

***THE PROVINCE OF
GAUTENG***

***DIE PROVINSIE VAN
GAUTENG***

**Provincial Gazette
Provinsiale Koerant**
EXTRAORDINARY • BUITENGEWOON

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

Vol: 27

PRETORIA
30 JULY 2021
30 JULIE 2021

No: 254

Contents

<i>No.</i>		<i>Gazette No.</i>	<i>Page No.</i>
	PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS		
628	Section 71(7) of the MFMA: Publication of the Gauteng Consolidated Statement on the State of Municipal Budgets for the Quarter that ended on 30 June 2021	254	3

PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS
PROVINCIAL NOTICE 628 OF 2021

PUBLICATION OF THE GAUTENG CONSOLIDATED STATEMENT ON THE STATE OF MUNICIPAL BUDGETS FOR THE QUARTER THAT ENDED ON 30 JUNE 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.



Mncedisi Vilakazi
Acting Head of Department
Gauteng Provincial Treasury
Date: 22/07/2021



GAUTENG PROVINCE
PROVINCIAL TREASURY
REPUBLIC OF SOUTH AFRICA

MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE 4TH QUARTER ENDED 30 JUNE 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

		Financial Year												2022											
		2019	2020	2021																					
		SUBMISSIONCODE																							
		RAUD	PAUD	AUDA	ORGB	PROR	ADJB	PRAD	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12	MCUM	TABB	PRTA	ORGB	PROR
Demarcation Description	Demarc Code	CAP																							

Province : GAUTENG (GT)

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

The level of in-year compliance (M01 to M12) has significantly improved compared to previous financial years.
 Only Merafong City LM that has submitted in-year information (M01, M03, M07 and M12) with errors, which cannot be rectified as the database is locked for amendments.

AGGREGATED INFORMATION FOR GAUTENG

Part 1: Operating Revenue and Expenditure

R thousands	2020/21												2019/20		O4 of 2019/20 to O4 of 2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Operating Revenue and Expenditure																	
Operating Revenue	164 549 930	156 346 523	45 100 932	27,4%	39 642 754	24,1%	37 954 499	24,3%	33 801 613	21,6%	156 499 799	100,1%	33 732 984	96,2%			2%
Property rates	30 566 791	30 471 434	8 297 699	27,1%	7 487 521	24,5%	7 523 571	24,7%	7 425 762	24,4%	30 734 553	100,9%	7 276 559	97,2%			2,1%
Service charges - electricity revenue	53 647 774	53 026 796	14 662 344	27,3%	11 693 887	21,8%	11 805 052	22,3%	11 466 608	21,6%	49 627 891	93,6%	11 813 730	91,3%			(2,9%)
Service charges - water revenue	21 261 285	20 800 790	4 974 060	23,4%	4 900 265	23,0%	4 660 553	22,4%	4 731 758	22,7%	19 266 636	92,6%	4 566 832	88,2%			3,6%
Service charges - sanitation revenue	9 212 875	9 185 184	2 358 226	25,6%	2 184 100	23,7%	2 187 807	23,8%	2 235 495	24,3%	8 965 627	97,6%	2 147 849	101,5%			4,1%
Service charges - refuse revenue	5 994 555	5 798 206	1 545 017	25,8%	1 364 780	22,8%	1 387 140	23,9%	1 385 800	23,9%	5 682 738	98,0%	1 268 195	77,6%			9,3%
Rental of facilities and equipment	794 483	780 479	201 814	25,4%	146 311	18,4%	148 805	19,1%	159 594	20,4%	656 524	84,1%	173 544	80,1%			(8,0%)
Interest earned - external investments	912 306	747 904	157 234	17,2%	135 005	14,8%	157 801	21,1%	238 100	31,8%	688 138	92,0%	98 215	107,0%			142,4%
Interest earned - outstanding debtors	1 813 613	1 858 988	658 740	36,3%	655 938	36,2%	705 680	38,0%	580 155	31,2%	2 600 513	139,9%	428 959	96,3%			35,2%
Dividends received	-	-	2	-	-	-	-	-	58	-	1 160	-	85	183,1%			(32,0%)
Fines, penalties and forfeits	2 385 570	2 293 075	365 059	15,3%	562 862	23,6%	504 230	22,0%	569 062	24,8%	2 001 212	87,3%	289 631	79,7%			96,5%
Licences and permits	313 056	373 741	122 650	39,2%	102 939	32,9%	81 830	21,9%	67 043	17,9%	374 462	100,2%	53 468	77,6%			25,4%
Agency services	506 776	460 612	117 605	23,2%	159 288	34,4%	66 951	14,5%	79 514	17,3%	423 357	91,9%	56 636	38,3%			40,4%
Transfers and subsidies	25 927 992	22 985 183	9 522 379	36,7%	8 032 887	31,0%	6 707 227	29,2%	3 163 438	13,8%	27 425 931	119,3%	3 589 443	122,3%			(11,9%)
Other revenue	11 152 766	7 351 114	2 133 253	19,1%	2 211 876	19,8%	2 012 841	27,4%	1 728 707	23,5%	8 086 677	110,0%	1 824 586	102,5%			(5,3%)
Gains	60 086	213 018	(15 149)	(25,2%)	3 994	6,6%	5 013	2,4%	(29 479)	(13,8%)	(35 621)	(16,7%)	145 251	330,9%			(120,3%)
Operating Expenditure	164 632 676	156 510 186	41 612 251	25,3%	38 105 767	23,1%	38 630 029	24,7%	37 357 872	23,9%	155 705 918	99,5%	37 395 643	97,1%			(1,1%)
Employee-related costs	41 545 662	41 781 786	10 827 440	26,1%	11 735 364	28,2%	10 787 493	25,8%	8 979 895	21,5%	42 330 193	101,3%	9 682 324	92,9%			(7,3%)
Remuneration of councillors	678 108	674 658	169 387	25,0%	207 700	30,6%	150 187	22,3%	131 952	19,6%	659 225	97,7%	136 366	89,6%			(3,2%)
Debt impairment	12 875 551	13 388 901	3 604 640	28,0%	2 761 007	21,4%	5 016 075	37,5%	2 856 433	21,3%	14 238 156	106,3%	3 479 253	119,8%			(17,9%)
Depreciation and asset impairment	10 341 806	10 349 489	2 068 791	20,0%	2 109 041	20,4%	2 420 322	23,4%	2 319 631	22,4%	8 917 785	86,2%	2 205 353	83,2%			5,2%
Finance charges	6 953 170	5 879 632	1 181 900	17,0%	2 145 518	30,9%	1 157 927	19,7%	1 386 750	23,6%	5 872 095	99,9%	1 428 904	98,8%			(3,0%)
Bulk purchases	38 203 183	37 983 656	13 276 564	34,8%	6 709 587	17,6%	7 489 996	19,7%	8 601 425	22,6%	36 077 571	95,0%	9 063 255	94,9%			(5,1%)
Other Materials	19 609 814	18 459 569	4 333 992	22,1%	4 067 376	20,7%	4 644 762	25,2%	4 397 790	23,8%	17 443 919	94,5%	3 741 350	84,4%			17,5%
Contracted services	15 745 428	16 855 760	2 464 257	15,7%	3 880 163	24,6%	3 404 239	20,2%	4 465 360	26,5%	14 214 019	84,3%	3 574 123	99,2%			24,9%
Transfers and subsidies	832 280	615 500	587 141	70,5%	1 558 779	187,3%	1 234 669	200,6%	1 369 168	222,4%	4 749 757	771,7%	191 913	66,0%			613,4%
Other expenditure	17 755 935	10 373 495	3 080 648	17,3%	2 898 825	16,3%	2 309 467	22,3%	2 814 618	27,1%	11 103 559	107,0%	3 831 220	139,3%			(26,5%)
Losses	91 741	147 739	17 490	19,1%	32 407	35,3%	14 891	10,1%	34 850	23,6%	99 638	67,4%	61 580	511,6%			(43,4%)
Surplus/(Deficit)	(82 746)	(163 663)	3 488 682		1 536 987		(675 529)		(3 556 259)		793 881		(3 662 659)				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	7 703 906	7 974 124	836 843	10,9%	1 497 349	19,4%	1 349 420	16,9%	1 563 660	19,6%	5 247 272	65,8%	1 147 743	53,0%			36,2%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE)	589 936	808 675	353 660	59,9%	780 674	132,3%	621 944	76,9%	889 140	110,0%	2 645 417	327,1%	327 903	88,7%			171,2%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	15 055	-			(100,0%)
Surplus/(Deficit) after capital transfers and contributions	8 211 096	8 619 135	4 679 184		3 815 010		1 295 834		(1 103 459)		8 686 570		(2 171 958)				
Taxation	28 604	74 154	-	-	446	1,6%	-	-	434	6%	880	1,2%	3 183	96,8%			(86,4%)
Surplus/(Deficit) after taxation	8 182 492	8 544 982	4 679 184		3 814 564		1 295 834		(1 103 892)		8 685 690		(2 175 141)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	8 182 492	8 544 982	4 679 184		3 814 564		1 295 834		(1 103 892)		8 685 690		(2 175 141)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Surplus/(Deficit) for the year	8 182 492	8 544 982	4 679 184		3 814 564		1 295 834		(1 103 892)		8 685 690		(2 175 141)				

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

Part 2: Capital Revenue and Expenditure

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure																
Source of Finance¹	15 421 356	13 678 482	1 434 600	9,3%	3 447 690	22,4%	2 706 596	19,8%	4 735 962	34,6%	12 324 847	90,1%	2 410 364	45,7%	96,5%	
National Government	6 532 893	5 962 692	788 832	12,1%	1 610 236	24,6%	1 476 580	24,8%	2 156 710	36,2%	6 032 358	101,2%	650 478	39,7%	231,6%	
Provincial Government	28 681	107 133	-	-	3 337	11,6%	52 187	48,7%	22 607	21,1%	78 132	72,9%	5 573	25,4%	305,6%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Deparim Agencies, HH)	357 045	470 459	44 097	12,4%	167 796	47,0%	163 568	34,8%	250 256	53,2%	625 717	133,0%	255 024	2 358,3%	(1,9%)	
Transfers recognised - capital	6 918 619	6 540 284	832 929	12,0%	1 781 370	25,7%	1 692 335	25,9%	2 429 572	37,1%	6 736 207	103,0%	911 076	46,7%	166,7%	
Borrowing	5 727 190	4 756 215	405 606	7,1%	1 111 555	19,4%	748 695	15,7%	1 743 908	36,7%	4 009 764	84,3%	1 129 135	46,3%	54,4%	
Internally generated funds	2 775 547	2 381 983	196 065	7,1%	554 765	20,0%	265 565	11,1%	562 481	23,6%	1 578 876	66,3%	370 153	42,4%	52,0%	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional¹	15 423 966	13 684 532	1 441 478	9,3%	3 447 542	22,4%	2 867 214	21,0%	4 743 633	34,7%	12 499 866	91,3%	13 909 047	93,5%	(65,9%)	
Municipal governance and administration	2 391 269	2 415 532	128 496	5,4%	468 031	19,6%	257 311	10,7%	596 365	24,7%	1 450 203	60,0%	722 968	41,0%	(17,5%)	
Executive and Council	56 080	225 676	4 534	8,1%	15 375	27,4%	5 227	2,3%	10 310	4,6%	35 447	15,7%	7 316	26,2%	40,9%	
Finance and administration	2 335 019	2 188 856	123 962	5,3%	452 636	19,4%	252 084	11,5%	586 031	26,8%	1 414 713	64,6%	715 776	41,7%	(18,1%)	
Internal audit	170	1 000	-	-	20	11,7%	-	-	23	2,3%	43	4,3%	(123)	(22,6%)	(118,7%)	
Community and Public Safety	3 174 061	3 189 680	495 085	15,6%	814 623	25,7%	828 836	26,0%	1 199 590	37,6%	3 338 134	104,7%	10 958 177	204,1%	(89,1%)	
Community and Social Services	339 523	226 230	21 338	6,3%	38 381	11,3%	40 338	17,8%	130 643	57,7%	230 701	102,0%	10 223 978	2 064,8%	(98,7%)	
Sport And Recreation	293 347	320 608	53 797	18,3%	69 918	23,8%	52 499	16,4%	58 018	18,1%	234 232	73,1%	88 236	42,8%	(34,2%)	
Public Safety	276 561	253 231	50 516	18,3%	76 008	27,5%	26 620	10,5%	91 073	36,0%	244 217	96,4%	69 836	59,4%	30,4%	
Housing	2 120 370	2 267 820	349 520	16,5%	634 774	29,9%	686 901	30,3%	848 234	37,4%	2 519 429	111,1%	540 471	45,5%	56,9%	
Health	144 260	121 790	19 915	13,8%	(4 458)	(3,1%)	22 478	18,5%	71 621	58,8%	109 555	90,0%	35 656	53,8%	100,9%	
Economic and Environmental Services	4 447 515	3 749 178	221 705	5,0%	838 744	18,9%	890 660	23,8%	1 088 602	29,0%	3 039 711	81,1%	767 376	46,2%	41,9%	
Planning and Development	816 151	726 579	42 825	5,2%	151 378	18,5%	143 457	19,7%	278 685	38,4%	616 345	84,8%	87 057	32,9%	220,1%	
Road Transport	3 556 963	2 834 199	178 278	5,0%	683 379	19,2%	738 965	26,1%	802 663	28,3%	2 403 284	84,8%	676 695	49,2%	18,6%	
Environmental Protection	74 400	188 400	602	,8%	3 987	5,4%	8 238	4,4%	7 254	3,9%	20 082	10,7%	3 624	38,7%	100,2%	
Trading Services	5 056 312	4 126 772	594 722	11,8%	1 319 100	26,1%	871 729	21,1%	1 749 925	42,4%	4 535 477	109,9%	1 458 784	70,7%	20,0%	
Energy sources	1 703 592	1 627 901	257 961	15,1%	525 912	30,9%	267 027	16,4%	797 823	49,0%	1 848 724	113,6%	860 739	75,1%	(7,3%)	
Water Management	2 043 046	1 870 329	228 003	11,2%	549 533	26,9%	428 295	22,9%	647 174	34,6%	1 853 005	99,1%	428 397	71,7%	51,1%	
Waste Water Management	889 266	330 467	72 550	8,2%	183 581	20,6%	136 125	41,2%	250 555	75,8%	642 810	194,5%	98 635	61,8%	154,0%	
Waste Management	420 407	298 075	36 208	8,6%	60 074	14,3%	40 282	13,5%	54 374	18,2%	190 938	64,1%	71 014	54,2%	(23,4%)	
Other	354 810	203 370	1 470	,4%	7 043	2,0%	18 677	9,2%	109 151	53,7%	136 342	67,0%	1 742	29,0%	6 167,2%	

¹Merafong City and West Rand figures reported distorted capital budgets and distorted performance information while COT and COJ reported distorted actual year to date.

