THE PROVINCE OF GAUTENG

DIE PROVINSIE VAN GAUTENG

Provincial Gazette
Provinsiale Koerant

EXTRAORDINARY • BUITENGEWOON

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

Vol: 28

PRETORIA
28 JANUARY 2022
28 JANUARIE 2022

No: 26

ISSN 1682-4520

IMPORTANT NOTICE:

THE GOVERNMENT PRINTING WORKS WILL NOT BE HELD RESPONSIBLE FOR ANY ERRORS THAT MIGHT OCCUR DUE TO THE SUBMISSION OF INCOMPLETE / INCORRECT / ILLEGIBLE COPY.

NO FUTURE QUERIES WILL BE HANDLED IN CONNECTION WITH THE ABOVE.

Contents

Provincial Notices • Provinsiale Kennisgewings

PROVINCIAL NOTICE 69 OF 2022

PUBLICATION OF THE GAUTENG CONSOLIDATED STATEMENT ON THE STATE OF MUNICIPAL BUDGETS FOR THE QUARTER THAT ENDED 31 DECEMBER 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 Treasury Local Government Database.

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. 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: 26 JANUARY 2022

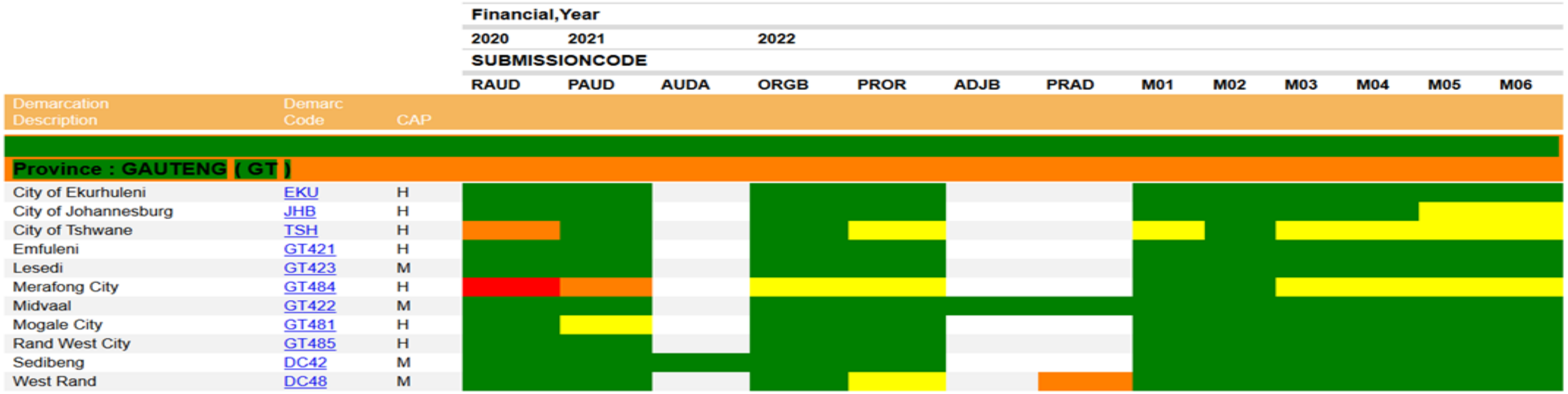
GAUTENG PROVINCE
PROVINCIAL TREASURY
REPUBLIC OF SOUTH AFRICA

MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

IN TERMS OF SECTION 71(7) OF THE MFMA

mSCOA DASHBOARD COMPLIANCE AS AT 31 DECEMBER 2021



The level of in-year compliance (M01 to M06) has significantly improved from month to month.
City of Tshwane and Merafong City LM has submitted in-year information (M06) with errors and requested the systems vendors to resolve these errors.

