

**THE PROVINCE OF
GAUTENG**



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DEPARTMENT OF HEALTH

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PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS**PROVINCIAL NOTICE 978 OF 2021****PUBLICATION OF THE GAUTENG CONSOLIDATED STATEMENT ON THE STATE OF MUNICIPAL BUDGETS FOR THE QUARTER THAT ENDED ON 30 SEPTEMBER 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.



Ncumisa Mnyani
Head of Department
Gauteng Provincial Treasury
Date: 27-10-2021



MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

IN TERMS OF SECTION 71(7) OF THE MFMA

mSCOA DASHBOARD COMPLIANCE AS AT 30 SEPTEMBER 2021

Demarcation Description	Demarc Code	CAP	Financial, Year		PROR	ADJB	PRAD	M01	M02	M03
			2020	2021						
Province : GAUTENG [GT]										
City of Ekurhuleni	EKU	H								
City of Johannesburg	JHB	H								
City of Tshwane	TSH	H								
Ermfuleni	GI421	H								
Lesedi	GI423	M								
Merafong City	GI484	H								
Midvaal	GI422	M								
Mogale City	GI481	H								
Rand West City	GI485	H								
Sedibeng	DC42	M								
West Rand	DC48	M								

The level of in-year compliance (M01 to M03) has significantly improved compared to previous financial years. City of Tshwane and Merafong City LM has submitted in-year information (M03) with errors.

AGGREGATED INFORMATION FOR GAUTENG

Part 1: Operating Revenue and Expenditure

	2021/22				2020/21			Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue	164 848 970	46 953 400	28,5%	46 953 400	28,5%	45 100 932	27,4%	4,1%
Property rates	31 607 360	8 514 416	26,9%	8 514 416	26,9%	8 297 699	27,1%	2,6%
Service charges - electricity revenue	59 075 766	16 388 887	27,7%	16 388 887	27,7%	14 662 344	27,3%	11,8%
Service charges - water revenue	21 518 689	5 357 118	24,9%	5 357 118	24,9%	4 974 060	23,4%	7,7%
Service charges - sanitation revenue	9 720 783	2 453 244	25,2%	2 453 244	25,2%	2 358 226	25,6%	4,0%
Service charges - refuse revenue	5 896 900	1 570 599	26,6%	1 570 599	26,6%	1 545 017	25,8%	1,7%
Rental of facilities and equipment	828 911	151 479	18,3%	151 479	18,3%	201 814	25,4%	(24,9%)
Interest earned - external investments	717 253	73 618	10,3%	73 618	10,3%	157 234	17,2%	(53,2%)
Interest earned - outstanding debtors	2 077 035	753 614	36,3%	753 614	36,3%	658 740	36,3%	14,4%
Dividends received	-	-	-	-	-	2	-	(100,0%)
Fines, penalties and forfeits	2 379 851	87 848	3,7%	87 848	3,7%	365 059	15,3%	(75,9%)
Licences and permits	313 617	96 059	30,6%	96 059	30,6%	122 650	39,2%	(21,7%)
Agency services	482 268	122 524	25,4%	122 524	25,4%	117 605	23,2%	4,2%
Transfers and subsidies	22 360 963	9 008 142	40,3%	9 008 142	40,3%	9 522 379	36,7%	(5,4%)
Other revenue	7 836 433	2 377 342	30,3%	2 377 342	30,3%	2 133 253	19,1%	11,4%
Gains	33 140	(1 490)	(4,5%)	(1 490)	(4,5%)	(15 149)	(25,2%)	(90,2%)
Operating Expenditure	164 165 839	45 475 160	27,7%	45 475 160	27,7%	41 612 251	25,3%	9,3%
Employee related costs	43 827 286	9 959 350	22,7%	9 959 350	22,7%	10 827 440	26,1%	(8,0%)
Remuneration of councillors	701 375	150 273	21,4%	150 273	21,4%	169 387	25,0%	(11,3%)
Debt impairment	13 320 345	8 223 921	61,7%	8 223 921	61,7%	3 604 640	28,0%	128,1%
Depreciation and asset impairment	10 433 755	2 402 538	23,0%	2 402 538	23,0%	2 068 791	20,0%	16,1%
Finance charges	6 019 317	1 095 895	18,2%	1 095 895	18,2%	1 181 900	17,0%	(7,3%)
Bulk purchases	43 647 894	13 551 141	31,0%	13 551 141	31,0%	13 276 564	34,8%	2,1%
Other Materials	18 084 739	3 930 030	21,7%	3 930 030	21,7%	4 333 992	22,1%	(9,3%)
Contracted services	15 994 542	2 135 529	13,4%	2 135 529	13,4%	2 464 257	15,7%	(13,3%)
Transfers and subsidies	1 213 965	1 449 565	119,4%	1 449 565	119,4%	587 141	70,5%	146,9%
Other expenditure	10 805 727	2 560 392	23,7%	2 560 392	23,7%	3 080 648	17,3%	(16,9%)
Losses	116 895	16 526	14,1%	16 526	14,1%	17 490	19,1%	(5,5%)
Surplus/(Deficit)	683 131	1 478 240	-	1 478 240	-	3 488 682	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	7 329 814	559 966	7,6%	559 966	7,6%	836 843	10,9%	(33,1%)
Transfers and subsidies - capital (monetary alloc)(Deparmt Agencies, HH, P.E.F)	9 18 326	294 228	32,0%	294 228	32,0%	353 660	59,9%	(16,8%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 931 271	2 332 434	-	2 332 434	-	4 679 184	-	-
Taxation	228 202	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 703 069	2 332 434	-	2 332 434	-	4 679 184	-	-
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 703 069	2 332 434	-	2 332 434	-	4 679 184	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2021/22				2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget	First Quarter	Year to Date	First Quarter	2020/21		
					First Quarter	Year to Date	
Capital Revenue and Expenditure							
Source of Finance¹	17 483 733	1 091 912	1 091 912	1 091 912	1 434 600	9,3%	(23,9%)
National Government	6 974 634	515 203	515 203	515 203	788 832	12,1%	(34,7%)
Provincial Government	73 215	301	301	301	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agencies.HH.P	839 911	13 829	13 829	13 829	44 097	12,4%	(68,6%)
Transfers recognised - capital	7 887 760	529 333	529 333	529 333	832 929	12,0%	(36,4%)
Borrowing	6 053 938	374 212	374 212	374 212	405 606	7,1%	(7,7%)
Internally generated funds	3 542 055	188 366	188 366	188 366	196 065	7,1%	(3,9%)
	-	-	-	-	-	-	-
Capital Expenditure Functional¹	17 471 284	1 143 479	1 143 479	1 143 479	1 441 478	9,3%	(20,7%)
Municipal governance and administration	2 448 624	9 079	9 079	9 079	128 496	5,4%	(92,9%)
Executive and Council	241 428	2 939	2 939	2 939	4 534	8,1%	(35,2%)
Finance and administration	2 206 251	6 141	6 141	6 141	123 962	5,3%	(95,0%)
Internal audit	945	-	-	-	-	-	-
Community and Public Safety	4 658 513	433 047	433 047	433 047	495 085	15,6%	(12,5%)
Community and Social Services	484 504	(4 225)	(4 225)	(4 225)	21 338	6,3%	(119,8%)
Sport And Recreation	264 235	10 354	10 354	10 354	53 797	18,3%	(80,8%)
Public Safety	291 644	35 141	35 141	35 141	50 516	18,3%	(30,4%)
Housing	3 409 521	392 189	392 189	392 189	349 520	16,5%	12,2%
Health	208 609	(412)	(412)	(412)	19 915	13,8%	(102,1%)
Economic and Environmental Services	4 448 404	262 872	262 872	262 872	221 705	5,0%	18,6%
Planning and Development	1 196 631	44 787	44 787	44 787	42 825	5,2%	4,6%
Road Transport	3 149 157	218 084	218 084	218 084	178 278	5,0%	22,3%
Environmental Protection	102 616	-	-	-	602	,8%	(100,0%)
Trading Services	5 592 422	435 443	435 443	435 443	594 722	11,8%	(26,8%)
Energy sources	2 113 264	51 740	51 740	51 740	257 961	15,1%	(79,9%)
Water Management	2 004 935	282 583	282 583	282 583	228 003	11,2%	23,9%
Waste Water Management	1 123 543	89 444	89 444	89 444	72 550	8,2%	23,3%
Waste Management	350 680	11 675	11 675	11 675	36 208	8,6%	(67,8%)
Other	323 321	3 038	3 038	3 038	1 470	,4%	106,7%

¹Merafong City, Sedibeng DM and West Rand DM figures reported distorted capital budgets and distorted actual information while COJ reported distorted actual information.

Part 3: Cash Receipts and Payments

	R thousands			2021/22		2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities								
Receipts	150 997 943	29 982 499	19,9%	29 982 499	19,9%	31 805 041	19,7%	(5,7%)
Property rates	31 073 799	4 040 693	13,0%	4 040 693	13,0%	4 989 642	10,5%	(19,0%)
Service charges	92 299 475	17 046 388	18,5%	17 046 388	18,5%	15 535 345	7,8%	9,7%
Other revenue	7 722 517	4 647 503	60,2%	4 647 503	60,2%	5 195 529	(5,1%)	(10,5%)
Transfers and Subsidies - Operational	12 014 427	3 000 188	25,0%	3 000 188	25,0%	4 898 313	42,3%	(38,8%)
Transfers and Subsidies - Capital	7 494 531	1 154 290	15,4%	1 154 290	15,4%	1 162 016	23,9%	(7%)
Interest	393 193	93 437	23,8%	93 437	23,8%	24 195	18,6%	286,2%
Dividends	-	-	-	-	-	-	-	-
Payments	(122 484 048)	(32 859 844)	26,8%	(32 859 844)	26,8%	14 817 608	(54,9%)	(321,8%)
Suppliers and employees	(117 584 267)	(32 749 153)	27,9%	(32 749 153)	27,9%	14 735 489	(54,7%)	(322,2%)
Finance charges	(3 243 420)	(104 136)	3,2%	(104 136)	3,2%	82 139	(204,9%)	(226,8%)
Transfers and grants	(1 656 361)	(6 554)	0,4%	(6 554)	0,4%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	28 513 895	(2 877 344)	(10,1%)	(2 877 344)	(10,1%)	46 622 649	34,6%	(106,2%)
Cash Flow from Investing Activities								
Receipts	(1 774 730)	229 483	(12,9%)	229 483	(12,9%)	(822 312)	(31,0%)	(127,9%)
Proceeds on disposal of PPE	32 669	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(73 209)	7 509	(10,3%)	7 509	(10,3%)	(255 326)	(8,1%)	(102,9%)
Decrease (increase) in non-current investments	(1 734 189)	221 974	(12,8%)	221 974	(12,8%)	(566 985)	101,7%	(139,1%)
Payments	(8 921 019)	(222 193)	2,5%	(222 193)	2,5%	(49 712)	0,3%	347,0%
Capital assets	(8 921 019)	(222 193)	2,5%	(222 193)	2,5%	(49 712)	0,3%	347,0%
Net Cash from/(used) Investing Activities	(10 695 749)	7 290	(1,1%)	7 290	(1,1%)	(872 024)	6,4%	(100,8%)
Cash Flow from Financing Activities								
Receipts	170 881	(63 409)	(37,1%)	(63 409)	(37,1%)	1 995 121	109,9%	(103,2%)
Short term loans	(13 737)	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 058 585	-	-	-	-	1 988 369	4 965,6%	(100,0%)
Increase (decrease) in consumer deposits	(2 873 967)	(63 409)	2,2%	(63 409)	2,2%	6 752	(6%)	(1 039,1%)
Payments	(39 108)	45 531	(116,4%)	45 531	(116,4%)	21 363	-	113,1%
Repayment of borrowing	(39 108)	45 531	(116,4%)	45 531	(116,4%)	21 363	-	113,1%
Net Cash from/(used) Financing Activities	131 773	(17 878)	(13,6%)	(17 878)	(13,6%)	2 016 484	111,1%	(100,9%)
Net Increase/(Decrease) in cash held	17 949 919	(2 887 933)	(16,1%)	(2 887 933)	(16,1%)	47 767 108	38,9%	(106,0%)
Cash/cash equivalents at the year begin:	6 311 786	2 128 399	33,7%	2 128 399	33,7%	1 189 965	17,5%	78,9%
Cash/cash equivalents at the year end:	24 261 705	(1 967 211)	(8,1%)	(1 967 211)	(8,1%)	48 852 856	37,7%	(104,0%)

The Monthly Budget Statement does not show all the actual cashflow information due to persistent systems 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 overall publication.