Part 3: Cash Receipts and Payments

R thousands	2020/21												2019/20		Q4 of 2019/20 to Q4 of 2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																
Receipts	161 175 805	162 590 880	31 805 041	19,7%	28 329 904	17,6%	33 131 122	20,4%	30 295 487	18,6%	123 561 553	76,0%	8 419 442	65,7%	259,8%	
Property rates	47 486 868	31 895 691	4 989 642	10,5%	5 360 785	11,3%	5 908 185	18,5%	6 817 644	21,4%	23 076 256	72,3%	1 839 667	54,3%	270,6%	
Service charges	198 634 817	110 272 825	15 535 345	7,8%	13 800 905	6,9%	14 651 734	13,3%	19 111 059	17,3%	63 099 043	57,2%	5 499 112	62,1%	247,5%	
Other revenue	(101 107 535)	3 726 908	5 195 529	(5,1%)	4 094 749	(4,0%)	7 767 421	208,4%	4 164 850	111,8%	21 222 549	569,4%	629 015	142,8%	562,1%	
Transfers and Subsidies - Operational	11 581 486	12 320 498	4 898 313	42,3%	3 701 372	32,0%	2 550 448	20,7%	94 689	8%	11 244 822	91,3%	438 116	53,1%	(78,4%)	
Transfers and Subsidies - Capital	4 449 897	4 322 162	1 162 016	26,1%	1 323 569	29,7%	2 187 535	50,6%	32 022	7%	4 705 143	108,9%	13 533	88,4%	136,6%	
Interest	130 271	52 794	24 195	18,6%	48 524	37,2%	65 799	124,6%	75 222	142,5%	213 740	404,9%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(27 008 893)	(80 687 208)	14 817 608	(54,9%)	14 927 046	(55,3%)	(16 538 500)	20,5%	(24 361 995)	30,2%	(11 155 841)	13,8%	29 222	3,1%	(83 468,8%)	
Suppliers and employees	(26 954 250)	(77 532 081)	14 735 469	(54,7%)	13 799 809	(51,2%)	(16 444 664)	21,2%	(23 776 620)	30,7%	(11 686 005)	15,1%	29 222	3,1%	(81 465,6%)	
Finance charges	(40 080)	(3 090 315)	82 139	(204,9%)	1 127 237	(2 812,5%)	(78 856)	16,7%	(517 230)	16,7%	613 289	(19,8%)	-	-	(100,0%)	
Transfers and grants	(14 564)	(64 812)	-	-	-	-	(14 980)	23,1%	(68 145)	105,1%	(83 125)	128,3%	-	-	(100,0%)	
Net Cash from/(used) Operating Activities	134 166 912	81 903 672	46 622 649	34,7%	43 256 950	32,2%	16 592 622	20,3%	5 933 492	7,2%	112 405 713	137,2%	8 448 664	81,6%	(29,8%)	
Cash Flow from Investing Activities																
Receipts	3 056 493	(30 605)	(822 312)	(26,9%)	815 810	26,7%	206 509	(674,8%)	(135 659)	443,3%	64 348	(210,3%)	(571 819)	526,9%	(76,3%)	
Proceeds on disposal of PPE	456 126	385 666	-	-	-	-	-	-	194	1%	194	1%	-	-	(100,0%)	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	3 157 865	(45 041)	(255 326)	(8,1%)	11 605	4%	(132 636)	294,5%	120 101	(266,6%)	(256 256)	568,9%	4 269	-	2 713,2%	
Decrease (increase) in non-current investments	(557 498)	(371 230)	(566 985)	101,7%	804 204	(144,3%)	339 144	(91,4%)	(255 954)	68,9%	320 409	(86,3%)	(576 088)	-	(55,6%)	
Payments	(16 232 151)	(7 092 206)	(49 712)	3%	(42 948)	3%	(414 266)	5,8%	(1 558 530)	22,0%	(2 065 455)	29,1%	(27 591)	1 165,7%	5 548,7%	
Capital assets	(16 232 151)	(7 092 206)	(49 712)	3%	(42 948)	3%	(414 266)	5,8%	(1 558 530)	22,0%	(2 065 455)	29,1%	(27 591)	1 165,7%	5 548,7%	
Net Cash from/(used) Investing Activities	(13 175 658)	(7 122 811)	(872 024)	6,6%	772 862	(5,9%)	(207 757)	2,9%	(1 694 188)	23,8%	(2 001 107)	28,1%	(599 410)	512,1%	182,6%	
Cash Flow from Financing Activities																
Receipts	1 814 724	2 308 542	1 995 121	109,9%	(77 598)	(4,3%)	772 788	33,5%	1 250 663	54,2%	3 940 973	170,7%	34 235	(2,6%)	3 553,1%	
Short term loans	3 000 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	40 043	3 000 000	1 988 369	4 965,6%	-	-	-	-	1 997 500	66,6%	3 985 869	132,9%	-	-	(100,0%)	
Increase (decrease) in consumer deposits	(1 225 319)	(691 458)	6 752	(6%)	(77 598)	6,3%	772 788	(111,8%)	(746 837)	108,0%	(44 896)	6,5%	34 235	-	(2 281,5%)	
Payments	-	-	21 363	-	529 080	-	(825 027)	-	(1 134 003)	-	(1 408 588)	-	-	-	(100,0%)	
Repayment of borrowing	-	-	21 363	-	529 080	-	(825 027)	-	(1 134 003)	-	(1 408 588)	-	-	-	(100,0%)	
Net Cash from/(used) Financing Activities	1 814 724	2 308 542	2 016 484	111,1%	451 482	24,9%	(52 239)	(2,3%)	116 659	5,1%	2 532 385	109,7%	34 235	(2,6%)	240,8%	
Net Increase/(Decrease) in cash held	122 805 978	77 089 404	47 767 108	38,9%	44 481 293	36,2%	16 332 626	21,2%	4 355 963	5,7%	112 936 990	146,5%	7 883 490	81,3%	(44,7%)	
Cash/cash equivalents at the year begin:	6 783 999	12 057 550	1 189 965	17,5%	49 068 442	723,3%	93 430 416	774,9%	111 464 504	924,4%	1 189 965	9,9%	61 711 447	(11,1%)	80,6%	
Cash/cash equivalents at the year end:	129 589 976	89 146 954	48 852 856	37,7%	92 976 308	71,7%	112 928 345	126,7%	115 648 760	129,7%	115 648 760	129,7%	69 700 257	160,3%	65,9%	

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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 880 853	7,8%	790 002	3,3%	712 008	2,9%	20 871 957	86,1%	24 254 820	26,4%	1 838 187	7,6%	3 765 807	15,5%
Trade and Other Receivables from Exchange Transactions - Electricity	2 793 388	21,7%	608 904	4,7%	648 716	5,0%	8 819 570	68,5%	12 870 578	14,0%	38 222	,3%	194 867	1,5%
Receivables from Non-exchange Transactions - Property Rates	1 819 648	11,4%	582 025	3,7%	512 829	3,2%	13 000 885	81,7%	15 915 388	17,4%	37 663	,2%	5 173 098	32,5%
Receivables from Exchange Transactions - Waste Water Management	707 570	7,5%	316 775	3,4%	305 904	3,3%	8 071 962	85,9%	9 402 212	10,3%	380 089	4,0%	1 597 659	17,0%
Receivables from Exchange Transactions - Waste Management	416 668	5,6%	183 976	2,5%	176 657	2,4%	6 618 604	89,5%	7 395 905	8,1%	66 255	,9%	895 129	12,1%
Receivables from Exchange Transactions - Property Rental Debtors	8 719	,6%	12 940	,8%	14 063	,9%	1 490 197	97,7%	1 525 918	1,7%	17 939	1,2%	113 938	7,5%
Interest on Arrear Debtor Accounts	257 081	4,3%	119 769	2,0%	126 764	2,1%	5 506 590	91,6%	6 010 204	6,6%	662 443	11,0%	1 516 346	25,2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure ¹	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	917 372	6,4%	379 995	2,7%	370 031	2,6%	12 659 962	88,4%	14 327 360	15,6%	245 782	1,7%	601 862	4,2%
Total By Income Source	8 801 300	9,6%	2 994 386	3,3%	2 866 972	3,1%	77 039 727	84,0%	91 702 385	100,0%	3 286 581	3,6%	13 858 706	15,1%
Debtors Age Analysis By Customer Group														
Organs of State	298 572	12,1%	124 585	5,0%	78 875	3,2%	1 968 751	79,7%	2 470 783	2,7%	33 053	1,3%	116 888	4,7%
Commercial	3 481 006	18,1%	803 923	4,2%	733 250	3,8%	14 214 494	73,9%	19 232 672	21,0%	143 584	,7%	3 052 492	15,9%
Households	4 763 131	6,9%	2 057 327	3,0%	1 992 709	2,9%	60 455 945	87,3%	69 269 112	75,5%	3 109 944	4,5%	10 685 858	15,4%
Other	258 591	35,4%	8 552	1,2%	62 138	8,5%	400 537	54,9%	729 818	,8%	-	-	3 468	,5%
Total By Customer Group	8 801 300	9,6%	2 994 386	3,3%	2 866 972	3,1%	77 039 727	84,0%	91 702 385	100,0%	3 286 581	3,6%	13 858 706	15,1%

¹ All GP municipalities are not reporting Recoverable unauthorised, irregular or fruitless and wasteful 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	4 116 897	45,7%	348 979	3,9%	265 621	3,0%	4 269 007	47,4%	9 000 504	49,1%
Bulk Water	1 275 390	47,9%	12 591	,5%	73 269	2,7%	1 303 873	48,9%	2 665 124	14,5%
PAYE deductions	208 827	100,0%	-	-	-	-	-	-	208 827	1,1%
VAT (output less input)	66 162	100,0%	-	-	-	-	-	-	66 162	,4%
Pensions / Retirement	167 392	100,0%	-	-	-	-	-	-	167 392	,9%
Loan repayments	895 343	100,0%	-	-	-	-	-	-	895 343	4,9%
Trade Creditors	2 907 369	80,0%	108 442	3,0%	51 273	1,4%	568 533	15,6%	3 635 617	19,8%
Auditor-General	5 923	61,6%	298	3,1%	3 386	35,2%	10	,1%	9 618	,1%
Other	1 264 220	74,8%	48 904	2,9%	38 351	2,3%	338 555	20,0%	1 690 030	9,2%
Total	10 907 522	59,5%	519 214	2,8%	431 901	2,4%	6 479 978	35,3%	18 338 616	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 4th quarter ended 30 June 2021

