923	419,18
Materials and bulk purchases		2 541 466	2 422 172	2 422 172	617 144	617 144	605 543	11 601	1,92
Transfers and subsidies		1 479	2 259	2 259	46	46	565	(519)	(91,94)
Other expenditure		2 079 808	1 574 088	1 574 088	69 798	69 798	393 523	(323 725)	(82,26)
Total Expenditure		6 469 133	5 717 910	5 717 910	1 108 255	1 108 255	1 429 480	(321 225)	(22,47)
Surplus/(Deficit)		(799 536)	56 380	56 380	658 472	658 472	14 092	644 380	4 572,53
Transfers and subsidies - capital (monetary allocations)		159 624	214 705	214 705	-	-	53 676	(53 676)	(100,00)
(National / Provincial and District)		15 543	1 000	1 000	-	-	250	(250)	(100,00)
Contributions recognised - capital and contributed assets		(624 368)	272 085	272 085	658 472	658 472	68 019	590 454	868,08
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		(624 368)	272 085	272 085	658 472	658 472	68 019	590 454	868,08
Surplus/(Deficit) for the year		(624 368)	272 085	272 085	658 472	658 472	68 019	590 454	868,08
Capital expenditure & funds sources									
Capital expenditure		245 953	471 566	471 566	(20)	(20)	117 892	(117 911)	(100,02)
Transfers recognised - capital		190 436	231 765	231 765	-	-	57 941	(57 941)	(100,00)
Borrowing		-	159 801	159 801	-	-	39 950	(39 950)	(100,00)
Internally generated funds		55 458	80 000	80 000	(20)	(20)	20 000	(20 020)	(100,10)
Total sources of capital funds		245 953	471 566	471 566	(20)	(20)	117 892	(117 911)	(100,02)
Financial position									
Total current assets		403 095	966 521	966 521	1 946 580	1 946 580	241 630	1 704 950	705,60
Total non current assets		92 062	10 872 049	10 872 049	11 235 135	11 235 135	2 718 012	8 517 123	313,36
Total current liabilities		920 269	1 201 687	1 201 687	3 565 125	3 565 125	300 422	3 264 703	1 086,71
Total non current liabilities		(3 250)	389 042	389 042	360 477	360 477	97 260	263 217	270,63
Community wealth/Equity		1 441 801	9 975 755	9 975 755	9 256 114	9 256 114	2 493 938	6 762 175	271,14
Cash flows									
Net cash from (used) operating		(4 744 391)	(4 340 488)	(4 340 488)	(1 004 491)	(1 004 491)	(1 085 124)	80 634	(7,43)
Net cash from (used) investing		17	2	(36)	(36)	(36)	1	(36)	(6 630,04)
Net cash from (used) financing		(50 609)	21 048	(11 547)	94 615	94 615	5 262	88 913	1 689,73
Cash/cash equivalents at the year end ¹		(4 794 993)	(3 997 888)	(4 030 485)	(693 359)	(693 800)	(1 053 066)	359 266	(34,12)
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.² Collection rates are not pulling through to Schedule C.

Emfuleni Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	457 581	5,5%	394 354	4,8%	252 221	3,1%	7 155 951	86,6%	8 260 108	100,0%	-	-	-	-
Total By Income Source	457 581	5,5%	394 354	4,8%	252 221	3,1%	7 155 951	86,6%	8 260 108	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	24 650	5,1%	26 548	5,5%	21 620	4,5%	408 195	84,9%	481 013	5,8%	-	-	-	-
Commercial	220 826	21,6%	205 114	20,1%	94 687	9,3%	500 329	49,0%	1 020 965	12,4%	-	-	-	-
Households	212 104	3,1%	162 693	2,4%	135 904	2,0%	6 247 428	92,4%	6 758 129	81,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	457 581	5,5%	394 354	4,8%	252 221	3,1%	7 155 951	86,6%	8 260 108	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	223 956	12,0%	101 951	5,5%	1 538 842	82,5%	-	-	1 864 749	70,2%
Bulk Water	70 420	14,3%	310	1,1%	422 130	85,6%	-	-	492 860	18,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 639	8,3%	7 695	2,6%	264 639	89,1%	-	-	296 973	11,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	319 014	12,0%	109 956	4,1%	2 225 611	83,8%	-	-	2 654 581	100,0%