AGGREGATED INFORMATION FOR GAUTENG

Part 1: Operating Revenue and Expenditure

R thousands	2021/22							2020/21		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2019/20 to Q2 of 2020/21
Operating Revenue and Expenditure										
Operating Revenue	**164 848 970**	**46 904 372**	**28,5%**	**40 160 743**	**24,4%**	**87 065 115**	**52,8%**	**39 642 754**	**51,5%**	**1,3%**
Property rates	31 607 360	8 514 461	26,9%	8 149 703	25,8%	16 664 164	52,7%	7 487 521	51,6%	8,8%
	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	59 075 766	16 395 625	27,8%	12 373 588	20,9%	28 769 213	48,7%	11 693 887	49,1%	5,8%
Service charges - water revenue	21 518 689	5 350 795	24,9%	5 095 659	23,7%	10 446 454	48,5%	4 900 265	46,4%	4,0%
Service charges - sanitation revenue	9 720 783	2 458 333	25,3%	2 698 829	27,8%	5 157 162	53,1%	2 184 100	49,3%	23,6%
Service charges - refuse revenue	5 896 900	1 570 599	26,6%	1 585 294	26,9%	3 155 893	53,5%	1 364 780	48,5%	16,2%
	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	828 911	151 479	18,3%	160 045	19,3%	311 523	37,6%	146 311	43,8%	9,4%
Interest earned - external investments	717 253	73 618	10,3%	68 512	9,6%	142 130	19,8%	135 005	32,0%	(49,3%)
Interest earned - outstanding debtors	2 077 035	753 614	36,3%	748 657	36,0%	1 502 271	72,3%	655 938	72,5%	14,1%
Dividends received	-	-	-	7	-	7	-	1 100	-	(99,4%)
Fines, penalties and forfeits	2 379 851	87 848	3,7%	134 705	5,7%	222 553	9,4%	562 862	38,9%	(76,1%)
Licences and permits	313 617	96 059	30,6%	91 932	29,3%	187 991	59,9%	102 939	72,1%	(10,7%)
Agency services	482 268	122 524	25,4%	108 679	22,5%	231 203	47,9%	159 288	54,6%	(31,8%)
Transfers and subsidies	22 360 963	8 914 290	39,9%	6 905 397	30,9%	15 819 686	70,7%	8 032 887	67,7%	(14,0%)
Other revenue	7 836 433	2 416 618	30,8%	2 101 399	26,8%	4 518 017	57,7%	2 211 876	39,0%	(5,0%)
Gains	33 140	(1 490)	(4,5%)	(61 661)	(186,1%)	(63 151)	(190,6%)	3 994	(18,6%)	(1 643,9%)
Operating Expenditure	**164 165 839**	**45 334 322**	**27,6%**	**41 322 930**	**25,2%**	**86 657 252**	**52,8%**	**38 105 767**	**48,4%**	**8,4%**
Employee related costs	43 827 286	9 959 501	22,7%	11 232 669	25,6%	21 192 170	48,4%	11 735 364	54,3%	(4,3%)
Remuneration of councillors	701 375	150 274	21,4%	139 860	19,9%	290 134	41,4%	207 700	55,6%	(32,7%)
Debt impairment	13 320 345	8 223 921	61,7%	3 516 871	26,4%	11 740 793	88,1%	2 761 007	49,4%	27,4%
Depreciation and asset impairment	10 433 755	2 205 043	21,1%	2 271 487	21,8%	4 476 530	42,9%	2 109 041	40,4%	7,7%
Finance charges	6 019 317	1 095 895	18,2%	1 620 027	26,9%	2 715 922	45,1%	2 145 518	47,9%	(24,5%)
Bulk purchases	43 647 894	13 551 141	31,0%	9 529 254	21,8%	23 080 395	52,9%	6 709 587	52,3%	42,0%
Other Materials	18 084 739	3 921 552	21,7%	5 264 676	29,1%	9 186 228	50,8%	4 067 376	42,8%	29,4%
Contracted services	15 994 542	2 144 014	13,4%	3 438 675	21,5%	5 582 690	34,9%	3 880 163	40,3%	(11,4%)
Transfers and subsidies	1 213 965	1 449 565	119,4%	1 339 877	110,4%	2 789 441	229,8%	1 558 779	257,8%	(14,0%)
Other expenditure	10 805 727	2 616 890	24,2%	2 940 513	27,2%	5 557 403	51,4%	2 898 825	33,7%	1,4%
Losses	116 895	16 526	14,1%	29 021	24,8%	45 546	39,0%	32 407	54,4%	(10,4%)
