

**THE PROVINCE OF
GAUTENG**



**DIE PROVINSIE VAN
GAUTENG**

Provincial Gazette Provinsiale Koerant

EXTRAORDINARY • BUITENGEWOON

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

Vol: 27

PRETORIA
30 APRIL 2021
30 APRIL 2021

No: 133

We all have the power to prevent AIDS



**AIDS
HELPLINE**

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DEPARTMENT OF HEALTH

Prevention is the cure

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ISSN 1682-4520



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PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS**PROVINCIAL NOTICE 316 OF 2021****PUBLICATION OF THE GAUTENG CONSOLIDATED STATEMENT ON THE STATE OF MUNICIPAL BUDGETS FOR THE QUARTER THAT ENDED ON 31 MARCH 2021.**

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



Owen Witbooi
Acting Head of Department
Gauteng Provincial Treasury
Date: 26 April 2021



MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE 2ND QUARTER ENDED 31 MARCH 2021

IN TERMS OF SECTION 71(7) OF THE MFMA

mSCOA DASHBOARD COMPLIANCE

MSCOA - Summary - Upload and Segment Validation

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

Demarcation Description	Demarc Code	CAP	Financial, Year																		
			2019	2020	2021	SUBMISSIONCODE									2022						
			RAUD	PAUD	AUDA	ORGB	PROR	ADJB	PRAD	M01	M02	M03	M04	M05	M06	M07	M08	M09	MCUM	TABB	PRTA
Province : GAUTENG (GT)																					
City of Ekurhuleni	EKU	H																			
City of Johannesburg	JHB	H																			
City of Tshwane	TSH	H																			
Empuleni	GI421	H																			
Lesedi	GI423	M																			
Merafong City	GI484	H																			
Midvaal	GI422	M																			
Mogale City	GI481	H																			
Rand West City	GI485	H																			
Sedibeng	DC42	M																			
West Rand	DC48	M																			

The level of in-year compliance (M01 to M09) has significantly improved compared to previous financial years.
 Only Merafong City LM that has submitted in-year information (M01, M03 and M07) with errors, which cannot be rectified as the database is locked for amendments.

AGGREGATED INFORMATION FOR GAUTENG

Part 1: Operating Revenue and Expenditure

	Budget		2020/21				2019/20		Q3 of 2019/20 to Q3 of 2020/21					
	Main appropriation	Adjusted Budget	First Quarter		Second Quarter		Third Quarter							
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget			
Operating Revenue and Expenditure														
Operating Revenue		162 737 175	41 642 765	25.6%	39 223 280	24.1%	37 467 047	23.1%	118 333 092	72.9%	36 247 312	74.0%	4.5%	
Property rates	29 997 552	29 907 482	7 442 640	24.8%	7 350 898	24.5%	7 395 540	24.7%	22 188 878	74.2%	7 203 452	72.4%	4.5%	
Service charges - electricity revenue	53 417 659	52 784 766	13 998 903	26.2%	11 631 417	21.8%	11 738 009	22.2%	37 368 328	70.8%	11 419 449	68.8%	3.3%	
Service charges - water revenue	20 900 054	20 439 292	4 311 528	20.6%	4 808 093	23.0%	4 573 777	22.4%	13 693 399	67.0%	4 532 352	66.8%	2.8%	
Service charges - sanitation revenue	9 146 387	9 118 515	2 246 613	24.6%	2 166 727	23.7%	2 171 954	23.8%	6 594 294	72.2%	2 102 254	76.6%	4.1%	
Service charges - refuse revenue	5 913 725	5 719 283	1 389 645	23.5%	1 345 631	22.8%	1 367 145	23.9%	4 103 421	71.7%	1 345 649	58.7%	3.0%	
Rental of facilities and equipment	792 736	778 918	198 810	24.8%	145 944	18.4%	148 319	19.0%	491 073	63.0%	121 406	57.6%	22.5%	
Interest earned - external investments	902 938	741 869	137 851	15.3%	133 341	14.8%	156 423	21.1%	427 615	57.6%	460 479	97.1%	(65.8%)	
Interest earned - outstanding debtors	1 650 549	2 884 759	348 074	21.1%	604 236	36.6%	649 612	22.5%	1 601 923	55.5%	548 130	75.8%	28.5%	
Dividends received	-	-	2	-	1 100	-	-	-	1 102	-	-	2	23.0%	(100.0%)
Fines, penalties and bribes	2 362 692	2 289 717	333 458	14.1%	561 794	23.8%	437 465	19.1%	1 332 716	58.2%	227 983	92.2%	92.2%	
Licences and permits	313 056	313 740	100 932	33.2%	102 939	33.2%	81 829	26.1%	289 701	92.0%	32 136	63.8%	154.6%	
Agency services	506 776	480 612	117 605	23.2%	159 288	31.4%	67 294	14.6%	344 187	74.7%	81 274	31.9%	(17.2%)	
Transfers and subsidies	25 649 250	27 870 600	8 884 309	34.7%	8 000 446	31.2%	6 672 605	23.9%	23 567 360	84.6%	6 570 484	103.5%	1.9%	
Other revenue	11 123 715	8 769 453	2 122 216	19.1%	2 207 432	19.8%	2 002 387	22.8%	6 332 036	72.2%	1 496 328	78.8%	34.5%	
Gains	60 086	210 018	1 178	2.0%	3 994	6.8%	4 889	2.3%	10 061	4.7%	105 934	141.8%	(95.6%)	
Operating Expenditure	162 840 840	162 494 228	38 431 898	25.3%	37 861 521	23.1%	38 362 264	23.5%	114 655 684	72.0%	33 738 144	71.5%	14.4%	
Employee related costs	41 178 224	41 465 561	10 090 213	26.1%	11 649 471	28.2%	10 698 022	25.8%	32 437 706	79.7%	9 700 080	68.2%	11.2%	
Remuneration of councillors	650 377	652 149	117 150	25.0%	202 000	30.6%	144 267	22.2%	463 417	78.1%	145 160	69.1%	3.3%	
Debt impairment	12 414 630	12 918 770	2 961 935	28.0%	2 753 005	21.4%	5 016 075	37.5%	10 731 015	85.1%	2 408 782	81.6%	108.2%	
Depreciation and asset impairment	10 235 980	10 242 759	1 908 756	20.0%	2 109 041	20.4%	2 445 176	23.6%	6 462 973	64.0%	1 793 883	60.6%	36.3%	
Finance charges	6 896 296	7 108 598	1 089 401	17.0%	2 134 858	30.9%	1 143 171	16.2%	4 367 430	62.8%	1 759 754	73.2%	(34.2%)	
Bulk purchases	37 819 978	37 759 451	12 509 187	34.8%	6 642 472	17.6%	7 421 663	19.7%	26 573 922	72.1%	6 347 421	70.5%	17.9%	
Other Materials	19 424 371	18 669 700	3 870 052	22.1%	4 596 461	20.7%	4 596 461	24.6%	12 519 931	69.1%	4 145 907	65.5%	11.8%	
Contracted services	15 653 340	16 351 023	2 351 870	15.7%	3 864 614	24.6%	3 362 051	20.6%	9 576 535	59.2%	3 554 785	72.9%	(5.0%)	
Transfers and subsidies	831 100	5 689 966	588 515	70.5%	1 557 729	187.3%	1 234 625	21.7%	3 378 888	59.3%	222 647	50.4%	454.5%	
Other expenditure	17 659 954	11 612 007	2 945 329	17.3%	2 815 470	16.3%	2 298 210	19.8%	8 119 010	70.9%	3 654 771	101.0%	(36.7%)	
Losses	18 381	17 254	891	19.1%	20 444	35.3%	2 543	10.1%	29 877	43.9%	4 953	110.8%	200.7%	
Surplus/(Deficit)	(103 665)	(202 204)	3 210 867	19.1%	1 361 759	19.1%	(895 217)	(2.3%)	3 677 409	22.9%	2 509 168	71.5%	14.4%	
Transfers and subsidies - capital (monetary allocations) (Nat./Prov and Dist)	7 703 906	7 840 902	838 843	10.9%	1 341 762	17.1%	1 341 762	17.1%	3 675 954	46.9%	1 212 870	39.6%	10.6%	
Transfers and subsidies - capital (monetary alloc) (Deparm. Agencies, HH, P.E.)	589 936	939 851	353 660	59.9%	780 674	132.3%	620 821	66.1%	1 755 155	186.7%	228 614	61.3%	171.6%	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	(959)	-	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	(8 397 507)	(8 982 957)	2 020 364	22.6%	(916 263)	(1.0%)	(2 857 800)	(3.3%)	(1 753 700)	(16.7%)	3 949 693	71.5%	14.4%	
Taxation	28 604	74 154	-	-	446	1.6%	-	-	446	8.6%	363	88.0%	(100.0%)	
Surplus/(Deficit) after taxation	(8 426 111)	(9 057 110)	2 020 364	22.6%	(916 709)	(1.0%)	(2 857 800)	(3.3%)	(1 754 146)	(16.7%)	3 949 330	71.5%	14.4%	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(8 426 111)	(9 057 110)	2 020 364	22.6%	(916 709)	(1.0%)	(2 857 800)	(3.3%)	(1 754 146)	(16.7%)	3 949 330	71.5%	14.4%	
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(8 426 111)	(9 057 110)	2 020 364	22.6%	(916 709)	(1.0%)	(2 857 800)	(3.3%)	(1 754 146)	(16.7%)	3 949 330	71.5%	14.4%	

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

Part 2: Capital Revenue and Expenditure

	2020/21										2019/20		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2019/20 to Q3 of 2020/21
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure¹													
Source of Finance	5 874 060	5 515 612	661 412	11,3%	1 427 802	24,3%	939 549	17,0%	3 028 762	54,9%	2 426 141	33,8%	(11,7%)
National Government	2 861 997	5 155 177	788 832	27,6%	1 610 236	56,3%	1 044 712	20,3%	3 443 780	66,8%	846 827	31,3%	23,4%
Provincial Government	28 881	99 501	-	-	3 337	11,6%	18 929	19,0%	22 266	22,4%	41 985	19,1%	(54,9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies:HH,F	1 500	466 926	44 097	2 939,8%	167 796	11 186,4%	145 478	31,2%	357 371	76,5%	161 284	1 283,5%	(9,8%)
Transfers recognised - capital	2 892 178	5 721 603	832 929	28,8%	1 781 370	61,6%	1 209 118	21,1%	3 823 417	66,8%	1 050 097	35,0%	15,1%
Borrowing	2 009 404	4 189 343	405 806	20,2%	1 111 555	55,3%	657 270	15,7%	2 174 431	51,9%	1 070 420	33,2%	(38,6%)
Internally generated funds	972 478	2 351 893	196 065	20,2%	554 165	57,0%	275 232	11,7%	1 026 062	43,6%	305 624	32,3%	(9,9%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional¹	5 874 060	5 518 612	661 412	11,3%	1 427 802	24,3%	939 549	17,0%	3 028 762	54,9%	2 069 383	27,4%	11,3%
Municipal governance and administration	1 325 677	1 121 476	143 824	10,8%	233 112	17,6%	212 274	18,9%	589 210	52,5%	351 668	19,1%	(29,0%)
Executive and Council	51 620	35 881	2 797	5,4%	13 989	27,1%	4 542	12,9%	21 328	59,8%	1 979	20,9%	164,1%
Finance and administration	1 274 037	1 085 695	141 026	11,1%	219 103	17,2%	207 732	19,1%	567 862	52,3%	349 694	19,0%	(30,1%)
Internal audit	20	100	-	-	20	99,5%	-	-	20	19,9%	4	7,2%	(100,0%)
Community and Public Safety	1 173 026	1 222 041	124 941	10,7%	337 459	28,8%	232 947	19,1%	693 346	56,9%	35 144	4,4%	2 072,9%
Community and Social Services	140 724	139 245	10 590	7,5%	19 182	13,8%	27 688	19,9%	57 461	41,3%	(459 042)	(320,3%)	(108,8%)
Sport And Recreation	198 338	200 839	51 380	25,9%	48 509	24,5%	43 165	21,8%	143 654	71,5%	53 972	24,8%	(8,4%)
Public Safety	87 361	89 331	6 628	7,6%	22 429	25,7%	18 071	20,2%	47 128	52,8%	36 295	39,5%	(46,1%)
Housing	721 524	774 337	51 492	7,1%	243 125	33,4%	137 080	17,7%	431 707	55,8%	368 000	32,2%	71,7%
Health	19 060	18 289	4 849	25,4%	4 213	22,1%	6 332	34,6%	15 985	84,2%	36 920	28,6%	(37,6%)
Economic and Environmental Services	1 415 091	1 234 246	83 777	5,9%	312 515	22,1%	250 686	20,3%	646 977	52,4%	773 540	34,0%	(27,5%)
Planning and Development	300 021	264 805	24 388	8,1%	27 411	9,1%	14 002	5,3%	65 781	24,8%	44 391	24,7%	211,2%
Road Transport	1 075 670	949 941	58 807	5,5%	281 831	26,2%	229 142	24,2%	570 381	60,1%	725 511	35,9%	(42,7%)
Environmental Protection	39 400	19 900	602	1,5%	3 272	8,3%	6 941	34,9%	10 815	54,3%	3 638	36,1%	91,3%
Trading Services	1 960 266	1 937 889	308 871	15,8%	544 717	27,8%	242 320	12,5%	1 095 907	56,6%	908 642	46,2%	(21,3%)
Energy sources	732 873	725 464	165 815	21,4%	201 908	27,6%	65 579	9,1%	424 403	58,5%	363 418	41,5%	(44,3%)
Water Management	824 873	830 303	121 883	14,8%	281 799	34,2%	146 448	17,6%	550 129	66,3%	370 342	52,0%	1,3%
Waste Water Management	222 520	229 769	8 220	3,7%	20 643	9,3%	37 272	3,7%	37 272	16,2%	136 388	50,8%	(28,9%)
Waste Management	180 000	152 352	21 953	12,2%	40 367	22,4%	21 783	14,3%	84 103	55,2%	38 494	32,2%	4,6%
Other	-	2 960	-	-	-	-	1 323	44,7%	1 323	44,7%	390	5,3%	3 226,1%

¹ COT, COJ, Merafong City and West Rand figures reported distorted capital budgets and distorted performance information.