Description	2019/20	2020/21	Budget year 2020/21											
	R thousands	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	01 Sept Actual	02 Dec Actual	03 Mar Actual	04 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance														
Property rates	5 668 547	-	6 140 478	5 950 478	1 479 716	1 483 732	1 480 788	1 492 061	5 936 298	5 950 478	(14 181)	(0,24)	5 950 478	
Service charges	22 385 905	-	25 954 543	25 777 968	6 653 669	5 251 720	6 050 604	5 108 213	23 064 206	25 777 968	(2 713 762)	(10,53)	25 777 968	
Investment revenue	310 425	-	233 778	215 048	53 373	29 022	40 732	54 961	178 088	215 048	(36 959)	(17,19)	215 048	
Transfers and subsidies	4 745 697	-	4 864 637	5 564 221	1 908 863	1 885 274	1 167 806	259 573	5 221 516	5 564 221	(342 705)	(6,16)	5 564 221	
Other own revenue	3 677 552	-	4 436 024	4 380 343	1 015 574	822 178	877 924	281 118	2 996 793	4 380 343	(1 383 549)	(31,59)	4 380 343	
Total Revenue (excluding capital transfers and contributions)	36 788 132	-	41 629 459	41 888 057	11 111 194	9 471 926	9 617 854	7 195 926	37 396 901	41 888 057	(4 491 155)	(10,72)	41 888 057	
Employee costs	9 386 680	-	9 754 168	9 876 051	2 269 833	2 261 616	2 578 897	2 319 938	9 430 285	9 876 051	(445 766)	(4,51)	9 876 051	
Remuneration of councillors	141 225	-	142 795	142 795	35 465	35 465	35 463	35 345	141 429	142 795	(1 366)	(0,96)	142 795	
Depreciation & asset impairment	2 714 344	-	2 354 667	2 725 500	585 091	644 249	741 393	745 951	2 716 685	2 725 500	(8 815)	(0,32)	2 725 500	
Finance charges	1 232 555	-	1 128 805	1 216 580	169 263	544 898	121 516	368 668	1 204 345	1 216 580	(12 235)	(1,01)	1 216 580	
Materials and bulk purchases	17 091 995	-	18 939 618	17 785 489	6 110 112	2 496 377	3 558 197	3 540 628	15 705 314	17 785 489	(2 080 175)	(11,70)	17 785 489	
Transfers and subsidies	608 917	-	676 943	486 907	68 464	163 459	97 011	143 952	472 886	486 907	(14 021)	(2,88)	486 907	
Other expenditure	9 259 460	-	8 758 978	9 659 122	1 692 032	2 561 485	2 133 531	2 750 170	9 137 218	9 659 122	(521 905)	(5,40)	9 659 122	
Total Expenditure	40 435 174	-	41 755 974	41 892 445	10 930 260	8 707 241	9 266 008	9 904 652	38 808 161	41 892 445	(3 084 283)	(7,36)	41 892 445	
Surplus/(Deficit)	(3 647 042)	-	(126 515)	(4 388)	180 934	764 685	351 847	(2 708 725)	(1 411 260)	(4 388)	(1 406 872)	32 061,20	(4 388)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 004 625	-	2 240 665	2 430 605	282 430	647 810	386 049	522 935	1 839 223	2 430 605	(591 382)	(24,33)	2 430 605	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 388 834	-	315 678	184 712	258 818	257 107	277 453	311 186	1 104 565	184 712	919 853	497,99	184 712	
Surplus/(Deficit) after capital transfers & contributions	(253 583)	-	2 429 829	2 610 929	722 182	1 669 602	1 015 349	(1 874 604)	1 532 528	2 610 929	(1 078 401)	(41,30)	2 610 929	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(253 583)	-	2 429 829	2 610 929	722 182	1 669 602	1 015 349	(1 874 604)	1 532 528	2 610 929	(1 078 401)	(41,30)	2 610 929	
Capital expenditure & funds sources														
Capital expenditure	5 068 572	-	4 929 978	4 595 490	572 455	1 283 408	732 329	1 317 056	3 905 248	4 595 490	(690 242)	(15,02)	4 595 490	
Transfers recognised - capital	2 008 752	-	2 240 665	2 430 605	282 430	652 388	395 437	771 184	2 101 439	2 430 605	(329 167)	(13,54)	2 430 605	
Borrowing	2 262 082	-	1 976 039	1 712 993	251 060	526 106	259 209	397 367	1 433 742	1 712 993	(279 250)	(16,30)	1 712 993	
Internally generated funds	797 461	-	713 273	451 892	38 965	104 914	77 683	148 505	370 067	451 892	(81 825)	(18,11)	451 892	
Total sources of capital funds	5 068 295	-	4 929 978	4 595 490	572 455	1 283 408	732 329	1 317 056	3 905 248	4 595 490	(690 242)	(15,02)	4 595 490	
Financial position														
Total current assets	10 367 345	-	11 816 392	11 823 780	9 484 906	1 283 990	2 907 546	(400 339)	13 276 103	11 823 780	1 452 324	12,28	11 823 780	
Total non current assets	63 896 222	-	70 204 639	69 870 151	63 446 608	353 532	(672 242)	893 864	64 021 762	69 870 151	(5 848 389)	(8,37)	69 870 151	
Total current liabilities	14 116 417	-	12 876 678	12 880 976	12 554 356	421 411	2 268 297	756 084	16 000 148	12 880 976	3 119 172	24,22	12 880 976	
Total non current liabilities	10 585 859	-	13 063 547	13 063 547	9 468 974	(3 441)	(873 754)	1 756 657	10 348 435	13 063 547	(2 715 112)	(20,78)	13 063 547	
Community wealth/Equity	49 556 645	-	56 080 806	55 569 307	50 908 184	1 219 552	840 761	(2 022 798)	50 945 700	55 569 307	(4 623 607)	(8,32)	55 569 307	
Cash flows														
Net cash from (used) operating	-	-	49 311 722	49 472 481	-	-	2 828 346	(719 377)	2 108 969	49 472 481	(47 363 512)	(95,74)	49 472 481	
Net cash from (used) investing	(382 154)	-	(6 422 774)	(4 595 490)	(902 201)	804 141	419 178	(2 068 541)	(1 747 424)	(1 158 308)	(589 116)	50,86	(4 595 490)	
Net cash from (used) financing	17 490	-	(35 064)	-	(63 417)	(4 367)	(1 416)	1 998 101	1 928 900	(35 064)	1 963 965	(5 601,04)	-	
Cash/cash equivalents at the year end ¹	3 164 970	-	48 786 088	50 812 284	701 693	1 503 935	4 750 042	3 960 225	3 960 225	48 773 716	(44 813 491)	(91,88)	50 812 284	
Collection Rate 2														
Property rates	-	-	401,37	138,13	-	-	36,93	109,95	36,85	138,13	-	-	138,13	
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	436,72	145,79	-	-	34,92	121,80	34,23	145,79	-	-	145,79	
Service charges - water revenue	-	-	2,61	0,89	-	-	29,72	87,50	29,82	0,89	-	-	0,89	
Service charges - sanitation revenue	-	-	2 526,03	837,04	-	-	44,81	121,15	42,55	837,04	-	-	837,04	
Service charges - refuse revenue	-	-	642,80	214,27	-	-	28,30	79,55	26,98	214,27	-	-	214,27	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

² Collection rates are not pulling through to Schedule C.

City of Ekurhuleni (EKU): Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	418 951	5,3%	244 438	3,1%	223 765	2,8%	7 053 834	88,8%	7 940 988	39,9%	291 778	3,7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 001 041	42,9%	128 546	5,5%	65 717	2,8%	1 139 181	48,8%	2 334 485	11,7%	16 893	,7%	-	-
Receivables from Non-exchange Transactions - Property Rates	385 388	12,8%	135 852	4,5%	92 298	3,1%	2 400 729	79,6%	3 014 266	15,1%	30 072	1,0%	-	-
Receivables from Exchange Transactions - Waste Water Management	129 997	6,2%	66 162	3,1%	57 700	2,7%	1 855 402	88,0%	2 109 260	10,6%	104 684	5,0%	-	-
Receivables from Exchange Transactions - Waste Management	106 480	5,3%	56 439	2,8%	49 545	2,5%	1 786 176	89,4%	1 998 640	10,0%	52 239	2,6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 188	1,3%	3 599	2,1%	3 504	2,1%	161 175	94,5%	170 465	,9%	-	-	-	-
Interest on Arrear Debtor Accounts	36 759	2,2%	35 860	2,1%	35 099	2,1%	1 578 207	93,6%	1 685 926	8,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	67 890	10,4%	16 943	2,6%	13 450	2,1%	552 987	84,9%	651 270	3,3%	-	-	-	-
Total By Income Source	2 148 694	10,8%	687 838	3,5%	541 078	2,7%	16 527 690	83,0%	19 905 300	100,0%	495 667	2,5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	43 351	43,8%	13 702	13,9%	7 026	7,1%	34 839	35,2%	98 919	,5%	-	-	-	-
Commercial	1 210 609	33,7%	187 006	5,2%	118 084	3,3%	2 077 128	57,8%	3 592 827	18,0%	-	-	-	-
Households	875 667	5,5%	480 698	3,0%	411 967	2,6%	14 234 071	88,9%	16 002 402	80,4%	495 667	3,1%	-	-
Other	19 067	9,0%	6 432	3,0%	4 002	1,9%	181 651	86,0%	211 152	1,1%	-	-	-	-
Total By Customer Group	2 148 694	10,8%	687 838	3,5%	541 078	2,7%	16 527 690	83,0%	19 905 300	100,0%	495 667	2,5%	-	-

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	1 069 057	100,0%	-	-	-	-	-	-	1 069 057	76,2%
Bulk Water	333 666	100,0%	-	-	-	-	-	-	333 666	23,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	794	100,0%	-	-	-	-	-	-	794	,1%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 403 517	100,0%	-	-	-	-	-	-	1 403 517	100,0%

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	718 747	6,1%	419 644	3,6%	349 139	3,0%	10 284 361	87,4%	11 771 892	32,5%	-	-	1 797 640	15,3%
Trade and Other Receivables from Exchange Transactions - Electricity	725 662	10,9%	359 938	5,4%	428 119	6,4%	5 138 788	77,2%	6 652 507	18,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	632 455	8,6%	291 394	3,9%	258 675	3,5%	6 208 658	84,0%	7 391 182	20,4%	-	-	3 860 620	52,2%
Receivables from Exchange Transactions - Waste Water Management	390 035	6,5%	220 748	3,7%	207 182	3,4%	5 205 363	86,4%	6 023 328	16,6%	-	-	1 198 425	19,9%
Receivables from Exchange Transactions - Waste Management	131 106	3,7%	86 970	2,5%	77 027	2,2%	3 250 599	91,7%	3 545 702	9,8%	-	-	360 000	10,2%
Receivables from Exchange Transactions - Property Rental Debtors	(5 612)	(,7%)	8 131	1,0%	8 108	1,0%	823 348	98,7%	833 975	2,3%	-	-	112 560	13,5%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 592 394	7,2%	1 386 824	3,8%	1 328 251	3,7%	30 911 117	85,3%	36 218 586	100,0%	-	-	7 329 245	20,2%
Debtors Age Analysis By Customer Group														
Organs of State	25 081	2,2%	30 235	2,6%	22 925	2,0%	1 064 226	93,2%	1 142 466	3,2%	-	-	-	-
Commercial	636 941	10,5%	284 993	4,7%	274 621	4,5%	4 883 346	80,3%	6 079 902	16,8%	-	-	-	-
Households	1 930 372	6,7%	1 071 597	3,7%	1 030 704	3,6%	24 963 545	86,1%	28 996 218	80,1%	-	-	7 329 245	25,3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 592 394	7,2%	1 386 824	3,8%	1 328 251	3,7%	30 911 117	85,3%	36 218 586	100,0%	-	-	7 329 245	20,2%

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	1 809 421	100,0%	-	-	-	-	-	-	1 809 421	33,1%
Bulk Water	571 379	100,0%	-	-	-	-	-	-	571 379	10,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 484 786	93,2%	14 140	,9%	356	-	93 795	5,9%	1 593 077	29,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 237 547	82,8%	32 515	2,2%	38 240	2,6%	186 117	12,5%	1 494 419	27,3%
Total	5 103 134	93,3%	46 656	,9%	38 596	,7%	279 912	5,1%	5 468 297	100,0%

Gauteng: City of Tshwane (TSH) - Table C1 Quarterly Budget Summary for the 4th quarter ended 30 June 2021