Surplus/(Deficit)	**683 131**	**1 570 050**		**(1 162 187)**		**407 864**		**1 536 987**		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	7 329 814	675 640	9,2%	1 334 110	18,2%	2 009 751	27,4%	1 497 349	30,3%	(10,9%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,P	918 326	233 139	25,4%	157 502	17,2%	390 641	42,5%	780 674	192,3%	(79,8%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	(20 219)	-	(20 219)	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**8 931 271**	**2 478 830**		**309 206**		**2 788 037**		**3 815 010**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 703 069**	**2 478 830**		**268 230**		**2 747 060**		**3 814 564**		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22							2020/21		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2019/20 to Q2 of 2020/21
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance[1]	**17 483 753**	**977 237**	**5,6%**	**2 312 394**	**13,2%**	**3 289 631**	**18,8%**	**3 447 690**	**31,7%**	**(32,9%)**
National Government	6 974 634	467 765	6,7%	1 331 205	19,1%	1 798 970	25,8%	1 610 236	36,7%	(17,3%)
Provincial Government	73 215	190	,3%	22 076	30,2%	22 266	30,4%	3 337	11,6%	561,5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	839 911	61 244	7,3%	65 945	7,9%	127 189	15,1%	167 796	59,3%	(60,7%)
Transfers recognised - capital	**7 887 760**	**529 199**	**6,7%**	**1 419 226**	**18,0%**	**1 948 425**	**24,7%**	**1 781 370**	**37,8%**	**(20,3%)**
Borrowing	6 053 938	293 131	4,8%	483 181	8,0%	776 312	12,8%	1 111 555	26,5%	(56,5%)
Internally generated funds	3 542 055	154 907	4,4%	409 987	11,6%	564 894	15,9%	554 765	27,1%	(26,1%)
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional[1]	**17 471 284**	**1 028 804**	**5,9%**	**2 366 472**	**13,5%**	**3 395 276**	**19,4%**	**3 447 542**	**31,7%**	**(31,4%)**
Municipal governance and administration	**2 448 624**	**8 640**	**,4%**	**157 005**	**6,4%**	**165 645**	**6,8%**	**468 031**	**24,9%**	**(66,5%)**
Executive and Council	241 428	2 939	1,2%	2 663	1,1%	5 601	2,3%	15 375	35,5%	(82,7%)
Finance and administration	2 206 251	5 701	,3%	154 234	7,0%	159 935	7,2%	452 636	24,7%	(65,9%)
Internal audit	945	-	-	109	11,5%	109	11,5%	20	11,7%	447,0%
Community and Public Safety	**4 658 513**	**431 653**	**9,3%**	**693 908**	**14,9%**	**1 125 561**	**24,2%**	**814 623**	**41,3%**	**(14,8%)**
Community and Social Services	484 504	(4 225)	(,9%)	49 222	10,2%	44 998	9,3%	38 381	17,6%	28,2%
Sport And Recreation	264 235	10 354	3,9%	29 297	11,1%	39 650	15,0%	69 918	42,2%	(58,1%)
Public Safety	291 644	35 590	12,2%	6 727	2,3%	42 317	14,5%	76 008	45,7%	(91,1%)
Housing	3 409 521	390 346	11,4%	596 410	17,5%	986 757	28,9%	634 774	46,4%	(6,0%)
Health	208 609	(412)	(,2%)	12 251	5,9%	11 840	5,7%	(4 458)	10,7%	(374,8%)
Economic and Environmental Services	**4 448 404**	**203 411**	**4,6%**	**597 862**	**13,4%**	**801 273**	**18,0%**	**838 744**	**23,8%**	**(28,7%)**
Planning and Development	1 196 631	45 901	3,8%	86 515	7,2%	132 416	11,1%	151 378	23,8%	(42,8%)
Road Transport	3 149 157	157 510	5,0%	504 315	16,0%	661 825	21,0%	683 379	24,2%	(26,2%)
Environmental Protection	102 616	-	-	7 032	6,9%	7 032	6,9%	3 987	6,2%	76,4%
Trading Services	**5 592 422**	**384 031**	**6,9%**	**910 194**	**16,3%**	**1 294 225**	**23,1%**	**1 319 100**	**37,9%**	**(31,0%)**
Energy sources	2 113 264	48 540	2,3%	322 639	15,3%	371 180	17,6%	525 912	46,0%	(38,7%)
Water Management	2 004 935	268 666	13,4%	372 188	18,6%	640 853	32,0%	549 533	38,1%	(32,3%)
Waste Water Management	1 123 543	55 150	4,9%	188 148	16,7%	243 297	21,7%	183 581	28,8%	2,5%
Waste Management	350 680	11 675	3,3%	27 220	7,8%	38 895	11,1%	60 074	22,9%	(54,7%)
Other	**323 321**	**1 068**	**,3%**	**7 503**	**2,3%**	**8 572**	**2,7%**	**7 043**	**2,4%**	**6,5%**