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 193 291	8,5%	1 066 024	4,1%	788 155	3,1%	21 689 499	84,3%	25 746 869	27,9%	42 144	2%	2 223 068	8,6%
Trade and Other Receivables from Exchange Transactions - Electricity	4 314 258	29,6%	1 094 789	7,5%	450 913	3,1%	8 736 056	59,9%	14 596 016	15,8%	7 224	-	242 891	1,7%
Receivables from Non-exchange Transactions - Property Rates	2 040 562	11,7%	921 161	5,3%	619 120	3,6%	13 848 928	79,5%	17 429 771	18,9%	6 296	-	2 288 400	13,1%
Receivables from Exchange Transactions - Waste Water Management	849 556	8,5%	420 969	4,2%	261 872	2,6%	8 515 529	84,2%	10 047 926	10,9%	22 156	2%	476 918	4,7%
Receivables from Exchange Transactions - Waste Management	526 557	6,8%	212 224	2,7%	177 078	2,3%	6 849 792	88,2%	7 765 650	8,4%	12 993	2%	620 185	8,0%
Receivables from Exchange Transactions - Property Rental Debtors	8 630	5%	14 797	9%	14 651	9%	1 545 656	97,6%	1 583 733	1,7%	3 933	2%	1 587	1%
Interest on Arrear Debtor Accounts	230 627	3,7%	128 831	2,1%	136 137	2,2%	5 760 153	92,1%	6 275 748	6,8%	4 282	1%	1 801 113	28,7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	707 273	7,9%	520 239	5,8%	356 480	4,0%	7 412 831	82,4%	8 996 833	9,7%	2 119	-	565 383	6,3%
Total By Income Source	10 870 753	11,8%	4 379 034	4,7%	2 804 416	3,0%	74 388 444	80,5%	92 442 646	100,0%	101 117	1%	8 219 545	8,9%
Debtors Age Analysis By Customer Group														
Organs of State	319 171	12,8%	222 326	8,8%	103 847	4,2%	1 851 910	74,2%	2 497 254	2,7%	16	-	3 174	1%
Commercial	4 460 236	21,6%	1 180 615	5,7%	723 271	3,5%	14 275 216	69,2%	20 639 338	22,3%	550	-	4 189 432	20,3%
Households	6 092 970	8,9%	2 899 735	4,2%	2 004 605	2,9%	57 611 577	84,0%	68 608 886	74,2%	100 551	1%	4 023 517	5,9%
Other	(1 624)	(2%)	76 358	1,0%	(27 307)	(3,9%)	649 740	93,2%	697 168	8%	-	-	3 422	5%
Total By Customer Group	10 870 753	11,8%	4 379 034	4,7%	2 804 416	3,0%	74 388 444	80,5%	92 442 646	100,0%	101 117	1%	8 219 545	8,9%

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

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	5 519 617	50,7%	665 157	6,1%	149 561	1,4%	4 558 547	41,8%	10 892 883	50,6%
Bulk Water	1 312 367	49,5%	65 733	2,5%	31 849	1,2%	1 243 046	46,9%	2 652 995	12,3%
PAYE deductions	187 228	100,0%	-	-	-	-	-	-	187 228	9%
VAT (output less input)	4 836	100,0%	-	-	-	-	-	-	4 836	-
Pensions / Retirement	167 129	100,0%	-	-	-	-	-	-	167 129	8%
Loan repayments	117 403	100,0%	-	-	-	-	-	-	117 403	5%
Trade Creditors	2 826 434	79,4%	23 262	7%	28 329	8%	679 851	19,1%	3 557 876	16,5%
Auditor-General	1 350	51,5%	8	3%	1 251	47,8%	10	4%	2 618	-
Other	3 524 234	89,7%	28 366	7%	31 534	8%	344 364	8,8%	3 928 498	18,3%
Total	13 660 597	63,5%	782 525	3,6%	242 524	1,1%	6 825 819	31,7%	21 511 465	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 1st Quarter ended 30 September 2021

Description	Budget year 2021/22										Full Year Forecast
	2020/21	Budget year 2021/22									
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD Variance %			
Financial Performance											
Property rates	5 935 443	6 681 352	6 681 352	2 234 843	2 234 843	1 670 338	564 505	33,80		6 681 352	
Service charges	23 265 630	26 557 358	26 557 358	7 608 087	7 608 087	6 639 339	968 747	14,59		26 557 358	
Investment revenue	177 725	185 002	185 002	30 033	30 033	46 250	(16 218)	(35,07)		185 002	
Transfers and subsidies	5 353 005	4 952 925	4 952 925	1 791 381	1 791 381	1 238 231	553 150	44,67		4 952 925	
Other own revenue	3 504 189	4 558 988	4 558 988	1 150 353	1 150 353	1 139 746	10 606	0,93		4 558 988	
Total Revenue (excluding capital transfers and contributions)	36 235 992	42 935 624	42 935 624	12 814 696	12 814 696	10 733 905	2 080 791	19,39		42 935 624	
Employee costs	9 336 573	10 261 652	10 261 652	2 376 172	2 376 172	2 565 418	(189 246)	(7,38)		10 261 652	
Remuneration of councillors	141 429	155 879	155 879	35 123	35 123	38 970	(3 846)	(9,87)		155 879	
Depreciation & asset impairment	2 656 659	2 505 909	2 505 909	628 745	628 745	626 477	2 268	0,36		2 505 909	
Finance charges	1 380 594	1 176 610	1 176 610	124 852	124 852	294 152	(169 300)	(57,56)		1 176 610	
Materials and bulk purchases	17 254 447	19 071 846	19 071 846	5 811 698	5 811 698	4 767 964	1 043 735	21,89		19 071 846	
Transfers and subsidies	520 708	627 142	627 142	58 314	58 314	156 785	(98 471)	(62,81)		627 142	
Other expenditure	10 353 604	8 876 586	8 876 586	1 623 883	1 623 883	2 219 151	(595 269)	(26,82)		8 876 586	
Total Expenditure	41 644 015	42 675 624	42 675 624	10 658 789	10 658 789	10 668 919	(10 130)	(0,09)		42 675 624	
Surplus/(Deficit)	(3 408 023)	260 000	260 000	2 155 908	2 155 908	64 986	2 090 921	3 217,47		260 000	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 429 757	2 147 384	2 147 384	103 825	103 825	536 846	(433 021)	(80,66)		2 147 384	
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)	1 228 309	187 100	187 100	91 674	91 674	46 775	44 899	95,99		187 100	
Surplus/(Deficit) after capital transfers & contributions	250 043	2 594 484	2 594 484	2 351 406	2 351 406	648 608	1 702 799	262,53		2 594 484	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) for the year	250 043	2 594 484	2 594 484	2 351 406	2 351 406	648 608	1 702 799	262,53		2 594 484	
Capital expenditure & funds sources											
Capital expenditure	4 665 962	4 081 636	4 081 636	149 993	149 993	1 020 409	(870 416)	(85,30)		4 081 636	
Transfers recognised - capital	2 430 807	2 147 384	2 147 384	103 825	103 825	536 846	(433 021)	(80,66)		2 147 384	
Borrowing	1 698 908	1 496 613	1 496 613	40 927	40 927	374 153	(333 226)	(89,06)		1 496 613	
Internally generated funds	536 246	437 638	437 638	5 241	5 241	109 410	(104 168)	(95,21)		437 638	
Financial position											
Total current assets	9 696 546	7 731 063	7 731 063	10 625 637	10 625 637	1 932 765	8 692 871	449,76		7 731 063	
Total non current assets	65 052 241	73 857 744	73 857 744	64 124 679	64 124 679	18 464 438	45 660 242	247,29		73 857 744	
Total current liabilities	13 940 853	4 470 293	4 470 293	11 924 353	11 924 353	1 117 564	10 806 788	966,99		4 470 293	
Total non current liabilities	10 320 631	11 014 045	11 014 045	10 218 853	10 218 853	2 753 511	7 465 342	271,12		11 014 045	
Community wealth/Equity	50 487 304	66 104 468	66 104 468	52 607 110	52 607 110	16 526 114	36 080 996	218,33		66 104 468	
Cash flows											
Net cash from (used) operating	3 676 693	(2 753 302)	(2 753 302)	(4 915 574)	(4 915 574)	(688 335)	(4 227 239)	614,13		(2 753 302)	
Net cash from (used) investing	(2 015 834)	(3 940 864)	(3 940 864)	(33 185)	(33 185)	(985 216)	952 031	(96,63)		(3 940 864)	
Net cash from (used) financing	1 062 847	(54 725)	(54 725)	(68 355)	(68 355)	(13 681)	(54 674)	399,63		(54 725)	
Cash/cash equivalents at the year end	4 393 486	(5 039 404)	(5 039 404)	(3 877 850)	(3 877 850)	111,29	(2 333 075)	151,03		(5 039 404)	
Property rates	59 84	129,26	129,26	45,69	45,69	129,26	-	-		129,26	
Service charges	51 87	108,23	108,23	86,69	86,69	108,23	-	-		108,23	
Service charges - electricity revenue	52,33	116,44	116,44	91,13	91,13	116,44	-	-		116,44	
Service charges - water revenue	48,72	93,35	93,35	50,40	50,40	93,35	-	-		93,35	
Service charges - sanitation revenue	70,80	59,64	59,64	151,29	151,29	59,64	-	-		59,64	
Service charges - refuse revenue	33,10	127,77	127,77	64,24	64,24	127,77	-	-		127,77	
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.

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	531 742	6,2%	295 084	3,4%	228 314	2,7%	7 525 273	87,7%	8 560 413	37,9%	28 895	3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 711 489	53,0%	253 527	7,9%	1 03 408	3,2%	1 160 879	35,9%	3 220 303	14,3%	5 378	2%	-	-
Receivables from Non-exchange Transactions - Property Rates	632 771	16,9%	307 726	8,2%	249 461	6,7%	2 552 947	68,2%	3 742 905	16,5%	3 671	1%	-	-
Receivables from Exchange Transactions - Waste Water Management	194 436	8,4%	83 692	3,6%	58 820	2,6%	1 965 875	55,4%	2 302 823	10,2%	18 731	0,8%	-	-
Receivables from Exchange Transactions - Waste Management	144 297	6,6%	74 322	3,4%	61 760	2,8%	1 889 759	87,1%	2 170 138	9,6%	9 904	0,5%	-	-
Receivables from Exchange Transactions - Property/Rental Debtors	2 502	1,4%	3 666	2,1%	3 730	2,1%	170 813	94,4%	180 901	0,8%	-	-	-	-
Interest on Arrear Debtor Accounts	41 758	2,4%	38 479	2,2%	36 863	2,1%	1 657 276	93,4%	1 774 376	7,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30 573	4,7%	10 734	1,7%	17 156	2,7%	587 252	90,9%	645 716	2,9%	-	-	-	-
Total By Income Source	3 289 568	14,5%	1 067 421	4,7%	759 512	3,4%	17 510 073	77,4%	22 626 574	100,0%	66 579	0,3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	78 154	41,9%	37 612	20,2%	25 620	13,7%	45 130	24,2%	186 516	8,8%	-	-	-	-
Commercial	1 885 781	41,4%	327 933	7,2%	171 621	3,8%	2 166 177	47,6%	4 551 512	20,1%	-	-	-	-
Households	1 295 161	7,4%	695 543	3,9%	556 685	3,2%	15 111 659	85,6%	17 662 048	78,1%	66 579	0,4%	-	-
Other	27 472	12,1%	6 333	2,8%	5 586	2,5%	187 107	82,6%	226 488	1,0%	-	-	-	-
Total By Customer Group	3 289 568	14,5%	1 067 421	4,7%	759 512	3,4%	17 510 073	77,4%	22 626 574	100,0%	66 579	0,3%	-	-

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	2 011 769	100,0%	-	-	-	-	-	-	2 011 769	85,1%
Bulk Water	351 406	100,0%	-	-	-	-	-	-	351 406	14,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	280	100,0%	-	-	-	-	-	-	280	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 363 454	100,0%	-	-	-	-	-	-	2 363 454	100,0%