Gauteng: Lesedi (GT423) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2019

Description	2018/19	Budget year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands										
Financial Performance										
Property rates	109 761	116 941	116 941	31 740	31 740	29 235	2 504	8,57	116 941	
Service charges	466 458	528 988	528 988	149 156	149 156	132 247	16 909	12,79	528 988	
Investment revenue	5 493	2 957	2 957	964	964	739	225	30,44	2 957	
Transfers and subsidies	136 344	156 670	156 670	57 122	57 122	39 167	17 954	45,84	156 670	
Other own revenue	37 874	85 585	85 585	9 049	9 049	21 396	(12 347)	(57,71)	85 585	
Total Revenue (excluding capital transfers and contributions)	755 930	891 140	891 140	248 031	248 031	222 785	25 246	11,33	891 140	
Employee costs	175 946	209 697	209 697	45 988	45 988	52 424	(6 436)	(12,28)	209 697	
Remuneration of councillors	10 851	11 796	11 796	2 763	2 763	2 949	(186)	(6,30)	11 796	
Depreciation & asset impairment	33 691	38 769	38 769	-	-	9 692	(9 692)	(100,00)	38 769	
Finance charges	4 897	7 711	7 711	1 176	1 176	1 928	(752)	(39,02)	7 711	
Materials and bulk purchases	311 827	356 796	356 796	106 645	106 645	89 199	17 446	19,56	356 796	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	
Other expenditure	253 538	279 857	279 857	22 698	22 698	69 964	(47 266)	(67,56)	279 857	
Total Expenditure	790 750	904 625	904 625	179 270	179 270	226 155	(46 885)	(20,73)	904 625	
Surplus/(Deficit)	(34 820)	(13 485)	(13 485)	68 761	68 761	(3 370)	72 131	(2 140,13)	(13 485)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	58 282	64 404	64 404	831	831	16 101	(15 270)	(94,84)	64 404	
Contributions recognised - capital and contributed assets	10 824	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	34 286	50 919	50 919	69 592	69 592	12 731	56 861	446,65	50 919	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	34 286	50 919	50 919	69 592	69 592	12 731	56 861	446,65	50 919	
Capital expenditure & funds sources										
Capital expenditure	40 388	82 354	82 354	1 053	1 053	20 588	(19 535)	(94,89)	82 354	
Transfers recognised - capital	26 151	59 154	59 154	165	165	14 788	(14 623)	(98,88)	59 154	
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	907	23 200	23 200	888	888	5 800	(4 912)	(84,70)	23 200	
Total sources of capital funds	27 057	82 354	82 354	1 053	1 053	20 588	(19 535)	(94,89)	82 354	
Financial position										
Total current assets	375 017	279 778	279 778	487 063	487 063	69 945	417 118	596,36	279 778	
Total non current assets	904 645	928 660	928 660	905 698	905 698	232 165	673 533	290,11	928 660	
Total current liabilities	389 445	271 977	271 977	432 361	432 361	67 994	364 367	535,88	271 977	
Total non current liabilities	93 768	87 414	87 414	94 358	94 358	21 853	72 504	331,78	87 414	
Community wealth/Equity	722 982	798 129	798 129	789 745	789 745	199 532	590 213	295,80	798 129	
Cash flows										
Net cash from (used) operating	(622 292)	(715 080)	(715 080)	(179 270)	(179 270)	(178 769)	(501)	0,28	(715 080)	
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	
Net cash from (used) financing	7 979	(5 482)	(4 358)	26 699	26 626	(1 371)	27 997	(2 042,76)	(4 358)	
Cash/cash equivalents at the year end¹	(567 006)	(708 262)	(707 138)	(113 965)	(114 038)	(179 115)	65 076	(36,33)	(707 138)	
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.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	4,8%	7 480	3,0%	229 700	92,4%	248 575	32,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	0	-	28 753	13,8%	5 908	2,8%	174 214	83,4%	208 876	27,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	9 339	11,5%	3 081	3,8%	68 599	84,7%	81 019	10,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	0	-	3 134	4,8%	1 743	2,7%	60 203	92,5%	65 080	8,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	3 378	3,8%	2 013	2,3%	83 979	94,0%	89 370	11,6%	-	-	-	-
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	10,2%	-	-	-	-
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%	16 683	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	23 021	100,0%	-	-	-	-	-	-	23 021	58,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 464	100,0%	-	-	-	-	-	-	2 464	6,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 666	100,0%	-	-	-	-	-	-	2 666	6,8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 963	98,5%	167	1,5%	-	-	-	-	11 130	28,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	39 114	99,6%	167	,4%	-	-	-	-	39 281	100,0%

Gauteng: Merafong City (GT484) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2019

Description		2018/19	Budget year 2019/20						
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	178 453	536 696	536 696	128 837	128 837	138 519	(9 682)	(6,99)	536 696
Service charges	682 192	748 459	748 459	184 892	184 892	189 360	(4 468)	(2,36)	748 459
Investment revenue	9 558	8 871	8 871	2 548	2 548	2 244	304	13,55	8 871
Transfers and subsidies	302 320	233 422	233 422	92 991	92 991	75 990	17 001	22,37	233 422
Other own revenue	137 376	147 303	147 303	36 565	36 565	37 268	(702)	(1,88)	147 303
Total Revenue (excluding capital transfers and contributions)	1 309 899	1 674 750	1 674 750	445 834	445 834	443 381	2 453	0,55	1 674 750
Employee costs	321 472	369 651	369 651	80 282	80 282	93 584	(13 301)	(14,21)	369 651
Remuneration of councillors	23 827	27 731	27 731	5 712	5 712	7 830	(2 118)	(27,05)	27 731
Depreciation & asset impairment	100 591	106 226	106 226	-	-	26 875	(26 875)	(100,00)	106 226
Finance charges	35 868	33 343	33 343	11 477	11 477	8 793	2 684	30,52	33 343
Materials and bulk purchases	514 599	558 506	558 506	185 434	185 434	150 161	35 273	23,49	558 506
Transfers and subsidies	301	2 510	2 510	(25)	(25)	635	(660)	(103,95)	2 510
Other expenditure	534 835	537 932	537 932	10 897	10 897	215 477	(204 580)	(94,94)	537 932
Total Expenditure	1 531 493	1 635 900	1 635 900	293 777	293 777	503 355	(209 578)	(41,64)	1 635 900
Surplus/(Deficit)	(221 594)	38 850	38 850	152 057	152 057	(59 974)	212 031	(353,54)	38 850
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	128 094	160 505	160 505	-	-	40 608	(40 608)	(100,00)	160 505
Contributions recognised - capital and contributed assets	(93 500)	199 355	199 355	152 057	152 057	(19 366)	171 423	(885,17)	199 355
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	(93 500)	199 355	199 355	152 057	152 057	(19 366)	171 423	(885,17)	199 355
Capital expenditure & funds sources									
Capital expenditure¹	-	163 290	163 290	-	-	36 672	(36 672)	(100,00)	163 290
Transfers recognised - capital	-	81 346	81 346	-	-	15 940	(15 940)	(100,00)	81 346
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds¹	-	81 346	81 346	-	-	15 940	(15 940)	(100,00)	81 346
Financial position									
Total current assets	144 492	-	-	345 527	345 527	-	345 527	-	-
Total non current assets	3 247 082	164 615	164 615	3 262 581	3 262 581	37 007	3 225 574	8 716,16	164 615
Total current liabilities	1 735 183	-	-	1 808 132	1 808 132	-	1 808 132	-	-
Total non current liabilities	118 823	-	-	116 667	116 667	-	116 667	-	-
Community wealth/Equity	1 631 068	(34 740)	(34 740)	1 531 252	1 531 252	56 373	1 474 879	2 616,29	(34 740)
Cash flows									
Net cash from (used) operating	240 172	(1 206 450)	(1 206 450)	154 590	154 590	(314 810)	469 400	(149,11)	(1 206 450)
Net cash from (used) investing	(50 422)	50 422	-	(100 845)	(100 845)	12 606	(113 450)	(900,00)	-
Net cash from (used) financing	15 785	(15 785)	-	31 587	31 535	(3 946)	35 482	(899,10)	-
Cash/cash equivalents at the year end²	166 761	(1 171 813)	(1 206 450)	52 151	52 099	(306 150)	358 250	(117,02)	(1 206 450)
Collection Rate³									
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.² Cash and cash equivalents are not a true reflection, not all the operating receipts are pulling through to the cash flow statement.³ Collection rates are not pulling through to Schedule C.