[1] *Merafong 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

	2021/22							2020/21		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2019/20 to Q2 of 2020/21
Cash Flow from Operating Activities										
Receipts	**150 997 943**	**41 578 052**	**27,5%**	**37 979 934**	**25,2%**	**79 557 986**	**52,7%**	**28 329 904**	**37,2%**	**34,1%**
Property rates	31 073 799	6 191 247	19,9%	6 655 666	21,4%	12 846 914	41,3%	5 360 785	21,8%	24,2%
Service charges	92 299 475	23 541 673	25,5%	21 758 079	23,6%	45 299 752	49,1%	13 800 905	14,8%	57,7%
Other revenue	**7 722 517**	**5 223 183**	**67,6%**	**5 265 078**	**68,2%**	**10 488 260**	**135,8%**	**4 094 749**	**(9,2%)**	**28,6%**
Transfers and Subsidies - Operational	12 014 427	4 725 756	39,3%	2 893 982	24,1%	7 619 738	63,4%	3 701 372	74,3%	(21,8%)
Transfers and Subsidies - Capital	7 494 531	1 802 756	24,1%	1 343 224	17,9%	3 145 980	42,0%	1 323 569	51,2%	1,5%
Interest	393 193	93 437	23,8%	63 906	16,3%	157 343	40,0%	48 524	55,8%	31,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(122 484 048)**	**(32 871 752)**	**26,8%**	**(31 396 853)**	**25,6%**	**(64 268 606)**	**52,5%**	**14 927 046**	**(110,1%)**	**(310,3%)**
Suppliers and employees	(117 584 267)	(32 761 062)	27,9%	(30 265 022)	25,7%	(63 026 084)	53,6%	13 799 809	(105,9%)	(319,3%)
Finance charges	(3 243 420)	(104 136)	3,2%	(1 111 498)	34,3%	(1 215 634)	37,5%	1 127 237	(3 017,4%)	(198,6%)
Transfers and grants	(1 656 361)	(6 554)	,4%	(20 334)	1,2%	(26 888)	1,6%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	**28 513 895**	**8 706 299**	**30,5%**	**6 583 081**	**23,1%**	**15 289 380**	**53,6%**	**43 256 950**	**66,8%**	**(84,8%)**
Cash Flow from Investing Activities										
Receipts	**(1 774 730)**	**229 483**	**(12,9%)**	**(179 993)**	**10,1%**	**49 490**	**(2,8%)**	**815 810**	**(,3%)**	**(122,1%)**
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%)	1 371	(1,9%)	8 879	(12,1%)	11 605	(8,1%)	(88,2%)
Decrease (increase) in non-current investments	(1 734 189)	221 974	(12,8%)	(181 363)	10,5%	40 611	(2,3%)	804 204	(42,6%)	(122,6%)
Payments	**(8 921 019)**	**(222 193)**	**2,5%**	**(879 950)**	**9,9%**	**(1 102 144)**	**12,4%**	**(42 948)**	**,6%**	**1 948,9%**
Capital assets	(8 921 019)	(222 193)	2,5%	(879 950)	9,9%	(1 102 144)	12,4%	(42 948)	,6%	1 948,9%
Net Cash from/(used) Investing Activities	**(10 695 749)**	**7 290**	**(,1%)**	**(1 059 943)**	**9,9%**	**(1 052 654)**	**9,8%**	**772 862**	**,7%**	**(237,1%)**
Cash Flow from Financing Activities										
Receipts	**112 246**	**(63 409)**	**(56,5%)**	**(69 003)**	**(61,5%)**	**(132 412)**	**(118,0%)**	**(77 598)**	**158,7%**	**(11,1%)**
Short term loans	(13 737)	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 058 585	-	-	-	-	-	-	-	4 965,6%	-
Increase (decrease) in consumer deposits	(2 932 603)	(63 409)	2,2%	(69 003)	2,4%	(132 412)	4,5%	(77 598)	3,9%	(11,1%)
Payments	**(39 108)**	**45 531**	**(116,4%)**	**491 322**	**(1 256,3%)**	**536 853**	**(1 372,8%)**	**529 080**	**-**	**(7,1%)**
Repayment of borrowing	(39 108)	45 531	(116,4%)	491 322	(1 256,3%)	536 853	(1 372,8%)	529 080	-	(7,1%)
Net Cash from/(used) Financing Activities	**73 138**	**(17 878)**	**(24,4%)**	**422 319**	**577,4%**	**404 442**	**553,0%**	**451 482**	**204,3%**	**(6,5%)**
Net Increase/(Decrease) in cash held	**17 891 284**	**8 695 711**	**48,6%**	**5 945 457**	**33,2%**	**14 641 168**	**81,8%**	**44 481 293**	**75,6%**	**(86,6%)**
Cash/cash equivalents at the year begin:	6 311 786	2 128 438	33,7%	8 575 477	135,9%	2 128 438	33,7%	49 068 442	17,5%	(82,5%)
Cash/cash equivalents at the year end:	**24 203 070**	**9 616 455**	**39,7%**	**15 357 200**	**63,5%**	**15 357 200**	**63,5%**	**92 976 308**	**72,2%**	**(83,5%)**