Gauteng: City of Johannesburg (JHB) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2021

Description	Budget year 2021/22							Full Year Forecast
	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	
Financial Performance								
Property rates	13 035 302	13 479 333	13 479 333	3 383 730	3 383 730	3 369 833	13 897	0,41
Service charges	31 851 796	36 859 015	36 859 015	9 231 892	9 231 892	9 422 456	(190 564)	(2,02)
Investment revenue	285 690	330 905	330 905	33 929	33 929	82 217	(48 288)	(58,73)
Transfers and subsidies	15 138 493	10 724 018	10 724 018	4 581 219	4 581 219	2 699 162	1 882 057	69,73
Other own revenue	7 872 460	4 453 515	4 453 515	1 311 536	1 311 536	1 045 661	265 875	25,43
Total Revenue (excluding capital transfers and contributions)	68 183 742	65 846 786	65 846 786	18 542 306	18 542 306	16 619 329	1 922 977	11,57
Employee costs	15 965 218	17 118 019	17 118 019	3 883 379	3 883 379	4 064 720	(181 341)	(4,46)
Remuneration of councillors	168 115	187 015	187 015	41 614	41 614	46 754	(5 139)	(10,99)
Depreciation & asset impairment	3 976 875	4 332 706	4 332 706	936 120	936 120	1 080 498	(144 378)	(13,36)
Finance charges	3 776 453	3 177 846	3 177 846	886 255	886 255	793 403	92 452	11,65
Materials and bulk purchases	18 705 449	21 396 860	21 396 860	6 599 970	6 599 970	6 450 404	149 566	2,32
Transfers and subsidies	4 231 642	512 293	512 293	1 387 703	1 387 703	133 182	1 254 521	941,96
Other expenditure	20 235 439	18 412 616	18 412 616	4 440 159	4 440 159	4 557 617	(117 458)	(2,58)
Total Expenditure	67 059 192	65 137 354	65 137 354	18 175 200	18 175 200	17 126 979	1 048 221	6,12
Surplus/(Deficit)	1 124 550	709 432	709 432	367 106	367 106	(507 650)	874 756	(172,31)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 692 276	1 972 300	1 972 300	290 154	290 154	507 151	(216 997)	(42,79)
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Depart Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	187 281	553 178	553 178	96 089	96 089	92 175	3 914	4,25
Surplus/(Deficit) after capital transfers & contributions	4 004 106	3 234 910	3 234 910	753 349	753 349	91 676	661 673	721,75
Share of surplus/ (deficit) of associate	4 004 106	3 234 910	3 234 910	753 349	753 349	91 676	661 673	721,75
Capital expenditure & funds sources	6 108 967	8 157 478	8 157 478	543 045	543 045	612 689	(69 644)	(11,37)
Transfers recognised - capital	2 867 522	2 525 478	2 525 478	132 328	132 328	189 683	(57 355)	(30,24)
Borrowing	1 992 426	3 032 000	3 032 000	221 566	221 566	227 726	(6 161)	(2,71)
Internally generated funds	1 247 188	2 600 000	2 600 000	137 810	137 810	195 280	(57 470)	(29,43)
Total sources of capital funds	6 107 136	8 157 478	8 157 478	491 704	491 704	612 689	(120 985)	(19,75)
Financial position								
Total current assets	51 032 100	17 735 260	17 735 260	5 413 222	5 413 222	5 860 496	(447 273)	(7,63)
Total non current assets	96 189 929	89 277 813	89 277 813	1 848 386	1 848 386	20 892 773	(19 044 387)	(91,15)
Total current liabilities	46 360 218	17 208 272	17 208 272	1 157 241	1 157 241	4 302 068	(3 144 827)	(73,10)
Total non current liabilities	40 695 924	27 966 068	27 966 068	5 368 098	5 368 098	6 991 517	(1 623 419)	(23,22)
Community wealth/Equity	56 069 090	61 838 733	61 838 733	1 461 591	1 461 591	15 459 683	(13 998 092)	(90,55)
Cash flows								
Net cash from (used) operating	68 794 095	13 394 439	13 394 439	1 506 850	1 506 850	2 655 976	(1 149 127)	(43,27)
Net cash from (used) investing	1 951	(1 104 778)	(1 104 778)	99 302	99 302	(276 195)	375 496	(135,95)
Net cash from (used) financing	1 286 141	1 824 565	1 824 565	31 557	31 557	(301 859)	333 416	(110,45)
Cash/cash equivalents at the year end ¹	76 217 236	18 953 906	18 953 906	1 170 557	1 170 557	2 481 230	(1 310 673)	(52,82)
Collection Rate ²	90,72	89,94	89,94	87,47	87,47	90,06	-	-
Property rates	89,75	91,44	91,44	83,76	83,76	91,44	-	-
Service charges	94,87	90,43	90,43	92,36	92,36	90,59	-	-
Service charges - electricity revenue	105,95	97,63	97,63	100,93	100,93	97,63	-	-
Service charges - water revenue	134,52	81,20	81,20	132,56	132,56	81,20	-	-
Service charges - sanitation revenue	88,92	81,20	81,20	87,57	87,57	81,20	-	-
Service charges - refuse revenue	-	85,24	85,24	-	-	85,24	-	-
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

²Collection rates are not pulling through to Schedule C.

City of Johannesburg (COJ): Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	840 724	6,9%	538 880	4,4%	348 132	2,8%	10 525 667	86,9%	12 253 403	32,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 256 068	17,6%	686 175	9,6%	208 611	2,9%	4 989 671	69,9%	7 150 525	18,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	504 892	6,4%	369 331	4,7%	224 534	2,9%	6 766 582	86,0%	7 865 339	20,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	458 721	7,2%	285 985	4,5%	155 419	2,4%	5 483 122	85,9%	6 383 246	16,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	192 387	5,2%	91 344	2,5%	72 680	2,0%	3 568 075	90,4%	3 714 466	9,7%	-	-	-	-
Receivables from Exchange Transactions - Property/Rental Debtors	(6 371)	(1,6%)	8 553	1,0%	8 430	1,0%	855 423	98,7%	867 035	2,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 247 421	8,5%	1 980 267	5,2%	1 017 786	2,7%	31 988 540	83,7%	38 234 014	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	49 556	4,0%	47 464	3,9%	29 196	2,4%	1 097 826	89,7%	1 224 042	3,2%	-	-	-	-
Commercial	786 003	12,2%	442 532	6,9%	199 743	3,1%	4 984 800	77,8%	6 423 079	16,8%	-	-	-	-
Households	2 411 862	7,9%	1 480 270	4,9%	788 847	2,6%	25 895 913	84,7%	30 586 882	80,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 247 421	8,5%	1 980 267	5,2%	1 017 786	2,7%	31 988 540	83,7%	38 234 014	100,0%	-	-	-	-

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	1 496 613	100,0%	-	-	-	-	-	-	1 496 613	30,6%
Bulk Water	580 805	100,0%	-	-	-	-	-	-	580 805	11,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 190 676	86,7%	7 614	,6%	(2 880)	(2,9%)	177 590	12,9%	1 375 001	28,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 192 082	83,2%	28 309	2,0%	31 534	2,2%	180 856	12,6%	1 432 781	29,3%
Total	4 460 177	91,3%	35 923	,7%	28 654	,6%	358 446	7,3%	4 883 200	100,0%

Gauteng: City of Tshwane (TSH) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2021

Description	Budget Year 2021/22									
	2020/21	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	8 403 911	8 587 212	8 587 212	8 587 212	2 150 510	2 150 510	2 130 465	20 045	0,94	8 587 212
Service charges	19 698 621	22 883 629	22 883 629	22 883 629	6 245 680	6 245 680	5 922 813	322 867	5,45	22 883 629
Investment revenue	227 319	159 184	159 184	159 184	4 480	4 480	34 008	(29 528)	(86,83)	159 184
Transfers and subsidies	3 833 196	3 688 050	3 688 050	3 688 050	1 465 944	1 465 944	1 506 840	(40 897)	(2,71)	3 688 050
Other own revenue	2 950 930	3 676 253	3 676 253	3 676 253	921 873	921 873	789 820	132 053	16,72	3 676 253
Total Revenue (excluding capital transfers and contributions)	35 113 978	38 994 329	38 994 329	38 994 329	10 788 486	10 788 486	10 383 946	404 540	3,90	38 994 329
Employee costs	12 125 554	12 155 085	12 155 085	12 155 085	2 889 540	2 889 540	2 836 079	53 461	1,89	12 155 085
Remuneration of councillors	131 577	154 588	154 588	154 588	32 703	32 703	38 647	(5 944)	(15,38)	154 588
Depreciation & asset impairment	2 464 319	2 499 321	2 499 321	2 499 321	709 326	709 326	605 712	103 614	17,11	2 499 321
Finance charges	1 468 437	1 515 089	1 515 089	1 515 089	34 832	34 832	141 455	(106 622)	(75,38)	1 515 089
Materials and bulk purchases	13 537 923	14 951 940	14 951 940	14 951 940	3 437 900	3 437 900	3 696 480	(258 580)	(7,00)	14 951 940
Transfers and subsidies	125 326	43 164	43 164	43 164	545	545	11 300	(10 755)	(95,17)	43 164
Other expenditure	7 315 207	7 820 368	7 820 368	7 820 368	1 334 277	1 334 277	1 878 504	(544 227)	(28,97)	7 820 368
Total Expenditure	37 168 344	39 139 554	39 139 554	39 139 554	8 439 123	8 439 123	9 208 177	(769 054)	(8,35)	39 139 554
Surplus/(Deficit)	(2 054 366)	(145 225)	(145 225)	(145 225)	2 349 363	2 349 363	1 175 768	1 173 594	99,82	(145 225)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	699 746	2 277 571	2 277 571	2 277 571	90 253	90 253	287 355	(177 102)	(66,24)	2 277 571
Transfers and subsidies - capital (monetary allocations) (Net/Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 360 412	175 958	175 958	175 958	106 438	106 438	25 910	80 528	310,80	175 958
Surplus/(Deficit) after capital transfers & contributions	5 792	2 308 304	2 308 304	2 308 304	2 546 054	2 546 054	1 469 034	1 077 020	73,31	2 308 304
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 792	2 308 304	2 308 304	2 308 304	2 546 054	2 546 054	1 469 034	1 077 020	73,31	2 308 304
Capital expenditure & funds sources										
Capital expenditure	80 185	3 956 871	3 956 871	3 956 871	346 530	346 530	807 895	(461 365)	(57,11)	3 956 871
Transfers recognised - capital	33 115	2 287 571	2 287 571	2 287 571	203 769	203 769	509 145	(305 376)	(59,98)	2 287 571
Borrowing	38 952	1 500 000	1 500 000	1 500 000	107 774	107 774	255 820	(148 046)	(57,87)	1 500 000
Internally generated funds	8 118	169 300	169 300	169 300	34 988	34 988	42 931	(7 943)	(18,50)	169 300
Total sources of capital funds	80 185	3 956 871	3 956 871	3 956 871	346 530	346 530	807 895	(461 365)	(57,11)	3 956 871
Financial position										
Total current assets	397 270	13 523 871	13 523 871	13 523 871	(1 105 679)	(1 105 679)	12 276 950	(13 382 629)	(109,01)	13 523 871
Total non current assets	2 145 034	47 208 883	47 208 883	47 208 883	132 894	132 894	45 934 580	(45 801 685)	(99,71)	47 208 883
Total current liabilities	22 957 508	13 422 403	13 422 403	13 422 403	(3 901 846)	(3 901 846)	11 162 162	(15 064 008)	(134,96)	13 422 403
Total non current liabilities	10 874 060	17 594 469	17 594 469	17 594 469	(112 855)	(112 855)	18 145 448	(18 258 303)	(100,62)	17 594 469
Community wealth/Equity	(31 295 056)	(29 828 582)	(29 828 582)	(29 828 582)	495 863	495 863	(29 801 646)	30 297 509	(101,66)	(29 828 582)
Cash flows										
Net cash from (used) operating	(30 228)	19 737 683	19 737 683	19 737 683	9 610	9 610	5 534 553	(5 524 943)	(99,83)	19 737 683
Net cash from (used) investing	131 974	(4 765 356)	(4 765 356)	(4 765 356)	3 393	3 393	(1 560 994)	1 564 387	(100,22)	(4 765 356)
Net cash from (used) financing	267 740	(1 699 480)	(1 699 480)	(1 699 480)	(13 702)	(13 702)	(960 609)	946 907	(98,57)	(1 699 480)
Cash/cash equivalents at the year end¹	369 485	12 582 221	12 582 221	12 582 221	(721)	(721)	2 333 925	(2 334 646)	(100,03)	12 582 221
Collection Rate ²	-	97,55	97,55	97,55	-	-	99,27	-	-	97,55
Property rates	-	100,37	100,37	100,37	-	-	100,01	-	-	100,37
Service charges	-	100,00	100,00	100,00	-	-	100,00	-	-	100,00
Service charges - electricity revenue	-	100,00	100,00	100,00	-	-	100,00	-	-	100,00
Service charges - water revenue	-	100,00	100,00	100,00	-	-	100,00	-	-	100,00
Service charges - sanitation revenue	-	100,00	100,00	100,00	-	-	100,00	-	-	100,00
Service charges - refuse revenue	-	100,00	100,00	100,00	-	-	100,00	-	-	100,00
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 statement²Collection 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 ibo Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	700 844	23,4%	173 518	5,8%	167 656	5,6%	1 957 747	65,3%	2 999 765	17,6%	13 434	0,4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 125 129	33,3%	402 998	3,0%	110 308	3,3%	2 041 689	60,4%	3 379 733	19,8%	1 955	0,1%	-	-
Receivables from Non-exchange Transactions - Property/Rates	811 216	21,6%	130 442	3,5%	83 074	2,2%	2 727 435	72,7%	3 752 688	22,0%	2 906	0,1%	-	-
Receivables from Exchange Transactions - Waste Water Management	147 935	24,9%	26 887	4,5%	28 939	4,9%	389 675	65,7%	593 235	3,5%	3 732	0,6%	-	-
Receivables from Exchange Transactions - Waste Management	154 079	15,0%	27 146	2,6%	25 606	2,5%	822 280	79,9%	1 029 111	6,0%	3 348	0,3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11 312	2,4%	2 185	0,5%	2 310	0,5%	451 178	96,6%	466 985	2,7%	3 975	0,9%	-	-
Interest on Arrear Debtor Accounts	153 185	4,7%	62 449	1,9%	72 455	2,2%	2 307 373	91,1%	3 225 462	18,9%	4 283	0,1%	-	-
Recoverable unauthorised, irregular or fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56 916	3,5%	45 894	2,9%	66 890	4,2%	1 435 812	89,4%	1 605 512	9,4%	2 141	0,1%	-	-
Total By Income Source	3 160 616	18,5%	571 420	3,4%	557 237	3,3%	12 763 200	74,8%	17 052 472	100,0%	35 775	0,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	134 839	21,4%	62 964	10,0%	26 284	4,2%	405 980	64,4%	630 066	3,7%	-	-	-	-
Commercial	1 230 752	23,2%	136 725	2,6%	146 229	2,8%	3 786 634	71,4%	5 304 340	31,1%	577	0,0%	-	-
Households	1 795 025	16,1%	371 730	3,3%	382 724	3,4%	8 568 587	77,1%	11 118 067	65,2%	35 198	0,3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 160 616	18,5%	571 420	3,4%	557 237	3,3%	12 763 200	74,8%	17 052 472	100,0%	35 775	0,2%	-	-