The performance information excludes COT, COJ, Merafong City and West Rand figures which have errors and were not successfully uploaded by NT LG database.

Part 3: Cash Receipts and Payments

	Budget		2020/21				2019/20							
	Main appropriation	Adjusted Budget	First Quarter		Second Quarter		Third Quarter		Total Expenditure as % of adjusted					
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget						
R thousands														
Cash Flow from Operating Activities														
Receipts														
Property rates			161 811 052	112 633 305	31 781 273	19,6%	28 282 387	33 088 176	29,4%	93 151 836	82,7%	26 442 910	57,2%	25,1%
Service charges			47 486 068	23 395 113	4 989 642	10,5%	5 360 785	5 908 185	25,3%	16 258 612	69,5%	4 235 734	45,0%	39,5%
Other revenue			198 634 817	65 410 464	15 535 345	7,8%	13 800 905	14 651 734	22,4%	43 987 985	67,2%	13 384 096	51,8%	9,5%
Transfers and Subsidies - Operational			(101 107 535)	6 332 302	5 195 529	(5,1%)	4 094 749	7 767 421	122,7%	17 057 698	289,4%	4 980 758	132,9%	55,9%
Transfers and Subsidies - Capital			11 581 486	12 440 498	4 888 313	42,3%	3 701 372	2 570 533	20,7%	11 170 218	88,8%	1 147 503	49,9%	124,0%
Interest			4 449 897	4 651 121	1 162 016	26,1%	1 323 569	2 187 535	47,0%	4 673 121	100,5%	2 694 818	88,1%	(18,8%)
Dividends			765 518	403 817	428	,1%	1 006	2 768	,7%	4 202	1,0%	-	-	(100,0%)
Payments			(141 084 846)	(80 855 000)	(35 586 290)	25,2%	(18 675 012)	(18 488 707)	22,9%	(72 751 008)	90,0%	(23 879 548)	44,2%	(22,8%)
Suppliers and employees			(133 509 321)	(77 507 128)	(33 818 013)	25,3%	(17 381 040)	(18 124 319)	23,4%	(69 323 373)	89,4%	(22 511 558)	44,4%	(19,5%)
Finance charges			(6 953 170)	(2 829 170)	(1 181 900)	17,0%	(1 133 706)	(281 924)	9,3%	(257 530)	91,1%	(1 205 813)	40,8%	(78,3%)
Transfers and grants			(622 356)	(518 703)	(586 376)	94,2%	(160 265)	(103 464)	19,9%	(850 105)	163,9%	(162 177)	38,0%	(36,2%)
Net Cash from/(used) Operating Activities			20 726 206	31 778 304	(3 805 016)	(18,4%)	9 607 375	14 598 469	45,9%	20 400 828	64,2%	2 563 362	-	469,5%
Cash Flow from Investing Activities														
Receipts														
Proceeds on disposal of PPE			3 477 488	45 043	(822 312)	(23,6%)	815 810	201 366	447,1%	194 864	432,6%	266 962	635,0%	(24,8%)
Decrease (Increase) in non-current debtors (not used)			456 126	385 666	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables			3 233 512	30 606	(255 326)	(7,9%)	11 605	(132 636)	(43,4%)	(376 357)	(1 229,7%)	(4 953)	-	2 578,0%
Decrease (Increase) in non-current investments			(212 150)	(371 230)	(586 985)	267,3%	804 204	334 002	(90,0%)	571 221	(853,9%)	271 914	-	22,8%
Payments			(16 232 151)	(2 346 327)	(49 712)	,3%	(42 948)	(414 266)	17,7%	(506 926)	21,6%	(24 032)	935,7%	1 623,8%
Capital assets			(16 232 151)	(2 346 327)	(49 712)	,3%	(42 948)	(414 266)	17,7%	(506 926)	21,6%	(24 032)	935,7%	1 623,8%
Net Cash from/(used) Investing Activities			(12 754 663)	(2 301 284)	(872 024)	6,8%	772 862	(212 899)	9,3%	(312 062)	13,6%	242 930	628,1%	(187,8%)
Cash Flow from Financing Activities														
Receipts														
Short term loans			4 887 882	3 691 458	1 981 617	40,5%	77 598	(767 208)	(20,8%)	1 292 007	35,0%	10 585	3,8%	(7 347,8%)
Borrowing long term/renovating			3 000 000	3 000 000	1 988 369	4,965,6%	-	(767 208)	(111,0%)	1 988 369	66,3%	-	-	-
Increase (decrease) in consumer deposits			1 847 839	691 458	(6 752)	(4%)	77 598	(625 027)	(100,7%)	(636 362)	(100,7%)	10 585	-	(7 347,8%)
Payments			-	-	21 363	-	529 080	(825 027)	-	(274 565)	-	-	-	(100,0%)
Repayment of borrowing			-	-	21 363	-	529 080	(825 027)	-	(274 565)	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities			4 887 882	3 691 458	2 002 980	41,0%	606 678	(1 592 235)	(43,1%)	1 017 422	27,6%	10 585	3,8%	(15 141,8%)
Net Increase/(Decrease) in cash held			12 859 425	33 168 478	(2 674 060)	(20,8%)	10 986 915	12 793 335	38,6%	21 106 189	63,6%	2 816 877	(13,3%)	354,2%
Cash/bank equivalents at the year begin:			6 783 999	12 163 209	1 189 985	17,5%	(1 372 727)	9 494 869	78,1%	1 189 985	9,8%	4 047 976	(11,1%)	134,6%
Cash/bank equivalents at the year end:			19 643 423	45 331 687	(1 588 313)	(8,1%)	9 040 761	25 397 595	56,0%	25 397 595	56,0%	7 619 724	(12,0%)	233,3%

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

Part 4: Debtor Age Analysis

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	1 730 673	7,3%	806 802	3,4%	689 011	2,9%	20 614 161	86,5%	23 839 647	26,5%	621 387	2,6%	1 797 640	7,5%
Trade and Other Receivables from Exchange Transactions - Electricity	3 159 054	24,6%	604 071	4,7%	513 615	4,0%	8 561 062	66,7%	12 837 802	14,3%	27 666	2%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 690 386	10,9%	632 033	4,1%	528 101	3,4%	12 602 668	81,6%	15 453 190	17,2%	22 578	1%	3 860 620	25,0%
Receivables from Exchange Transactions - Waste Water Management	706 360	7,7%	322 268	3,5%	270 601	3,0%	7 852 463	85,8%	9 152 692	10,2%	131 202	1,4%	1 198 425	13,1%
Receivables from Exchange Transactions - Waste Management	423 562	6,0%	179 680	2,5%	164 253	2,3%	6 329 465	89,2%	7 096 959	7,9%	35 711	5%	380 000	5,1%
Receivables from Exchange Transactions - Property Rental Debtors	8 062	6%	14 656	1,0%	13 662	1,0%	1 397 012	97,5%	1 433 392	1,6%	13 455	9%	112 560	7,9%
Interest on Arrear Debtor Accounts	602 800	9,6%	188 735	3,0%	59 566	1,0%	5 409 401	86,4%	6 260 502	7,0%	50 504	8%	-	-
Recoverable unauthorised, irregular or fruitless and wastful Expenditure ¹	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	754 489	5,4%	329 022	2,4%	275 474	2,0%	12 623 205	90,3%	13 962 190	15,5%	19 504	1%	113 401	8%
Total By Income Source	9 075 387	10,1%	3 076 268	3,4%	2 514 283	2,9%	75 390 437	83,7%	90 056 375	100,0%	922 008	1,0%	7 442 646	8,3%
Debtors Age Analysis By Customer Group														
Organs of State	287 706	12,6%	112 723	4,9%	40 911	1,8%	1 836 728	80,6%	2 278 067	2,5%	30 642	1,3%	113 401	5,0%
Commercial	3 830 424	20,0%	912 530	4,8%	678 452	3,5%	13 753 914	71,7%	19 175 319	21,3%	5 891	-	-	-
Households	4 835 833	7,1%	2 042 901	3,0%	1 782 634	2,6%	59 266 708	87,2%	67 928 077	75,4%	885 476	1,3%	7 329 245	10,8%
Other	121 424	18,0%	8 114	1,2%	12 286	1,8%	533 087	79,0%	674 912	7%	-	-	-	-
Total By Customer Group	9 075 387	10,1%	3 076 268	3,4%	2 514 283	2,9%	75 390 437	83,7%	90 056 375	100,0%	922 008	1,0%	7 442 646	8,3%

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

The performance excludes Rand West City Debtor's information which have errors and was not successfully uploaded by NT LG database.

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 785 093	37,6%	147 051	2,0%	85 816	1,2%	4 386 067	59,2%	7 404 027	41,9%
Bulk Water	844 259	36,6%	98 989	4,3%	54 858	2,4%	1 308 502	56,7%	2 306 608	13,1%
PAYE deductions	190 466	94,6%	10 863	5,4%	-	-	-	-	201 329	1,1%
VAT (output less input)	86 175	100,0%	-	-	-	-	-	-	86 175	5%
Pensions / Retirement	166 820	93,7%	11 251	6,3%	-	-	-	-	178 072	1,0%
Loan repayments	836 109	99,3%	5 937	7%	-	-	-	-	842 047	4,8%
Trade Creditors	1 910 703	70,9%	167 112	6,2%	37 998	1,4%	580 822	21,5%	2 696 635	15,3%
Auditor-General	21 123	103,8%	10	1%	-	-	(779)	(3,8%)	20 354	1%
Other	3 624 249	92,3%	1 025	-	4 197	1%	297 563	7,6%	3 927 034	22,2%
Total	10 464 997	59,3%	442 239	2,5%	182 869	1,0%	6 572 175	37,2%	17 662 280	100,0%

Source: Local Government Database

1. All figures in this report are unaudited.

Gauteng: City of Ekurhuleni(EKU) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2021