[1] *The Monthly Budget Statement does not show all the actual cashflow information due to persistent systems mapping challenges by municipalities. 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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 789 102	6,7%	1 094 291	4,1%	918 690	3,4%	23 101 201	85,9%	26 903 284	28,8%	95 364	,4%	4 573 587	17,0%
Trade and Other Receivables from Exchange Transactions - Electricity	2 578 012	18,8%	933 252	6,8%	818 235	6,0%	9 367 966	68,4%	13 697 464	14,7%	12 155	,1%	509 794	3,7%
Receivables from Non-exchange Transactions - Property Rates	1 734 815	9,8%	750 409	4,2%	1 378 262	7,8%	13 885 214	78,2%	17 748 701	19,0%	21 672	,1%	5 064 761	28,5%
Receivables from Exchange Transactions - Waste Water Management	834 418	7,9%	553 814	5,2%	361 915	3,4%	8 875 368	83,5%	10 625 514	11,4%	46 497	,4%	992 678	9,3%
Receivables from Exchange Transactions - Waste Management	518 744	6,4%	225 464	2,8%	201 424	2,5%	7 103 878	88,3%	8 049 511	8,6%	25 171	,3%	1 282 893	15,9%
Receivables from Exchange Transactions - Property Rental Debtors	9 761	,6%	14 632	,9%	16 138	1,0%	1 536 257	97,4%	1 576 787	1,7%	8 761	,6%	3 277	,2%
Interest on Arrear Debtor Accounts	231 495	3,6%	114 977	1,8%	125 112	2,0%	5 903 327	92,6%	6 374 911	6,8%	6 515	,1%	3 744 611	58,7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure[1]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	199 436	2,4%	382 958	4,6%	427 145	5,1%	7 339 420	87,9%	8 348 959	8,9%	3 441	-	1 169 238	14,0%
Total By Income Source	**7 895 783**	**8,5%**	**4 069 796**	**4,4%**	**4 246 920**	**4,6%**	**77 112 633**	**82,6%**	**93 325 132**	**100,0%**	**219 576**	**,2%**	**17 340 837**	**18,6%**
Debtors Age Analysis By Customer Group														
Organs of State	210 538	9,0%	117 533	5,0%	43 689	1,9%	1 979 498	84,2%	2 351 259	2,5%	16	-	6 202	,3%
Commercial	2 880 184	14,6%	1 146 412	5,8%	1 537 886	7,8%	14 228 945	71,9%	19 793 426	21,2%	550	-	8 947 350	45,2%
Households	4 775 407	6,8%	2 794 682	4,0%	2 656 950	3,8%	60 249 419	85,5%	70 476 459	75,5%	219 009	,3%	8 380 465	11,9%
Other	29 654	4,2%	11 169	1,6%	8 395	1,2%	654 771	93,0%	703 988	,8%	-	-	6 821	1,0%
Total By Customer Group	**7 895 783**	**8,5%**	**4 069 796**	**4,4%**	**4 246 920**	**4,6%**	**77 112 633**	**82,6%**	**93 325 132**	**100,0%**	**219 576**	**,2%**	**17 340 837**	**18,6%**

[1] *All GP municipalities are not reporting recoverable unauthorised, irregular or fruitless and wasteful expenditure. We will take this up in a technical workshop with the municipalities.*

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 2nd Quarter ended 31 December 2021