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	1 649 623	100,0%	-	-	-	-	-	-	1 649 623	27,2%
Bulk Water	303 476	100,0%	-	-	-	-	-	-	303 476	5,0%
PAYE deductions	174 188	100,0%	-	-	-	-	-	-	174 188	2,9%
VAT (output less input)	(1 569)	100,0%	-	-	-	-	-	-	(1 569)	-
Pensions / Retirement	153 108	100,0%	-	-	-	-	-	-	153 108	2,5%
Loan repayments	113 052	100,0%	-	-	-	-	-	-	113 052	1,9%
Trade Creditors	1 378 176	100,0%	-	-	-	-	-	-	1 378 176	22,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 294 728	100,0%	-	-	-	-	-	-	2 294 728	37,8%
Total	6 064 783	100,0%	-	-	-	-	-	-	6 064 783	100,0%

Gauteng: Emfuleni (GT421) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2021

Description	Budget year 2021/22										Full Year Forecast
	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast		
R thousands											
Financial Performance											
Property rates	945 720	1 001 052	1 001 052	245 664	245 664	250 263	(4 599)	(1,84)		1 001 052	
Service charges	4 142 570	4 410 246	4 410 246	1 292 898	1 292 898	1 102 562	190 336	17,26		4 410 246	
Investment revenue	6 406	3 085	3 085	20	20	771	(752)	(97,47)		3 085	
Transfers and subsidies	1 349 993	967 560	967 560	370 757	370 757	241 891	128 867	53,27		967 560	
Other own revenue	240 044	372 377	372 377	37 290	37 290	93 094	(55 805)	(59,94)		372 377	
Total Revenue (excluding capital transfers and contributions)	6 684 732	6 754 321	6 754 321	1 946 627	1 946 627	1 688 580	258 047	15,28		6 754 321	
Employee costs	1 157 758	1 331 824	1 331 824	280 729	280 729	332 958	(52 229)	(15,69)		1 331 824	
Remuneration of councillors	56 645	59 577	59 577	14 245	14 245	14 894	(649)	(4,36)		59 577	
Depreciation & asset impairment	504 243	374 524	374 524	41 082	41 082	93 631	(52 549)	(56,12)		374 524	
Finance charges	195 757	-	-	14 725	14 725	-	14 725	-		-	
Materials and bulk purchases	3 247 612	2 789 163	2 789 163	573 324	573 324	697 291	(123 966)	(17,78)		2 789 163	
Transfers and subsidies	3 032	-	-	-	-	-	-	-		-	
Other expenditure	2 611 880	1 966 364	1 966 364	5 202 971	5 202 971	491 591	4 711 380	968,39		1 966 364	
Total Expenditure	7 776 926	6 521 452	6 521 452	6 127 077	6 127 077	1 630 366	4 496 711	275,81		6 521 452	
Surplus/(Deficit)	(1 092 194)	232 869	232 869	(4 180 450)	(4 180 450)	58 215	(4 238 664)	(7 281,11)		232 869	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	40 953	195 673	195 673	-	-	48 918	(48 918)	(100,00)		195 673	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Depart Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 189 999	90	90	24	24	22	1	5,46		90	
Surplus/(Deficit) after capital transfers & contributions	138 759	428 632	428 632	(4 180 426)	(4 180 426)	107 155	(4 287 581)	(4 001,28)		428 632	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) for the year	138 759	428 632	428 632	(4 180 426)	(4 180 426)	107 155	(4 287 581)	(4 001,28)		428 632	
Capital expenditure & funds sources	1 316 687	428 632	428 632	3 042	3 042	107 158	(104 116)	(97,16)		428 632	
Transfers recognised - capital	1 212 240	199 673	199 673	-	-	49 918	(49 918)	(100,00)		199 673	
Borrowing	-	-	-	-	-	-	-	-		-	
Internally generated funds	104 447	228 759	228 759	3 042	3 042	57 190	(54 147)	(94,68)		228 759	
Total sources of capital funds	1 316 687	428 432	428 432	3 042	3 042	107 108	(104 066)	(97,16)		428 432	
Financial position											
Total current assets	2 388 610	1 375 087	1 375 087	(2 506 036)	(2 506 036)	343 772	(2 849 808)	(828,98)		1 375 087	
Total non current assets	11 788 734	11 508 810	11 508 810	11 750 694	11 750 694	2 877 205	8 873 490	306,41		11 508 810	
Total current liabilities	6 408 931	2 852 463	2 852 463	5 678 192	5 678 192	713 113	4 965 079	696,25		2 852 463	
Total non current liabilities	407 677	344 382	344 382	387 134	387 134	86 095	301 039	349,66		344 382	
Community wealth/Equity	6 986 083	9 687 053	9 687 053	3 179 332	3 179 332	2 421 763	757 570	31,28		9 687 053	
Cash flows											
Net cash from (used) operating	984 063	(4 124 997)	(4 124 997)	65 918	65 918	(1 031 251)	1 097 170	(106,39)		(4 124 997)	
Net cash from (used) investing	(198 172)	(428 431)	(428 431)	(3 041)	(3 041)	(107 108)	104 067	(97,16)		(428 431)	
Net cash from (used) financing	3 730	(5 792)	(5 792)	(4 111)	(4 111)	(1 446)	(2 663)	183,89		(5 792)	
Cash/cash equivalents at the year end	1 029 958	(4 318 899)	(4 318 899)	328 246	328 246	(1 119 780)	1 448 026	(129,31)		(4 318 899)	
Property rates	67,29	78,80	78,80	75,08	75,08	78,80	78,80	-		78,80	
Service charges	56,82	79,59	79,59	37,18	37,18	79,59	79,59	-		79,59	
Service charges - electricity revenue	70,91	79,99	79,99	83,51	83,51	79,99	79,99	-		79,99	
Service charges - water revenue	80,39	90,85	90,85	82,59	82,59	90,85	90,85	-		90,85	
Service charges - sanitation revenue	36,38	62,27	62,27	71,04	71,04	62,27	62,27	-		62,27	
Service charges - refuse revenue	23,07	49,94	49,94	61,52	61,52	49,94	49,94	-		49,94	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-		-	

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

² Collection rates are not pulling through to Schedule C.

Emfuleni: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	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	586 203	10,4%	406 571	7,2%	297 735	5,3%	4 359 192	77,2%	5 649 701	100,0%	-	-	-	-
Total By Income Source	586 203	10,4%	406 571	7,2%	297 735	5,3%	4 359 192	77,2%	5 649 701	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	28 583	14,0%	25 086	12,3%	14 990	7,3%	136 047	66,5%	204 716	3,6%	-	-	-	-
Commercial	253 802	18,9%	179 588	13,4%	121 952	9,1%	786 859	58,6%	1 342 200	23,8%	-	-	-	-
Households	303 817	7,4%	201 887	4,9%	160 793	3,9%	3 436 287	83,8%	4 102 784	72,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	586 203	10,4%	406 571	7,2%	297 735	5,3%	4 359 192	77,2%	5 649 701	100,0%	-	-	-	-

Emfuleni LM debtors figures not pulling through correctly due to mSCOA challenge.

Emfuleni: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	Bulk Electricity	-	-	291 701	8,0%	-	-	3 362 814	92,0%	3 654 516
Bulk Water	(552)	(,1%)	-	-	6 629	,6%	1 065 090	99,4%	1 071 167	22,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	42 475	27,8%	4 154	2,7%	2 018	1,3%	103 918	68,1%	152 564	3,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	41 922	,9%	295 855	6,1%	8 647	,2%	4 531 822	92,9%	4 878 246	100,0%