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	28 616	4,7%	18 924	3,1%	14 485	2,4%	544 132	88,8%	606 155	28,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 621	20,1%	12 660	14,5%	4 070	4,6%	53 234	60,8%	87 985	4,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	41 729	10,2%	37 522	9,1%	31 920	7,8%	289 646	72,9%	410 816	19,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 457	4,2%	4 769	3,7%	3 633	2,8%	115 336	89,3%	129 194	6,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 245	3,4%	5 676	3,1%	5 007	2,7%	168 880	90,9%	185 778	8,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	104	12,4%	82	9,8%	59	7,0%	594	70,9%	838	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 035	2,7%	10 814	2,4%	11 115	2,5%	416 150	92,5%	460 114	21,4%	-	-	-	-
Recoverable unauthorised, irregular or fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 147	3,9%	7 035	3,0%	4 205	1,8%	214 221	91,3%	234 608	11,1%	-	-	-	-
Total By Income Source	120 953	5,7%	97 481	4,6%	74 493	3,5%	1 812 162	86,1%	2 105 089	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 667	11,4%	2 118	9,0%	1 316	5,6%	17 387	74,0%	23 488	1,1%	-	-	-	-
Commercial	70 331	7,2%	56 253	5,8%	42 392	4,4%	804 578	82,6%	973 554	46,2%	-	-	-	-
Households	45 705	4,5%	38 473	3,8%	30 081	3,0%	892 982	88,7%	1 007 251	47,8%	-	-	-	-
Other	2 250	2,2%	638	,6%	694	,7%	97 215	96,4%	100 797	4,8%	-	-	-	-
Total By Customer Group	120 953	5,7%	97 481	4,6%	74 493	3,5%	1 812 162	86,1%	2 105 089	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	93 556	22,8%	158 177	38,6%	-	-	158 567	38,6%	410 299	64,0%
Bulk Water	45 328	67,3%	22 000	32,7%	-	-	-	-	67 328	10,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	77 122	100,0%	-	-	-	-	-	-	77 122	12,0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 036	15,5%	2 015	2,4%	33 492	39,9%	35 472	42,2%	84 015	13,1%
Auditor-General	-	-	-	-	-	-	2 450	100,0%	2 450	,4%
Other	-	-	-	-	-	-	-	-	-	-
Total	229 041	35,7%	182 192	28,4%	33 492	5,2%	196 488	30,6%	641 214	100,0%

Gauteng: Midvaal (GT422) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2019