Description	Budget year 2020/21											
	2019/20	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance												
Property rates	5 688 547	6 140 478	5 980 478	5 980 478	1 479 716	1 483 732	1 480 788	4 444 236	4 462 869	(18 622)	(0.42)	5 950 478
Service charges	22 385 905	25 954 543	25 777 968	25 777 968	6 653 669	5 251 720	6 050 604	17 955 993	19 333 476	(1 377 483)	(7.12)	25 777 968
Investment revenue	310 425	233 778	215 048	215 048	53 373	29 022	40 732	123 128	161 286	(38 158)	(23.66)	215 048
Transfers and subsidies	4 745 699	4 864 637	5 687 677	5 687 677	1 908 983	1 885 274	1 167 806	4 961 943	4 265 757	646 186	16.32	5 687 677
Other own revenue	3 677 957	4 436 024	4 320 343	4 320 343	1 015 574	822 178	877 924	2 715 674	3 240 257	(524 581)	(16.19)	4 320 343
Total Revenue (excluding capital transfers and contributions)	36 788 132	41 629 459	41 951 513	41 951 513	11 111 194	9 471 926	9 617 854	30 200 975	31 463 634	(1 262 659)	(4.01)	41 951 513
Employee costs	9 386 680	9 754 168	9 926 005	9 926 005	2 269 833	2 261 616	2 578 897	7 110 347	7 444 500	(334 153)	(4.49)	9 926 005
Remuneration of councillors	141 225	142 795	142 795	142 795	35 465	35 157	35 463	106 084	107 096	(1 012)	(0.94)	142 795
Depreciation & asset impairment	2 714 344	2 354 667	2 725 500	2 725 500	585 091	644 249	741 393	1 970 733	2 044 125	(73 392)	(3.59)	2 725 500
Finance charges	1 232 555	1 128 805	1 216 580	1 216 580	169 263	544 888	121 516	835 678	912 435	(76 757)	(8.41)	1 216 580
Materials and bulk purchases	17 091 995	18 939 618	18 281 413	18 281 413	6 110 112	2 496 377	3 558 197	13 711 059	13 711 059	(1 546 372)	(11.28)	18 281 413
Transfers and subsidies	608 917	676 943	649 577	649 577	68 464	163 459	97 011	328 934	487 183	(158 249)	(32.48)	649 577
Other expenditure	9 259 460	8 758 978	9 005 530	9 005 530	1 692 032	2 561 485	2 133 531	6 387 048	6 754 145	(367 098)	(5.44)	9 005 530
Total Expenditure	40 435 174	41 758 974	41 947 401	41 947 401	10 930 260	8 707 241	9 266 008	28 903 510	31 460 543	(2 557 033)	(6.13)	41 947 401
Surplus/(Deficit)	(3 647 042)	(126 515)	4 112	4 112	180 934	764 685	351 847	1 297 465	3 091	1 294 374	41 875.89	4 112
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 004 625	2 240 665	1 985 435	1 985 435	282 430	647 810	386 049	1 316 288	1 489 076	(172 788)	(11.60)	1 985 435
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Deparm Agencies, Housenotids, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 388 634	315 678	315 688	315 688	258 818	257 107	277 453	793 379	236 916	556 463	234.88	315 688
Surplus/(Deficit) after capital transfers & contributions	(253 983)	2 429 829	2 305 435	2 305 435	722 182	1 669 602	1 015 349	3 407 132	1 729 083	1 678 049	97.05	2 305 435
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(253 983)	2 429 829	2 305 435	2 305 435	722 182	1 669 602	1 015 349	3 407 132	1 729 083	1 678 049	97.05	2 305 435
Capital expenditure & funds sources	5 068 972	4 929 978	4 337 136	4 337 136	572 455	1 283 408	732 329	2 588 192	3 252 850	(664 658)	(20.43)	4 337 136
Transfers recognised - capital	2 008 752	2 240 665	1 985 435	1 985 435	282 430	652 388	395 437	1 330 255	1 489 076	(158 821)	(10.67)	1 985 435
Borrowing	2 262 082	1 976 039	1 729 632	1 729 632	251 060	526 106	259 209	1 036 375	1 297 223	(260 849)	(20.11)	1 729 632
Internally generated funds	797 461	713 273	622 068	622 068	38 965	104 914	77 683	221 562	466 551	(244 988)	(52.51)	622 068
Total sources of capital funds	5 068 295	4 929 978	4 337 136	4 337 136	572 455	1 283 408	732 329	2 588 192	3 252 850	(664 658)	(20.43)	4 337 136
Financial position												
Total current assets	10 367 345	11 816 392	11 819 482	11 819 482	9 484 906	1 283 990	2 907 546	13 676 442	8 864 611	4 811 831	54.28	11 819 482
Total non current assets	63 896 222	70 204 639	69 611 797	69 611 797	63 446 608	353 532	(672 242)	63 127 898	52 208 846	10 919 052	20.91	69 611 797
Total current liabilities	14 116 417	12 876 678	12 876 678	12 876 678	12 554 356	421 411	2 268 297	15 244 064	9 657 508	5 586 556	57.85	12 876 678
Total non current liabilities	10 585 659	13 063 547	13 063 547	13 063 547	9 468 974	(3 441)	(873 754)	8 591 778	9 797 660	(1 205 882)	(12.31)	13 063 547
Community wealth/Equity	49 556 645	56 090 906	55 616 447	55 616 447	50 908 184	1 219 552	840 761	52 968 498	41 712 335	11 256 163	26.99	55 616 447
Cash flows¹												
Net cash from (used) operating	(33 429 270)	14 117 653	(35 346 655)	(35 346 655)	(9 575 900)	(7 149 151)	(2 126 758)	(18 851 808)	(26 509 994)	7 658 176	(28.89)	(35 346 655)
Net cash from (used) investing	(382 154)	(6 422 774)	-	-	(902 201)	804 141	419 178	321 118	2 577 866	(2 256 768)	(87.54)	-
Net cash from (used) financing	17 490	(35 064)	-	-	(63 417)	(4 367)	(1 416)	(69 200)	(26 238)	(42 902)	(63.14)	-
Cash/cash equivalents at the year end	(30 264 900)	13 592 019	(29 411 362)	(29 411 362)	(8 874 207)	(15 221 115)	(16 930 111)	(16 930 111)	(23 463 788)	6 533 677	(27.85)	(29 411 362)
Collection Rate 2												
Property rates	-	-	401.37	-	-	-	36.93	12.31	-	-	-	-
Service charges	-	-	436.72	-	-	-	34.92	11.59	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	2.61	-	-	-	29.72	10.43	-	-	-	-
Service charges - sanitation revenue	-	-	2 526.03	-	-	-	44.81	15.90	-	-	-	-
Service charges - refuse revenue	-	-	642.80	-	-	-	26.30	9.16	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-

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

² Collection rates are not pulling through to Schedule C.

City of Ekurhuleni (EKU): Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	452 174	6,0%	281 086	3,7%	210 704	2,8%	6 619 027	87,5%	7 563 001	38,8%	129 846	1,7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 208 848	47,3%	134 373	5,3%	62 568	2,4%	1 149 857	45,0%	2 555 635	13,1%	9 373	0,4%	-	-
Receivables from Non-exchange Transactions - Property Rates	403 248	13,5%	138 885	4,7%	90 205	3,0%	2 348 855	78,8%	2 980 903	15,3%	18 039	0,6%	-	-
Receivables from Exchange Transactions - Waste Water Management	141 225	7,0%	76 150	3,8%	57 570	2,8%	1 747 882	86,4%	2 023 127	10,4%	37 735	1,9%	-	-
Receivables from Exchange Transactions - Waste Management	111 520	5,8%	58 389	3,0%	49 860	2,6%	1 713 990	86,6%	1 933 760	9,9%	25 374	1,3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 339	1,4%	3 595	2,2%	3 469	2,1%	153 373	94,2%	162 776	8,4%	-	-	-	-
Interest on Arrear Debtor Accounts	35 191	2,2%	33 760	2,1%	31 647	1,9%	1 536 134	93,9%	1 638 733	8,4%	-	-	-	-
Recoverable unauthorised, irregular or fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44 839	7,3%	19 225	3,1%	14 190	2,3%	535 661	87,3%	613 914	3,2%	-	-	-	-
Total By Income Source	2 399 684	12,3%	745 472	3,8%	520 004	2,7%	15 804 489	81,2%	19 469 649	100,0%	220 367	1,1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	39 857	33,9%	14 288	12,2%	5 374	4,6%	58 033	49,4%	117 552	6,6%	-	-	-	-
Commercial	1 417 366	37,4%	205 685	5,4%	111 726	2,9%	2 054 045	54,2%	3 788 822	19,5%	-	-	-	-
Households	925 884	6,0%	519 555	3,4%	398 981	2,6%	13 517 240	86,0%	15 361 460	78,9%	220 367	1,4%	-	-
Other	16 776	8,3%	5 944	2,9%	3 923	1,9%	175 171	86,8%	201 814	1,0%	-	-	-	-
Total By Customer Group	2 399 684	12,3%	745 472	3,8%	520 004	2,7%	15 804 489	81,2%	19 469 649	100,0%	220 367	1,1%	-	-

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	908 028	100,0%	-	-	-	-	-	-	908 028	74,0%
Bulk Water	312 215	100,0%	-	-	-	-	-	-	312 215	25,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	7 385	100,0%	-	-	-	-	-	-	7 385	6%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 227 628	100,0%	-	-	-	-	-	-	1 227 628	100,0%

Gauteng: City of Johannesburg (JHB) – Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2021

R thousands	Description	2019/20 Audited Outcome	Budget year 2020/21							YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
			Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget				
	Financial Performance												
	Property rates	12 552 806	13 215 032	13 215 032	3 296 407	3 298 454	3 179 345	9 774 206	9 911 274	(137 068)	(1.38)	13 215 032	
	Service charges	30 994 669	32 912 991	32 840 434	8 309 641	7 534 144	7 312 101	23 155 866	24 595 802	(1 439 916)	(5.85)	32 840 434	
	Investment revenue	353 785	463 293	317 345	46 662	33 222	62 383	133 357	238 202	(105 845)	(44.44)	317 245	
	Transfers and subsidies	13 315 287	14 638 120	15 282 520	4 424 243	4 427 258	3 698 774	12 510 275	11 469 572	1 040 703	9.07	15 282 520	
	Other own revenue	7 012 477	7 923 384	6 964 422	1 346 475	2 041 650	1 416 164	4 804 288	5 193 822	(389 533)	(7.50)	6 964 422	
	Total Revenue (excluding capital transfers and contributions)	64 229 025	69 142 819	68 639 652	17 423 418	17 334 827	15 618 768	50 377 013	51 408 672	(1 031 659)	(2.01)	68 639 652	
	Employee costs	14 845 974	15 957 418	16 211 852	3 926 394	4 192 701	3 746 615	11 865 710	12 323 228	(457 517)	(3.71)	16 211 852	
	Remuneration of councillors	166 266	176 716	176 716	43 306	41 680	41 972	126 957	132 537	(5 580)	(4.21)	176 716	
	Depreciation & asset impairment	3 230 747	4 449 659	4 147 101	858 540	872 364	855 247	2 586 151	3 105 749	(519 597)	(16.73)	4 147 101	
	Finance charges	3 881 321	4 185 325	4 312 516	837 827	1 011 594	896 358	2 745 979	3 234 455	(488 476)	(15.11)	4 312 516	
	Materials and bulk purchases	18 055 987	19 483 756	19 469 074	5 733 281	4 384 962	3 866 957	13 985 196	14 483 290	(498 092)	(3.44)	19 469 074	
	Transfers and subsidies	4 827 900	60 640	4 975 235	483 842	1 376 069	1 226 037	2 985 948	3 736 303	(750 355)	(20.08)	4 975 235	
	Other expenditure	17 283 616	24 656 791	19 243 751	4 684 894	4 732 014	4 848 610	14 246 518	14 280 676	(35 158)	(0.25)	19 243 751	
	Total Expenditure	62 300 810	68 970 306	68 535 444	16 548 083	16 611 384	15 381 795	48 541 262	51 296 238	(2 754 976)	(5.37)	68 535 444	
	Surplus/(Deficit)	1 928 215	172 513	104 208	875 335	723 443	236 973	1 835 751	112 434	1 723 316	1 532.73	104 208	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 529 145	2 495 738	2 990 389	157 494	576 099	738 903	1 472 496	2 218 771	(746 275)	(33.63)	2 990 389	
	Transfers and subsidies - capital (monetary allocations) (Nat/ Prov/ Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	331 889	34 700	388 526	5 740	30 006	57 837	93 583	116 025	(22 442)	(19.34)	388 526	
	Surplus/(Deficit) after capital transfers & contributions	4 789 249	2 702 951	3 483 123	1 038 569	1 329 548	1 033 713	3 401 830	2 447 230	954 600	39.01	3 483 123	
	Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
	Surplus/(Deficit) for the year	4 789 249	2 702 951	3 483 123	1 038 569	1 329 548	1 033 713	3 401 830	2 447 230	954 600	39.01	3 483 123	
	Capital expenditure & funds sources 1	-	-	-	-	-	-	-	-	-	-	-	
	Capital expenditure	-	-	-	-	-	-	-	-	-	-	-	
	Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	
	Borrowing	-	-	-	-	-	-	-	-	-	-	-	
	Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	
	Total sources of capital funds	-	-	-	-	-	-	-	-	-	-	-	
	Financial position												
	Total current assets	46 734 111	60 571 981	18 093 499	2 517 900	(147 859)	3 373 502	5 743 543	14 228 961	(8 485 419)	(69.63)	18 093 499	
	Total non current assets	92 573 243	11 174 881	92 846 967	230 472	(294 609)	135 369	71 233	70 828 523	(70 757 290)	(69.90)	92 846 967	
	Total current liabilities	43 082 130	(994 110)	(2 887 415)	(870 204)	(670 204)	3 266 046	(491 574)	10 973 861	(11 465 435)	(104.48)	14 631 815	
	Total non current liabilities	38 536 570	2 033 500	29 056 945	3 888 974	(797 677)	9 517	3 100 814	21 792 034	(18 691 220)	(85.77)	29 056 945	
	Community wealth/Equity	52 876 058	68 032 628	63 841 760	717 020	(180 130)	(828 909)	(292 020)	49 898 552	(50 190 572)	(100.59)	63 841 760	
	Cash flows 2												
	Net cash from (used) operating	59 961 645	(2 865 972)	57 707 519	3 136 553	16 818 766	16 159 437	36 114 757	43 269 062	(7 154 305)	(16.53)	57 707 519	
	Net cash from (used) investing	(288 522)	(472 290)	(30 659)	78 866	(684 327)	517	79 383	(690 207)	769 590	(111.50)	(30 659)	
	Net cash from (used) financing	1 271 044	1 853 714	3 019 928	2 031 142	(584 327)	825 994	2 272 808	(844 769)	3 117 577	(389.04)	3 019 928	
	Cash/cash equivalents at the year end	67 668 556	(1 037 370)	66 187 916	5 560 799	21 460 857	41 723 225	41 723 225	42 191 680	(468 455)	(1.11)	66 187 916	
	Collection Rate 3	-	-	-	-	-	-	-	-	-	-	-	
	Property rates	66.18	88.77	91.39	85.09	92.77	89.26	89.04	91.39	-	-	91.39	
	Service charges	105.97	95.12	97.47	106.86	113.45	105.14	108.03	97.47	-	-	97.47	
	Service charges - water revenue	136.61	79.83	80.43	144.67	149.82	143.99	146.23	80.43	-	-	80.43	
	Service charges - sanitation revenue	87.99	83.41	84.21	89.49	88.69	90.26	89.81	84.21	-	-	84.21	
	Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	
	Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	