Description R thousands	2019/20	2020/21	Budget year 2020/21										
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	O1 Sept Actual	O2 Dec Actual	O3 Mar Actual	O4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	7 424 887	-	8 485 709	8 617 398	2 129 605	2 057 726	2 206 425	2 070 890	8 464 646	8 617 398	(152 753)	(1,77)	8 617 398
Service charges	18 344 308	-	22 107 240	21 261 504	4 771 138	5 301 876	4 638 862	4 742 265	19 454 141	21 261 504	(1 807 363)	(8,50)	21 261 504
Investment revenue	235 584	-	159 531	158 873	33 917	61 055	60 357	46 529	201 858	158 873	42 985	27,06	158 873
Transfers and subsidies	3 258 742	-	3 421 941	3 932 833	1 465 322	1 168 503	806 606	371 980	3 812 411	3 932 833	(120 422)	(3,06)	3 932 833
Other own revenue	3 581 887	-	3 386 293	3 340 872	706 405	772 841	912 306	509 998	2 901 551	3 340 872	(439 321)	(13,15)	3 340 872
Total Revenue (excluding capital transfers and contributions)	32 845 408	-	37 560 714	37 311 480	9 106 386	9 362 001	8 624 558	7 741 662	34 834 607	37 311 480	(2 476 874)	(6,64)	37 311 480
Employee costs	11 615 145	-	11 656 197	11 504 625	3 124 576	4 464 688	3 648 617	1 531 060	12 768 941	11 504 626	1 264 315	10,99	11 504 626
Remuneration of councillors	126 486	-	150 602	154 588	309	88 019	31 935	11 623	131 886	154 588	(22 702)	(14,69)	154 588
Depreciation & asset impairment	2 142 274	-	2 372 096	2 372 198	433 198	452 149	499 319	719 825	2 104 490	2 372 618	(268 127)	(11,30)	2 372 618
Finance charges	1 440 063	-	1 455 417	1 455 417	51 637	540 559	43 329	217 323	852 849	1 455 417	(602 568)	(41,40)	1 455 417
Materials and bulk purchases	12 619 503	-	13 329 971	13 351 448	3 051 845	3 005 853	2 826 197	3 180 921	12 064 816	13 351 448	(1 286 632)	(9,64)	13 351 448
Transfers and subsidies	145 958	-	45 553	44 472	32 379	9 395	6 325	8 051	56 150	44 472	11 678	26,26	44 472
Other expenditure	9 432 163	-	8 696 325	8 577 082	1 600 259	1 863 513	1 964 941	2 515 648	7 943 911	8 577 081	(633 170)	(7,38)	8 577 082
Total Expenditure	37 521 593	-	37 706 162	37 460 249	8 294 203	10 424 177	9 020 212	8 184 452	35 923 043	37 460 249	(1 537 206)	(4,10)	37 460 249
Surplus/(Deficit)	(4 676 185)	-	(145 448)	(148 768)	812 183	(1 062 176)	(395 654)	(442 790)	(1 088 437)	(148 769)	(939 668)	631,63	(148 768)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	575 331	-	2 101 310	1 933 098	23 395	191 154	58 828	313 683	587 060	1 933 098	(1 346 038)	(69,63)	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)	994 668	-	206 437	119 307	85 047	488 670	227 214	411 705	1 212 635	119 307	1 093 329	916,40	119 307
Surplus/(Deficit) after capital transfers & contributions	(3 106 186)	-	2 162 300	1 903 636	920 625	(382 353)	(109 611)	282 598	711 259	1 903 636	(1 192 377)	(62,64)	1 903 636
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 106 186)	-	2 162 300	1 903 636	920 625	(382 353)	(109 611)	282 598	711 259	1 903 636	(1 192 377)	(62,64)	1 903 636
Capital expenditure & funds sources													
Capital expenditure	-	-	4 037 545	-	298 374	712 612	536 672	1 429 607	2 977 265	-	2 977 265	-	-
Transfers recognised - capital	-	-	2 217 810	-	207 318	489 889	361 028	671 488	1 729 724	-	1 729 724	-	-
Borrowing	-	-	1 492 500	-	46 602	175 529	140 395	616 996	979 522	-	979 522	-	-
Internally generated funds	-	-	327 235	-	42 718	47 193	35 248	141 124	266 283	-	266 283	-	-
Total sources of capital funds	-	-	4 037 545	-	296 638	712 612	536 672	1 429 607	2 975 529	-	2 975 529	-	-
Financial position													
Total current assets	(994 117)	-	(351 081)	4 189 874	(1 228 456)	425 299	11 468 043	2 161 734	12 826 619	4 189 874	8 636 745	206,13	4 189 874
Total non current assets	520 864	-	1 714 002	(2 349 530)	151 908	319 059	42 706 991	4 331 164	47 509 121	(2 349 530)	49 858 651	(2 122,07)	(2 349 530)
Total current liabilities	21 734 244	-	(150)	(99 900)	(2 477 375)	969 597	20 604 606	4 441 922	23 538 750	(99 900)	23 638 650	(23 662,36)	(99 900)
Total non current liabilities	11 288 215	-	(760 053)	76 185	(139 994)	(206 255)	11 997 440	(8 218)	11 642 973	76 185	11 566 788	15 182,59	76 185
Community wealth/Equity	(30 389 526)	-	(38 679)	(38 679)	620 195	363 814	21 682 599	1 776 587	24 443 195	(38 679)	24 481 874	(63 295,16)	(38 679)
Cash flows¹													
Net cash from (used) operating	(4 795)	-	25 296 650	24 809 567	12 789 218	9 179 012	8 569 249	6 879 273	37 416 752	24 809 567	12 607 185	50,82	24 809 567
Net cash from (used) investing	(3 217 160)	-	(3 992 865)	(446)	956	11 732	(534 922)	522 451	216	24 787	(24 571)	(99,13)	(446)
Net cash from (used) financing	717 422	-	(717 422)	(717 422)	4 312	(8 001)	720 073	(714 298)	2 085	(717 422)	719 507	(100,29)	(717 422)
Cash/cash equivalents at the year end	(2 504 522)	-	20 586 363	24 091 700	12 794 486	21 977 227	30 732 295	37 419 726	37 419 726	24 116 933	13 302 793	55,16	24 091 700
Collection Rate²													
Property rates	-	-	109,65	109,73	100,00	100,00	104,07	95,67	100,00	109,73	-	-	109,73
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	110,52	110,79	136,84	92,07	84,81	96,73	102,87	110,79	-	-	110,79
Service charges - water revenue	-	-	142,59	144,99	146,64	77,85	101,55	96,49	103,75	144,99	-	-	144,99
Service charges - sanitation revenue	-	-	117,36	117,71	121,81	95,47	111,35	97,84	105,91	117,71	-	-	117,71
Service charges - refuse revenue	-	-	158,73	146,59	144,61	58,73	80,97	82,95	92,43	146,59	-	-	146,59
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.

City of Tshwane (COT): Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	637 418	23,5%	67 601	2,5%	90 507	3,3%	1 920 383	70,7%	2 715 909	16,7%	1 547 322	57,0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	887 000	28,2%	88 445	2,8%	132 636	4,2%	2 034 813	64,7%	3 142 893	19,3%	21 994	,7%	-	-
Receivables from Non-exchange Transactions - Property Rates	720 158	19,9%	91 805	2,5%	105 115	2,9%	2 700 191	74,6%	3 617 270	22,2%	8 164	,2%	-	-
Receivables from Exchange Transactions - Waste Water Management	146 061	26,8%	9 507	1,7%	21 495	4,0%	367 087	67,5%	544 150	3,3%	276 879	50,9%	-	-
Receivables from Exchange Transactions - Waste Management	145 049	14,1%	22 000	2,1%	32 468	3,1%	831 990	80,7%	1 031 508	6,3%	14 991	1,5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11 756	2,6%	1 025	,2%	2 255	,5%	437 556	96,7%	452 593	2,8%	19 409	4,3%	-	-
Interest on Arrear Debtor Accounts	186 901	6,0%	57 634	1,8%	65 441	2,1%	2 814 092	90,1%	3 124 068	19,2%	662 488	21,2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	180 249	10,8%	21 227	1,3%	30 072	1,8%	1 432 923	86,1%	1 664 471	10,2%	243 946	14,7%	-	-
Total By Income Source	2 914 593	17,9%	359 244	2,2%	479 989	2,9%	12 539 035	77,0%	16 292 861	100,0%	2 795 192	17,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	201 248	23,7%	53 056	6,3%	37 892	4,5%	555 967	65,5%	848 163	5,2%	33 020	3,9%	-	-
Commercial	1 208 856	22,9%	126 227	2,4%	168 239	3,2%	3 786 940	71,6%	5 290 262	32,5%	141 400	2,7%	-	-
Households	1 504 489	14,8%	179 961	1,8%	273 858	2,7%	8 196 128	80,7%	10 154 436	62,3%	2 620 772	25,8%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 914 593	17,9%	359 244	2,2%	479 989	2,9%	12 539 035	77,0%	16 292 861	100,0%	2 795 192	17,2%	-	-

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	838 715	100,0%	-	-	-	-	-	-	838 715	26,4%
Bulk Water	296 139	100,0%	-	-	-	-	-	-	296 139	9,3%
PAYE deductions	195 180	100,0%	-	-	-	-	-	-	195 180	6,2%
VAT (output less input)	(23 778)	100,0%	-	-	-	-	-	-	(23 778)	(,7%)
Pensions / Retirement	153 251	100,0%	-	-	-	-	-	-	153 251	4,8%
Loan repayments	890 256	100,0%	-	-	-	-	-	-	890 256	28,1%
Trade Creditors	803 380	100,0%	-	-	-	-	-	-	803 380	25,3%
Auditor-General	4 045	100,0%	-	-	-	-	-	-	4 045	,1%
Other	13 994	100,0%	-	-	-	-	-	-	13 994	,4%
Total	3 171 184	100,0%	-	-	-	-	-	-	3 171 184	100,0%

Gauteng: Emfuleni (GT421) - Table C1 Quarterly Budget Summary for the 4th quarter ended 30 June 2021

Description R thousands	Budget year 2020/21												
	2019/20 Audited Outcome	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	896 097	-	932 745	932 745	235 601	235 420	235 876	237 244	944 140	932 745	11 395	1,22	932 745
Service charges	3 906 338	-	3 932 928	3 932 928	1 153 808	933 611	867 795	905 473	3 860 686	3 932 928	(72 242)	(1,84)	3 932 928
Investment revenue	12 830	-	18 460	18 460	881	603	(257)	4 552	5 780	18 460	(12 680)	(68,69)	18 460
Transfers and subsidies	830 740	-	900 412	1 090 286	376 255	16 587	482 342	135 912	1 011 095	1 090 286	(79 191)	(7,26)	1 090 286
Other own revenue	417 963	-	411 598	412 298	60 021	39 461	41 879	48 616	189 977	412 298	(222 321)	(53,92)	412 298
Total Revenue (excluding capital transfers and contributions)	6 063 968	-	6 196 143	6 386 718	1 826 566	1 225 681	1 627 636	1 331 796	6 011 679	6 386 718	(375 038)	(5,87)	6 386 718
Employee costs	1 061 609	-	1 315 734	1 333 812	278 990	273 361	273 810	273 193	1 099 353	1 333 812	(234 459)	(17,58)	1 333 812
Remuneration of councillors	56 590	-	60 259	60 259	13 908	14 154	14 292	14 291	56 645	60 259	(3 614)	(6,00)	60 259
Depreciation & asset impairment	351 537	-	387 831	387 831	-	-	259 964	84 732	344 696	387 831	(43 135)	(11,12)	387 831
Finance charges	232 128	-	5 000	386	18 630	11 160	69 489	84 215	183 494	386	183 109	47 475,87	386
Materials and bulk purchases	3 042 840	-	2 608 668	2 462 955	731 960	255 689	1 222 377	892 995	3 103 021	2 462 955	640 066	25,99	2 462 955
Transfers and subsidies	1 448	-	2 259	2 259	759	10	101	947	1 818	2 259	(442)	(19,55)	2 259
Other expenditure	2 819 358	-	1 686 638	1 998 233	41 473	94 841	1 385 396	758 182	2 279 892	1 998 233	281 659	14,10	1 998 233
Total Expenditure	7 565 510	-	6 066 389	6 245 735	1 086 721	649 214	3 225 429	2 108 555	7 068 919	6 245 735	823 184	13,18	6 245 735
Surplus/(Deficit)	(1 501 542)	-	129 754	140 983	740 846	576 468	(1 597 794)	(776 759)	(1 057 240)	140 983	(1 198 223)	(849,90)	140 983
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	34 926	-	185 533	167 217	-	775	6 992	(76)	7 691	167 217	(159 526)	(95,40)	167 217
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (n-kind - all)	62 019	-	18 673	18 673	23	171	1 247	159	1 599	18 673	(17 073)	(91,44)	18 673
Surplus/(Deficit) after capital transfers & contributions	(1 404 597)	-	333 960	326 873	740 868	577 414	(1 589 555)	(776 676)	(1 047 949)	326 873	(1 374 822)	(420,60)	326 873
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 404 597)	-	333 960	326 873	740 868	577 414	(1 589 555)	(776 676)	(1 047 949)	326 873	(1 374 822)	(420,60)	326 873
Capital expenditure & funds sources													
Capital expenditure	173 230	-	333 960	326 873	5 577	3 181	37 167	43 516	89 442	326 873	(237 431)	(72,64)	326 873
Transfers recognised - capital	74 008	-	189 533	170 817	5 666	(1 889)	5 089	20 278	29 144	170 817	(141 672)	(82,94)	170 817
Borrowing	1 558	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	97 665	-	144 427	156 056	(88)	5 070	32 078	23 238	60 297	156 056	(95 759)	(61,36)	156 056
Total sources of capital funds	173 230	-	333 960	326 873	5 577	3 181	37 167	43 516	89 442	326 873	(237 431)	(72,64)	326 873
Financial position													
Total current assets	1 369 559	-	1 321 753	978 478	4 151 377	(1 113 488)	453 653	(342 477)	3 149 065	978 478	2 170 588	221,83	978 478
Total non current assets	11 080 179	-	11 591 568	11 446 554	11 505 487	(377 047)	10 896 884	(79 438)	21 945 887	11 446 554	10 499 333	91,72	11 446 554
Total current liabilities	4 896 568	-	3 653 848	4 959 329	5 198 900	12 361	5 296 624	300 649	10 808 534	4 959 329	5 849 205	117,94	4 959 329
Total non current liabilities	344 382	-	356 448	342 774	334 766	2 982	342 774	1 608	682 130	342 774	339 356	99,00	342 774
Community wealth/Equity	9 925 534	-	8 873 165	7 100 156	10 123 198	(1 505 877)	5 694 142	104 881	14 416 343	7 100 156	7 316 187	103,04	7 100 156
Cash flows													
Net cash from (used) operating	-	-	1 716 899	307 957	136 071	490 718	239 649	287 604	1 154 042	307 957	846 084	274,74	307 957
Net cash from (used) investing	5	-	(2 003 763)	(1 996 665)	(999)	(3 181)	(37 183)	(43 500)	(84 864)	(1 996 671)	1 911 807	(95,75)	(1 996 665)
Net cash from (used) financing	656	-	(656)	1 930	(4 237)	9	53 415	(52 979)	(3 792)	1 274	(5 066)	(397,66)	1 930
Cash/cash equivalents at the year end ¹	218 170	-	(70 011)	(1 446 457)	371 172	858 718	1 354 937	1 546 061	1 546 061	(1 667 412)	3 213 474	(192,72)	(1 446 457)
Collection Rate ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	160,47	158,81	23,46	87,13	81,76	35,46	56,92	158,81	-	-	158,81
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	198,23	199,97	32,84	92,48	104,75	111,31	80,55	199,97	-	-	199,97
Service charges - water revenue	-	-	114,25	147,03	29,87	93,72	97,41	99,07	78,61	147,03	-	-	147,03
Service charges - sanitation revenue	-	-	106,00	153,34	25,26	61,96	62,27	58,70	52,29	153,34	-	-	153,34
Service charges - refuse revenue	-	-	94,13	121,19	15,90	43,23	45,44	42,72	36,92	121,19	-	-	121,19
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