R thousands	Description	2018/19 Audited Outcome	Budget year 2019/20						Full Year Forecast
			Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Financial Performance									
Property rates		213 758	222 422	222 422	61 854	61 854	55 605	6 249	11,24
Service charges		657 266	694 371	694 371	192 097	192 097	173 593	18 504	10,66
Investment revenue		18 751	2 375	13 736	2 375	2 375	3 434	(1 059)	(30,84)
Transfers and subsidies		121 603	149 443	149 443	51 544	51 544	37 361	14 183	37,96
Other own revenue		66 489	69 549	69 549	4 899	4 899	17 387	(12 488)	(71,82)
Total Revenue (excluding capital transfers and contributions)		1 077 867	1 149 520	1 149 520	312 770	312 770	287 380	25 390	8,84
Employee costs		268 435	319 875	319 875	69 510	69 510	79 969	(10 460)	(13,08)
Remuneration of councillors		12 460	12 390	12 390	3 139	3 139	3 097	41	1,33
Depreciation & asset impairment		136 385	123 106	123 106	32 041	32 041	30 777	1 264	4,11
Finance charges		18 320	21 547	21 547	826	826	5 387	(4 561)	(84,67)
Materials and bulk purchases		405 260	433 764	433 764	140 272	140 272	108 441	31 831	29,35
Transfers and subsidies		593	587	587	192	192	147	45	30,74
Other expenditure		276 210	297 557	297 557	30 090	30 090	74 390	(44 300)	(59,55)
Total Expenditure		1 117 863	1 208 825	1 208 825	276 070	276 070	302 208	(26 139)	(8,65)
Surplus/(Deficit)		(39 796)	(59 304)	(59 304)	36 700	36 700	(14 829)	51 529	(347,50)
Transfers and subsidies - capital (monetary allocations)		51 673	86 806	86 806	3 852	3 852	21 701	(17 849)	(82,25)
(National / Provincial and District)		24 710	3 950	3 950	(290)	(290)	987	(1 277)	(129,36)
Contributions recognised - capital and contributed assets		36 588	31 451	31 451	40 262	40 262	7 860	32 402	412,22
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		36 588	31 451	31 451	40 262	40 262	7 860	32 402	412,22
Capital expenditure & funds sources									
Capital expenditure		133 636	135 184	135 184	9 414	9 414	33 796	(24 382)	(72,14)
Transfers recognised - capital		76 384	90 756	90 756	9 134	9 134	22 689	(13 555)	(59,74)
Borrowing		30 981	29 750	29 750	-	-	7 438	(7 438)	(100,00)
Internally generated funds		26 271	14 678	14 678	280	280	3 670	(3 390)	(92,38)
Total sources of capital funds		133 636	135 184	135 184	9 414	9 414	33 796	(24 382)	(72,14)
Financial position									
Total current assets		130 003	407 424	407 424	575 063	575 063	101 856	473 207	464,58
Total non current assets		(5 273)	2 091 761	2 091 761	2 017 841	2 017 841	522 941	1 494 899	285,86
Total current liabilities		88 652	216 381	216 381	330 138	330 138	54 095	276 042	510,29
Total non current liabilities		588	186 295	186 295	162 424	162 424	46 574	115 850	248,75
Community wealth/Equity		101 724	2 096 588	2 096 588	2 166 439	2 166 439	524 147	1 642 292	313,33
Cash flows									
Net cash from (used) operating		(865 037)	(993 968)	(993 968)	(237 191)	(237 191)	(248 494)	11 303	(4,55)
Net cash from (used) investing		-	-	-	-	-	-	-	-
Net cash from (used) financing		(3 318)	17 509	1 889	1 889	1 889	4 377	(2 694)	(61,55)
Cash/cash equivalents at the year end¹		(868 356)	(773 605)	(791 114)	56 836	56 631	(227 212)	283 843	(124,92)
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.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	23 389	22,3%	8 570	8,2%	4 917	4,7%	67 916	64,8%	104 733	31,0%	-	-	226 689	216,3%
Trade and Other Receivables from Exchange Transactions - Electricity	15 951	57,7%	1 771	6,4%	403	1,5%	9 513	34,4%	27 639	8,2%	-	-	17 862	64,6%
Receivables from Non-exchange Transactions - Property Rates	17 273	17,0%	6 553	6,4%	5 189	5,1%	72 776	71,5%	101 791	30,1%	-	-	104 095	102,3%
Receivables from Exchange Transactions - Waste Water Management	3 257	20,6%	887	5,6%	666	4,2%	11 023	69,6%	15 633	4,7%	-	-	15 559	98,3%
Receivables from Exchange Transactions - Waste Management	2 925	16,0%	966	5,3%	710	3,9%	13 679	74,8%	18 280	5,4%	-	-	19 312	105,6%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 354	4,4%	1 252	4,1%	1 113	3,6%	27 103	87,9%	30 822	9,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(24 917)	(64,0%)	688	1,7%	651	1,7%	62 528	160,6%	38 930	11,5%	-	-	60 469	155,3%
Total By Income Source	39 233	11,6%	20 667	6,1%	13 649	4,0%	264 538	78,2%	338 087	100,0%	-	-	443 986	131,3%
Debtors Age Analysis By Customer Group														
Organs of State	2 572	8,9%	1 008	3,5%	845	2,9%	24 501	84,7%	28 926	8,6%	-	-	-	-
Commercial	25 354	44,3%	1 884	3,3%	1 199	2,1%	28 786	50,3%	57 222	16,9%	-	-	-	-
Households	11 307	4,5%	17 774	7,1%	11 606	4,6%	211 251	83,9%	251 939	74,5%	-	-	443 986	176,2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	39 233	11,6%	20 667	6,1%	13 649	4,0%	264 538	78,2%	338 087	100,0%	-	-	443 986	131,3%

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	36 219	100,0%	-	-	-	-	-	-	36 219	42,9%
Bulk Water	12 215	100,0%	-	-	-	-	-	-	12 215	14,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36 070	100,0%	-	-	-	-	-	-	36 070	42,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	84 505	100,0%	-	-	-	-	-	-	84 505	100,0%

Gauteng: Mogale City (GT481) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 201

R thousands	Description	2018/19 Audited Outcome	Budget year 2019/20						
			Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Financial Performance Property rates Service charges Investment revenue Transfers and subsidies Other own revenue Total Revenue (excluding capital transfers and contributions) Employee costs Remuneration of councillors Depreciation & asset impairment Finance charges Materials and bulk purchases Transfers and subsidies Other expenditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) Contributions recognised - capital and contributed assets Surplus/(Deficit) after capital transfers & contributions Share of surplus/ (deficit) of associate Surplus/(Deficit) for the year Capital expenditure ¹ Transfers recognised - capital Borrowing Internally generated funds ¹ Total sources of capital funds Financial position Total current assets Total non current assets Total current liabilities Total non current liabilities Community wealth/Equity Cash flows Net cash from (used) operating Net cash from (used) investing Net cash from (used) financing Cash/cash equivalents at the year end ² 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	-	576 922 1 663 380 7 390 434 121 409 152 3 090 965 801 632 36 040 292 574 50 423 1 084 339 5 125 705 832 2 975 965 115 000 179 420 51 511 345 931 345 931 342 392 131 511 - 59 978 191 489 894 864 6 316 240 631 524 545 269 5 688 380 (2 553 223) - 33 099 (2 088 962) - - - - - - -	576 922 1 663 380 7 390 434 121 409 152 3 090 965 801 632 8 663 292 574 50 423 1 084 339 5 125 705 832 2 975 965 115 000 179 420 51 511 345 931 345 931 342 392 131 511 - 59 978 191 489 894 864 6 316 240 631 524 545 269 5 688 380 (2 553 223) - 33 099 (2 088 962) - - - - - - -	131 502 481 397 795 6 844 42 747 663 284 196 084 8 663 77 088 9 426 345 420 1 170 141 330 779 181 (115 896) 16 633 4 891 (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 372) (94 3					