¹The performance information excludes Capex figures which have errors and was not successfully uploaded by NT LG database.
²Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.
³Collection 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	628 457	5,5%	408 711	3,6%	315 096	2,8%	9 999 430	88,1%	11 351 694	32,1%	-	-	1 797 640	15,8%
Trade and Other Receivables from Exchange Transactions - Electricity	959 522	14,5%	353 125	3,3%	276 562	4,2%	5 042 358	76,0%	6 631 367	78,8%	-	-	3 860 620	53,7%
Receivables from Non-exchange Transactions - Property Rates	442 217	6,1%	313 592	4,4%	263 943	3,7%	6 174 515	85,8%	7 194 266	20,3%	-	-	1 198 425	20,4%
Receivables from Exchange Transactions - Waste Water Management	406 294	6,8%	210 901	3,6%	171 224	2,8%	5 095 429	86,6%	5 883 849	16,6%	-	-	360 000	10,3%
Receivables from Exchange Transactions - Waste Management	130 705	3,8%	85 214	2,4%	75 581	2,2%	3 187 800	91,6%	3 479 300	9,8%	-	-	112 560	13,8%
Receivables from Exchange Transactions - Property Rental Debtors	(5 659)	(7,7%)	8 108	1,0%	8 001	1,0%	807 499	98,7%	818 040	2,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 561 428	7,2%	1 379 652	3,9%	1 110 407	3,1%	30 307 031	85,7%	35 358 517	100,0%	-	-	7 329 245	20,7%
Debtors Age Analysis By Customer Group														
Organis of State	35 243	3,2%	29 131	2,6%	26 671	2,4%	1 022 400	91,8%	1 113 445	3,1%	-	-	-	-
Commercial	666 094	11,0%	360 023	5,8%	237 521	3,9%	4 797 547	79,3%	6 051 186	17,1%	-	-	-	-
Households	1 860 090	6,6%	1 000 498	3,5%	846 215	3,0%	24 487 084	86,9%	28 193 887	79,7%	-	-	7 328 245	26,0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 561 428	7,2%	1 379 652	3,9%	1 110 407	3,1%	30 307 031	85,7%	35 358 517	100,0%	-	-	7 329 245	20,7%

City of Johannesburg (COJ): Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 027 098	100,0%	-	-	-	-	-	-	1 027 098	31,9%
Bulk Water	212 667	100,0%	-	-	-	-	-	-	212 667	6,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	636 279	81,7%	42 339	5,4%	593	12,8%	99 872	12,8%	779 083	24,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 046 874	87,5%	918	,1%	4 188	,3%	145 119	12,1%	1 197 099	37,2%
Total	2 922 907	90,9%	43 258	1,3%	4 780	,1%	244 991	7,6%	3 215 937	100,0%

Gauteng: City of Tshwane (TSH) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2021

Description	Budget year 2020/21										Full Year Forecast	
	2019/20	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance		YTD variance %
Financial Performance												
Property rates	7 464 849	8 485 709	8 617 398	2 129 605	2 057 726	2 206 425	6 393 756	6 454 933	(61 177)	(0,95)	8 617 398	
Service charges	18 744 068	22 107 240	21 261 504	4 771 138	5 301 876	4 638 862	14 711 676	15 709 411	(997 535)	(6,35)	21 261 504	
Investment revenue	236 849	159 531	136 873	33 917	61 035	60 357	156 329	126 922	28 407	22,36	156 873	
Transfers and subsidies	3 359 858	3 421 941	3 952 833	1 465 322	1 168 503	906 606	3 440 432	3 754 743	(314 311)	(8,37)	3 932 853	
Other own revenue	3 464 033	3 386 293	3 340 870	706 405	772 841	912 306	2 391 552	2 625 611	(234 059)	(8,91)	3 340 872	
Total Revenue (excluding capital transfers and contributions)	33 269 658	37 560 714	37 311 480	9 106 386	9 392 001	8 624 558	27 092 945	28 671 620	(1 578 676)	(5,51)	37 311 480	
Employee costs	10 554 434	11 656 197	11 504 625	3 124 576	4 464 688	3 648 617	11 237 880	9 516 826	1 721 054	18,08	11 504 625	
Remuneration of councillors	105 941	150 602	154 588	309	88 019	31 935	120 263	121 458	(1 195)	(0,98)	154 588	
Depreciation & asset impairment	1 705 179	2 372 096	2 372 618	433 198	452 149	499 319	1 384 665	1 636 694	(252 029)	(15,40)	2 372 618	
Finance charges	1 146 823	1 465 417	1 455 417	51 637	540 559	43 329	635 525	758 759	(123 234)	(16,24)	1 455 417	
Materials and bulk purchases	12 478 500	13 329 971	13 351 448	3 051 845	3 005 853	2 826 197	8 883 895	8 991 444	(107 549)	(1,20)	13 351 448	
Materials and subsidies	145 889	45 553	44 472	32 379	9 395	6 325	48 099	26 242	21 857	83,29	44 472	
Other expenditure	7 561 301	8 696 325	8 577 082	1 800 259	1 863 513	1 964 491	5 428 263	5 998 509	(570 246)	(9,51)	8 577 082	
Total Expenditure	33 699 067	37 706 162	37 460 249	8 294 203	10 424 177	9 020 212	27 738 592	27 049 933	688 659	2,55	37 460 249	
Surplus/(Deficit)	(429 409)	(145 448)	(148 768)	812 183	(1 032 176)	(395 654)	(645 647)	1 621 688	(2 267 335)	(139,81)	(148 768)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	435 611	2 101 310	1 933 098	23 395	191 154	58 828	273 377	1 402 469	(1 129 092)	(80,51)	1 933 098	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & transfers and subsidies - capital (in-kind - all)	745 866	206 437	119 307	85 047	468 670	227 214	800 931	21 351	779 580	3 651,24	119 307	
Surplus/(Deficit) after capital transfers & contributions	752 087	2 162 300	1 903 636	920 625	(392 353)	(109 611)	428 661	3 045 508	(2 616 847)	(85,92)	1 903 636	
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	752 087	2 162 300	1 903 636	920 625	(392 353)	(109 611)	428 661	3 045 508	(2 616 847)	(85,92)	1 903 636	
Capital expenditure & funds sources 1												
Capital expenditure												
Transfers recognised - capital												
Borrowing												
Internally generated funds												
Total sources of capital funds												
Financial position												
Total current assets	14 146 258	(351 081)	4 189 874	(1 228 456)	425 299	11 468 043	10 664 885	4 620 871	6 044 014	130,80	4 189 874	
Total non current assets	42 422 476	1 714 002	(2 349 500)	151 908	319 059	42 410 339	42 881 506	(1 621 289)	44 502 595	(2 744,89)	(2 349 500)	
Total current liabilities	20 476 224	(150)	(99 900)	(2 477 375)	989 597	20 604 606	19 096 929	(49 950)	19 146 779	(38 331,97)	(99 900)	
Total non current liabilities	11 873 869	(760 053)	76 185	(139 994)	(206 255)	11 397 440	11 651 190	38 092	11 613 098	30 466,76	76 185	
Community wealth/Equity	23 466 553	(38 679)	(38 679)	620 195	363 814	21 385 948	22 369 957	(33 622)	22 403 579	(66 633,82)	(38 679)	
Cash flows 2												
Net cash from (used) operating	(29 116 868)	11 857 813	11 677 676	5 951 396	(15 826)	934 531	6 870 101	10 308 707	(3 438 606)	(33,36)	11 677 676	
Net cash from (used) investing	(3 638 155)	(3 571 870)	75 202	956	11 732	(534 922)	(522 235)	263 472	(805 707)	(284,23)	75 202	
Net cash from (used) financing	718 981	(717 422)	(717 422)	4 312	(6 001)	720 073	716 384	(538 066)	1 254 450	(233,14)	(717 422)	
Cash/cash equivalents at the year end	(32 035 370)	7 968 522	11 035 456	5 602 299	5 990 202	6 710 553	6 710 553	10 054 113	(3 343 561)	(33,26)	11 035 456	
Collection Rate												
Property rates ³	-	109,65	109,73	100,00	100,00	104,07	101,40	109,73	-	-	-	
Service charges	-	110,52	110,79	136,84	92,07	84,81	104,84	110,79	-	-	-	
Service charges - electricity revenue	-	142,59	144,99	146,64	77,85	101,55	106,06	145,00	-	-	-	
Service charges - sanitation revenue	-	117,36	117,71	117,81	95,47	117,35	108,63	117,88	-	-	-	
Service charges - refuse revenue	-	158,73	146,59	144,61	58,73	80,97	95,56	147,21	-	-	-	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	

¹The performance information excludes Capex figures which have errors and was not successfully uploaded by NT LG database.
²Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.
³Collection 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	553 837	16,6%	71 739	2,2%	122 650	3,7%	2 586 158	77,6%	3 334 364	19,0%	492 262	14,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	871 060	28,4%	91 686	3,0%	155 773	5,1%	1 947 684	63,5%	3 066 213	17,5%	18 663	6%	-	-
Receivables from Non-exchange Transactions - Property Rates	761 623	21,0%	121 357	3,3%	120 867	3,3%	2 621 466	72,3%	3 625 313	20,7%	4 752	1%	-	-
Receivables from Exchange Transactions - Waste Water Management	125 332	19,4%	17 879	2,8%	27 914	4,2%	476 027	73,6%	646 552	3,7%	93 655	14,5%	-	-
Receivables from Exchange Transactions - Waste Management	153 665	15,5%	21 344	2,1%	25 787	2,6%	792 632	79,8%	993 447	5,7%	10 565	1,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	10 875	2,5%	2 758	6%	2 036	5%	428 164	96,5%	443 824	2,5%	13 383	3,1%	-	-
Interest on Arrear Debtor Accounts	536 600	15,0%	128 907	3,6%	2 638	1%	2 908 039	81,3%	3 576 184	20,4%	50 569	1,4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	190 147	10,2%	19 669	1,1%	3 026	2%	1 651 648	88,6%	1 864 492	10,6%	17 475	9%	-	-
Total By Income Source	3 203 161	18,3%	475 340	2,7%	460 091	2,6%	13 411 817	76,4%	17 550 410	100,0%	701 683	4,0%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	184 730	27,6%	47 000	7,0%	(8 140)	(1,2%)	446 313	66,6%	669 904	3,8%	30 652	4,6%	-	-
Commercial	1 382 174	25,3%	174 782	3,2%	183 523	3,4%	3 726 226	68,2%	5 466 705	31,1%	4 005	1%	-	-
Households	1 636 257	14,3%	253 558	2,2%	284 708	2,5%	9 239 279	80,9%	11 413 801	65,0%	667 026	5,8%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 203 161	18,3%	475 340	2,7%	460 091	2,6%	13 411 817	76,4%	17 550 410	100,0%	701 683	4,0%	-	-

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	725 138	100,0%	-	-	-	-	-	-	725 138	12,7%
Bulk Water	256 251	100,0%	-	-	-	-	-	-	256 251	4,5%
PAYE deductions	179 802	100,0%	-	-	-	-	-	-	179 802	3,2%
VAT (output less input)	(6 352)	100,0%	-	-	-	-	-	-	(6 352)	(1,1%)
Pensions / Retirement	152 614	100,0%	-	-	-	-	-	-	152 614	2,7%
Loan repayments	831 056	100,0%	-	-	-	-	-	-	831 056	14,6%
Trade Creditors	988 141	100,0%	-	-	-	-	-	-	988 141	17,3%
Auditor-General	11 378	100,0%	-	-	-	-	-	-	11 378	2%
Other	2 562 557	100,0%	-	-	-	-	-	-	2 562 557	45,0%
Total	5 700 585	100,0%	-	-	-	-	-	-	5 700 585	100,0%

Gauteng: Emfuleni (GT421) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2021