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

² Collection rates are not pulling through to Schedule C.

Emfuleni: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	402 133	3,8%	320 969	3,0%	259 314	2,4%	9 707 137	90,8%	10 689 553	100,0%	-	-	-	-
Total By Income Source	402 133	3,8%	320 969	3,0%	259 314	2,4%	9 707 137	90,8%	10 689 553	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 736	7,9%	16 020	8,0%	6 204	3,1%	161 973	81,0%	199 933	1,9%	-	-	-	-
Commercial	182 351	13,0%	112 247	8,0%	94 017	6,7%	1 011 256	72,2%	1 399 871	13,1%	-	-	-	-
Households	204 046	2,2%	192 703	2,1%	159 092	1,8%	8 533 908	93,9%	9 089 750	85,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	402 133	3,8%	320 969	3,0%	259 314	2,4%	9 707 137	90,8%	10 689 553	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	-	-	165 732	5,0%	172 950	5,3%	2 953 250	89,7%	3 291 932	68,7%
Bulk Water	3 074	,3%	(13 018)	(1,1%)	50 232	4,2%	1 168 060	96,7%	1 208 348	25,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	223 009	75,9%	13 042	4,4%	6 918	2,4%	50 770	17,3%	293 740	6,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	226 084	4,7%	165 756	3,5%	230 100	4,8%	4 172 080	87,0%	4 794 020	100,0%

Gauteng: Lesedi (GT423) - Table C1 Quarterly Budget Summary for the 4th quarter ended 30 June 2021

Description R thousands	2019/20	2020/21	Budget year 2020/21										
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	131 812	-	135 626	141 275	35 241	35 397	35 378	34 252	140 268	141 275	(1 007)	(0,71)	141 275
Service charges	541 929	-	565 328	581 662	131 939	141 554	132 168	132 832	538 493	581 662	(43 169)	(7,42)	581 662
Investment revenue	5 087	-	4 619	4 619	399	(5)	1 263	441	2 099	4 619	(2 520)	(54,56)	4 619
Transfers and subsidies	155 915	-	162 749	187 226	66 817	63 820	38 689	9 671	178 996	187 226	(8 230)	(4,40)	187 226
Other own revenue	45 377	-	76 281	49 065	10 401	11 363	14 094	16 391	52 249	49 065	3 184	6,49	49 065
Total Revenue (excluding capital transfers and contributions)	880 121	-	944 602	963 847	244 796	252 129	221 592	193 587	912 105	963 847	(51 743)	(5,37)	963 847
Employee costs	197 889	-	215 770	215 770	49 853	50 689	51 724	52 410	204 677	215 770	(11 094)	(5,14)	215 770
Remuneration of councillors	11 076	-	12 560	12 560	3 214	2 879	2 886	2 864	11 842	12 560	(718)	(5,71)	12 560
Depreciation & asset impairment	55 373	-	39 846	38 122	-	-	-	-	38 122	38 122	(8 230)	(21,35)	38 122
Finance charges	4 553	-	7 608	7 608	1 064	1 064	988	999	4 116	7 608	(3 492)	(45,90)	7 608
Materials and bulk purchases	348 636	-	380 760	391 637	81 634	95 895	78 939	79 567	336 036	391 637	(55 600)	(14,20)	391 637
Transfers and subsidies	2 623	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	303 254	-	309 405	306 302	23 118	31 741	40 880	45 993	141 733	306 302	(164 569)	(53,73)	306 302
Total Expenditure	923 404	-	965 948	971 998	158 884	182 269	175 416	181 834	698 403	971 998	(273 595)	(28,15)	971 998
Surplus/(Deficit)	(43 283)	-	(21 347)	(8 151)	85 912	69 861	46 176	11 752	213 701	(8 151)	221 852	(2 721,73)	(8 151)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	49 913	-	71 074	98 166	22 035	9 330	13 773	15 441	60 578	98 166	(37 587)	(38,29)	98 166
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)	129 593	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	136 223	-	49 727	90 014	107 947	79 191	59 949	27 193	274 280	90 014	184 265	204,71	90 014
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	136 223	-	49 727	90 014	107 947	79 191	59 949	27 193	274 280	90 014	184 265	204,71	90 014
Capital expenditure & funds sources													
Capital expenditure	13 629	-	79 691	121 440	26 947	15 716	17 814	22 816	83 293	121 440	(38 147)	(31,41)	121 440
Transfers recognised - capital	10 091	-	65 639	95 419	21 284	7 469	16 229	21 977	66 959	95 419	(28 460)	(29,83)	95 419
Borrowing													
Internally generated funds	3 538	-	14 052	26 021	5 663	8 247	1 584	839	16 334	26 021	(9 687)	(37,23)	26 021
Total sources of capital funds	13 629	-	79 691	121 440	26 947	15 716	17 814	22 816	83 293	121 440	(38 147)	(31,41)	121 440
Financial position													
Total current assets	434 487	-	441 778	325 121	494 719	97 740	85 169	(948)	676 680	325 121	351 559	108,13	325 121
Total non current assets	1 029 334	-	1 004 177	1 112 651	1 058 015	13 982	17 814	22 816	1 112 627	1 112 651	(25)	-	1 112 651
Total current liabilities	423 983	-	252 264	298 245	403 649	37 731	41 020	(1 871)	480 529	298 245	182 284	61,12	298 245
Total non current liabilities	86 713	-	88 763	86 713	90 265	(6 426)	988	(3 454)	81 373	86 713	(5 340)	(6,16)	86 713
Community wealth/Equity	823 562	-	897 818	962 800	963 612	12 728	657	(261)	976 736	962 800	13 936	1,45	962 800
Cash flows													
Net cash from (used) operating	-	-	120 930	50 147	-	128 578	110 127	31 139	269 844	50 147	219 698	438,11	50 147
Net cash from (used) investing	-	-	(79 691)	(121 440)	-	(15 716)	(17 814)	(22 816)	(56 345)	(121 440)	65 095	(53,60)	(121 440)
Net cash from (used) financing	2 439	-	(2 439)	2 439	(1 096)	(134)	12	(95)	(1 313)	-	(1 313)	-	2 439
Cash/cash equivalents at the year end ¹	43 820	-	74 459	1 218	68 976	191 705	284 824	293 052	293 052	(65 454)	358 506	(547,72)	1 218
Collection Rate²													
Property rates	-	-	66,29	80,00	-	107,02	96,91	106,04	77,34	80,00	-	-	80,00
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	92,01	84,48	-	328,60	103,53	86,44	128,61	84,48	-	-	84,48
Service charges - water revenue	-	-	73,14	75,13	-	53,24	74,16	61,04	48,50	75,13	-	-	75,13
Service charges - sanitation revenue	-	-	81,68	75,00	-	55,08	63,70	59,57	44,62	75,00	-	-	75,00
Service charges - refuse revenue	-	-	81,68	75,00	-	46,61	51,05	48,92	36,80	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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 053	5,4%	7 043	1,9%	7 641	2,1%	335 629	90,6%	370 367	32,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 033	13,4%	5 875	2,2%	5 273	2,0%	215 681	82,4%	261 861	22,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 598	13,4%	3 027	3,0%	2 597	2,6%	82 587	81,1%	101 809	8,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 474	5,3%	1 692	2,0%	1 630	1,9%	77 044	90,8%	84 840	7,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 643	4,6%	2 275	1,9%	2 201	1,8%	112 360	91,7%	122 478	10,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 741	5,7%	3 277	2,8%	3 208	2,7%	105 666	88,9%	118 891	10,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 541	3,0%	2 643	3,1%	511	,6%	78 920	93,3%	84 615	7,4%	-	-	-	-
Total By Income Source	88 082	7,7%	25 832	2,3%	23 061	2,0%	1 007 887	88,0%	1 144 861	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 378	19,7%	2 289	5,4%	1 576	3,7%	30 316	71,2%	42 560	3,7%	-	-	-	-
Commercial	25 505	43,2%	1 944	3,3%	1 429	2,4%	30 124	51,1%	59 003	5,2%	-	-	-	-
Households	53 439	5,3%	21 260	2,1%	19 723	2,0%	909 238	90,6%	1 003 660	87,7%	-	-	-	-
Other	760	1,9%	339	,9%	333	,8%	38 208	96,4%	39 640	3,5%	-	-	-	-
Total By Customer Group	88 082	7,7%	25 832	2,3%	23 061	2,0%	1 007 887	88,0%	1 144 861	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	3 179	100,0%	-	-	-	-	-	-	3 179	36,8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 943	100,0%	-	-	-	-	-	-	2 943	34,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 527	100,0%	-	-	-	-	-	-	2 527	29,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 649	100,0%	-	-	-	-	-	-	8 649	100,0%

Gauteng: Merafong City (GT484) - Table C1 Quarterly Budget Summary for the 4th quarter ended 30 June 2021