Gauteng: Lesedi (GT423) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2021

Description	Budget year 2021/22									
	2020/21	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast	
Financial Performance										
Property rates	140 268	146 785	146 785	36 712	36 712	36 696	16	0,04	146 785	
Service charges	538 592	645 062	645 062	168 523	168 523	161 266	7 257	4,50	645 062	
Investment revenue	2 723	4 799	4 799	238	238	1 200	(962)	(80,17)	4 799	
Transfers and subsidies	179 048	178 962	178 962	66 933	66 933	44 740	22 193	49,60	178 962	
Other own revenue	53 984	77 754	77 754	13 758	13 758	19 438	(5 680)	(29,22)	77 754	
Total Revenue (excluding capital transfers and contributions)	915 215	1 053 362	1 053 362	286 164	286 164	263 340	22 824	8,67	1 053 362	
Employee costs	216 654	221 870	221 870	50 853	50 853	55 468	(4 615)	(8,32)	221 870	
Remuneration of councillors	11 837	13 061	13 061	2 874	2 874	3 265	(391)	(11,98)	13 061	
Depreciation & asset impairment	37 311	39 015	39 015	1 064	1 064	9 754	(9 754)	(100,00)	39 015	
Finance charges	4 144	3 874	3 874	1 064	1 064	968	96	9,89	3 874	
Materials and bulk purchases	379 489	427 340	427 340	100 113	100 113	106 835	(6 722)	(6,29)	427 340	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	
Other expenditure	342 899	341 271	341 271	32 846	32 846	85 318	(52 472)	(61,50)	341 271	
Total Expenditure	992 334	1 046 430	1 046 430	187 750	187 750	261 609	(73 858)	(28,23)	1 046 430	
Surplus/(Deficit)	(77 119)	6 932	6 932	98 414	98 414	1 732	96 682	5 582,31	6 932	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	87 500	99 943	99 943	11 624	11 624	24 986	(13 362)	(53,48)	99 943	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	39 995	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	50 376	106 875	106 875	110 038	110 038	26 718	83 320	311,85	106 875	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	50 376	106 875	106 875	110 038	110 038	26 718	83 320	311,85	106 875	
Capital expenditure & funds sources										
Capital expenditure	71 024	111 107	111 107	10 436	10 436	27 777	(17 340)	(62,43)	111 107	
Transfers recognised - capital	57 039	95 980	95 980	10 386	10 386	23 995	(13 609)	(56,72)	95 980	
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	13 984	15 127	15 127	51	51	3 782	(3 731)	(98,66)	15 127	
Total sources of capital funds	71 024	111 107	111 107	10 436	10 436	27 777	(17 340)	(62,43)	111 107	
Financial position										
Total current assets	520 611	359 191	359 191	606 401	606 401	89 798	516 603	575,30	359 191	
Total non current assets	1 092 075	1 164 258	1 164 258	1 102 511	1 102 511	291 065	811 446	278,79	1 164 258	
Total current liabilities	553 070	301 596	301 596	538 195	538 195	75 398	462 797	613,81	301 596	
Total non current liabilities	85 315	82 083	82 083	86 379	86 379	20 521	65 859	320,94	82 083	
Community wealth/Equity	947 535	906 682	906 682	989 364	989 364	226 670	762 694	336,48	906 682	
Cash flows										
Net cash from (used) operating	-	121 423	121 423	99 084	99 084	30 355	68 729	226,42	121 423	
Net cash from (used) investing	-	(111 107)	(111 107)	(10 436)	(10 436)	(27 777)	17 340	(62,43)	(111 107)	
Net cash from (used) financing	1 901	(1 901)	(1 901)	(1 514)	(1 514)	(475)	(1 038)	218,47	(1 901)	
Cash/cash equivalents at the year end¹	72 767	13 309	13 309	142 162	142 162	2 511	139 651	5 562,35	13 309	
Collection Rate²										
Property rates	-	78,72	78,72	67,61	67,61	78,72	-	-	78,72	
Service charges	-	79,76	79,76	79,00	79,00	82,47	-	-	79,76	
Service charges - electricity revenue	-	82,47	82,47	69,68	69,68	82,47	-	-	82,47	
Service charges - water revenue	-	83,93	83,93	80,22	80,22	83,93	-	-	83,93	
Service charges - sanitation revenue	-	79,44	79,44	47,94	47,94	79,44	-	-	79,44	
Service charges - refuse revenue	-	82,03	82,03	51,90	51,90	82,03	-	-	82,03	
Interest earned - outstanding debtors	-	80,17	80,17	44,31	44,31	80,17	-	-	80,17	

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	%	Amount	%
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water	24 306	6,2%	7 892	2,0%	7 206	1,8%	353 964	90,0%	393 367	32,2%	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	44 848	15,6%	9 140	3,2%	7 598	2,6%	226 758	78,6%	288 343	23,6%	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 146	13,8%	3 984	3,6%	2 910	2,7%	87 687	79,9%	109 727	9,0%	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 789	5,3%	1 755	2,0%	1 640	1,8%	81 045	90,8%	89 210	7,3%	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 865	4,6%	2 342	1,8%	2 233	1,7%	117 757	91,9%	128 196	10,5%	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 198	5,6%	3 447	2,7%	3 377	2,6%	114 508	89,1%	128 530	10,5%	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 711	3,2%	572	0,7%	685	0,8%	82 039	95,4%	86 008	7,0%	-	-	-	-	-	-
Total By Income Source	104 843	8,6%	29 133	2,4%	25 648	2,1%	1 063 758	87,0%	1 223 381	100,0%	-	-	-	-	-	-
Debtors Age Analysis By Customer Group																
Organs of State	14 064	26,1%	3 873	7,2%	1 993	3,7%	33 971	63,0%	53 901	4,4%	-	-	-	-	-	-
Commercial	31 702	44,7%	3 603	5,1%	3 091	4,4%	32 511	45,9%	70 907	5,8%	-	-	-	-	-	-
Households	58 240	5,5%	21 294	2,0%	20 218	1,9%	958 125	90,6%	1 057 877	86,5%	-	-	-	-	-	-
Other	837	2,1%	363	0,9%	346	0,8%	39 151	96,2%	40 696	3,3%	-	-	-	-	-	-
Total By Customer Group	104 843	8,6%	29 133	2,4%	25 648	2,1%	1 063 758	87,0%	1 223 381	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	%	Amount	%
Creditor Age Analysis												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 482	100,0%	-	-	-	-	-	-	2 482	34,8%	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 903	100,0%	-	-	-	-	-	-	2 903	40,7%	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 712	98,3%	29	1,7%	-	-	-	-	1 741	24,4%	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	7 097	99,6%	29	0,4%	-	-	-	-	7 126	100,0%	-	-

Gauteng: Merafong City (GT484) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2021

Description	Budget year: 2021/22									
	2020/21	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	-	597 789	597 789	597 789	143 467	149 447	(5 980)	(4,00)	597 789	
Service charges	-	814 860	814 860	814 860	209 514	203 715	5 799	2,85	814 860	
Investment revenue	-	7 000	7 000	7 000	1 033	1 750	(717)	(41,00)	7 000	
Transfers and subsidies	-	257 009	257 009	257 009	96 776	64 102	32 674	50,97	257 009	
Other own revenue	-	288 131	288 131	288 131	48 192	64 533	(16 341)	(25,32)	288 131	
Total Revenue (excluding capital transfers and contributions)	-	1 934 788	1 934 788	1 934 788	498 982	483 547	15 434	3,19	1 934 788	
Employee costs	-	390 674	390 674	390 674	83 213	97 668	(14 455)	(14,80)	390 674	
Remuneration of councillors	-	23 410	23 410	23 410	5 601	5 852	(252)	(4,30)	23 410	
Depreciation & asset impairment	-	113 934	113 934	113 934	100	100	0	-	113 934	
Finance charges	-	36 863	36 863	36 863	18 015	8 037	9 978	124,14	36 863	
Materials and bulk purchases	-	394 924	394 924	394 924	161 803	98 731	63 072	63,88	394 924	
Transfers and subsidies	-	1 540	1 540	1 540	-	1 270	(270)	(100,00)	1 540	
Other expenditure	-	940 142	940 142	940 142	37 845	201 340	(163 495)	(81,20)	940 142	
Total Expenditure	-	1 901 476	1 901 476	1 901 476	306 576	412 899	(106 323)	(25,75)	1 901 476	
Surplus/(Deficit)	-	33 313	33 313	33 313	192 405	70 648	121 757	172,34	33 313	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	147 752	147 752	147 752	23 843	36 938	(13 095)	(35,45)	147 752	
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	-	181 065	181 065	181 065	216 252	107 586	108 666	101,00	181 065	
Share of surplus/ (deficit) of associate	-	-	-	-	3	-	3	-	-	
Surplus/(Deficit) for the year	-	181 065	181 065	181 065	216 252	107 586	108 666	101,00	181 065	
Capital expenditure & funds sources	-	181 065	181 065	181 065	216 252	107 586	108 666	101,00	181 065	
Capital expenditure	-	134 993	134 993	134 993	27 610	42 363	(14 754)	(34,83)	134 993	
Transfers recognised - capital	-	147 752	147 752	147 752	26 936	45 898	(18 962)	(41,31)	147 752	
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	496	-	496	-	-	
Total sources of capital funds	-	147 752	147 752	147 752	27 432	45 898	(18 466)	(40,23)	147 752	
Financial position	-	138 415	138 415	138 415	297 956	88 650	209 306	236,10	138 415	
Total current assets	-	36 278	36 278	36 278	27 882	46 513	(18 631)	(40,06)	36 278	
Total non current assets	-	28 466	28 466	28 466	112 026	89 370	22 657	25,35	28 466	
Total current liabilities	-	(645)	(645)	(645)	(2 440)	-	(2 440)	-	(645)	
Total non current liabilities	-	(34 192)	(34 192)	(34 192)	-	(61 793)	61 793	(100,00)	(34 192)	
Community wealth/Equity	-	-	-	-	-	-	-	-	-	
Cash flows	-	1 362 946	1 362 946	1 362 946	57 156	340 736	(283 581)	(83,23)	1 362 946	
Net cash from (used) operating	-	-	-	-	57 156	340 736	(283 581)	(83,23)	1 362 946	
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	
Net cash from (used) financing	-	3 400	3 400	(85)	(85)	850	(935)	(110,05)	3 400	
Cash/cash equivalents at the year end¹	-	1 366 346	1 366 346	1 366 346	57 070	341 586	(284 516)	(83,29)	1 366 346	
Collection Rate²	-	82,93	82,93	82,93	102,91	82,93	-	-	82,93	
Property rates	-	168,29	168,29	168,29	194,00	168,29	-	-	168,29	
Service charges	-	513,30	513,30	513,30	516,18	513,30	-	-	513,30	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	

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

² Collection rates are not pulling through to Schedule C

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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 617	3,9%	17 267	2,0%	13 882	1,6%	794 114	92,5%	868 880	23,6%	-	-	2 223 068	258,8%
Trade and Other Receivables from Exchange Transactions - Electricity	22 270	17,3%	10 104	7,8%	4 673	3,6%	91 683	71,2%	128 729	3,5%	-	-	242 891	188,7%
Receivables from Non-exchange Transactions - Property Rates	46 700	4,2%	42 842	3,9%	38 497	3,5%	982 317	88,5%	1 110 355	30,5%	-	-	2 288 400	206,1%
Receivables from Exchange Transactions - Waste Water Management	6 235	3,2%	5 278	2,7%	4 582	2,3%	181 593	91,9%	197 688	5,4%	-	-	476 918	241,2%
Receivables from Exchange Transactions - Waste Management	6 982	2,6%	6 252	2,4%	5 681	2,2%	245 043	92,8%	263 938	7,3%	-	-	620 185	235,0%
Receivables from Exchange Transactions - Property Rental Debtors	106	10,8%	87	8,8%	66	6,7%	726	73,7%	984	-	-	-	1 587	161,2%
Interest on Arrear Debtor Accounts	14 287	2,0%	14 385	2,0%	13 630	1,9%	682 021	94,2%	724 303	19,9%	-	-	1 801 113	248,7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 770	3,1%	6 639	1,9%	4 883	1,4%	327 615	93,6%	349 907	9,6%	-	-	562 521	160,8%
Total By Income Source	140 926	3,9%	102 854	2,8%	85 894	2,4%	3 305 111	90,9%	3 634 785	100,0%	-	-	8 216 683	226,1%
Debtors Age Analysis By Customer Group														
Organs of State	3 164	10,9%	3 613	12,4%	1 799	6,2%	20 503	70,5%	29 080	8,1%	-	-	311	1,1%
Commercial	84 584	4,6%	54 316	3,0%	46 280	2,5%	1 655 824	89,9%	1 841 004	50,6%	-	-	4 189 432	227,6%
Households	50 796	3,1%	43 929	2,7%	36 895	2,3%	1 492 366	91,9%	1 623 986	44,7%	-	-	4 023 517	247,8%
Other	2 382	1,7%	995	0,7%	920	0,7%	136 419	96,9%	140 715	3,9%	-	-	3 422	2,4%
Total By Customer Group	140 926	3,9%	102 854	2,8%	85 894	2,4%	3 305 111	90,9%	3 634 785	100,0%	-	-	8 216 683	226,1%

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	38 202	5,7%	69 430	10,4%	75 392	11,3%	482 314	72,5%	665 338	71,7%
Bulk Water	24 837	10,9%	29 068	12,8%	25 220	11,1%	148 011	65,2%	227 136	24,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 679	32,6%	3 738	10,4%	609	1,7%	19 765	55,2%	35 792	3,9%
Auditor-General	305	100,0%	-	-	-	-	-	-	305	-
Other	-	-	-	-	-	-	-	-	-	-
Total	75 023	8,1%	102 237	11,0%	101 222	10,9%	650 089	70,0%	928 572	100,0%