R thousands	Description	Budget year 2020/21										Full Year Forecast				
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %					
	Financial Performance															
	Property rates	896 057	932 745	932 745	235 601	235 420	235 876	706 896	699 559	7 337	1.05	932 745				
	Service charges	3 906 338	3 932 928	3 932 928	1 153 808	933 611	867 795	2 955 214	2 949 696	5 518	0.19	3 932 928				
	Investment revenue	12 830	18 480	18 480	881	603	(257)	1 228	13 845	(12 617)	(91.13)	18 480				
	Transfers and subsidies	830 740	900 412	1 090 296	375 255	16 587	482 342	875 184	817 631	57 552	7.04	1 090 296				
	Other own revenue	417 964	417 588	412 298	60 021	39 461	41 879	141 362	309 223	(167 862)	(64.28)	412 298				
	Total Revenue (excluding capital transfers and contributions)	6 063 969	6 196 143	6 386 718	1 826 966	1 225 681	1 627 636	4 679 983	4 789 954	(110 071)	(2.30)	6 386 718				
	Employee costs	1 061 609	1 315 734	1 333 812	278 990	273 361	273 810	826 160	997 883	(171 723)	(17.21)	1 333 812				
	Remuneration of councillors	56 590	60 259	60 259	13 908	14 154	14 292	42 354	45 194	(2 841)	(6.29)	60 259				
	Depreciation & asset impairment	311 062	387 831	387 831	-	-	259 964	259 964	290 874	(30 910)	(10.63)	387 831				
	Finance charges	232 102	5 000	386	18 630	11 160	69 489	99 279	289	98 990	34 221.85	386				
	Materials and bulk purchases	3 043 702	2 608 668	2 462 955	731 960	255 689	1 222 377	2 210 026	1 846 716	363 310	19.67	2 462 955				
	Transfers and subsidies	1 448	2 259	2 259	759	10	101	871	1 695	(824)	(48.62)	2 259				
	Other expenditure	2 768 544	1 686 638	1 998 233	41 473	94 841	1 385 396	1 521 710	1 494 226	27 484	1.84	1 998 233				
	Total Expenditure	7 475 057	6 066 389	6 245 735	1 085 721	646 214	3 225 429	4 960 363	4 678 877	283 486	6.06	6 245 735				
	Surplus/(Deficit)	(1 411 088)	129 754	140 983	740 868	574 414	(1 597 794)	(280 480)	113 077	(393 558)	(348.04)	140 983				
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	34 926	185 533	167 217	-	775	6 992	7 767	124 823	(117 056)	(83.78)	167 217				
	Transfers and subsidies - capital (monetary allocations) (Nat./ Prov. Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (n-kind - all)	62 019	18 673	18 673	23	171	1 247	1 440	14 004	(12 564)	(89.72)	18 673				
	Surplus/(Deficit) after capital transfers & contributions	(1 314 143)	333 960	326 873	740 868	574 414	(1 589 559)	(271 273)	251 905	(523 178)	(207.69)	326 873				
	Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-				
	Surplus/(Deficit) for the year	(1 314 143)	333 960	326 873	740 868	574 414	(1 589 559)	(271 273)	251 905	(523 178)	(207.69)	326 873				
	Capital expenditure & funds sources	173 230	333 960	326 873	5 577	3 181	37 167	45 925	239 609	(193 683)	(80.83)	326 873				
	Transfers recognised - capital	75 233	189 533	170 817	5 666	(1 899)	5 089	8 966	122 987	(114 121)	(62.79)	170 817				
	Borrowing	1 588	-	-	-	-	-	-	-	-	-	-				
	Internally generated funds	96 439	144 427	156 056	(88)	5 070	32 078	37 059	116 622	(79 562)	(68.22)	156 056				
	Total sources of capital funds	173 230	333 960	326 873	5 577	3 181	37 167	45 925	239 609	(193 683)	(80.83)	326 873				
	Financial position															
	Total current assets	1 362 216	1 321 753	978 478	4 151 377	(1 113 488)	463 653	3 491 542	748 708	2 742 834	366.34	978 478				
	Total non current assets	11 119 681	11 591 568	11 446 554	11 505 487	(37 047)	10 896 884	22 025 324	8 560 360	13 464 964	157.29	11 446 554				
	Total current liabilities	4 838 529	3 653 848	4 959 329	5 198 900	12 361	5 299 624	10 507 885	2 960 381	7 547 504	254.95	4 959 329				
	Total non current liabilities	342 774	356 448	342 774	334 766	2 982	342 774	680 522	257 081	423 442	164.71	342 774				
	Community wealth/Equity	9 926 896	8 873 165	7 100 156	10 123 198	(1 505 877)	5 694 142	14 311 462	6 480 385	7 831 077	120.84	7 100 156				
	Cash flows															
	Net cash from (used) operating	(5 097 967)	467 031	547 713	(850 725)	89 372	(254 595)	(1 015 947)	418 209	(1 434 156)	(342.93)	547 713				
	Net cash from (used) investing	5	(2 003 763)	(1 996 665)	(999)	(3 181)	(37 183)	(41 363)	(1 487 504)	1 486 140	(97.24)	(1 996 665)				
	Net cash from (used) financing	686	(656)	1 930	(4 237)	9	53 415	49 187	722	48 465	6 712.05	1 930				
	Cash/cash equivalents at the year end 1	(4 879 817)	(1 319 879)	(1 206 702)	(615 623)	(529 423)	(527 448)	(1 058 546)	(1 058 546)	531 098	(50.17)	(1 206 702)				
	Collection Rate²															
	Property rates	-	160 47	158 81	23 46	87 13	81 76	64 12	158 81	-	-	158 81				
	Service charges	-	198 23	199 97	32 84	92 48	104 75	71 21	199 97	-	-	199 97				
	Service charges - electricity revenue	-	114 25	147 03	29 87	93 72	72 62	147 03	147 03	-	-	147 03				
	Service charges - water revenue	-	106 00	153 34	25 26	61 96	62 27	50 06	153 34	-	-	153 34				
	Service charges - sanitation revenue	-	94 13	121 19	15 90	43 23	45 44	34 89	121 19	-	-	121 19				
	Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-				
	Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-				

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

² Collection rates are not pulling through to Schedule C.

Emfuleni: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	391 889	3,7%	274 705	2,6%	240 051	2,3%	9 597 576	91,4%	10 504 221	100,0%	-	-	-	-
Total By Income Source	391 889	3,7%	274 705	2,6%	240 051	2,3%	9 597 576	91,4%	10 504 221	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 900	6,9%	11 794	5,1%	12 871	5,6%	188 975	82,3%	229 540	2,2%	-	-	-	-
Commercial	177 665	12,5%	108 479	7,6%	73 683	5,2%	1 059 684	74,7%	1 419 502	13,5%	-	-	-	-
Households	198 334	2,2%	154 431	1,7%	153 497	1,7%	8 348 917	94,3%	8 855 179	84,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	391 889	3,7%	274 705	2,6%	240 051	2,3%	9 597 576	91,4%	10 504 221	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	-	-	-	-	-	-	2 926 131	100,0%	2 926 131	66,7%
Bulk Water	-	-	33 019	2,6%	7 063	6%	1 218 831	96,8%	1 258 913	28,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44 857	22,5%	31 161	15,6%	13 840	6,9%	109 803	55,0%	199 661	4,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	44 857	1,0%	64 180	1,5%	20 903	5,5%	4 254 765	97,0%	4 384 705	100,0%

Gauteng: Lesedi (GT423) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2021

Description	Budget year 2020/21										Full Year Forecast	
	2019/20	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance		YTD variance %
Financial Performance												
Property rates	131 812	135 626	141 275	35 241	35 397	35 378	106 016	100 508	5 508	5,48	141 275	
Service charges	541 929	565 328	581 662	131 939	141 534	132 168	405 661	438 020	(32 359)	(7,39)	581 662	
Investment revenue	5 087	4 619	4 619	399	(5)	1 263	1 657	3 464	(1 807)	(52,16)	4 619	
Transfers and subsidies	155 915	162 749	187 226	66 817	63 620	38 659	169 326	132 577	36 749	27,72	187 226	
Other own revenue	46 377	76 281	49 065	10 401	11 363	14 094	35 858	45 527	(9 669)	(21,58)	49 065	
Total Revenue (excluding capital transfers and contributions)	880 121	944 602	963 847	244 796	252 129	221 592	718 518	720 296	(1 778)	(0,25)	963 847	
Employee costs	197 889	215 770	215 770	49 863	50 689	51 724	152 266	161 829	(9 563)	(5,91)	215 770	
Remuneration of councillors	11 076	12 560	12 560	3 214	2 879	2 886	8 978	9 420	(442)	(4,69)	12 560	
Depreciation & asset impairment	55 373	39 846	38 122	7 608	1 064	988	3 117	28 118	(28 118)	(100,00)	38 122	
Finance charges	4 553	7 608	7 608	1 064	1 064	988	3 117	5 706	(2 589)	(45,37)	7 608	
Materials and bulk purchases	348 636	380 760	391 306	81 634	95 895	78 939	256 469	293 652	(37 183)	(12,65)	391 306	
Transfers and subsidies	2 623	-	-	-	-	-	-	-	-	-	-	
Other expenditure	303 254	309 405	306 713	23 118	31 741	40 880	95 739	236 267	(140 527)	(59,43)	306 713	
Total Expenditure	923 404	965 948	972 081	158 884	182 269	175 416	516 569	734 991	(18 422)	(25,72)	972 081	
Surplus/(Deficit)	(43 283)	(21 347)	(8 234)	85 912	69 861	46 176	201 949	(14 695)	216 644	(1 474,25)	(6 234)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	49 913	71 074	84 364	22 035	9 330	13 773	45 138	61 763	(16 625)	(26,92)	84 364	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	129 593	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate	-	49 727	49 727	107 947	79 191	59 949	247 087	47 068	200 019	424,96	76 129	
Surplus/(Deficit) for the year	136 223	49 727	76 129	107 947	79 191	59 949	247 087	47 068	200 019	424,96	76 129	
Capital expenditure & funds sources	13 629	79 691	107 555	26 947	15 716	17 814	60 477	78 506	(18 030)	(22,97)	107 555	
Transfers recognised - capital	10 091	65 639	81 617	21 284	7 469	16 229	44 952	60 986	(16 004)	(26,24)	81 617	
Borrowing	-	14 052	25 938	5 663	8 247	1 584	15 495	17 520	(2 026)	(11,56)	25 938	
Internally generated funds	13 629	79 691	107 555	26 947	15 716	17 814	60 477	78 506	(18 030)	(22,97)	107 555	
Financial position												
Total current assets	434 487	441 778	325 121	494 719	97 740	85 169	677 628	256 312	421 316	164,38	325 121	
Total non current assets	1 029 334	1 004 177	1 098 766	1 058 015	13 982	17 814	1 089 811	820 604	269 207	32,81	1 098 766	
Total current liabilities	423 983	262 264	298 245	403 649	37 731	41 020	482 400	219 359	263 041	119,91	298 245	
Total non current liabilities	86 713	86 763	86 713	90 265	(6 426)	988	84 827	65 310	19 517	29,88	86 713	
Community wealth/Equity	823 562	897 818	962 800	963 612	12 728	657	976 997	730 519	246 478	33,74	962 800	
Cash flows												
Net cash from (used) operating	(687 147)	125 549	66 869	(158 884)	182 205	125 402	148 723	52 100	96 623	185,46	66 869	
Net cash from (used) investing	(79 691)	(79 691)	(107 555)	(79 691)	(15 716)	(17 814)	(33 529)	(80 666)	47 137	(56,43)	(107 555)	
Net cash from (used) financing	2 439	(2 439)	2 439	(1 096)	(134)	12	(1 216)	(854)	(364)	42,70	2 439	
Cash/cash equivalents at the year end¹	(643 327)	79 078	31 825	(89 908)	86 448	194 842	194 842	(23 580)	218 422	(926,30)	31 825	
Collection Rate²												
Property rates	-	66,29	80,00	-	107,02	96,91	65,07	84,34	-	-	80,00	
Service charges	-	92,01	84,48	-	328,60	103,53	142,79	83,59	-	-	84,48	
Service charges - electricity revenue	-	73,14	75,13	-	53,24	74,16	44,69	75,32	-	-	75,13	
Service charges - sanitation revenue	-	81,68	75,00	-	55,08	63,70	36,64	77,45	-	-	75,00	
Service charges - refuse revenue	-	81,68	75,00	-	46,61	51,05	32,68	75,00	-	-	75,00	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	

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

Lesedi: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 006	6,2%	7 619	2,1%	10 353	2,9%	3 154 430	88,8%	355 407	32,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 451	11,9%	6 164	2,5%	5 700	2,3%	206 901	83,4%	248 215	22,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 473	13,2%	3 193	3,1%	2 976	2,9%	82 435	80,8%	102 076	9,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 600	5,6%	1 762	2,2%	1 720	2,1%	73 428	90,1%	81 510	7,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 681	4,8%	2 294	1,9%	2 221	1,9%	107 456	91,3%	117 663	10,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 545	5,9%	3 125	2,8%	3 026	2,7%	97 839	88,5%	110 535	10,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 846	4,6%	3 207	3,9%	520	1,6%	75 606	90,9%	83 180	7,6%	-	-	-	-
Total By Income Source	85 611	7,8%	27 364	2,5%	26 515	2,4%	959 095	87,3%	1 098 586	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 988	18,7%	2 716	5,7%	2 624	5,5%	33 615	70,1%	47 923	4,4%	-	-	-	-
Commercial	21 557	38,4%	2 610	4,6%	3 434	6,1%	28 534	50,8%	56 135	5,1%	-	-	-	-
Households	54 346	5,7%	21 708	2,3%	20 133	2,1%	859 574	88,9%	955 701	87,0%	-	-	-	-
Other	740	1,9%	330	0,9%	325	0,8%	37 373	96,4%	38 767	3,5%	-	-	-	-
Total By Customer Group	85 611	7,8%	27 364	2,5%	26 515	2,4%	959 095	87,3%	1 098 586	100,0%	-	-	-	-

Lesedi: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 954	100,0%	-	-	-	-	-	-	2 954	53,8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 508	98,9%	29	1,1%	-	-	-	-	2 536	46,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 462	99,5%	29	,5%	-	-	-	-	5 491	100,0%

Gauteng: Midvaal (GT422) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2021