Description R thousands	2019/20	2020/21	Budget year 2020/21										
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	492 788	-	569 240	563 952	855 058	136 623	134 902	84 039	1 210 624	563 952	646 672	114,67	563 952
Service charges	658 162	-	738 665	749 120	1 594 959	191 164	182 866	121 113	2 090 102	749 120	1 340 982	179,01	749 120
Investment revenue	7 907	-	9 368	6 035	19 383	1 664	962	735	22 745	6 035	16 709	276,86	6 035
Transfers and subsidies	212 733	-	278 743	280 026	628 071	32 440	25 879	1	686 392	280 026	406 366	145,12	280 026
Other own revenue	171 890	-	216 741	252 756	360 697	57 582	66 192	5 307	489 778	252 756	237 021	93,77	252 756
Total Revenue (excluding capital transfers and contributions)	1 543 479	-	1 812 755	1 851 889	3 458 167	419 474	410 802	211 195	4 499 639	1 851 889	2 647 750	142,98	1 851 889
Employee costs	326 256	-	367 438	368 277	737 227	85 894	86 961	84 209	994 291	368 277	626 014	169,98	368 277
Remuneration of councillors	22 855	-	27 731	22 509	52 237	5 700	5 714	5 621	69 272	22 509	46 763	207,75	22 509
Depreciation & asset impairment	53 113	-	106 226	106 729	160 035	-	109	76	160 221	106 729	53 491	50,12	106 729
Finance charges	45 034	-	56 874	35 098	92 500	10 660	15 111	10 947	129 217	35 098	94 120	268,16	35 098
Materials and bulk purchases	486 694	-	509 648	515 683	1 230 716	82 072	100 155	80 591	1 493 534	515 683	977 850	189,62	515 683
Transfers and subsidies	276	-	1 180	1 150	627	1 050	26	1 083	2 786	1 150	1 636	142,19	1 150
Other expenditure	323 628	-	722 739	756 510	907 010	58 870	41 538	45 170	1 052 588	756 510	296 078	39,14	756 510
Total Expenditure	1 257 856	-	1 791 836	1 805 957	3 180 352	244 246	249 615	227 696	3 901 909	1 805 957	2 095 952	116,06	1 805 957
Surplus/(Deficit)	285 623	-	20 919	45 932	277 815	175 228	161 188	(16 501)	597 730	45 932	551 798	1 201,34	45 932
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	93 451	-	172 146	139 985	311 841	21 038	21 367	37 683	391 929	139 985	251 945	179,98	139 985
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (n-kind - all)	(5)	-	-	-	144	-	3	13	160	-	160	-	-
Surplus/(Deficit) after capital transfers & contributions	379 069	-	193 065	185 916	589 801	196 266	182 557	21 196	989 820	185 916	803 904	432,40	185 916
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	379 069	-	193 065	185 916	589 801	196 266	182 557	21 196	989 820	185 916	803 904	432,40	185 916
Capital expenditure & funds sources													
Capital expenditure	88 603	-	176 606	181 727	-	86	23 272	50 605	73 964	181 727	(107 763)	(59,30)	181 727
Transfers recognised - capital	31 884	-	172 146	177 321	-	-	19 113	45 319	64 433	177 321	(112 888)	(63,66)	177 321
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	101	-	2 000	1 946	-	86	241	230	557	1 946	(1 389)	(71,36)	1 946
Total sources of capital funds	31 985	-	174 146	179 267	-	86	19 354	45 550	64 990	179 267	(114 277)	(63,75)	179 267
Financial position													
Total current assets	(23 589)	-	(15 000)	(6 000)	1 105 236	161 952	203 353	(36 611)	1 433 930	(6 000)	1 439 930	(23 998,84)	(6 000)
Total non current assets	48 230	-	70 380	60 214	6 074 114	33 772	29 523	50 605	6 188 015	60 214	6 127 801	10 176,72	60 214
Total current liabilities	202 315	-	7 499	8 699	2 097 131	51	53 332	(5 917)	2 144 597	8 699	2 135 898	24 554,18	8 699
Total non current liabilities	(6 777)	-	(3 420)	(4 120)	111 048	(593)	(3 013)	(1 286)	106 156	(4 120)	110 277	(2 676,41)	(4 120)
Community wealth/Equity	(17)	-	(141 764)	(136 401)	4 381 369	(0)	-	-	4 381 369	(136 401)	4 517 770	(3 312,13)	(136 401)
Cash flows													
Net cash from (used) operating	(385 564)	-	771 641	408 531	251 568	(126 675)	4 774	(102 601)	27 066	408 531	(381 466)	(93,37)	408 531
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	2 562	-	(362)	1 200	137	(79)	551	(555)	54	838	(784)	(93,61)	1 200
Cash/cash equivalents at the year end ¹	(383 002)	-	771 279	409 731	251 705	124 950	130 275	27 119	27 119	409 369	(382 250)	(93,38)	409 731
Collection Rate²													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	471,22	-	595,94	566,60	78,87	441,13	483,61	431,89	153,94	566,60	-	-	566,60
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

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

² Collection rates are not pulling through to Schedule C

Merafong: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	30 297	3,7%	16 104	1,9%	14 764	1,8%	765 837	92,6%	827 002	24,0%	-	-	1 968 167	238,0%
Trade and Other Receivables from Exchange Transactions - Electricity	19 882	16,7%	8 078	6,8%	4 514	3,8%	86 587	72,7%	119 060	3,5%	-	-	194 867	163,7%
Receivables from Non-exchange Transactions - Property Rates	43 542	4,3%	41 475	4,1%	34 929	3,5%	888 539	88,1%	1 008 485	29,3%	-	-	1 312 478	130,1%
Receivables from Exchange Transactions - Waste Water Management	5 927	3,1%	5 043	2,7%	4 837	2,6%	173 418	91,6%	189 225	5,5%	-	-	399 234	211,0%
Receivables from Exchange Transactions - Waste Management	6 642	2,6%	6 326	2,5%	5 871	2,3%	235 579	92,6%	254 418	7,4%	-	-	535 129	210,3%
Receivables from Exchange Transactions - Property Rental Debtors	97	10,3%	75	8,0%	39	4,2%	733	77,6%	945	-	-	-	1 378	145,9%
Interest on Arrear Debtor Accounts	14 335	2,1%	13 614	2,0%	13 878	2,0%	643 519	93,9%	685 346	19,9%	-	-	1 516 346	221,3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 593	2,7%	7 154	2,0%	4 813	1,4%	334 776	93,9%	356 336	10,4%	-	-	485 598	136,3%
Total By Income Source	130 317	3,8%	97 868	2,8%	83 645	2,4%	3 128 988	90,9%	3 440 818	100,0%	-	-	6 413 198	186,4%
Debtors Age Analysis By Customer Group														
Organs of State	2 890	11,7%	1 407	5,7%	1 001	4,0%	19 505	78,6%	24 802	,7%	-	-	625	2,5%
Commercial	75 455	4,4%	51 852	3,0%	44 091	2,6%	1 545 263	90,0%	1 716 660	49,9%	-	-	3 052 492	177,8%
Households	49 370	3,2%	43 481	2,8%	37 618	2,4%	1 415 954	91,6%	1 546 423	44,9%	-	-	3 356 613	217,1%
Other	2 601	1,7%	1 129	,7%	935	,6%	148 266	96,9%	152 933	4,4%	-	-	3 468	2,3%
Total By Customer Group	130 317	3,8%	97 868	2,8%	83 645	2,4%	3 128 988	90,9%	3 440 818	100,0%	-	-	6 413 198	186,4%

Merafong 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	-	-	37 874	5,8%	29 522	4,5%	583 742	89,6%	651 138	64,9%
Bulk Water	23 956	13,7%	22 158	12,7%	23 037	13,2%	105 869	60,5%	175 020	17,5%
PAYE deductions	0	100,0%	-	-	-	-	-	-	0	-
VAT (output less input)	89 940	100,0%	-	-	-	-	-	-	89 940	9,0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 398	18,3%	7 571	9,0%	3 918	4,7%	57 350	68,1%	84 237	8,4%
Auditor-General	14	,5%	298	11,3%	2 324	88,2%	-	-	2 636	,3%
Other	0	100,0%	-	-	-	-	-	-	0	-
Total	129 308	12,9%	67 901	6,8%	58 802	5,9%	746 961	74,5%	1 002 971	100,0%

Gauteng: Midvaal (GT422) - Table C1 Quarterly Budget Summary for the 4th quarter ended 30 June 2021

Description R thousands	2019/20	2020/21	Budget year 2020/21										
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June 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	64 829	253 452	253 618	(166)	(0,07)	253 618
Service charges	666 770	-	757 688	741 226	210 477	177 321	172 571	156 955	717 325	741 226	(23 901)	(3,22)	741 226
Investment revenue	21 721	-	18 583	18 583	1 105	8 114	304	15 056	24 579	18 583	5 996	32,27	18 583
Transfers and subsidies	130 237	-	147 307	166 718	58 020	60 144	30 030	5 256	153 451	166 718	(13 267)	(7,96)	166 718
Other own revenue	71 006	-	76 418	78 515	8 051	8 064	42 375	38 929	97 418	78 515	18 903	24,08	78 515
Total Revenue (excluding capital transfers and contributions)	1 131 851	-	1 259 581	1 258 659	341 666	314 532	309 001	281 025	1 246 224	1 258 659	(12 435)	(0,99)	1 258 659
Employee costs	277 572	-	333 712	336 233	72 999	73 478	73 270	76 961	296 708	336 233	(39 525)	(11,76)	336 233
Remuneration of councillors	12 970	-	13 656	13 656	3 185	3 197	3 219	3 221	12 822	13 656	(835)	(6,11)	13 656
Depreciation & asset impairment	130 381	-	127 714	128 763	31 928	32 454	30 781	33 661	128 823	128 763	61	0,05	128 763
Finance charges	18 568	-	18 874	16 874	694	8 472	657	7 678	17 502	16 874	628	3,72	16 874
Materials and bulk purchases	448 115	-	512 790	501 508	152 814	104 572	126 908	90 297	474 590	501 508	(26 918)	(5,37)	501 508
Transfers and subsidies	1 301	-	1 132	1 172	80	995	97	40	1 212	1 172	40	3,41	1 172
Other expenditure	258 375	-	317 331	313 643	77 628	36 682	68 738	130 016	313 064	313 643	(579)	(0,18)	313 643
Total Expenditure	1 147 283	-	1 325 210	1 311 848	339 328	259 849	303 671	341 873	1 244 721	1 311 848	(67 127)	(5,12)	1 311 848
Surplus/(Deficit)	(15 431)	-	(65 628)	(53 190)	2 338	54 683	5 330	(60 849)	1 503	(53 190)	54 692	(102,83)	(53 190)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	87 345	-	75 073	105 176	-	(980)	2 700	46 109	47 830	105 176	(57 347)	(54,52)	105 176
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	79 792	127 918	81 626	46 292	56,71	81 626
Surplus/(Deficit) after capital transfers & contributions	82 322	-	10 944	133 613	2 338	53 704	56 157	65 053	177 251	133 613	43 638	32,66	133 613
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 322	-	10 944	133 613	2 338	53 704	56 157	65 053	177 251	133 613	43 638	32,66	133 613
Capital expenditure & funds sources													
Capital expenditure	125 643	-	136 455	272 959	12 339	50 560	67 482	106 518	236 898	272 959	(36 061)	(13,21)	272 959
Transfers recognised - capital	95 455	-	76 573	179 270	9 118	24 217	60 223	77 026	170 584	179 270	(8 686)	(4,85)	179 270
Borrowing	23 099	-	33 365	43 223	1 637	12 244	658	12 372	26 911	43 223	(16 312)	(37,74)	43 223
Internally generated funds	7 089	-	26 517	50 467	1 585	14 099	6 601	17 119	39 404	50 467	(11 063)	(21,92)	50 467
Total sources of capital funds	125 643	-	136 455	272 959	12 339	50 560	67 482	106 518	236 898	272 959	(36 061)	(13,21)	272 959
Financial position													
Total current assets	628 015	-	639 739	667 125	14 304	673 144	64 262	(63 856)	687 855	667 125	20 730	3,11	667 125
Total non current assets	2 014 690	-	2 207 395	2 158 886	(19 588)	2 032 796	36 701	72 395	2 122 304	2 158 886	(36 582)	(1,69)	2 158 886
Total current liabilities	326 985	-	159 821	332 462	(7 622)	331 898	44 805	(81 913)	287 167	332 462	(45 295)	(13,62)	332 462
Total non current liabilities	152 851	-	123 586	115 327	-	157 470	1	25 400	182 871	115 327	67 545	58,57	115 327
Community wealth/Equity	2 198 676	-	2 552 783	2 432 584	2 338	2 216 572	56 157	121 642	2 396 709	2 432 584	(35 875)	(1,47)	2 432 584
Cash flows													
Net cash from (used) operating	-	-	59 957	1 179 270	-	-	-	51 804	51 804	1 179 270	(1 127 467)	(95,61)	1 179 270
Net cash from (used) investing	-	-	-	(136 504)	-	-	-	(106 324)	(106 324)	(136 504)	30 181	(22,11)	(136 504)
Net cash from (used) financing	1 494	-	41 301	-	(1 523)	(16)	25	21 287	19 773	1 258	18 515	1 472,34	-
Cash/cash equivalents at the year end ¹	294 393	-	335 450	1 277 159	(1 523)	398 508	398 533	365 300	365 300	1 063 556	(698 256)	(65,65)	1 277 159
Collection Rate ²													
Property rates	-	-	-	110,89	-	-	-	121,91	31,18	110,89	-	-	110,89
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	29,39	72,87	-	-	-	106,78	21,42	72,87	-	-	72,87
Service charges - water revenue	-	-	0,18	119,08	-	-	-	83,49	19,57	119,08	-	-	119,08
Service charges - sanitation revenue	-	-	-	100,39	-	-	-	93,09	23,60	100,39	-	-	100,39
Service charges - refuse revenue	-	-	15,47	83,39	-	-	-	65,57	16,81	83,39	-	-	83,39
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

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

² Collection rates are not pulling through to Schedule C.