¹ Adjusted budget and year-to-date capital expenditure and total sources of capital funds are not balancing.² Cash and cash equivalents are not a true reflection, not all the operating receipts are pulling through to the cash flow statement.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 Itto Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 282	12,5%	8 318	3,0%	6 866	2,5%	225 027	82,0%	274 493	16,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	79 241	29,0%	12 816	4,7%	11 380	4,2%	169 443	62,1%	272 881	16,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(3 202)	(9%)	8 439	2,9%	10 281	2,8%	350 186	95,8%	365 704	21,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	22 597	12,6%	7 348	4,1%	6 545	3,7%	142 335	79,6%	178 825	10,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 558	8,6%	5 021	3,5%	4 255	2,9%	123 524	85,0%	145 358	8,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	155	3,5%	104	2,4%	95	2,2%	4 037	91,9%	4 392	3%	-	-	-	-
Interest on Arrear Debtor Accounts	11 049	8,6%	5 379	4,2%	5 080	4,0%	106 354	83,2%	127 861	7,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	25 912	7,9%	7 955	2,4%	5 853	1,8%	289 314	87,9%	329 034	19,4%	-	-	-	-
Total By Income Source	182 592	10,7%	55 381	3,3%	50 354	3,0%	1 410 219	83,0%	1 698 547	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 711	17,7%	1 276	2,9%	1 063	2,4%	33 629	77,0%	43 680	2,6%	-	-	-	-
Commercial	84 525	26,7%	17 610	5,6%	13 971	4,4%	200 162	63,3%	316 269	18,6%	-	-	-	-
Households	86 950	10,0%	34 670	4,0%	33 713	3,9%	715 942	82,2%	871 275	51,3%	-	-	-	-
Other	3 406	7%	1 824	4%	1 606	3%	460 486	98,5%	467 322	27,5%	-	-	-	-
Total By Customer Group	182 592	10,7%	55 381	3,3%	50 354	3,0%	1 410 219	83,0%	1 698 547	100,0%	-	-	-	-

Mogale 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	107 452	50,1%	107 231	49,9%	-	-	-	-	214 684	50,1%
Bulk Water	33 149	48,8%	34 775	51,2%	-	-	-	-	67 925	15,8%
PAYE deductions	10 197	100,0%	-	-	-	-	-	-	10 197	2,4%
VAT (output less input)	9 997	100,0%	-	-	-	-	-	-	9 997	2,3%
Pensions / Retirement	10 940	100,0%	-	-	-	-	-	-	10 940	2,6%
Loan repayments	6 063	100,0%	-	-	-	-	-	-	6 063	1,4%
Trade Creditors	61 723	56,9%	10 511	9,7%	1 896	31,7%	34 401	25,3%	108 531	25,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	234	97,6%	6	2,4%	-	-	-	-	239	1%
Total	239 756	55,9%	152 523	35,6%	1 896	8,0%	34 401	8,0%	428 576	100,0%

Gauteng: Rand West City (GT485) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2019