Gauteng: Midvaal (GT422) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2021

Description	Budget year 2021/22									
	2020/21	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast	
Financial Performance										
Property rates	253 452	271 371	271 371	69 913	69 913	67 843	2 070	3,05	271 371	
Service charges	734 246	825 926	825 926	209 289	209 289	206 482	2 807	1,36	825 926	
Investment revenue	17 194	19 307	19 307	1 822	1 822	4 827	(3 004)	(62,24)	19 307	
Transfers and subsidies	159 071	152 018	152 018	70 571	70 571	38 004	32 567	85,69	152 018	
Other own revenue	99 123	82 501	82 501	14 433	14 433	20 625	(6 192)	(30,02)	82 501	
Total Revenue (excluding capital transfers and contributions)	1 263 085	1 351 123	1 351 123	366 028	366 028	337 781	28 247	8,36	1 351 123	
Employee costs	298 272	367 975	367 975	76 299	76 299	91 984	(15 695)	(17,08)	367 975	
Remuneration of councillors	12 822	13 656	13 656	3 247	3 247	3 414	(167)	(4,90)	13 656	
Depreciation & asset impairment	134 535	133 748	133 748	33 434	33 434	33 437	(3)	(0,01)	133 748	
Finance charges	17 471	17 391	17 391	632	632	4 348	(3 716)	(85,47)	17 391	
Materials and bulk purchases	483 996	521 242	521 242	119 921	119 921	130 311	(10 390)	(7,97)	521 242	
Transfers and subsidies	1 212	1 500	1 500	654	654	375	279	74,40	1 500	
Other expenditure	291 779	363 861	363 861	35 491	35 491	90 966	(55 476)	(60,98)	363 861	
Total Expenditure	1 240 086	1 419 374	1 419 374	269 678	269 678	354 846	(85 167)	(24,00)	1 419 374	
Surplus/(Deficit)	22 998	(68 251)	(68 251)	96 350	96 350	(17 065)	113 415	(664,60)	(68 251)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	103 838	90 005	90 005	2 000	2 000	22 501	(20 501)	(91,11)	90 005	
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)	80 477	2 000	2 000	-	-	500	(500)	(100,00)	2 000	
Surplus/(Deficit) after capital transfers & contributions	207 314	23 754	23 754	98 350	98 350	5 936	92 414	1 556,80	23 754	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	207 314	23 754	23 754	98 350	98 350	5 936	92 414	1 556,80	23 754	
Capital expenditure & funds sources										
Capital expenditure	239 508	144 994	173 193	16 445	16 445	43 201	(26 755)	(61,93)	173 193	
Transfers recognised - capital	172 541	87 863	88 293	8 991	8 991	22 062	(13 071)	(59,25)	88 293	
Borrowing	26 307	25 325	41 104	3 946	3 946	10 190	(6 244)	(61,28)	41 104	
Internally generated funds	40 660	31 806	43 796	3 509	3 509	10 949	(7 440)	(67,95)	43 796	
Total sources of capital funds	239 508	144 994	173 193	16 445	16 445	43 201	(26 755)	(61,93)	173 193	
Financial position										
Total current assets	746 474	694 284	694 284	807 823	807 823	173 571	634 252	365,41	694 284	
Total non current assets	2 129 328	2 446 463	2 474 662	2 112 339	2 112 339	618 569	1 493 770	241,49	2 474 662	
Total current liabilities	356 487	305 316	305 316	302 327	302 327	76 328	225 999	296,09	305 316	
Total non current liabilities	147 992	136 365	136 365	148 162	148 162	34 091	114 071	334,60	136 365	
Community wealth/Equity	2 397 849	2 699 065	2 727 264	2 469 673	2 469 673	681 816	1 787 857	262,22	2 727 264	
Cash flows										
Net cash from (used) operating	(26 502)	311 466	311 466	66 360	66 360	77 866	(11 505)	(14,78)	311 466	
Net cash from (used) investing	(109 405)	(144 994)	(144 994)	(16 445)	(16 445)	(36 249)	19 803	(54,63)	(144 994)	
Net cash from (used) financing	1 049	(11 774)	(11 721)	(3 435)	(3 435)	(2 944)	(492)	16,70	(11 721)	
Cash/cash equivalents at the year end¹	265 188	292 996	293 050	497 784	497 784	50 198	447 586	891,63	293 050	
Collection Rate²	18,56	88,44	88,44	91,39	91,39	88,44	-	-	88,44	
Property rates	31,18	90,00	90,00	92,90	92,90	90,00	-	-	90,00	
Service charges	14,70	90,00	90,00	92,99	92,99	90,00	-	-	90,00	
Service charges - electricity revenue	16,93	93,11	93,11	94,43	94,43	93,11	-	-	93,11	
Service charges - water revenue	12,21	86,69	86,69	90,47	90,47	86,69	-	-	86,69	
Service charges - sanitation revenue	15,46	94,71	94,71	86,88	86,88	94,71	-	-	94,71	
Service charges - refuse revenue	8,65	73,44	73,44	95,14	95,14	73,44	-	-	73,44	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	

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

² Collection rates are not pulling through to Schedule C.

Midvaal: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 667	11,3%	7 195	6,0%	4 506	3,7%	95 283	79,0%	120 641	26,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 039	60,9%	1 475	3,9%	639	1,7%	12 689	33,5%	37 841	8,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 059	9,3%	6 659	4,8%	4 750	3,4%	115 345	82,5%	139 813	30,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 497	14,4%	1 823	7,5%	1 256	5,2%	17 730	72,9%	24 306	5,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 785	10,1%	1 505	5,5%	1 169	4,3%	21 993	80,1%	27 652	5,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 774	3,7%	1 575	3,3%	1 502	3,1%	42 875	89,8%	47 726	10,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 610	2,5%	1 440	2,3%	761	1,2%	60 088	94,0%	63 899	13,8%	-	-	-	-
Total By Income Source	59 420	12,9%	21 672	4,7%	14 583	3,2%	366 002	79,3%	461 678	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 693	13,1%	1 051	8,1%	691	5,3%	9 507	73,5%	12 942	2,8%	-	-	-	-
Commercial	25 146	26,8%	4 131	4,4%	1 698	1,8%	62 714	66,9%	93 686	20,3%	-	-	-	-
Households	32 582	9,2%	16 491	4,6%	12 194	3,4%	293 781	82,7%	355 048	76,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	59 420	12,9%	21 672	4,7%	14 583	3,2%	366 002	79,3%	461 678	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	47 184	100,0%	-	-	-	-	-	-	47 184	77,6%
Bulk Water	13 387	100,0%	-	-	-	-	-	-	13 387	22,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	254	100,0%	-	-	-	-	-	-	254	4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	60 826	100,0%	-	-	-	-	-	-	60 826	100,0%

Gauteng: Mogale City (GT481) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2021

Description	Budget year 2021/22									
	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast	
R thousands										
Financial Performance										
Property rates	504 064	510 137	510 137	133 076	133 076	127 534	5 542	4.35	510 137	
Service charges	1 739 485	1 884 504	1 884 504	465 806	465 806	471 126	(5 320)	(1.13)	1 884 504	
Investment revenue	3 899	3 205	3 205	705	705	801	(96)	(12.03)	3 205	
Transfers and subsidies	551 727	513 428	513 428	204 488	204 488	128 357	76 131	59.31	513 428	
Other own revenue	223 538	245 620	245 620	44 854	44 854	61 405	(16 551)	(26.95)	245 620	
Total Revenue (excluding capital transfers and contributions)	3 022 713	3 156 894	3 156 894	848 929	848 929	789 223	59 706	7.57	3 156 894	
Employee costs	857 225	939 412	939 412	202 033	202 033	234 853	(32 820)	(13.97)	939 412	
Remuneration of councillors	34 744	36 366	36 366	8 540	8 540	9 091	(551)	(6.06)	36 366	
Depreciation & asset impairment	249 228	237 767	237 767	53 730	53 730	59 442	(5 712)	(9.61)	237 767	
Finance charges	38 463	45 697	45 697	7 007	7 007	11 424	(4 417)	(38.67)	45 697	
Materials and bulk purchases	1 171 321	1 308 219	1 308 219	342 152	342 152	327 055	15 097	4.62	1 308 219	
Transfers and subsidies	346	3 019	3 019	-	-	755	(755)	(100.00)	3 019	
Other expenditure	865 950	881 468	881 468	120 336	120 336	220 367	(100 031)	(45.39)	881 468	
Total Expenditure	3 217 277	3 451 948	3 451 948	733 798	733 798	862 987	(129 189)	(14.97)	3 451 948	
Surplus/(Deficit)	(194 564)	(295 054)	(295 054)	115 131	115 131	(73 764)	188 895	(256.08)	(295 054)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	203 961	217 859	217 859	15 689	15 689	54 465	(38 776)	(71.19)	217 859	
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	9 397	(77 195)	(77 195)	130 820	130 820	(19 299)	150 119	(777.86)	(77 195)	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	9 397	(77 195)	(77 195)	130 820	130 820	(19 299)	150 119	(777.86)	(77 195)	
Capital expenditure & funds sources										
Capital expenditure	222 695	259 784	259 784	18 955	18 955	64 946	(45 991)	(70.81)	259 784	
Transfers recognised - capital	203 961	217 859	217 859	15 852	15 852	54 465	(38 613)	(70.90)	217 859	
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	18 733	41 925	41 925	3 103	3 103	10 481	(7 378)	(70.39)	41 925	
Total sources of capital funds	222 695	259 784	259 784	18 955	18 955	64 946	(45 991)	(70.81)	259 784	
Financial position										
Total current assets	(80 615)	689 650	689 650	10 504	10 504	172 413	(161 909)	(93.91)	689 650	
Total non current assets	187 565	6 448 436	6 448 436	56 916	56 916	1 612 109	(1 555 193)	(96.47)	6 448 436	
Total current liabilities	(123 098)	1 297 547	1 297 547	(54 736)	(54 736)	324 387	(379 123)	(116.87)	1 297 547	
Total non current liabilities	(10 914)	460 115	460 115	(7 916)	(7 916)	115 029	(122 945)	(106.68)	460 115	
Community wealth/Equity	231 313	5 457 620	5 457 620	(748)	(748)	1 364 405	(1 365 153)	(100.05)	5 457 620	
Cash flows										
Net cash from (used) operating	-	-	-	9 979	9 979	(484)	10 463	(2 163.77)	-	
Net cash from (used) investing	(5 311)	(1 934)	(1 934)	38 227	38 227	9 557	2 038	21.33	(1 934)	
Net cash from (used) financing	33 653	36 293	36 293	(26 728)	(26 728)	9 073	(35 801)	(394.58)	36 293	
Cash/cash equivalents at the year end¹	97 787	36 293	36 293	(26 728)	(26 728)	9 073	(35 801)	(394.58)	36 293	
Collection Rates²										
Property rates	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	

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

²Collection rates are not pulling through to Schedule C.