Midvaal: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 804	12,7%	6 120	5,3%	3 790	3,3%	91 529	78,7%	116 243	26,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 500	43,6%	1 499	5,2%	871	3,0%	13 813	48,2%	28 683	6,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 087	11,5%	6 207	4,4%	6 033	4,3%	111 702	79,8%	140 030	31,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 423	15,1%	1 197	5,3%	1 022	4,5%	17 010	75,1%	22 651	5,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 250	12,1%	1 389	5,2%	1 008	3,7%	21 255	79,0%	26 902	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 594	3,5%	1 506	3,3%	1 458	3,2%	40 978	90,0%	45 535	10,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 456	5,3%	1 603	2,4%	1 079	1,6%	59 452	90,6%	65 591	14,7%	-	-	-	-
Total By Income Source	55 114	12,4%	19 520	4,4%	15 260	3,4%	355 741	79,8%	445 635	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 326	12,0%	1 133	10,2%	331	3,0%	8 297	74,8%	11 088	2,5%	-	-	-	-
Commercial	19 143	22,3%	4 152	4,8%	2 496	2,9%	60 147	70,0%	85 938	19,3%	-	-	-	-
Households	34 644	9,9%	14 235	4,1%	12 433	3,6%	287 297	82,4%	348 608	78,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	55 114	12,4%	19 520	4,4%	15 260	3,4%	355 741	79,8%	445 635	100,0%	-	-	-	-

Midvaal: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	29 826	100,0%	-	-	-	-	-	-	29 826	21,8%
Bulk Water	11 168	100,0%	-	-	-	-	-	-	11 168	8,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	96 004	100,0%	-	-	-	-	-	-	96 004	70,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	136 999	100,0%	-	-	-	-	-	-	136 999	100,0%

Gauteng: Mogale City (GT481) - Table C1 Quarterly Budget Summary for the 4th quarter ended 30 June 2021

Description R thousands	2019/20	2020/21	Budget year 2020/21										
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	563 272	-	578 156	510 137	126 264	128 714	123 174	125 263	503 416	510 137	(6 721)	(1,32)	510 137
Service charges	1 638 684	-	1 940 900	1 705 066	422 744	427 379	414 858	436 870	1 701 850	1 705 066	(3 215)	(0,19)	1 705 066
Investment revenue	1 781	-	7 833	2 731	822	718	1 368	854	3 762	2 731	1 031	37,75	2 731
Transfers and subsidies	443 589	-	540 205	551 727	209 438	207 905	122 912	10 512	550 767	551 727	(961)	(0,17)	551 727
Other own revenue	217 036	-	265 976	312 313	23 500	39 048	132 431	241 016	435 996	312 313	123 682	39,60	312 313
Total Revenue (excluding capital transfers and contributions)	2 864 362	-	3 333 071	3 081 975	782 769	803 764	794 743	814 516	3 195 791	3 081 975	113 817	3,69	3 081 975
Employee costs	833 128	-	910 616	908 270	199 459	213 398	205 541	206 769	825 166	908 270	(83 103)	(9,15)	908 270
Remuneration of councillors	33 586	-	36 126	36 126	8 562	8 623	8 635	8 663	34 482	36 126	(1 644)	(4,55)	36 126
Depreciation & asset impairment	237 776	-	306 585	248 603	-	107 824	33 510	92 721	234 056	248 603	(14 547)	(5,85)	248 603
Finance charges	49 378	-	52 249	54 189	7 699	7 931	7 119	15 714	38 463	54 189	(15 727)	(29,02)	54 189
Materials and bulk purchases	1 085 930	-	1 225 586	1 143 516	295 520	239 945	293 767	356 776	1 186 008	1 143 516	42 491	3,72	1 143 516
Transfers and subsidies	1 701	-	5 376	-	-	39	33	276	349	2 920	(2 571)	(88,05)	2 920
Other expenditure	838 239	-	753 583	835 186	101 513	123 830	162 263	170 816	558 422	835 186	(276 764)	(33,14)	835 186
Total Expenditure	3 079 738	-	3 290 122	3 228 809	612 753	701 590	710 869	851 735	2 876 946	3 228 809	(351 863)	(10,90)	3 228 809
Surplus/(Deficit)	(215 376)	-	42 950	(146 835)	170 016	102 174	83 874	(37 219)	318 845	(146 835)	465 680	(317,15)	(146 835)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	208 978	-	186 701	240 331	27 479	52 123	62 219	59 316	201 137	240 331	(39 194)	(16,31)	240 331
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)	12 129	-	12 947	15 831	3 888	4 720	10 063	4 464	23 135	15 831	7 304	46,13	15 831
Surplus/(Deficit) after capital transfers & contributions	5 731	-	242 598	109 328	201 383	159 017	156 156	26 561	543 117	109 328	433 789	396,78	109 328
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 731	-	242 598	109 328	201 383	159 017	156 156	26 561	543 117	109 328	433 789	396,78	109 328
Capital expenditure & funds sources													
Capital expenditure	215 413	-	199 326	258 779	27 479	58 706	62 498	67 787	216 469	258 779	(42 310)	(16,35)	258 779
Transfers recognised - capital	209 448	-	186 701	240 331	27 479	52 165	57 826	63 711	201 181	240 331	(39 150)	(16,29)	240 331
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 965	-	12 625	15 448	-	6 540	4 672	4 076	15 288	15 448	(160)	(1,03)	15 448
Total sources of capital funds	215 413	-	199 326	255 779	27 479	58 706	62 498	67 787	216 469	255 779	(39 310)	(15,37)	255 779
Financial position													
Total current assets	102 687	-	517 536	709 280	(14 308)	55 525	272 781	195 241	509 239	709 280	(200 041)	(28,20)	709 280
Total non current assets	205 960	-	6 337 082	6 871 024	74 257	51 857	81 555	(16 577)	191 093	6 871 024	(6 679 931)	(97,22)	6 871 024
Total current liabilities	161 001	-	934 383	1 109 442	(132 595)	(42 760)	207 302	161 354	193 301	1 109 442	(916 142)	(82,58)	1 109 442
Total non current liabilities	(66 720)	-	626 188	626 188	(8 840)	(8 958)	(9 142)	(9 233)	(36 173)	626 188	(662 361)	(105,78)	626 188
Community wealth/Equity	208 635	-	5 051 448	5 735 346	2	84	20	(19)	87	5 735 346	(5 735 260)	(100,00)	5 735 346
Cash flows													
Net cash from (used) operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) investing	15 206	-	(7 969)	-	66	(62)	(20 703)	93 716	73 017	(7 969)	80 986	(1 016,25)	-
Net cash from (used) financing	16 018	-	70 878	-	8 360	(9 779)	(2 125)	(12 628)	(16 171)	70 878	(87 049)	(122,82)	-
Cash/cash equivalents at the year end ¹	37 795	-	62 909	-	(26 478)	(78 036)	325	306 029	306 029	62 909	243 120	386,46	-
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 ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 856	5,0%	15 256	5,5%	8 153	2,9%	242 429	86,7%	279 695	10,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	71 493	33,1%	11 496	5,3%	7 618	3,5%	125 087	58,0%	215 695	8,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(6 180)	(1,3%)	6 567	1,4%	8 138	1,7%	469 964	98,2%	478 488	18,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 469	6,5%	8 385	2,6%	8 047	2,5%	289 967	88,4%	327 868	12,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 170	3,9%	4 542	1,5%	4 809	1,6%	288 564	93,1%	310 085	12,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	289	3,9%	109	1,5%	156	2,1%	6 763	92,4%	7 318	3%	-	-	-	-
Interest on Arrear Debtor Accounts	5 250	2,6%	2 577	1,3%	2 541	1,3%	190 389	94,8%	200 757	7,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	248 717	33,3%	6 182	8%	59 367	8,0%	431 701	57,9%	745 967	29,1%	-	-	-	-
Total By Income Source	367 064	14,3%	55 114	2,1%	98 830	3,9%	2 044 864	79,7%	2 565 871	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3 195)	(5,0%)	5 625	8,7%	483	8%	61 411	95,5%	64 324	2,5%	-	-	-	-
Commercial	61 103	8,1%	18 793	2,5%	15 049	2,0%	656 540	87,4%	751 484	29,3%	-	-	-	-
Households	72 995	5,1%	30 043	2,1%	26 430	1,9%	1 294 502	90,9%	1 423 969	55,5%	-	-	-	-
Other	236 162	72,4%	652	2%	56 869	17,4%	32 411	9,9%	326 094	12,7%	-	-	-	-
Total By Customer Group	367 064	14,3%	55 114	2,1%	98 830	3,9%	2 044 864	79,7%	2 565 871	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	113 665	29,2%	135 088	34,7%	63 149	16,2%	77 717	19,9%	389 619	57,5%
Bulk Water	36 007	91,3%	3 451	8,7%	-	-	-	-	39 458	5,8%
PAYE deductions	10 467	100,0%	-	-	-	-	-	-	10 467	1,5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	11 198	100,0%	-	-	-	-	-	-	11 198	1,7%
Loan repayments	5 087	100,0%	-	-	-	-	-	-	5 087	8%
Trade Creditors	155 462	70,6%	38 245	17,4%	11 385	5,2%	15 086	6,9%	220 178	32,5%
Auditor-General	143	100,0%	-	-	-	-	-	-	143	-
Other	949	82,3%	93	8,1%	112	9,7%	-	-	1 153	2%
Total	332 977	49,2%	176 876	26,1%	74 646	11,0%	92 803	13,7%	677 303	100,0%

Gauteng: Rand West City (GT485) - Table C1 Quarterly Budget Summary for the 4th quarter ended 30 June 2021

Description R thousands	2019/20	2020/21	Budget year 2020/21										
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	240 250	-	250 220	286 799	75 795	50 566	63 961	65 767	256 088	286 799	(30 710)	(10,71)	286 799
Service charges	1 181 065	-	1 206 207	1 221 068	291 211	184 432	268 576	294 338	1 038 557	1 221 068	(182 511)	(14,95)	1 221 068
Investment revenue	10 065	-	3 392	3 392	218	-	51	145	1 075	3 392	(1 902)	(56,09)	3 392
Transfers and subsidies	327 511	-	421 522	430 022	148 118	-	242 177	10 409	400 704	430 022	(29 317)	(6,82)	430 022
Other own revenue	48 180	-	112 338	110 245	36 175	24 559	3 024	(25 898)	37 860	110 245	(72 385)	(65,66)	110 245
Total Revenue (excluding capital transfers and contributions)	1 807 070	-	1 993 679	2 051 525	551 517	259 608	577 883	345 692	1 734 699	2 051 525	(316 826)	(15,44)	2 051 525
Employee costs	523 802	-	570 308	558 250	50 034	4 970	(312)	477 010	531 702	558 250	(26 548)	(4,76)	558 250
Remuneration of councillors	27 111	-	29 714	28 014	2 677	1 796	333	2 689	7 495	28 014	(20 519)	(73,25)	28 014
Depreciation & asset impairment	209 683	-	178 910	178 910	-	-	-	-	178 910	(178 910)	(100,00)		178 910
Finance charges	54 699	-	43 019	43 019	2 585	9 180	2 610	19 712	34 087	43 019	(8 932)	(20,76)	43 019
Materials and bulk purchases	869 253	-	815 074	814 846	222 252	110 064	59 408	218 056	609 780	814 846	(205 066)	(25,17)	814 846
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	489 118	-	445 648	515 488	41 257	53 525	63 269	40 341	198 392	515 488	(317 096)	(61,51)	515 488
Total Expenditure	2 173 666	-	2 082 673	2 138 526	318 804	179 536	125 308	757 808	1 381 456	2 138 526	(757 070)	(35,40)	2 138 526
Surplus/(Deficit)	(366 596)	-	(88 994)	(87 001)	232 713	80 072	452 575	(412 116)	353 243	(87 001)	440 244	(506,02)	(87 001)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	246 796	-	173 051	216 851	10 338	-	57 805	87 135	155 278	216 851	(61 573)	(28,39)	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	129 851	243 051	80 072	510 380	(324 981)	508 521	129 851	378 671	291,62	129 851
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(119 800)	-	84 057	129 851	243 051	80 072	510 380	(324 981)	508 521	129 851	378 671	291,62	129 851
Capital expenditure & funds sources													
Capital expenditure	200 297	-	194 651	275 080	16 614	16 231	24 099	68 093	125 037	275 080	(150 042)	(54,55)	275 080
Transfers recognised - capital	121 592	-	133 067	218 418	16 614	16 231	23 969	64 188	121 002	218 418	(97 416)	(44,60)	218 418
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	61 584	56 662	-	-	130	1 373	1 504	56 662	(55 158)	(97,35)	56 662
Total sources of capital funds	121 592	-	194 651	275 080	16 614	16 231	24 099	65 562	122 506	275 080	(152 574)	(55,47)	275 080
Financial position													
Total current assets	956 705	-	374 461	395 930	1 271 687	102 423	323 525	103 694	1 801 330	395 930	1 405 399	354,96	395 930
Total non current assets	4 176 946	-	4 538 603	4 619 032	4 416 097	16 231	10 078	70 413	4 512 820	4 619 032	(106 212)	(2,30)	4 619 032
Total current liabilities	2 139 298	-	327 907	388 362	2 144 165	38 889	(144 843)	494 236	2 532 448	388 362	2 144 086	552,08	388 362
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	-	4 153 981	4 065 572	2 979 794	(306)	(31 934)	209 821	3 157 376	4 065 572	(908 196)	(22,34)	4 065 572
Cash flows													
Net cash from (used) operating	2 469 394	-	162 043	232 121	539 080	248 091	272 919	773 896	1 833 985	232 121	1 601 864	690,10	232 121
Net cash from (used) investing	(139 880)	-	(194 651)	(238 451)	(48 643)	(23 480)	(15 504)	(67 155)	(154 783)	(238 451)	83 669	(35,09)	(238 451)
Net cash from (used) financing	2 312	-	(20 010)	-	87	16	1 287	(1 230)	161	(20 010)	20 170	(100,80)	-
Cash/cash equivalents at the year end ¹	1 902 890	-	17 593	63 880	219 129	443 756	702 458	1 407 969	1 407 969	43 871	1 364 098	3 109,36	63 880
Collection Rate ²													
Property rates	0,00	-	87,37	93,25	0,00	0,00	-	0,00	0,00	93,25	-	-	93,25
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	31,05	-	89,44	89,44	34,78	61,92	58,87	66,45	54,42	89,44	-	-	89,44
Service charges - water revenue	1,07	-	105,55	107,23	2,95	2,85	1,27	1,22	2,01	107,23	-	-	107,23
Service charges - sanitation revenue	-	-	71,25	99,70	-	-	-	-	-	99,70	-	-	99,70
Service charges - refuse revenue	0,04	-	100,00	93,41	0,21	0,22	0,21	0,14	0,19	93,41	-	-	93,41
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 mSCOs challenges.