Description	2020/21	Budget year 2021/22								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	5 935 443	6 681 352	6 681 352	2 234 843	1 979 209	4 214 052	3 340 676	873 376	26,14	6 681 352
Service charges	23 265 630	26 557 358	26 557 358	7 608 087	6 159 772	13 767 859	13 278 678	489 181	3,68	26 557 358
Investment revenue	177 725	185 002	185 002	30 033	13 666	43 698	92 501	(48 803)	(52,76)	185 002
Transfers and subsidies	5 353 005	4 952 925	4 952 925	1 791 381	1 542 652	3 334 033	2 476 463	857 570	34,63	4 952 925
Other own revenue	3 504 189	4 558 988	4 558 988	1 150 353	1 237 198	2 387 550	2 279 493	108 058	4,74	4 558 988
Total Revenue (excluding capital transfers and contributions)	**38 235 992**	**42 935 624**	**42 935 624**	**12 814 696**	**10 932 496**	**23 747 192**	**21 467 810**	**2 279 382**	**10,62**	**42 935 624**
Employee costs	9 336 573	10 261 652	10 261 652	2 376 172	2 544 056	4 920 228	5 130 837	(210 609)	(4,10)	10 261 652
Remuneration of councillors	141 429	155 879	155 879	35 123	33 279	68 403	77 940	(9 537)	(12,24)	155 879
Depreciation & asset impairment	2 656 659	2 505 909	2 505 909	628 745	628 786	1 257 531	1 252 955	4 576	0,37	2 505 909
Finance charges	1 380 594	1 176 610	1 176 610	124 852	404 774	529 626	588 305	(58 678)	(9,97)	1 176 610
Materials and bulk purchases	17 254 447	19 071 846	19 071 846	5 811 698	4 604 374	10 416 072	9 535 927	880 145	9,23	19 071 846
Transfers and subsidies	520 708	627 142	627 142	58 314	133 307	191 621	313 571	(121 950)	(38,89)	627 142
Other expenditure	10 353 604	8 876 586	8 876 586	1 623 883	2 219 962	3 843 845	4 438 303	(594 458)	(13,39)	8 876 586
Total Expenditure	**41 644 015**	**42 675 624**	**42 675 624**	**10 658 789**	**10 568 538**	**21 227 326**	**21 337 837**	**(110 511)**	**(0,52)**	**42 675 624**
Surplus/(Deficit)	**(3 408 023)**	**260 000**	**260 000**	**2 155 908**	**363 958**	**2 519 866**	**129 973**	**2 389 893**	**1 838,76**	**260 000**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 429 757	2 147 384	2 147 384	103 825	465 035	568 860	1 073 692	(504 832)	(47,02)	2 147 384
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 228 309	187 100	187 100	91 674	29 729	121 402	93 550	27 852	29,77	187 100
Surplus/(Deficit) after capital transfers & contributions	**250 043**	**2 594 484**	**2 594 484**	**2 351 406**	**858 722**	**3 210 128**	**1 297 215**	**1 912 913**	**147,46**	**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**	**858 722**	**3 210 128**	**1 297 215**	**1 912 913**	**147,46**	**2 594 484**
Capital expenditure & funds sources										
Capital expenditure	**4 665 962**	**4 081 636**	**4 081 636**	**149 993**	**687 942**	**837 935**	**2 040 819**	**(1 202 883)**	**(58,94)**	**4 081 636**
Transfers recognised - capital	2 430 807	2 147 384	2 147 384	103 825	465 035	568 860	1 073 693	(504 832)	(47,02)	2 147 384
Borrowing	1 698 908	1 496 613	1 496 613	40 927	136 074	177 001	748 307	(571 306)	(76,35)	1 496 613
Internally generated funds	536 246	437 638	437 638	5 241	86 833	92 074	218 819	(126 745)	(57,92)	437 638
Total sources of capital funds	**4 665 962**	**4 081 636**	**4 081 636**	**149 993**	**687 942**	**837 935**	**2 040 819**	**(1 202 883)**	**(58,94)**	**4 081 636**
Financial position										
Total current assets	9 696 546	7 731 063	7 731 063	10 625 637	1 067 671	11 693 308	3 865 531	7 827 777	202,50	7 731 063
Total non current assets	65 052 241	73 857 744	73 857 744	64 124 679	117 653	64 242 332	36 928 875	27 313 457	73,96	73 857 744
Total current liabilities	13 940 853	4 470 293	4 470 293	11 924 353	618 407	12 542 760	2 235 128	10 307 631	461,17	4 470 293
Total non current liabilities	10 320 631	11 014 045	11 014 045	10 218 853	(267 558)	9 951 295	5 507 023	4 444 272	80,70	11 014 045
Community wealth/Equity	50 487 304	66 104 468	66 104 468	52 607 110	834 475	53 441 585	33 052 227	20 389 358	61,69	66 104 468
Cash flows [1]										
Net cash from (used) operating	3 676 693	(2 753 302)	(2 753 302)	(4 915 574)	(2 869 687)	(7 785 261)	(1 376 670)	(6 408 591)	465,51	(2 753 302)
Net cash from (used) investing	(2 015 834)	(3 940 864)	(3 940 864)	(33 185)	(809 277)	(842 462)	(1 970 433)	1 127 971	(57,24)	(3 940 864)
Net cash from (used) financing	1 062 847	(54 725)	(54 725)	(68 355)	8 754	(59 601)	(27 362)	(32 239)	117,82	(54 725)
Cash/cash equivalents at the year end	**4 393 486**	**(5 039 404)**	**(5 039 404)**	**(3 877 850)**	**(7 548 054)**	**(7 548 054)**	**(3 232 008)**	**(4 316 046)**	**133,54**	**(5 039 404)**
Collection Rate [2]	**52,83**	**111,29**	**111,29**	**76,46**	**94,78**	**84,76**	**111,29**	**-**	**-**	**111,29**
Property rates	59,84	129,26	129,26	45,69	58,08	51,51	129,26	-	-	129,26
Service charges	51,87	108,23	108,23	86,69	108,43	96,42	108,23	-	-	108,23
Service charges - electricity revenue	52,33	116,44	116,44	91,13	126,59	106,17	116,44	-	-	116,44
Service charges - water revenue	48,72	93,35	93,35	50,40	76,00	63,02	93,35	-	-	93,35
Service charges - sanitation revenue	70,80	59,64	59,64	151,29	112,93	131,77	59,64	-	-	59,64
Service charges - refuse revenue	33,10	127,77	127,77	64,24	26,50	45,96	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 puling through to Schedule C.*