Mogale City: Debtor Age Analysis

R thousands		0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts to Council Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water	24 781	8,4%	10 668	3,6%	1 859	6%	258 296	87,4%	295 603	12,2%	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	69 897	29,7%	22 541	9,6%	9 574	4,1%	133 632	56,7%	235 644	9,7%	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 717)	(3%)	13 277	2,7%	10 488	2,1%	470 374	95,5%	492 422	20,3%	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 298	6,8%	7 839	2,3%	7 357	2,1%	304 314	88,8%	342 809	14,1%	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 039	4,1%	4 873	1,5%	4 204	1,3%	297 969	93,1%	320 085	13,2%	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	80	1,1%	117	1,6%	116	1,6%	7 086	95,8%	7 398	3%	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 325	3,0%	2 927	1,4%	2 919	1,4%	195 768	94,1%	207 939	8,6%	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 353	3,3%	47 591	9,1%	(35 695)	(6,8%)	492 784	94,4%	522 033	21,5%	-	-	-	-	-	-
Total By Income Source	153 056	6,3%	109 832	4,5%	822	-	2 160 222	89,1%	2 423 933	100,0%	-	-	-	-	-	-
Debtors Age Analysis By Customer Group																
Organs of State	5 618	8,1%	827	1,2%	(2 136)	(3,1%)	65 378	93,8%	69 688	2,9%	-	-	-	-	-	-
Commercial	83 391	11,8%	10 035	1,4%	11 936	1,7%	601 886	85,1%	707 247	29,2%	-	-	-	-	-	-
Households	96 361	7,1%	30 303	2,2%	25 180	1,9%	1 205 894	88,8%	1 357 738	56,0%	-	-	-	-	-	-
Other	(32 315)	(11,2%)	68 667	23,7%	(34 157)	(11,8%)	287 064	99,2%	289 259	11,9%	-	-	-	-	-	-
Total By Customer Group	153 056	6,3%	109 832	4,5%	822	-	2 160 222	89,1%	2 423 933	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	%	Amount	%
Creditor Age Analysis												
Bulk Electricity	130 841	39,2%	144 083	43,1%	-	-	59 121	17,7%	334 045	62,6%	-	-
Bulk Water	39 008	51,5%	36 665	48,5%	-	-	-	-	75 673	14,2%	-	-
PAYE deductions	10 558	100,0%	-	-	-	-	-	-	10 558	2,0%	-	-
VAT (output less input)	6 405	100,0%	-	-	-	-	-	-	6 405	1,2%	-	-
Pensions / Retirement	11 117	100,0%	-	-	-	-	-	-	11 117	2,1%	-	-
Loan repayments	4 351	100,0%	-	-	-	-	-	-	4 351	0,8%	-	-
Trade Creditors	70 862	78,5%	6 441	7,1%	4 612	5,1%	8 369	9,3%	90 283	16,9%	-	-
Auditor-General	713	100,0%	-	-	-	-	-	-	713	0,1%	-	-
Other	209	77,1%	57	21,0%	-	-	5	1,9%	272	0,1%	-	-
Total	274 064	51,4%	187 246	35,1%	4 612	0,9%	67 495	12,7%	533 417	100,0%	-	-

Gauteng: Rand West City (GT485) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2021

Description	Budget year 2021/22									
	2020/21	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	-	332 330	332 330	332 330	116 502	116 502	89 729	26 773	29.84	332 330
Service charges	-	1 331 537	1 331 537	1 331 537	336 954	336 954	359 515	(22 562)	(6.28)	1 331 537
Investment revenue	-	3 731	3 731	3 731	948	948	1 007	(59)	(5.85)	3 731
Transfers and subsidies	-	391 816	391 816	391 816	139 651	139 651	105 790	33 860	32.01	391 816
Other own revenue	-	127 537	127 537	127 537	31 679	31 679	34 435	(2 756)	(8.00)	127 537
Total Revenue (excluding capital transfers and contributions)	-	2 186 951	2 186 951	2 186 951	625 733	625 733	590 477	35 257	5.97	2 186 951
Employee costs	-	571 515	571 515	571 515	(1 040)	(1 040)	154 310	(155 350)	(100.67)	571 515
Remuneration of councillors	-	28 014	28 014	28 014	22	22	7 564	(7 542)	(99.72)	28 014
Depreciation & asset impairment	-	178 910	178 910	178 910	-	-	48 306	(48 306)	(100.00)	178 910
Finance charges	-	44 309	44 309	44 309	8 409	8 409	11 963	(3 555)	(29.71)	44 309
Materials and bulk purchases	-	863 993	863 993	863 993	332 471	332 471	233 278	99 193	42.52	863 993
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	499 826	499 826	499 826	88 171	88 171	134 953	(46 782)	(34.67)	499 826
Total Expenditure	-	2 186 567	2 186 567	2 186 567	428 033	428 033	590 374	(162 342)	(27.50)	2 186 567
Surplus/(Deficit)	-	384	384	384	197 701	197 701	103	197 598	192 568.25	384
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	178 420	178 420	178 420	20 747	20 747	48 173	(27 427)	(66.93)	178 420
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	178 804	178 804	178 804	218 447	218 447	48 276	170 171	352.50	178 804
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	178 804	178 804	178 804	218 447	218 447	48 276	170 171	352.50	178 804
Capital expenditure & funds sources	-	193 420	193 420	193 420	27 267	27 267	52 223	(24 956)	(47.79)	193 420
Capital expenditure	-	178 200	178 200	178 200	27 239	27 239	48 114	(20 875)	(43.39)	178 200
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	15 220	15 220	15 220	24	24	4 109	(4 085)	(99.41)	15 220
Total sources of capital funds	-	193 420	193 420	193 420	27 263	27 263	52 223	(24 961)	(47.80)	193 420
Financial position	-	476 537	476 537	476 537	1 563 135	1 563 135	426 565	1 136 569	266.45	476 537
Total current assets	-	4 801 157	4 801 157	4 801 157	4 282 798	4 282 798	4 790 564	(507 766)	(10.60)	4 801 157
Total non current assets	-	468 430	468 430	468 430	2 556 772	2 556 772	526 256	2 030 516	385.84	468 430
Total current liabilities	-	309 776	309 776	309 776	352 675	352 675	321 914	30 761	9.56	309 776
Total non current liabilities	-	4 320 684	4 320 684	4 320 684	2 936 486	2 936 486	4 320 684	(1 384 197)	(32.04)	4 320 684
Community wealth/Equity	-	-	-	-	-	-	-	-	-	-
Cash flows	-	228 968	228 968	228 968	(906)	(906)	58 050	(58 956)	(101.56)	228 968
Net cash from (used) operating	-	(193 420)	(193 420)	(193 420)	(41 989)	(41 989)	(54 158)	12 169	(22.47)	(193 420)
Net cash from (used) investing	-	39 329	39 329	39 329	30 182	30 182	39 329	(9 147)	(23.26)	39 329
Net cash from (used) financing	-	133 163	133 163	133 163	108 271	108 271	101 508	6 763	6.66	133 163
Cash/cash equivalents at the year end¹	-	87,16	87,16	87,16	27,26	27,26	90,37	-	-	87,16
Collection Rate²	-	100,69	100,69	100,69	104,42	104,42	104,42	-	-	100,69
Property rates	-	87,50	87,50	87,50	37,40	37,40	90,72	-	-	87,50
Service charges	-	135,04	135,04	135,04	59,53	59,53	140,04	-	-	135,04
Service charges - electricity revenue	-	1,69	1,69	1,69	0,76	0,76	1,69	-	-	1,69
Service charges - water revenue	-	101,81	101,81	101,81	0,14	0,14	105,58	-	-	101,81
Service charges - sanitation revenue	-	3,97	3,97	3,97	0,14	0,14	4,11	-	-	3,97
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.

Rand West City: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 621	9,6%	15 519	6,3%	16 600	6,8%	188 155	77,2%	244 896	22,0%	(185)	(1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	60 131	41,8%	9 159	6,4%	6 033	4,2%	68 490	47,6%	143 812	12,9%	(109)	(1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	18 163	8,5%	46 202	21,7%	5 242	2,5%	143 088	67,3%	212 705	19,1%	(282)	(1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	10 666	9,3%	7 909	6,9%	3 859	3,4%	92 175	80,4%	114 609	10,3%	(307)	(1%)	-	-
Receivables from Exchange Transactions - Waste Management	7 142	6,4%	4 439	4,0%	3 767	3,4%	98 917	86,3%	112 265	10,1%	(259)	(2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	60 431	100,0%	60 431	5,4%	(42)	(1%)	-	-
Interest on Arrear Debtor Accounts	6 119	3,8%	5 569	3,5%	5 364	3,4%	142 280	89,3%	158 332	14,3%	(31)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 135	1,7%	798	1,2%	1 068	1,6%	62 848	95,4%	66 849	5,9%	(22)	-	-	-
Total By Income Source	126 976	11,4%	89 595	8,0%	41 932	3,8%	855 394	76,8%	1 113 898	100,0%	(1 237)	(,1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 499	4,3%	39 825	48,8%	2 402	2,9%	35 811	43,9%	81 538	7,3%	16	-	-	-
Commercial	77 352	26,9%	21 482	7,5%	18 461	6,4%	170 619	59,3%	287 914	25,8%	(27)	-	-	-
Households	46 126	6,2%	28 287	3,8%	21 068	2,8%	648 965	87,2%	744 446	66,8%	(1 226)	(2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	126 976	11,4%	89 595	8,0%	41 932	3,8%	855 394	76,8%	1 113 898	100,0%	(1 237)	(,1%)	-	-

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	145 386	14,1%	159 942	15,5%	74 169	7,2%	654 298	63,3%	1 033 795	66,5%
Bulk Water	-	-	-	-	-	-	29 945	100,0%	29 945	1,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	127 877	26,0%	256	,1%	20 303	4,1%	343 137	69,8%	491 573	31,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	273 262	17,6%	160 198	10,3%	94 473	6,1%	1 027 380	66,1%	1 555 312	100,0%

Gauteng: Sedibeng (DC42) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2021

Description	Budget year 2021/22									
	2020/21	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	-	-	-	-	1 208	1 208	-	-	-	-
Service charges	232	1 280	-	-	0	0	1 208	-	-	-
Investment revenue	241 821	241 821	229 123	229 123	98 084	98 084	(131 039)	(57,19)		229 123
Transfers and subsidies	2 340	2 340	16 499	16 499	739	739	(15 761)	(95,52)		16 499
Total Revenue (excluding capital transfers and contributions)	245 673	245 673	245 622	245 622	100 030	100 030	(145 592)	(59,27)		245 622
Employee costs	196 164	196 164	192 978	192 978	48 883	48 883	(144 096)	(74,67)		192 978
Remuneration of councillors	12 434	12 434	15 668	15 668	3 154	3 154	(12 514)	(79,87)		15 668
Depreciation & asset impairment	4 489	4 489	6 650	6 650	-	-	(6 650)	(100,00)		6 650
Finance charges	1 290	1 290	1 649	1 649	104	104	(1 545)	(93,68)		1 649
Materials and bulk purchases	254	254	211	211	11	11	(200)	(94,79)		211
Transfers and subsidies	11 223	11 223	13 135	13 135	-	-	(13 135)	(100,00)		13 135
Other expenditure	46 798	46 798	56 845	56 845	5 684	5 684	(51 161)	(90,00)		56 845
Total Expenditure	275 652	275 652	287 136	287 136	57 836	57 836	(229 301)	(79,86)		287 136
Surplus/(Deficit)	(29 979)	(29 979)	(41 514)	(41 514)	42 195	42 195	83 709	(201,64)		(41 514)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 118	3 118	2 906	2 906	1 831	1 831	(1 075)	(36,99)		2 906
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) for the year	(26 861)	(26 861)	(38 608)	(38 608)	44 026	44 026	82 634	(214,03)		(38 608)
Capital expenditure & funds sources										
Capital expenditure	10 742	10 742	-	-	21	21	-	-		-
Transfers recognised - capital	-	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-	-		-
Internally generated funds	-	-	-	-	-	-	-	-		-
Total sources of capital funds	10 742	10 742	-	-	21	21	-	-		-
Financial position										
Total current assets	43 359	43 359	46 209	46 209	82 090	82 090	35 881	77,65		46 209
Total non current assets	70 142	70 142	72 864	72 864	79 129	79 129	6 265	8,60		72 864
Total current liabilities	167 928	167 928	26 981	26 981	199 824	199 824	172 843	640,61		26 981
Total non current liabilities	52 096	52 096	-	-	57 570	57 570	-	-		-
Community wealth/Equity	(94 929)	(94 929)	92 092	92 092	(158 457)	(158 457)	(250 548)	(272,06)		92 092
Cash flows										
Net cash from (used) operating	634 746	634 746	240 757	240 757	192 427	192 427	(48 330)	(20,07)		240 757
Net cash from (used) investing	(509)	(509)	(305)	(305)	(177)	(177)	(101)	132,21		(305)
Net cash from (used) financing	-	-	-	-	-	-	-	-		-
Cash/cash equivalents at the year end	634 734	634 734	240 452	240 452	(417 184)	(417 184)	(657 864)	(273,34)		240 452
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	-	-	-	-	-	-	-	-		-

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

Sedibeng: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	3 007	63,1%	1 757	36,9%	4 764	100,0%	-	-	2 862	60,1%
Total By Income Source	-	-	-	-	3 007	63,1%	1 757	36,9%	4 764	100,0%	-	-	2 862	60,1%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	3 007	63,1%	1 757	36,9%	4 764	100,0%	-	-	2 862	60,1%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	3 007	63,1%	1 757	36,9%	4 764	100,0%	-	-	2 862	60,1%