²Collection 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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	26 727	11,5%	13 795	5,9%	14 248	6,1%	177 954	76,5%	232 725	23,4%	(913)	(,4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40 777	35,3%	5 029	4,4%	3 968	3,4%	65 620	56,9%	115 394	11,6%	(664)	(,6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	14 600	8,9%	5 699	3,5%	5 045	3,1%	138 515	84,5%	163 858	16,4%	(572)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	6 184	6,1%	4 043	4,0%	3 991	4,0%	86 672	85,9%	100 889	10,1%	(1 474)	(1,5%)	-	-
Receivables from Exchange Transactions - Waste Management	6 327	6,0%	4 035	3,8%	3 729	3,5%	92 081	86,7%	106 173	10,7%	(976)	(,9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	60 622	100,0%	60 622	6,1%	(1 470)	(2,4%)	-	-
Interest on Arrear Debtor Accounts	5 501	3,7%	5 300	3,5%	5 139	3,4%	133 741	89,4%	149 681	15,0%	(46)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 620	3,9%	3 275	4,9%	1 046	1,6%	60 100	89,6%	67 041	6,7%	1 836	2,7%	-	-
Total By Income Source	102 736	10,3%	41 176	4,1%	37 167	3,7%	815 304	81,8%	996 382	100,0%	(4 278)	(,4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 585	10,0%	1 118	3,1%	1 059	2,9%	30 251	84,0%	36 012	3,6%	32	,1%	-	-
Commercial	61 042	23,8%	16 708	6,5%	15 224	5,9%	163 751	63,8%	256 725	25,8%	2 184	,9%	-	-
Households	38 109	5,4%	23 350	3,3%	20 884	3,0%	621 302	88,3%	703 646	70,6%	(6 495)	(,9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	102 736	10,3%	41 176	4,1%	37 167	3,7%	815 304	81,8%	996 382	100,0%	(4 278)	(,4%)	-	-

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	256 213	27,8%	10 285	1,1%	-	-	654 298	71,1%	920 796	63,1%
Bulk Water	-	-	-	-	-	-	29 945	100,0%	29 945	2,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	124 529	24,5%	34 527	6,8%	14 468	2,8%	335 221	65,9%	508 746	34,8%
Auditor-General	926	100,0%	-	-	-	-	-	-	926	,1%
Other	-	-	-	-	-	-	-	-	-	-
Total	381 669	26,1%	44 812	3,1%	14 468	1,0%	1 019 464	69,8%	1 460 413	100,0%

Gauteng: Sedibeng (DC42) - Table C1 Quarterly Budget Summary for the 4th quarter ended 30 June 2021

Description R thousands	2019/20	2020/21	Budget year 2020/21										
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	O1 Sept Actual	O2 Dec Actual	O3 Mar Actual	O4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	3 307	-	2 700	1 743	441	390	472	354	1 658	1 743	(85)	(4,89)	1 743
Transfers and subsidies	284 349	-	313 062	303 022	133 188	93 494	74 123	943	301 748	303 022	(1 275)	(0,42)	303 022
Other own revenue	73 802	-	102 001	83 854	12 879	26 532	18 217	15 899	73 527	83 854	(10 327)	(12,32)	83 854
Total Revenue (excluding capital transfers and contributions)	361 458	-	417 763	388 620	146 508	120 417	92 812	17 196	376 933	388 620	(11 687)	(3,01)	388 620
Employee costs	277 981	-	274 644	279 591	68 891	67 043	77 193	73 472	286 599	279 591	7 008	2,51	279 591
Remuneration of councillors	13 379	-	14 018	13 505	3 428	3 410	2 596	3 369	12 803	13 505	(702)	(5,19)	13 505
Depreciation & asset impairment	17 647	-	11 272	11 272	-	-	-	14 881	14 881	11 272	3 609	32,02	11 272
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	6 963	-	6 905	6 850	411	1 447	1 747	2 524	6 128	6 850	(722)	(10,54)	6 850
Transfers and subsidies	8 366	-	27 973	12 148	990	2 515	1 541	3 006	8 052	12 148	(4 096)	(33,72)	12 148
Other expenditure	89 871	-	82 450	79 337	12 363	10 291	19 703	16 499	58 857	79 337	(20 480)	(25,81)	79 337
Total Expenditure	414 207	-	417 261	402 703	86 083	84 706	102 780	113 750	387 320	402 703	(15 383)	(3,82)	402 703
Surplus/(Deficit)	(52 749)	-	502	(14 083)	60 425	35 711	(9 968)	(96 554)	(10 387)	(14 083)	3 696	(26,24)	(14 083)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	39	-	-	600	-	-	-	-	-	600	(600)	(100,00)	600
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	(52 710)	-	502	(13 483)	60 425	35 711	(9 968)	(96 554)	(10 387)	(13 483)	3 096	(22,96)	(13 483)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(52 710)	-	502	(13 483)	60 425	35 711	(9 968)	(96 554)	(10 387)	(13 483)	3 096	(22,96)	(13 483)
Capital expenditure & funds sources													
Capital expenditure	660	-	2 150	3 740	175	170	1 327	1 428	3 099	3 740	(641)	(17,13)	3 740
Transfers recognised - capital	39	-	-	600	-	-	-	70	70	600	(530)	(88,36)	600
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	621	-	2 150	3 050	175	170	1 327	1 290	2 962	3 050	(88)	(2,89)	3 050
Total sources of capital funds	660	-	2 150	3 650	175	170	1 327	1 360	3 032	3 650	(618)	(16,94)	3 650
Financial position													
Total current assets	20 748	-	24 512	14 023	75 910	11 173	(11 080)	(64 505)	11 498	14 023	(2 525)	(18,01)	14 023
Total non current assets	107 681	-	99 013	100 173	97 198	170	11 984	(13 453)	95 899	100 173	(4 274)	(4,27)	100 173
Total current liabilities	195 741	-	128 280	194 374	185 999	(19 224)	813	13 239	180 827	194 374	(13 547)	(6,97)	194 374
Total non current liabilities	28 254	-	24 000	28 872	28 010	(169)	(590)	5 382	32 633	28 872	3 761	13,03	28 872
Community wealth/Equity	(95 567)	-	(28 755)	(95 065)	(40 901)	30 736	681	(96 579)	(106 063)	(95 065)	(10 998)	11,57	(95 065)
Cash flows													
Net cash from (used) operating	-	-	(4 108)	1 267	7 856	118 454	49 654	(54 951)	121 013	1 267	119 746	9 451,09	1 267
Net cash from (used) investing	-	-	(2 150)	(3 650)	(68)	(170)	(1 327)	(1 360)	(2 925)	(3 650)	725	(19,87)	(3 650)
Net cash from (used) financing	125	-	(297)	468	(7)	-	-	-	(7)	170	(177)	(103,93)	468
Cash/cash equivalents at the year end ¹	21 630	-	20 490	14 215	23 912	142 197	190 524	134 213	134 213	(869)	135 081	(15 550,27)	14 215
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	-	-	-	-	-	-	-	-	-	-	-	-	-

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.

Sedibeng: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	173	6,9%	-	-	379	15,0%	1 965	78,1%	2 517	100,0%	-	-	116 263	4 619,2%
Total By Income Source	173	6,9%	-	-	379	15,0%	1 965	78,1%	2 517	100,0%	-	-	116 263	4 619,2%
Debtors Age Analysis By Customer Group														
Organs of State	173	6,9%	-	-	379	15,0%	1 965	78,1%	2 517	100,0%	-	-	116 263	4 619,2%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	173	6,9%	-	-	379	15,0%	1 965	78,1%	2 517	100,0%	-	-	116 263	4 619,2%

Sedibeng: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	11 729	6,5%	16 296	9,0%	-	-	152 438	84,5%	180 463	100,0%
Total	11 729	6,5%	16 296	9,0%	-	-	152 438	84,5%	180 463	100,0%

Gauteng: West Rand (DC48) - Table C1 Quarterly Budget Summary for the 4th quarter ended 30 June 2021

R thousands	2019/20	2020/21	Budget year 2020/21										
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	O1 Sept Actual	O2 Dec Actual	O3 Mar Actual	O4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	(10 089)	-	-	-	62	(168)	149	127	171	-	171	-	-
Investment revenue	994	-	750	1 177	42	70	70	51	233	1 177	(943)	(80,16)	1 177
Transfers and subsidies	271 964	-	239 295	238 569	104 045	77 461	57 887	2 427	241 821	238 569	3 252	1,36	238 569
Other own revenue	4 595	-	19 297	18 291	3 795	1 032	743	679	6 248	18 291	(12 042)	(65,84)	18 291
Total Revenue (excluding capital transfers and contributions)	267 464	-	259 342	258 036	107 944	78 395	58 580	3 284	248 473	258 036	(9 563)	(3,71)	258 036
Employee costs	168 703	-	189 656	189 856	49 185	47 526	45 176	46 903	188 789	189 856	(1 067)	(0,56)	189 856
Remuneration of councillors	13 244	-	13 931	13 931	3 096	3 086	3 142	3 109	12 434	13 931	(1 496)	(10,74)	13 931
Depreciation & asset impairment	6 419	-	7 000	4 040	-	-	-	-	4 040	(4 040)	(100,00)	-	4 040
Finance charges	3 273	-	-	-	-	-	749	97	846	-	846	-	-
Materials and bulk purchases	129	-	220	220	11	87	107	20	225	220	5	2,32	220
Transfers and subsidies	7 836	-	11 223	11 223	-	5 246	3 497	-	8 743	11 223	(2 480)	(22,10)	11 223
Other expenditure	59 486	-	38 765	31 136	5 488	5 610	16 254	4 835	32 187	31 136	1 050	3,37	31 136
Total Expenditure	259 089	-	260 795	250 406	57 780	61 556	68 925	54 963	243 224	250 406	(7 182)	(2,87)	250 406
Surplus/(Deficit)	8 375	-	(1 453)	7 630	50 165	16 839	(10 075)	(51 679)	5 249	7 630	(2 381)	(31,21)	7 630
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 245	-	2 615	3 118	1 831	-	784	-	2 615	3 118	(503)	(16,13)	3 118
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	10 620	-	1 162	10 748	51 996	16 839	(9 291)	(51 679)	7 864	10 748	(2 884)	(26,83)	10 748
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 620	-	1 162	10 748	51 996	16 839	(9 291)	(51 679)	7 864	10 748	(2 884)	(26,83)	10 748
Capital expenditure & funds sources													
Capital expenditure	25	-	4 650	500	3 129	381	530	320	4 360	500	3 860	772,07	500
Transfers recognised - capital	-	-	-	-	-	348	-	304	652	-	652	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	4 500	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	4 500	-	-	348	-	304	652	-	652	-	-
Financial position													
Total current assets	31 504	-	18 131	81 959	88 858	1 116	(8 747)	(42 490)	38 738	81 959	(43 221)	(52,74)	81 959
Total non current assets	73 927	-	88 858	75 974	82 209	381	530	320	83 440	75 974	7 466	9,83	75 974
Total current liabilities	174 053	-	113 067	16 485	177 858	(15 342)	(8 477)	9 510	163 548	16 485	147 063	892,10	16 485
Total non current liabilities	48 361	-	56 637	-	70 665	-	-	-	70 665	-	70 665	-	-
Community wealth/Equity	(127 604)	-	(63 877)	141 448	(129 452)	-	-	-	(129 452)	141 448	(270 900)	(191,52)	141 448
Cash flows													
Net cash from (used) operating	469 094	-	261 207	244 766	239 197	215 838	163 419	9 690	628 144	244 766	383 378	156,63	244 766
Net cash from (used) investing	-	-	495	495	-	(401)	-	(109)	(509)	495	(1 005)	(202,79)	495
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end¹	44 074	-	261 703	245 261	(370 236)	(154 799)	8 620	18 201	18 201	245 261	(227 060)	(92,58)	245 261
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	-	-	-	-	-	-	-	-	-	-	-	-	-

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.

West Rand: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	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%