R thousands	Description	Budget year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Financial Performance									
Property rates		187 203	288 520	288 520	66 553	66 553	72 130	(5 577)	(7,73)
Service charges		1 019 293	1 290 959	1 290 959	314 956	314 956	322 740	(7 784)	(2,41)
Investment revenue		38 575	2 473	2 473	8 176	8 176	618	7 558	1 222,26
Transfers and subsidies		439 136	344 610	344 610	125 179	125 179	86 152	39 026	344 610
Other own revenue		21 617	98 002	98 002	23 756	23 756	24 500	(744)	(3,04)
Total Revenue (excluding capital transfers and contributions)		1 705 824	2 024 564	2 024 564	538 620	538 620	506 141	32 479	6,42
Employee costs		526 999	546 659	546 659	132 980	132 980	136 665	(3 685)	(2,70)
Remuneration of councillors		26 759	30 153	30 153	7 201	7 201	7 538	(337)	(4,47)
Depreciation & asset impairment		183 132	204 968	204 968	32 754	32 754	51 242	(18 488)	(36,08)
Finance charges		47 689	42 423	42 423	1 355	1 355	10 606	(9 250)	(87,22)
Materials and bulk purchases		728 263	852 627	852 627	70 953	70 953	213 157	(142 204)	(66,71)
Transfers and subsidies		-	-	-	-	-	-	-	-
Other expenditure		429 774	416 616	416 616	43 898	43 898	104 154	(60 256)	(57,85)
Total Expenditure		1 942 616	2 093 446	2 093 446	289 141	289 141	523 361	(234 220)	(44,75)
Surplus/(Deficit)		(236 792)	(68 882)	(68 882)	249 479	249 479	(17 220)	266 695	(1 548,74)
Transfers and subsidies - capital (monetary allocations)									
(National / Provincial and District)									
Contributions recognised - capital and contributed assets		157 975	257 343	257 343	16 076	16 076	64 336	(48 260)	(75,01)
Surplus/(Deficit) after capital transfers & contributions		(78 817)	188 461	188 461	265 555	265 555	47 115	218 439	463,63
Share of surplus/ (deficit) of associate									
Surplus/(Deficit) for the year		(78 817)	188 461	188 461	265 555	265 555	47 115	218 439	463,63
Capital expenditure & funds sources									
Capital expenditure ¹		492 490	4 752 754	4 752 754	640 753	640 753	1 287 204	(646 451)	(50,22)
Transfers recognised - capital		92 235	206 088	206 088	176 977	176 977	51 522	125 455	243,50
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-
Total sources of capital funds ¹		92 235	206 088	206 088	176 977	176 977	51 522	125 455	243,50
Financial position									
Total current assets		756 374	458 241	458 241	951 702	951 702	117 958	833 744	706,81
Total non current assets		4 268 851	4 752 754	4 752 754	4 391 321	4 391 321	1 287 204	3 104 117	241,15
Total current liabilities		1 652 335	672 034	672 034	1 589 003	1 589 003	281 140	1 307 862	465,20
Total non current liabilities		320 774	539 650	539 650	307 748	307 748	146 155	161 593	110,56
Community wealth/Equity		3 130 933	3 810 850	3 810 850	3 180 718	3 180 718	930 752	2 249 967	241,74
Cash flows									
Net cash from (used) operating		(10 040)	(1 765 548)	(1 765 548)	200 500	200 500	(441 387)	641 887	(145,42)
Net cash from (used) investing		(209 590)	(1 628)	(1 628)	(18 427)	(18 427)	(437)	(17 990)	4 119,43
Net cash from (used) financing		(34 621)	(113 259)	(105 561)	66 613	66 552	(29 515)	96 067	(325,48)
Cash/cash equivalents at the year end ²		(198 264)	(1 783 202)	(1 774 076)	282 854	282 793	(462 606)	745 399	(161,13)
Collection Rate ³									
Property rates		-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-

¹ Adjusted budget and year-to-date capital expenditure and total sources of capital funds are not balancing.² Cash and cash equivalents are not a true reflection, not all the operating receipts are pulling through to the cash flow statement.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 in to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 413	21,5%	15 550	9,9%	7 974	5,2%	98 031	63,4%	154 688	19,8%	(140)	(1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	55 174	40,8%	11 729	8,7%	5 915	4,4%	62 393	46,1%	135 211	17,3%	(83)	(1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	15 451	13,3%	5 625	4,8%	20 315	17,5%	74 918	64,4%	116 309	14,9%	(61)	(1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	5 477	9,4%	3 294	5,7%	3 496	6,0%	45 728	78,8%	57 985	7,4%	(164)	(3%)	-	-
Receivables from Exchange Transactions - Waste Management	6 527	10,0%	3 590	6,1%	3 446	5,3%	51 209	78,0%	65 172	8,3%	(197)	(3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	-	2	-	2	-	67 829	100,0%	67 835	8,7%	-	-	-	-
Interest on Arrear Debtor Accounts	3 596	4,2%	3 715	4,4%	3 359	4,0%	74 326	87,4%	84 986	10,9%	(0)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37 615	37,5%	19 555	19,5%	18 395	18,3%	24 842	24,7%	100 408	12,8%	7 283	7,3%	-	-
Total By Income Source	157 255	20,1%	63 169	8,1%	62 893	8,0%	499 277	63,8%	782 594	100,0%	6 637	,8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 074	10,9%	3 367	5,2%	18 828	29,0%	35 757	55,0%	65 025	8,3%	(3)	-	-	-
Commercial	113 222	40,5%	40 197	14,4%	26 157	9,4%	100 055	35,8%	279 631	35,7%	7 473	2,7%	-	-
Households	36 959	8,4%	19 606	4,5%	17 908	4,1%	363 465	83,0%	437 937	56,0%	(834)	(2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	157 255	20,1%	63 169	8,1%	62 893	8,0%	499 277	63,8%	782 594	100,0%	6 637	,8%	-	-

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(9 780)	14,0%	(4)	-	(33 299)	47,6%	(26 892)	38,4%	(69 975)	(126,8%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	130 076	100,0%	130 076	235,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(4 925)	100,0%	(4 925)	(8,9%)
Total	(9 780)	(17,7%)	(4)	-	(33 299)	(60,4%)	98 258	178,1%	55 176	100,0%

Gauteng: Sedibeng (DC42) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2019