R thousands	Description	Budget year 2020/21														
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast				
	Financial Performance															
	Property rates	242 117	259 585	253 618	64 012	60 889	63 721	188 623	190 213	(1 590)	(0.84)	253 618				
	Service charges	666 770	757 688	741 226	210 477	177 321	172 571	560 370	555 920	4 450	0.80	741 226				
	Investment revenue	21 721	18 583	18 583	1 105	8 114	304	9 523	13 937	(4 414)	(31.67)	18 583				
	Transfers and subsidies	130 237	147 307	166 716	58 020	147 144	30 030	148 194	125 038	23 156	18.52	166 716				
	Other own revenue	71 006	76 418	78 515	8 951	8 064	42 375	56 489	58 886	(397)	(0.67)	78 515				
	Total Revenue (excluding capital transfers and contributions)	1 131 851	1 259 581	1 298 659	341 666	314 532	309 001	965 199	943 994	21 205	2.25	1 298 659				
	Employee costs	277 572	333 712	336 272	72 999	73 478	73 270	219 747	252 202	(32 455)	(12.87)	336 272				
	Remuneration of councillors	12 970	13 656	13 656	3 185	3 197	3 219	9 601	10 242	(641)	(6.26)	13 656				
	Depreciation & asset impairment	130 381	127 714	128 763	31 928	32 454	30 781	95 162	96 571	(1 409)	(1.46)	128 763				
	Finance charges	18 568	18 874	16 874	694	8 472	657	9 824	12 655	(2 831)	(22.37)	16 874				
	Materials and bulk purchases	448 115	512 790	498 702	152 814	104 572	126 908	384 293	374 026	10 267	2.74	498 702				
	Transfers and subsidies	1 301	1 132	1 132	80	995	97	1 172	849	323	38.06	1 132				
	Other expenditure	258 375	317 331	314 392	77 628	36 682	68 738	183 048	235 792	(52 744)	(22.37)	314 392				
	Total Expenditure	1 147 283	1 325 210	1 309 790	339 328	259 849	303 671	902 847	982 338	(79 490)	(8.09)	1 309 790				
	Surplus/(Deficit)	(15 431)	(65 628)	(51 131)	2 338	54 683	5 330	62 352	(38 344)	100 696	(262.61)	(51 131)				
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	87 345	75 073	85 584	-	(980)	2 700	1 720	64 173	(62 453)	(97.32)	85 584				
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	10 408	1 500	81 626	-	-	48 126	48 126	61 220	(13 093)	(21.39)	81 626				
	Surplus/(Deficit) after capital transfers & contributions	82 322	10 944	116 059	2 338	53 704	56 157	112 198	87 049	25 149	28.89	116 059				
	Share of surplus/ (deficit) of associate	82 322	10 944	116 059	-	-	-	112 198	87 049	25 149	28.89	116 059				
	Capital expenditure & funds sources															
	Capital expenditure	125 643	136 455	255 868	12 339	50 560	67 482	130 381	191 901	(61 520)	(32.06)	255 868				
	Transfers recognised - capital	95 455	76 573	162 179	9 118	24 217	60 223	93 558	121 634	(28 076)	(23.08)	162 179				
	Borrowing	23 099	33 365	43 223	1 637	12 244	658	14 538	32 417	(17 878)	(55.15)	43 223				
	Internally generated funds	7 089	26 517	50 467	1 585	14 099	6 601	22 285	37 850	(15 566)	(41.12)	50 467				
	Total sources of capital funds	125 643	136 455	255 868	12 339	50 560	67 482	130 381	191 901	(61 520)	(32.06)	255 868				
	Financial position															
	Total current assets	628 015	699 739	(82 243)	14 304	673 144	64 262	751 710	(61 683)	813 393	(1 318.68)	(82 243)				
	Total non current assets	2 014 690	2 207 395	2 141 795	(19 569)	2 032 796	36 701	2 049 909	1 606 346	443 563	27.61	2 141 795				
	Total current liabilities	326 985	159 821	(604 418)	(7 622)	331 898	44 805	369 081	(453 313)	822 394	(181.42)	(604 418)				
	Total non current liabilities	152 851	123 598	115 327	-	157 470	1	157 471	86 495	70 976	82.06	115 327				
	Community wealth/Equity	2 198 676	2 552 783	2 432 584	2 338	2 216 572	56 157	2 275 067	1 824 438	450 629	24.70	2 432 584				
	Cash flows															
	Net cash from (used) operating	(917 619)	(1 036 919)	(1 073 938)	(256 235)	(224 031)	(239 723)	(719 989)	(805 449)	85 460	(10.61)	(1 073 938)				
	Net cash from (used) investing	1 494	41 301	(73 886)	(1 523)	(16)	25	(1 514)	943	(2 457)	(260.53)	(73 886)				
	Net cash from (used) financing	(623 225)	(761 425)	(733 886)	(257 759)	(81 758)	(321 457)	(321 457)	(776 169)	454 712	(58.58)	(733 886)				
	Cash/cash equivalents at the year end¹	(623 225)	(761 425)	(733 886)	(257 759)	(81 758)	(321 457)	(321 457)	(776 169)	454 712	(58.58)	(733 886)				
	Collection Rate ²															
	Property rates	-	-	-	-	-	-	-	-	-	-	-				
	Service charges	-	-	-	-	-	-	-	-	-	-	-				
	Service charges - electricity revenue	-	29.39	-	-	-	-	-	-	-	-	-				
	Service charges - water revenue	-	0.18	-	-	-	-	-	-	-	-	-				
	Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-				
	Service charges - refuse revenue	-	15.47	-	-	-	-	-	-	-	-	-				
	Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-				

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

Midvaal:Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 079	10,5%	8 155	5,7%	7 045	4,9%	113 381	78,9%	143 660	30,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 628	51,3%	1 783	6,3%	424	1,5%	11 665	40,9%	28 500	6,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 689	14,6%	6 304	4,5%	4 643	3,3%	109 815	77,6%	141 451	30,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 485	15,9%	1 082	5,0%	883	3,9%	16 566	75,3%	22 006	4,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 019	11,8%	1 144	4,5%	943	3,7%	20 422	80,0%	25 528	5,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 749	3,8%	1 650	3,5%	1 454	3,1%	41 631	89,6%	46 484	9,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 425	5,4%	493	8%	3 732	5,9%	55 661	87,9%	63 312	13,4%	-	-	-	-
Total By Income Source	62 085	13,2%	20 621	4,4%	19 095	4,1%	369 140	78,4%	470 941	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	743	7,6%	353	3,6%	334	3,4%	8 318	85,3%	9 748	2,1%	-	-	-	-
Commercial	23 741	27,1%	2 464	2,8%	4 614	5,3%	56 824	64,8%	87 642	18,6%	-	-	-	-
Households	37 602	10,1%	17 805	4,8%	14 147	3,8%	303 998	81,4%	373 551	79,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	62 085	13,2%	20 621	4,4%	19 095	4,1%	369 140	78,4%	470 941	100,0%	-	-	-	-

MidvaalCreditor 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	22 962	100,0%	-	-	-	-	-	-	22 962	30,2%
Bulk Water	11 082	100,0%	-	-	-	-	-	-	11 082	14,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	41 968	100,0%	-	-	-	-	-	-	41 968	55,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	76 012	100,0%	-	-	-	-	-	-	76 012	100,0%

Gauteng: Mogale City (GT481) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2021

R thousands	Description	Budget year 2020/21										Full Year Forecast			
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %				
	Financial Performance														
	Property rates	563 272	578 156	510 137	126 264	128 714	129 845	384 824	382 024	2 800	0,73	510 137			
	Service charges	1 638 684	1 940 900	1 705 066	422 744	427 379	408 057	1 258 179	1 277 293	(19 114)	(1,50)	1 705 066			
	Investment revenue	1 781	7 833	7 833	822	718	953	2 493	2 209	284	12,85	2 731			
	Transfers and subsidies	443 589	540 205	551 727	209 438	207 905	114 169	531 512	473 889	57 613	12,16	551 727			
	Other own revenue	217 036	265 976	312 313	23 500	39 048	65 069	127 618	168 215	(40 598)	(24,13)	312 313			
	Total Revenue (excluding capital transfers and contributions)	2 864 362	3 333 071	3 081 975	782 769	803 764	718 093	2 304 626	2 303 640	985	0,04	3 081 975			
	Employment costs	833 128	910 616	908 270	199 459	213 398	203 031	615 888	651 534	(35 646)	(5,47)	908 270			
	Remuneration of councillors	33 586	36 126	36 126	8 562	8 623	8 430	25 615	26 493	(878)	(3,31)	36 126			
	Depreciation & asset impairment	237 776	306 585	248 603	76 999	107 824	58 473	166 297	174 918	(8 621)	(4,93)	248 603			
	Finance charges	49 378	52 249	54 189	7 699	7 931	7 474	23 104	32 397	(9 293)	(28,68)	54 189			
	Materials and bulk purchases	1 085 930	1 225 586	1 152 252	295 520	239 945	277 288	812 753	852 300	(39 547)	(4,54)	1 152 252			
	Transfers and subsidies	1 701	5 376	2 920	-	39	15	55	1 201	(1 146)	(95,46)	2 920			
	Other expenditure	838 239	753 583	826 451	101 513	123 830	138 008	363 351	489 178	(125 827)	(25,72)	826 451			
	Total Expenditure	3 079 738	3 290 122	3 228 809	612 753	701 590	692 719	2 007 062	2 228 020	(220 958)	(9,92)	3 228 809			
	Surplus/(Deficit)	(215 376)	42 950	(146 835)	170 016	102 174	25 374	297 564	75 621	(221 943)	(293,90)	(146 835)			
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	208 978	186 701	234 281	27 479	52 123	54 561	134 164	149 529	(15 365)	(10,28)	234 281			
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov/Deptm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	12 129	12 947	15 831	3 888	4 720	8 941	17 548	13 439	4 109	30,58	15 831			
	Surplus/(Deficit) after capital transfers & contributions	5 731	242 598	103 278	201 383	159 017	88 876	449 276	238 588	(210 688)	(88,31)	103 278			
	Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-			
	Surplus/(Deficit) for the year	5 731	242 598	103 278	201 383	159 017	88 876	449 276	238 588	(210 688)	(88,31)	103 278			
	Capital expenditure & funds sources														
	Capital expenditure	215 413	199 326	252 729	27 479	58 706	60 658	146 843	162 056	(15 193)	(9,38)	252 729			
	Transfers recognised - capital	209 448	186 701	234 281	27 479	52 165	57 326	136 970	149 554	(12 584)	(8,41)	234 281			
	Borrowing	-	-	-	-	-	-	-	-	-	-	-			
	Internally generated funds	5 965	12 625	15 448	-	6 540	3 332	9 873	11 282	(1 409)	(12,49)	15 448			
	Total sources of capital funds	215 413	199 326	249 729	27 479	58 706	60 658	146 843	160 836	(13 993)	(8,70)	249 729			
	Financial position														
	Total current assets	102 687	517 536	709 280	(14 308)	55 525	150 742	191 960	340 437	(148 477)	(43,61)	709 280			
	Total non current assets	205 960	6 337 082	6 864 974	74 257	51 857	82 672	208 786	2 832 301	(2 623 515)	(92,63)	6 864 974			
	Total current liabilities	161 001	934 363	1 109 442	(132 595)	(42 760)	152 914	(22 441)	401 604	(424 045)	(105,59)	1 109 442			
	Total non current liabilities	(66 720)	626 188	626 188	(8 540)	(8 956)	(8 285)	(26 084)	238 366	(264 440)	(110,94)	626 188			
	Community wealth/Equity	208 635	5 051 448	5 735 346	2	84	(90)	(5)	2 294 190	(2 294 195)	(100,00)	5 735 346			
	Cash flows														
	Net cash from (used) operating	(2 585 110)	(2 790 570)	(2 762 804)	(612 753)	(593 727)	(632 391)	(1 838 870)	(1 966 108)	127 238	(6,47)	(2 762 804)			
	Net cash from (used) investing	15 206	(7 969)	-	66	(62)	(25 846)	(25 846)	(35 818)	9 976	(27,85)	-			
	Net cash from (used) financing	15 940	70 878	-	8 360	(9 779)	(7 705)	(9 123)	59 319	(68 442)	(115,38)	-			
	Cash/cash equivalents at the year end¹	(2 547 392)	(2 708 395)	(2 762 804)	(639 231)	(1 284 516)	(1 905 169)	(1 905 169)	(1 977 231)	72 061	(3,64)	(2 762 804)			
	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	-	-	-	-	-	-	-	-	-	-	-			

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

²Collection rates are not pulling through to Schedule C.