City of Ekurhuleni (EKU): Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	497 305	5,4%	304 714	3,3%	276 431	3,0%	8 060 718	88,2%	9 139 168	39,0%	76 485	,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 152 381	42,2%	207 790	7,6%	97 377	3,6%	1 270 844	46,6%	2 728 393	11,6%	8 185	,3%	-	-
Receivables from Non-exchange Transactions - Property Rates	622 813	15,4%	286 199	7,1%	217 352	5,4%	2 928 243	72,2%	4 054 607	17,3%	16 778	,4%	-	-
Receivables from Exchange Transactions - Waste Water Management	162 916	6,7%	84 845	3,5%	77 861	3,2%	2 099 332	86,6%	2 424 954	10,4%	41 528	1,7%	-	-
Receivables from Exchange Transactions - Waste Management	131 924	5,7%	78 770	3,4%	67 874	2,9%	2 032 604	87,9%	2 311 173	9,9%	19 106	,8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 836	1,5%	4 143	2,1%	4 598	2,4%	181 212	94,0%	192 788	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	40 969	2,2%	39 275	2,1%	38 943	2,1%	1 742 934	93,6%	1 862 120	7,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	64 840	9,1%	28 638	4,0%	16 951	2,4%	602 046	84,5%	712 474	3,0%	-	-	-	-
Total By Income Source	**2 675 984**	**11,4%**	**1 034 373**	**4,4%**	**797 387**	**3,4%**	**18 917 933**	**80,8%**	**23 425 677**	**100,0%**	**162 082**	**,7%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	54 335	29,4%	32 485	17,6%	17 876	9,7%	80 265	43,4%	184 961	,8%	-	-	-	-
Commercial	1 448 858	33,6%	324 242	7,5%	174 752	4,1%	2 359 933	54,8%	4 307 784	18,4%	-	-	-	-
Households	1 149 147	6,1%	672 101	3,6%	599 874	3,2%	16 281 188	87,1%	18 702 310	79,8%	162 082	,9%	-	-
Other	23 645	10,3%	5 545	2,4%	4 886	2,1%	196 546	85,2%	230 622	1,0%	-	-	-	-
Total By Customer Group	**2 675 984**	**11,4%**	**1 034 373**	**4,4%**	**797 387**	**3,4%**	**18 917 933**	**80,8%**	**23 425 677**	**100,0%**	**162 082**	**,7%**	**-**	**-**

City of Ekurhuleni (EKU): Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 139 148	100,0%	-	-	-	-	-	-	1 139 148	78,3%
Bulk Water	308 252	100,0%	-	-	-	-	-	-	308 252	21,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	6 715	100,0%	-	-	-	-	-	-	6 715	,5%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 454 114**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 454 114**	**100,0%**