R thousands	Description	2018/19 Audited Outcome	Budget year 2019/20							Full Year Forecast
			Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	2 944	1 995	1 995	1 995	952	952	499	453	90,91	1 995
Transfers and subsidies	277 892	301 541	301 541	301 541	115 027	115 027	75 385	39 642	52,59	301 541
Other own revenue	127 957	102 275	102 275	102 275	9 477	9 477	25 569	(16 092)	(62,94)	102 275
Total Revenue (excluding capital transfers and contributions)	408 794	408 811	408 811	408 811	125 456	125 456	101 453	24 003	23,66	408 811
Employee costs	262 021	276 025	276 025	276 025	68 340	68 340	69 007	(666)	(0,97)	276 025
Remuneration of councillors	13 432	14 031	14 031	14 031	3 265	3 265	3 508	(243)	(6,92)	14 031
Depreciation & asset impairment	11 509	11 620	11 620	11 620	-	-	2 905	(2 905)	(100,00)	11 620
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	8 224	7 827	7 827	7 827	2 301	2 301	1 957	344	17,59	7 827
Transfers and subsidies	9 560	25 141	25 141	25 141	53	53	6 285	(6 232)	(99,15)	25 141
Other expenditure	100 401	94 420	94 420	94 420	17 525	17 525	23 605	(6 081)	(25,76)	94 420
Total Expenditure	405 147	429 062	429 062	429 062	91 484	91 484	107 267	(15 783)	(14,71)	429 062
Surplus/(Deficit)	3 647	(23 251)	(23 251)	(23 251)	33 972	33 972	(5 814)	39 786	(684,30)	(23 251)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
(National / Provincial and District)	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital and contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	3 647	(23 251)	(23 251)	(23 251)	33 972	33 972	(5 814)	39 786	(684,30)	(23 251)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 647	(23 251)	(23 251)	(23 251)	33 972	33 972	(5 814)	39 786	(684,30)	(23 251)
Capital expenditure & funds sources										
Capital expenditure	3 530	1 750	1 750	1 750	238	238	438	(200)	(45,64)	1 750
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 530	1 750	1 750	1 750	238	238	438	(200)	(45,64)	1 750
Total sources of capital funds	3 530	1 750	1 750	1 750	238	238	438	(200)	(45,64)	1 750
Financial position										
Total current assets	63 722	29 520	29 520	29 520	111 711	111 711	7 380	104 331	1 413,69	29 520
Total non current assets	(8 042)	105 432	105 432	105 432	103 155	103 155	26 358	76 797	291,36	105 432
Total current liabilities	75 831	125 961	125 961	125 961	236 324	236 324	31 490	204 834	650,47	125 961
Total non current liabilities	(1 162)	22 852	22 852	22 852	20 974	20 974	5 713	15 261	267,12	22 852
Community wealth/Equity	(47 564)	9 390	9 390	9 390	(42 432)	(42 432)	2 347	(44 780)	(1 907,67)	9 390
Cash flows										
Net cash from (used) operating	(392 200)	(416 131)	(416 131)	(416 131)	(91 431)	(91 431)	(104 034)	12 603	(12,11)	(416 131)
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	(157)	299	299	299	1 073	1 077	75	1 002	1 342,58	-
Cash/cash equivalents at the year end¹	(392 357)	(389 085)	(389 085)	(389 085)	(68 854)	(68 850)	(101 705)	32 855	(32,30)	(389 085)
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, not all the operating receipts are pulling through to the cash flow statement.

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 fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1 074	1,8%	935	1,5%	59 133	96,7%	61 141	100,0%	-	-	59 235	96,9%
Total By Income Source	-	-	1 074	1,8%	935	1,5%	59 133	96,7%	61 141	100,0%	-	-	59 235	96,9%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	1 074	1,8%	935	1,5%	59 133	96,7%	61 141	100,0%	-	-	59 235	96,9%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	1 074	1,8%	935	1,5%	59 133	96,7%	61 141	100,0%	-	-	59 235	96,9%

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)	301	100,0%	-	-	-	-	-	-	301	1,1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14 985	7,1%	-	-	-	-	197 367	92,9%	212 352	99,9%
Total	15 286	7,2%	-	-	-	-	197 367	92,8%	212 653	100,0%

Gauteng: West Rand (DC48) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2019

R thousands	Description	Budget year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	592	-	-	-	6	6	-	-	-
Investment revenue	948	-	-	-	369	369	-	-	-
Transfers and subsidies	294 779	-	207 828	207 828	75 355	75 355	207 828	(132 473)	(63,74)
Other own revenue	3 716	-	19 973	19 973	2 344	2 344	19 973	(17 629)	(88,26)
Total Revenue (excluding capital transfers and contributions)	300 034		227 801	227 801	78 075	78 075	227 801	(149 726)	(65,73)
Employee costs	176 194	-	180 354	180 354	45 779	45 779	180 354	(134 575)	(74,62)
Remuneration of councillors	13 020	-	14 643	14 643	3 228	3 228	14 643	(11 415)	(77,96)
Depreciation & asset impairment	7 206	-	7 000	7 000	-	-	7 000	(7 000)	(100,00)
Finance charges	1 739	-	1 564	1 564	463	463	1 564	(1 101)	(70,38)
Materials and bulk purchases	166	-	200	200	20	20	200	(180)	(89,99)
Transfers and subsidies	12 142	-	12 640	12 640	-	-	12 640	(12 640)	(100,00)
Other expenditure	44 840	-	65 216	65 216	11 802	11 802	65 216	(53 414)	(81,90)
Total Expenditure	255 306		281 617	281 617	61 292	61 292	281 617	(220 325)	(78,24)
Surplus/(Deficit)	44 728		(53 816)	(53 816)	16 783	16 783	(53 816)	70 599	(131,19)
Transfers and subsidies - capital (monetary allocations)									
(National / Provincial and District)	2 594	-	14 748	14 748	1 924	1 924	14 748	(12 824)	(86,95)
Contributions recognised - capital and contributed assets	255	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	47 576		(39 068)	(39 068)	18 707	18 707	(39 068)	57 775	(147,88)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 576		(39 068)	(39 068)	18 707	18 707	(39 068)	57 775	(147,88)
Capital expenditure & funds sources									
Capital expenditure	(17 581)		24 739	24 739	(17 581)	(17 581)	24 739	(42 320)	(171,07)
Transfers recognised - capital	(7 152)	-	12 000	12 000	(7 152)	(7 152)	12 000	(19 152)	(159,60)
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)
Financial position									
Total current assets	44 158	-	26 721	26 721	59 296	59 296	26 721	32 575	121,91
Total non current assets	88 095	-	79 200	79 200	88 095	88 095	79 200	8 895	11,23
Total current liabilities	145 797	-	137 191	137 191	142 228	142 228	137 191	5 037	3,67
Total non current liabilities	64 439	-	74 589	74 589	64 439	64 439	74 589	(10 149)	(13,61)
Community wealth/Equity	(125 560)	-	(66 791)	(66 791)	(77 983)	(77 983)	(66 791)	(11 192)	16,76
Cash flows									
Net cash from (used) operating	57 218	-	(27 676)	(27 676)	18 406	18 406	(27 676)	46 081	(166,50)
Net cash from (used) investing	(54)	-	(25 043)	(24 739)	609	609	(24 815)	25 424	(102,46)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end¹	51 052		4 088	4 392	21 761	21 761	4 316	17 445	404,20
Collection on 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, not all the operating receipts are pulling through to the cash flow statement.