Mogale City: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	26 451	9,3%	11 366	4,0%	7 766	2,7%	237 972	83,9%	283 555	12,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	59 511	31,4%	7 328	3,9%	8 046	4,2%	114 787	60,5%	189 671	8,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 001	,8%	9 477	2,0%	10 080	2,1%	459 395	95,1%	482 953	21,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	19 182	6,1%	9 328	3,0%	7 056	2,3%	277 230	88,6%	312 796	13,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 185	4,0%	5 239	1,7%	4 250	1,4%	280 389	92,8%	302 063	13,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	321	4,1%	120	1,5%	106	1,4%	7 214	93,0%	7 761	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	5 260	2,7%	2 393	1,1%	2 196	1,1%	186 673	95,0%	196 522	8,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	112 156	22,3%	5 641	1,1%	9 120	1,8%	376 027	74,8%	502 944	22,1%	-	-	-	-
Total By Income Source	239 068	10,5%	50 891	2,2%	48 620	2,1%	1 939 686	85,1%	2 278 264	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(398)	(,7%)	5 672	9,5%	(195)	(,3%)	54 811	91,5%	59 880	2,6%	-	-	-	-
Commercial	67 128	10,1%	12 776	1,9%	17 252	2,6%	564 923	85,3%	662 080	29,1%	-	-	-	-
Households	71 027	5,6%	31 992	2,5%	24 879	2,0%	1 147 942	90,0%	1 275 841	56,0%	-	-	-	-
Other	101 310	36,1%	450	,2%	6 684	2,4%	172 009	61,3%	280 454	12,3%	-	-	-	-
Total By Customer Group	239 068	10,5%	50 891	2,2%	48 620	2,1%	1 939 686	85,1%	2 278 264	100,0%	-	-	-	-

Mogale City: Creditors Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	65 673	18,7%	63 826	18,2%	63 408	18,1%	157 606	45,0%	350 513	49,1%
Bulk Water	29 185	28,5%	44 167	43,1%	29 185	28,5%	-	-	102 537	14,4%
PAYE deductions	10 663	49,5%	10 863	50,5%	-	-	-	-	21 527	3,0%
VAT (output less input)	1 509	100,0%	-	-	-	-	-	-	1 509	,2%
Pensions / Retirement	11 252	50,0%	11 251	50,0%	-	-	-	-	22 504	3,2%
Loan repayments	5 053	46,0%	5 937	54,0%	-	-	-	-	10 990	1,5%
Trade Creditors	103 585	51,2%	75 904	37,5%	16 689	8,2%	6 186	3,1%	202 364	28,4%
Auditor-General	1 290	100,0%	-	-	-	-	-	-	1 290	,2%
Other	56	31,6%	107	59,9%	9	5,2%	6	3,3%	178	-
Total	228 267	32,0%	212 055	29,7%	109 292	15,3%	163 797	23,0%	713 412	100,0%

Gauteng: Merafong City (GT484) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2021

R thousands	Description	Budget year 2020/21										Full Year Forecast			
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %				
	Financial Performance														
	Property rates	569 240	563 952	855 058	136 623	134 902	1 125 584	466 865	659 719	141,31	563 952				
	Service charges	738 865	749 120	1 594 959	191 164	182 866	1 965 989	620 487	1 348 502	217,33	749 120				
	Investment revenue	9 368	6 035	19 383	1 664	962	22 009	6 567	15 442	235,13	6 035				
	Transfers and subsidies	278 743	280 026	628 071	32 440	25 879	686 300	252 636	433 754	171,69	280 026				
	Other own revenue	216 741	262 756	360 697	57 582	66 192	484 471	211 970	272 501	128,56	262 756				
	Total Revenue (excluding capital transfers and contributions)	1 812 755	1 851 889	3 488 167	419 474	410 802	4 288 444	1 558 526	2 729 918	175,16	1 851 889				
	Employee costs	367 438	368 277	737 227	85 894	86 961	910 082	257 134	652 948	253,93	368 277				
	Remuneration of councillors	27 731	22 509	52 237	63 651	5 714	63 651	19 547	44 104	225,63	22 509				
	Depreciation & asset impairment	106 226	106 729	160 035	109	109	160 144	79 902	80 243	100,43	106 729				
	Finance charges	56 874	35 098	92 500	10 660	15 111	118 271	44 883	73 388	163,51	35 098				
	Materials and bulk purchases	509 648	515 683	1 230 716	82 072	100 155	1 412 943	405 920	1 007 023	248,08	515 683				
	Transfers and subsidies	1 180	1 150	627	1 050	26	1 703	964	739	76,61	1 150				
	Other expenditure	722 739	756 510	907 010	58 870	41 538	1 007 419	638 363	369 056	57,81	756 510				
	Total Expenditure	1 791 836	1 805 957	3 180 352	244 246	249 615	3 674 213	1 446 712	2 227 500	153,97	1 805 957				
	Surplus/(Deficit)	20 919	45 932	377 815	175 228	161 188	614 231	111 814	502 417	449,33	45 932				
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	172 146	139 985	311 841	21 038	21 367	354 246	120 421	233 825	194,17	139 985				
	Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (non-kind - all)	-	-	144	-	3	147	-	147	-	-				
	Surplus/(Deficit) after capital transfers & contributions	193 065	185 916	589 801	196 266	182 557	966 624	232 235	736 590	317,09	185 916				
	Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-				
	Surplus/(Deficit) for the year	193 065	185 916	589 801	196 266	182 557	966 624	232 235	736 590	317,09	185 916				
	Capital expenditure & funds sources 1														
	Capital expenditure	-	-	-	-	-	-	-	-	-	-				
	Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-				
	Borrowing	-	-	-	-	-	-	-	-	-	-				
	Internally generated funds	-	-	-	-	-	-	-	-	-	-				
	Total sources of capital funds														
	Financial position														
	Total current assets	(15 000)	(6 000)	1 105 236	161 952	203 353	1 470 541	(11 445)	1 481 986	(12 948,76)	(6 000)				
	Total non current assets	70 380	60 214	6 074 114	33 772	29 523	6 137 409	43 138	6 094 271	14 127,39	60 214				
	Total current liabilities	7 499	8 699	2 097 131	51	53 332	2 150 514	4 327	2 146 187	49 603,15	8 699				
	Total non current liabilities	(3 420)	(4 120)	111 048	(593)	(3 013)	107 442	(4 019)	111 461	(2 773,21)	(4 120)				
	Community wealth/Equity	(141 764)	(136 401)	4 381 369	(0)	-	4 381 369	(201 011)	4 582 380	(2 279,67)	(136 401)				
	Cash flows²														
	Net cash from (used) operating	220 417	263 521	(1 836 169)	51 296	58 837	(1 726 036)	506 102	(2 232 139)	(441,05)	263 521				
	Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-				
	Net cash from (used) financing	2 200	1 200	137	(79)	551	608	2 500	(1 892)	(75,67)	1 200				
	Cash/cash equivalents at the year end	222 617	264 721	(1 813 213)	(1 775 101)	(1 692 507)	(1 692 507)	506 602	(2 201 099)	(432,79)	264 721				
	Property rates	-	-	-	-	-	-	-	-	-	-				
	Service charges	-	-	-	-	-	-	-	-	-	-				
	Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-				
	Service charges - water revenue	595,94	566,60	76,87	441,13	483,61	136,94	641,28	-	-	566,60				
	Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-				
	Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-				
	Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-				

¹ The performance information excludes Capex figures which have errors and was not successfully uploaded by NT LG database.
² Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.
³ Not all the Collection rates information is pulling through to Schedule C. GPT is following up with NT.

Merafong City: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	32 668	4,0%	17 117	2,1%	15 397	1,9%	742 764	91,9%	807 946	24,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 156	13,7%	9 521	8,1%	4 727	4,0%	87 556	74,2%	117 960	3,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 797	4,9%	39 063	4,2%	35 225	3,8%	803 269	87,1%	922 354	27,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 931	3,2%	5 157	2,8%	4 863	2,7%	166 901	91,3%	182 852	5,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Mangement	6 755	2,8%	6 055	2,5%	5 610	2,3%	226 777	92,5%	245 198	7,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	96	9,7%	75	7,6%	50	5,0%	771	77,7%	992	-	-	-	-	-
Interest on Arrear Debtor Accounts	17 408	2,5%	18 877	2,7%	18 981	2,7%	638 047	92,1%	692 913	20,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 701	2,2%	6 082	1,7%	4 834	1,4%	328 950	94,6%	347 567	10,5%	-	-	-	-
Total By Income Source	131 513	4,0%	101 947	3,1%	89 288	2,7%	2 995 034	90,3%	3 317 781	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 176	7,9%	1 769	6,4%	1 373	5,0%	22 297	80,7%	27 615	8%	-	-	-	-
Commercial	74 246	4,5%	55 433	3,4%	46 486	2,8%	1 461 528	89,2%	1 637 693	49,4%	-	-	-	-
Households	52 493	3,5%	43 354	2,9%	40 074	2,7%	1 362 675	90,9%	1 498 596	45,2%	-	-	-	-
Other	2 597	1,7%	1 390	9%	1 355	9%	148 534	96,5%	153 877	4,6%	-	-	-	-
Total By Customer Group	131 513	4,0%	101 947	3,1%	89 288	2,7%	2 995 034	90,3%	3 317 781	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	29 576	4,5%	32 350	5,0%	22 404	3,4%	569 063	87,1%	653 393	69,3%
Bulk Water	22 869	17,2%	21 803	16,4%	18 610	14,0%	69 297	52,3%	132 579	14,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	90 993	100,0%	-	-	-	-	-	-	90 993	9,6%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 468	15,8%	2 212	3,3%	504	8%	53 031	80,1%	66 214	7,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	153 906	16,3%	56 365	6,0%	41 518	4,4%	691 391	73,3%	943 179	100,0%

Gauteng: Rand West City (GT485) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2021

R thousands	Description	2019/20 Audited Outcome	Budget year 2020/21										Full Year Forecast			
			Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %					
	Financial Performance															
	Property rates	240 250	250 220	286 799	75 795	50 566	63 961	190 321	220 239	(29 917)	(13,58)	286 799				
	Service charges	1 181 065	1 206 207	1 221 068	291 211	184 432	268 576	744 220	957 483	(213 263)	(22,27)	1 221 068				
	Investment revenue	10 065	3 392	3 392	218	51	145	414	2 544	(2 130)	(83,72)	3 392				
	Transfers and subsidies	327 511	421 522	430 022	148 718	-	242 177	390 295	320 329	69 966	21,84	430 022				
	Other own revenue	48 180	112 338	112 338	36 765	24 559	3 024	63 758	79 840	(16 082)	(20,14)	110 245				
	Total Revenue (excluding capital transfers and contributions)	1 807 070	1 993 679	2 051 525	551 817	259 603	577 883	1 389 008	1 580 434	(191 426)	(12,11)	2 051 525				
	Employee costs	523 802	570 308	560 308	50 034	4 970	(312)	54 693	423 734	(369 041)	(87,09)	560 308				
	Remuneration of councillors	207 113	29 714	28 014	2 677	-	333	-	21 605	(16 799)	(77,76)	28 014				
	Depreciation & asset impairment	209 683	178 910	178 910	-	-	-	-	134 183	(134 183)	(100,00)	178 910				
	Finance charges	54 689	43 019	43 019	2 885	9 180	2 610	14 375	32 264	(17 889)	(55,45)	43 019				
	Materials and bulk purchases	869 253	815 074	814 930	222 252	110 064	59 408	391 723	611 248	(219 525)	(35,91)	814 930				
	Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-				
	Other expenditure	489 118	445 648	516 430	41 257	53 525	63 269	158 051	362 441	(204 391)	(56,39)	516 430				
	Total Expenditure	2 173 686	2 082 673	2 141 610	318 804	179 536	125 308	623 648	1 585 476	(961 827)	(60,66)	2 141 610				
	Surplus/(Deficit)	(366 616)	(88 994)	(86 085)	(19 987)	80 072	452 575	765 360	(5 041)	(79 165)	(53,74)	(90 085)				
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	246 796	173 051	216 851	10 338	-	57 805	68 143	147 308	(79 165)	(53,74)	216 851				
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov/Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-				
	Surplus/(Deficit) after capital transfers & contributions	(119 800)	84 057	126 766	243 051	80 072	510 380	833 503	142 267	691 236	485,87	126 766				
	Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-				
	Surplus/(Deficit) for the year	(119 800)	84 057	126 766	243 051	80 072	510 380	833 503	142 267	691 236	485,87	126 766				
	Capital expenditure & funds sources	200 297	194 651	238 451	16 614	16 231	24 099	56 944	163 419	(106 474)	(65,15)	238 451				
	Transfers recognised - capital	121 592	133 067	173 067	16 614	16 231	23 969	56 814	117 800	(60 986)	(51,77)	173 067				
	Borrowing	-	-	-	-	-	-	-	-	-	-	-				
	Internally generated funds	-	61 584	60 384	-	-	-	130	45 618	(45 488)	(99,71)	60 384				
	Total sources of capital funds	121 592	194 651	238 451	16 614	16 231	24 099	56 944	163 419	(106 474)	(65,15)	238 451				
	Financial position															
	Total current assets	966 705	374 461	395 856	1 271 687	102 423	323 525	1 697 636	490 792	1 206 844	245,90	395 856				
	Total non current assets	4 176 946	4 538 603	4 582 403	4 416 097	16 231	10 078	4 442 407	4 552 098	(109 691)	(2,41)	4 582 403				
	Total current liabilities	2 139 298	327 907	354 744	2 144 165	38 889	(144 843)	2 038 212	403 202	1 635 010	405,51	354 744				
	Total non current liabilities	316 525	431 177	431 177	320 774	-	-	320 774	431 177	(110 403)	(25,61)	431 177				
	Community wealth/Equity	2 797 629	4 152 981	4 065 572	2 979 794	(306)	(31 934)	2 947 555	4 066 244	(1 118 689)	(27,51)	4 065 572				
	Cash flows															
	Net cash from (used) operating	557 640	428 363	441 411	228 905	83 751	383 996	696 652	307 210	389 442	126,77	441 411				
	Net cash from (used) investing	(139 880)	(194 651)	(238 451)	(48 643)	(23 480)	(15 504)	(87 627)	(163 508)	75 881	(46,41)	(238 451)				
	Net cash from (used) financing	2 312	(20 010)	-	87	16	1 287	1 391	(5 521)	6 912	(125,19)	-				
	Cash/cash equivalents at the year end 1	454 265	283 912	273 170	239 814	300 101	669 881	669 881	208 390	461 490	221,45	273 170				
	Collection Rate 2															
	Property rates	0,00	87,37	93,25	0,00	0,00	-	0,00	83,32	-	-	93,25				
	Service charges	-	-	-	-	-	-	-	-	-	-	-				
	Service charges - electricity revenue	31,05	89,44	89,44	34,78	61,92	56,87	49,85	82,30	-	-	89,44				
	Service charges - water revenue	1,07	105,55	105,55	2,95	2,85	1,27	1,27	108,24	-	-	107,23				
	Service charges - sanitation revenue	-	71,25	99,70	-	-	-	-	87,32	-	-	99,70				
	Service charges - refuse revenue	0,04	100,00	93,41	0,21	0,22	0,21	0,21	96,37	-	-	93,41				
	Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-				