Sedibeng: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	37 214	18,5%	-	-	-	-	163 503	81,5%	200 716	100,0%
Total	37 214	18,5%	-	-	-	-	163 503	81,5%	200 716	100,0%

Gauteng: West Rand (DC48) - Table C1 Quarterly Budget Summary for 1st Quarter ended 30 September 2021

Description	Budget year 2021/22									
	2020/21	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	-	-	-	-	1 208	1 208	-	-	-	-
Service charges	232	1 280	-	-	0	0	1 208	-	-	-
Investment revenue	1 280	-	-	-	0	0	-	-	-	-
Transfers and subsidies	241 821	241 821	229 123	229 123	98 084	229 123	(131 039)	(57,19)	229 123	
Other own revenue	2 340	2 340	16 499	16 499	739	16 499	(15 761)	(95,52)	16 499	
Total Revenue (excluding capital transfers and contributions)	245 673	245 673	245 622	245 622	100 030	245 622	(145 592)	(59,27)	245 622	
Employee costs	195 164	195 164	192 978	192 978	48 883	192 978	(144 096)	(74,67)	192 978	
Remuneration of councillors	12 434	12 434	15 668	15 668	3 154	15 668	(12 514)	(79,87)	15 668	
Depreciation & asset impairment	4 489	4 489	6 650	6 650	-	6 650	(6 650)	(100,00)	6 650	
Finance charges	1 290	1 290	1 649	1 649	104	1 649	(1 545)	(93,68)	1 649	
Materials and bulk purchases	254	254	211	211	11	211	(200)	(94,73)	211	
Transfers and subsidies	11 223	11 223	13 135	13 135	-	13 135	(13 135)	(100,00)	13 135	
Other expenditure	46 798	46 798	56 845	56 845	5 684	56 845	(51 161)	(90,00)	56 845	
Total Expenditure	275 652	275 652	287 136	287 136	57 836	287 136	(229 301)	(79,86)	287 136	
Surplus/(Deficit)	(29 979)	(29 979)	(41 514)	(41 514)	42 195	(41 514)	83 709	(201,64)	(41 514)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 118	3 118	2 906	2 906	1 831	2 906	(1 075)	(36,99)	2 906	
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	(26 861)	(26 861)	(38 608)	(38 608)	44 026	(38 608)	82 634	(214,03)	(38 608)	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(26 861)	(26 861)	(38 608)	(38 608)	44 026	(38 608)	82 634	(214,03)	(38 608)	
Capital expenditure & funds sources										
Capital expenditure	10 742	10 742	-	-	21	-	21	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-	
Financial position										
Total current assets	43 359	43 359	46 209	46 209	82 090	46 209	35 881	77,65	46 209	
Total non current assets	70 142	70 142	72 864	72 864	79 129	72 864	6 265	8,60	72 864	
Total current liabilities	167 928	167 928	26 981	26 981	199 824	26 981	172 843	640,61	26 981	
Total non current liabilities	52 096	52 096	-	-	57 570	-	57 570	-	-	
Community wealth/Equity	(94 929)	(94 929)	92 092	92 092	(158 457)	92 092	(250 548)	(272,06)	92 092	
Cash flows										
Net cash from (used) operating	634 746	634 746	240 757	240 757	192 427	240 757	(48 330)	(20,07)	240 757	
Net cash from (used) investing	(509)	(509)	(305)	(305)	(177)	(76)	(101)	132,21	(305)	
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end¹	634 734	634 734	240 452	240 452	(417 184)	240 680	(657 864)	(273,34)	240 452	
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 389	66,6%	72	3,4%	70	3,4%	555	26,6%	2 086	12,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	334	8,7%	198	5,2%	164	4,3%	3 143	81,9%	3 838	22,0%	-	-	-	-
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	-	-	-	-	28	,3%	8 052	99,7%	8 079	46,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 443	100,0%	3 443	19,7%	-	-	-	-
Total By Income Source	1 722	9,9%	269	1,5%	261	1,5%	15 193	87,1%	17 446	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	1 722	9,9%	269	1,5%	261	1,5%	15 193	87,1%	17 446	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 722	9,9%	269	1,5%	261	1,5%	15 193	87,1%	17 446	100,0%	-	-	-	-

West Rand Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 724	7,9%	1 030	3,0%	3 666	10,6%	27 073	78,5%	34 493	96,3%
Auditor-General	51	3,9%	8	,6%	1 251	3,6%	10	,8%	1 320	3,7%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 776	7,8%	1 037	2,9%	4 917	13,7%	27 083	75,6%	35 813	100,0%

CONSOLIDATED MONTHLY BUDGET STATEMENT AS AT 30 SEPTEMBER 2021

Herewith attached is the consolidated Monthly Budget Statements (MBS) for municipalities in Gauteng Province.

1. Cash Flow

Please note the Monthly Budget Statement from the NT LG Database does not show all the cash flow information (specifically receipts) and collection rates and this was a persistent challenge in the previous financial year. The Monthly Budget Statement shows a consolidated year-to-date cash and cash equivalents of negative (R1.96 billion).

2. Operating revenue and expenditure

We also noted that except for the Sedibeng DM, Emfuleni LM, Midvaal LM and Lesedi LM, other municipalities still fail to achieve perfect alignment between the "C – Schedules" and the reports submitted to the respective councils and the data strings submitted to LG Database.

3. Capital Expenditure

Merafong City LM and Sedibeng DM continue to report distorted capital budgets and performance against that, City of Johannesburg and Rand West City reported the distorted actual performance against the budget whilst the data strings of the West Rand DM was not successfully uploaded. GPT continue to follow-up these reporting challenges with the delegated municipalities to establish the root causes with the aim of providing solutions and support where needed.

4. Grants

In terms of the conditional grant performance as it relates to provincial allocations, municipalities had to use own funding to implement grant funded programs for month 1 and 2 while awaiting the release of the first tranches. GPT is aware that this puts pressure on the municipalities' budgets and has urged both provincial departments to ensure the timely conclusion of funding agreements and MoUs prior to the start of the financial year to ensure funds are transferred from July 2021. Furthermore, GPT has advised the Gauteng Department of Health in particular, to conclude service level agreements for a three-year period as opposed to annually as is currently the practise.

5. Municipal Debts as at 30 September 2021

GPG Debt as at the end of September 2021									
Departments Rands	DoE S20	DoE S21	DID	DRT	DoH	DSD	DHS	TOTAL	
CoJ	14,160,213.84	24,800,071.37	136,380,377.59	4,643,858.90	253,097,252.01	282,081.49	47,096,422.48	480,460,277.68	
Ekurhuleni	11,325,164.62	16,130,967.79	57,076,088.99	700,701.48	20,490,633.81	1,786,644.29	1,336,142.66	108,846,343.64	
CoT	8,522,744.47	15,060,268.50	175,356,826.57	3,802,470.72	16,636,860.94	3,196,904.75	165,648.46	222,741,724.41	
Emfuleni LM	5,041,159.65	6,289,678.98	15,525,223.92	100,261.06	17,911,365.45	-	47,662.33	44,915,351.39	
Lesedi LM	4,547,021.90	-	3,648,960.37	650,120.51	3,413,511.57	2,835,976.78	-	15,095,591.13	
Midvaal LM	170,767.59	333,149.71	3,976,338.84	-	-	-	271,769.73	4,752,025.87	
Mogale LM	1,442,924.30	7,426,687.00	7,434,252.63	-	-7,619,794.67	-	-	8,684,069.26	
Merafong LM	-926,179.12	1,541,195.40	-5,400,575.01	-	3,964,226.93	-	-	-821,331.80	
Rand West LM	-11,488.98	104,777.02	6,757,788.96	-	31,567.85	-	-	6,882,644.85	
TOTAL	44,272,328.27	71,686,795.77	400,755,282.86	9,897,412.67	307,925,623.89	8,101,607.31	48,917,645.66	891,556,696.43	

Source: Municipal submissions

An amount of R819.86 million was outstanding in respect of both rates and services as at the end of September 2021, with R452.03 million or 58.7% outstanding for more than 90 days. The outstanding balance of R819.86 million includes disputes, accounts with credit balances and advance payments which all add up to a total of R621.26 million. This effectively reduces the total outstanding balance to R198.60 million.

The bulk of the outstanding debt is found to be owed to the 3 metropolitan municipalities (R756.05 million or 92.2%) and a total of R46.66 million or 5.7% was owed to Emfuleni LM, Mogale City LM and Rand West City LM.

The Gauteng Provincial Government paid a cumulative total of R931.90 million from 1 April 2021 to date. The Debt Management Committee (DMC) remains committed to assist both departments and municipalities in managing the overall outstanding debt.

6. Rand Water outstanding balances as at 30 September 2021

Municipality (R'000)	Current	30 days	60 days	90 days	90 days+	Total	Balance as at 31 August 2021	Overdue
COJ	659 509	-	-	-	-	659 509	582 379	NONE
EKU	389 373	351 609	1 434	-	-	742 416	497 899	→
COT	335 293	194 027	-	-	-	529 320	607 224	→
EMFULENI	127 789	115 141	120 314	89 900	680 363	1 133 507	1 172 431	→
MOGALE CITY	36 349	33 449	5	-	-	69 803	33 453	→
MIDVAAL	13 386	(5)	-	-	-	13 381	11 433	NONE
MERAFONG CITY	25 985	15 056	17 770	13 043	133 554	205 408	189 422	→
RANDWEST CITY	27 740	24 984	25 002	15 330	46 714	139 770	137 892	→
LESEDI	8 956	7 890	24 254	-	-	41 100	32 144	→
TOTAL	1 624 380	742 151	188 779	118 273	860 631	3 534 214	3 264 278	→

Source: Rand Water

The outstanding amount went up to R3.53 billion as at 30 September 2021 from R3.26 billion, with COJ and Midvaal LM reporting current account. City of Ekurhuleni has extended payment terms relief program to pay 70% of the bill and settle the 30% within 45 days. The municipality is adhering to the relief options terms and conditions.

Emfuleni LM has a payment arrangement to pay the old debt (up to June 2020) in 36 months, July to November 2020 in 36 months and the electricity bill that RW pay to ELM will be off-set to service the current account. Merafong City LM: Customer has a 36 months payment arrangement, they are not honoring the payment arrangement. Rand West City LM: Customer is on a 12 months interest free long term option, they are not honoring the payment arrangement. Lesedi LM: Interest on late payment of Oct 2020 invoices.

7. Eskom outstanding balances as at 30 September 2021

Municipality (R'000)	Current	Due 31 Plus	Due 61 to 90 days	Balance on original arrear account	Total Debt	Balance as at 31 August 2021	Overdue
CITY OF EKURHULENI	1,002,712	-	-	-	1 002 712	8, 930	None
CITY OF JOBURG	159,920	4,157	-	-	164 077	1 289 754	↔
CITY OF TSHWANE	845,955	-	-	-	845 955	204,065	None
EMFULENI	364 469	385 457	3 089 140	-	3 839 066	3 540 828	↔
MIDVAAL	-	-	-	-	-	45 100	None
LESEDI	26 808	-	-	-	26 808	43 172	None
MOGALE CITY	132 013	139,500	59,127	-	330 640	258 073	↔
RAND WEST CITY	142 257	130,065	95,815	361 347	368 137	279 552	↔
MERAFONG CITY	72 054	173,063	73,401	533 113	318 518	648 054	↔
TOTAL DEBT	2 746 188	832 242	3 317 483	894 460	6 895 913	6 317 528	

Source: Eskom

Outstanding amount owed to Eskom by Gauteng municipalities increased from R6.32 billion to R6.90 billion as at 30th of September 2021, with four municipalities reporting no overdue accounts (COE, COT, Lesedi LM, and Midvaal LM). Merafong City LM is honoring their payment plan and payments are done on a weekly basis to address the outstanding debt owed to Eskom.

Emfuleni LM owed 56% of the total owed by GP municipalities. The Interest component charged by Eskom to Emfuleni LM amounted to R15.40 million to date. GPT together with GCoGTA, continue to engage with Eskom for amicable solutions in dealing with overdue debt owed by Emfuleni LM.

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