Gauteng: West Rand (DC48) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2019

R thousands	Description	Budget year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	592	-	-	6	6	-	-	-	-
Investment revenue	948	-	-	369	369	-	-	-	-
Transfers and subsidies	294 779	-	207 828	207 828	75 355	75 355	207 828	(132 473)	(63.74)
Other own revenue	3 716	-	19 973	19 973	2 344	2 344	19 973	(17 629)	(88.26)
Total Revenue (excluding capital transfers and contributions)	300 034	227 801	227 801	78 075	78 075	227 801	227 801	(149 726)	(65.73)
Employee costs	176 194	-	180 354	180 354	45 779	45 779	180 354	(134 575)	(74.62)
Remuneration of councillors	13 020	-	14 643	14 643	3 228	3 228	14 643	(11 415)	(77.96)
Depreciation & asset impairment	7 206	-	7 000	7 000	-	-	7 000	(7 000)	(100.00)
Finance charges	1 739	-	1 564	1 564	463	463	1 564	(1 101)	(70.38)
Materials and bulk purchases	166	-	200	200	20	20	200	(180)	(89.99)
Transfers and subsidies	12 142	-	12 640	12 640	-	-	12 640	(12 640)	(100.00)
Other expenditure	44 840	-	65 216	65 216	11 802	11 802	65 216	(53 414)	(81.90)
Total Expenditure	255 306	281 617	281 617	61 292	61 292	281 617	281 617	(220 325)	(78.24)
Surplus/(Deficit)	44 728	(53 816)	(53 816)	16 783	16 783	(53 816)	(53 816)	70 599	(131.19)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
(National / Provincial and District)	2 594	-	14 748	14 748	1 924	1 924	14 748	(12 824)	(86.95)
Contributions recognised - capital and contributed assets	255	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	47 576	(39 068)	(39 068)	18 707	18 707	(39 068)	(39 068)	57 775	(147.88)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 576	(39 068)	(39 068)	18 707	18 707	(39 068)	(39 068)	57 775	(147.88)
Capital expenditure & funds sources									
Capital expenditure	(17 581)	24 739	24 739	(17 581)	(17 581)	(17 581)	24 739	(42 320)	(171.07)
Transfers recognised - capital	(7 152)	12 000	12 000	(7 152)	(7 152)	(7 152)	12 000	(19 152)	(159.60)
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	(7 152)	12 000	12 000	(7 152)	(7 152)	(7 152)	12 000	(19 152)	(159.60)
Financial position									
Total current assets	44 158	26 721	26 721	59 296	59 296	59 296	26 721	32 575	121.91
Total non current assets	88 095	79 200	79 200	88 095	88 095	88 095	79 200	8 895	11.23
Total current liabilities	145 797	137 191	137 191	142 228	142 228	142 228	137 191	5 037	3.67
Total non current liabilities	64 439	74 589	74 589	64 439	64 439	64 439	74 589	(10 149)	(13.61)
Community wealth/Equity	(125 560)	(66 791)	(66 791)	(77 983)	(77 983)	(77 983)	(66 791)	(11 192)	16.76
Cash flows									
Net cash from (used) operating	57 218	(27 676)	(27 676)	18 406	18 406	18 406	(27 676)	46 081	(166.50)
Net cash from (used) investing	(54)	(25 043)	(25 043)	609	609	609	(24 815)	25 424	(102.46)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	51 052	4 088	4 088	21 761	21 761	21 761	4 316	17 445	404.20
Collection Rate									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-

¹ Adjusted budget and year-to-date capital expenditure and total sources of capital funds are not balancing to each other.² Cash and cash equivalents are not a true reflection of the balance, not all the operating receipts are pulling through to the cash flow statement.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	-	-	-	-	49	4,4%	1 054	95,6%	1 103	12,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	273	7,8%	-	-	100	2,9%	3 112	89,3%	3 484	39,1%	-	-	-	-
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	76	6,1%	-	-	37	3,0%	1 132	90,9%	1 245	14,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	,2%	(37)	(1,2%)	(15)	(,5%)	3 126	101,5%	3 080	34,6%	-	-	-	-
Total By Income Source	355	4,0%	(37)	(,4%)	170	1,9%	8 425	94,5%	8 913	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	355	4,0%	(37)	(,4%)	170	1,9%	8 425	94,5%	8 913	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	355	4,0%	(37)	(,4%)	170	1,9%	8 425	94,5%	8 913	100,0%	-	-	-	-

West Rand Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(571)	17,5%	(354)	10,8%	(32)	1,0%	(2 310)	70,7%	(3 267)	(24,2%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	16 757	100,0%	16 757	124,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(571)	(4,2%)	(354)	(2,6%)	(32)	(,2%)	14 448	107,1%	13 491	100,0%

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Contact Centre Tel: 012-748 6200. eMail: info.egazette@gpw.gov.za
Publications: Tel: (012) 748 6053, 748 6061, 748 6065