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

2 Collection rates are not pulling through to Schedule C.

Rand West City: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Wa	-	-	-	-	-	-	-	-	-	-	(721)	-	-	-
Trade and Other Receivables from Exchange Transactions - Ele	-	-	-	-	-	-	-	-	-	-	(369)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(213)	-	-	-
Receivables from Exchange Transactions - Waste Water Manag	-	-	-	-	-	-	-	-	-	-	(388)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(249)	-	-	-
Receivables from Exchange Transactions - Property Rental Deb	-	-	-	-	-	-	-	-	-	-	(127)	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	(5)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Exp	-	-	-	-	-	-	-	-	-	-	2 030	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	(42)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	(11)	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	1 886	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(1 917)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	(42)	-	-	-

Rand West Debtors information was not successfully uploaded by NT LG database due to errors.

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	6 618	,8%	50 875	6,4%	4	-	733 264	92,7%	790 761	64,2%
Bulk Water	-	-	-	-	-	-	20 374	100,0%	20 374	1,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	68 375	16,2%	15 229	3,6%	5 737	1,4%	331 997	78,8%	421 339	34,2%
Auditor-General	8	100,0%	-	-	-	-	-	-	8	-
Other	-	-	-	-	-	-	-	-	-	-
Total	75 001	6,1%	66 104	5,4%	5 741	,5%	1 085 635	88,1%	1 232 481	100,0%

Gauteng: Sedibeng (DC42) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2021

Description	Budget year 2020/21										Full Year Forecast	
	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %		
Financial Performance												
Property rates	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	3 307	2 700	1 743	441	390	472	1 304	1 786	(482)	(27,00)	1 743	
Transfers and subsidies	284 349	313 062	303 022	133 188	93 494	74 123	300 805	226 556	74 249	32,77	303 022	
Other own revenue	73 802	102 001	83 854	12 879	26 532	18 217	57 628	65 578	(7 950)	(12,12)	83 854	
Total Revenue (excluding capital transfers and contributions)	361 458	417 763	388 620	146 508	120 417	92 812	359 737	293 919	65 818	22,39	388 620	
Employee costs	277 981	274 644	279 591	68 891	67 043	77 193	213 128	208 539	4 588	2,20	279 591	
Remuneration of councillors	13 379	14 018	13 505	3 428	3 410	2 586	9 434	10 101	(667)	(6,60)	13 505	
Depreciation & asset impairment	17 647	11 272	11 272	-	-	-	-	8 454	(8 454)	(100,00)	11 272	
Finance charges	6 963	6 905	6 850	411	1 447	1 747	3 605	5 855	(2 251)	(38,44)	6 850	
Materials and bulk purchases	8 366	27 973	12 148	990	2 515	1 541	5 046	9 111	(4 065)	(44,62)	12 148	
Transfers and subsidies	89 871	82 450	79 337	12 363	10 291	19 703	42 358	60 911	(18 553)	(30,46)	79 337	
Other expenditure	414 207	417 261	402 703	86 083	84 706	102 780	273 570	302 971	(29 401)	(9,70)	402 703	
Total Expenditure	(52 749)	502	(14 083)	60 425	35 711	(9 968)	86 167	(9 922)	95 219	(1 051,96)	(14 083)	
Transfers and subsidies - capital (monetary allocations)			600	-	-	-	-	150	(150)	(100,00)	600	
(National / Provincial and District)												
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Depalm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)												
Surplus/(Deficit) after capital transfers & contributions	(52 710)	502	(13 483)	60 425	35 711	(9 968)	86 167	(9 902)	95 069	(1 068,00)	(13 483)	
Share of surplus/(deficit) of associate												
Surplus/(Deficit) for the year	(52 710)	502	(13 483)	60 425	35 711	(9 968)	86 167	(9 902)	95 069	(1 068,00)	(13 483)	
Capital expenditure & funds sources	660	2 150	3 740	175	170	1 327	1 672	2 325	(653)	(28,11)	3 740	
Transfers recognised - capital	39	-	600	-	-	-	-	150	(150)	(100,00)	600	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	621	2 150	3 050	175	170	1 327	1 672	2 153	(481)	(22,35)	3 050	
Total sources of capital funds	660	2 150	3 650	175	170	1 327	1 672	2 303	(631)	(27,40)	3 650	
Financial position												
Total current assets	20 748	24 512	14 023	75 910	11 173	(11 080)	76 003	10 517	65 485	622,65	14 023	
Total non current assets	107 661	99 013	100 173	97 198	170	11 984	105 352	76 727	32 625	42,52	100 173	
Total current liabilities	195 741	128 280	194 374	185 999	(19 224)	813	167 588	38 542	129 045	334,81	194 374	
Total non current liabilities	28 554	24 000	28 872	28 010	(169)	(590)	27 251	18 953	8 298	43,78	28 872	
Community wealth/Equity	(95 567)	(28 755)	(95 065)	(40 901)	30 736	681	(9 484)	(30 163)	20 679	(68,56)	(95 065)	
Cash flows												
Net cash from (used) operating	(394 172)	12 814	255 978	(25 021)	195 360	105 227	275 566	191 040	84 526	44,25	255 978	
Net cash from (used) investing	-	(2 150)	(3 650)	(68)	(170)	(1 327)	(1 564)	(2 738)	1 173	(42,85)	(3 650)	
Net cash from (used) financing	125	(297)	468	(7)	(7)	-	(7)	128	(135)	(105,20)	468	
Cash/cash equivalents at the year end 1	(372 542)	37 412	268 927	(8 964)	186 225	290 126	290 126	189 775	100 350	52,88	268 927	
Collection Rate												
Property rates	-	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	

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

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 fullness and wastful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	486	19,8%	-	-	-	-	1 965	80,2%	2 451	100,0%	-	-	113 401	4 626,1%
Total By Income Source	486	19,8%	-	-	-	-	1 965	80,2%	2 451	100,0%	-	-	113 401	4 626,1%
Debtors Age Analysis By Customer Group														
Organs of State	486	19,8%	-	-	-	-	1 965	80,2%	2 451	100,0%	-	-	113 401	4 626,1%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	486	19,8%	-	-	-	-	1 965	80,2%	2 451	100,0%	-	-	113 401	4 626,1%

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)	26	100,0%	-	-	-	-	-	-	26	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14 762	8,8%	-	-	-	-	152 438	91,2%	167 200	100,0%
Total	14 788	8,8%	-	-	-	-	152 438	91,2%	167 226	100,0%

Gauteng: West Rand (DC48) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2021

R thousands	Description	Budget year 2020/21										Full Year Forecast			
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %				
	Financial Performance														
	Property rates	(10 089)	-	-	62	(168)	149	44	-	-	44	-	-	-	-
	Service charges	994	750	1 177	42	70	70	182	1 177	(995)	1 177	(84,52)	1 177	1 177	
	Investment revenue	271 964	239 295	238 569	104 045	77 461	57 887	239 394	238 569	825	238 569	0,35	238 569	238 569	
	Transfers and subsidies	4 595	19 297	18 291	3 295	1 032	743	18 291	18 291	(12 721)	18 291	(69,55)	18 291	18 291	
	Total Revenue (excluding capital transfers and contributions)	267 464	259 342	258 036	107 944	78 395	58 850	245 189	258 036	(12 847)	258 036	(4,98)	258 036	258 036	
	Employee costs	168 703	189 856	189 856	49 185	47 526	45 176	141 887	189 856	(47 969)	189 856	(25,27)	189 856	189 856	
	Remuneration of councillors	13 244	13 931	13 931	3 098	3 086	3 142	9 325	13 931	(4 605)	13 931	(33,06)	13 931	13 931	
	Depreciation & asset impairment	6 419	7 000	4 040	-	-	-	4 040	4 040	(100,00)	4 040	(100,00)	4 040	4 040	
	Finance charges	3 273	-	-	-	-	749	749	-	-	-	-	-	-	
	Materials and bulk purchases	129	220	220	11	87	107	205	220	(6,81)	220	(6,81)	220	220	
	Transfers and subsidies	7 836	11 223	11 223	-	5 246	3 497	8 743	11 223	(2 480)	11 223	(22,10)	11 223	11 223	
	Other expenditure	59 486	38 765	31 136	5 488	5 610	16 254	27 352	30 883	(3 531)	30 883	(11,43)	31 136	31 136	
	Total Expenditure	259 089	260 795	250 406	57 780	61 556	68 925	188 261	250 153	(61 892)	250 153	(24,74)	250 153	250 153	
	Surplus/(Deficit)	8 375	(1 453)	7 630	50 165	16 839	(10 075)	56 928	7 883	49 045	7 883	622,15	7 883	7 883	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 245	2 615	3 118	1 831	-	784	2 615	3 118	(503)	3 118	(16,13)	3 118	3 118	
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov Depatm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Share of surplus/ (deficit) of associate	10 620	1 162	10 748	51 996	16 839	(9 291)	59 543	11 001	48 542	11 001	441,25	10 748	10 748	
	Surplus/(Deficit) for the year	10 620	1 162	10 748	51 996	16 839	(9 291)	59 543	11 001	48 542	11 001	441,25	10 748	10 748	
	Capital expenditure & funds sources²														
	Capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total sources of capital funds														
	Financial position														
	Total current assets	31 504	18 131	81 959	88 858	1 116	(8 747)	81 227	82 090	(862)	81 959	(1,05)	81 959	81 959	
	Total non current assets	73 927	88 638	75 974	82 209	361	530	83 120	75 936	7 184	75 974	9,46	75 974	75 974	
	Total current liabilities	174 053	113 067	16 485	177 658	(15 342)	(8 477)	154 038	16 325	137 713	16 325	843,56	16 485	16 485	
	Total non current liabilities	48 361	56 637	63 877	70 665	-	-	70 665	-	-	70 665	-	-	-	
	Community wealth/Equity	(127 604)	(63 877)	141 448	(129 452)	-	-	(129 452)	141 701	(271 153)	141 701	(191,36)	141 448	141 448	
	Cash flows²														
	Net cash from (used) operating	146 573	10 027	1 014	193 816	169 358	84 506	447 679	1 267	446 411	1 267	36 220,69	1 014	1 014	
	Net cash from (used) investing	-	495	495	-	(401)	-	(401)	572	(972)	572	(170,09)	495	495	
	Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Cash/cash equivalents at the year end	148 319	10 522	33 468	194 697	363 944	448 050	448 050	33 797	414 253	33 797	1 225,72	33 468	33 468	
	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 The performance information excludes Capex figures which have errors and was not successfully uploaded by NT LG database.
² Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement, refer to MFMA Circular 98 for mSCOA challenges.

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	77	17,5%	92	20,9%	27	6,0%	245	55,6%	441	7,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	337	8,7%	163	4,2%	163	4,2%	3 209	82,9%	3 872	69,7%	-	-	-	-
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	47	4,2%	23	2,0%	23	2,0%	1 039	91,8%	1 131	20,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	110	100,0%	110	2,0%	-	-	-	-
Total By Income Source	462	8,3%	278	5,0%	212	3,8%	4 602	82,9%	5 554	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	462	8,3%	278	5,0%	212	3,8%	4 602	82,9%	5 554	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	462	8,3%	278	5,0%	212	3,8%	4 602	82,9%	5 554	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	-	-	-	-	-	-	3	100,0%	3	(,1%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 522	(310,9%)	238	(5,1%)	635	(13,6%)	(20 066)	429,6%	(4 671)	106,8%
Auditor-General	1 061	362,9%	10	3,5%	-	-	(779)	(266,4%)	292	(6,7%)
Other	-	-	-	-	-	-	-	-	-	-
Total	15 583	(356,1%)	248	(5,7%)	635	(14,5%)	(20 843)	476,3%	(4 376)	100,0%

Printed by the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001,
for the **Gauteng Provincial Administration**, Johannesburg.

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