Gauteng: City of Johannesburg (JHB) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2021

Description	2020/21	Budget year 2021/22								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	13 035 302	13 479 333	13 479 333	3 383 730	3 389 419	6 773 148	6 739 666	33 482	0,50	13 479 333
Service charges	31 851 796	36 859 015	36 859 015	9 231 892	8 305 932	17 537 824	18 462 898	(925 073)	(5,01)	36 859 015
Investment revenue	285 690	330 905	330 905	33 929	25 585	59 514	164 219	(104 705)	(63,76)	330 905
Transfers and subsidies	15 138 493	10 724 018	10 724 018	4 581 219	4 302 467	8 883 686	5 406 995	3 476 691	64,30	10 724 018
Other own revenue	7 872 460	4 453 515	4 453 515	1 311 536	1 497 971	2 809 507	2 154 459	655 048	30,40	4 453 515
Total Revenue (excluding capital transfers and contributions)	**68 183 742**	**65 846 786**	**65 846 786**	**18 542 306**	**17 521 373**	**36 063 679**	**32 928 237**	**3 135 442**	**9,52**	**65 846 786**
Employee costs	15 965 218	17 118 019	17 118 019	3 883 379	4 872 806	8 756 185	8 988 205	(232 021)	(2,58)	17 118 019
Remuneration of councillors	168 115	187 015	187 015	41 614	37 901	79 515	93 507	(13 993)	(14,96)	187 015
Depreciation & asset impairment	3 976 875	4 332 706	4 332 706	936 120	931 342	1 867 463	2 163 323	(295 861)	(13,68)	4 332 706
Finance charges	3 776 453	3 177 846	3 177 846	886 255	705 434	1 591 689	1 587 896	3 792	0,24	3 177 846
Materials and bulk purchases	18 705 449	21 396 860	21 396 860	6 599 970	4 558 420	11 158 390	10 408 216	750 174	7,21	21 396 860
Transfers and subsidies	4 231 642	512 293	512 293	1 387 703	1 206 423	2 594 126	261 864	2 332 262	890,64	512 293
Other expenditure	20 235 439	18 412 616	18 412 616	4 440 159	4 617 715	9 057 875	9 134 073	(76 198)	(0,83)	18 412 616
Total Expenditure	**67 059 192**	**65 137 354**	**65 137 354**	**18 175 200**	**16 930 041**	**35 105 242**	**32 637 085**	**2 468 156**	**7,56**	**65 137 354**
Surplus/(Deficit)	**1 124 550**	**709 432**	**709 432**	**367 106**	**591 331**	**958 437**	**291 151**	**667 286**	**229,19**	**709 432**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 692 276	1 972 300	1 972 300	290 154	254 230	544 384	1 000 261	(455 877)	(45,58)	1 972 300
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	187 281	553 178	553 178	96 089	100 012	196 101	194 350	1 751	0,90	553 178
Surplus/(Deficit) after capital transfers & contributions	**4 004 106**	**3 234 910**	**3 234 910**	**753 349**	**945 573**	**1 698 922**	**1 485 762**	**213 160**	**14,35**	**3 234 910**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 004 106**	**3 234 910**	**3 234 910**	**753 349**	**945 573**	**1 698 922**	**1 485 762**	**213 160**	**14,35**	**3 234 910**
Capital expenditure & funds sources										
Capital expenditure	**6 108 967**	**8 157 478**	**8 157 478**	**543 045**	**715 182**	**1 258 227**	**4 078 739**	**(2 820 512)**	**(69,15)**	**8 157 478**
Transfers recognised - capital	2 867 522	2 525 478	2 525 478	132 328	194 263	326 591	1 262 739	(936 148)	(74,14)	2 525 478
Borrowing	1 992 426	3 032 000	3 032 000	221 566	199 508	421 074	1 516 000	(1 094 926)	(72,22)	3 032 000
Internally generated funds	1 247 188	2 600 000	2 600 000	137 810	269 481	407 291	1 300 000	(892 709)	(68,67)	2 600 000
Total sources of capital funds	**6 107 136**	**8 157 478**	**8 157 478**	**491 704**	**663 252**	**1 154 956**	**4 078 739**	**(2 923 783)**	**(71,68)**	**8 157 478**
Financial position										
Total current assets	51 032 100	17 735 260	17 735 260	5 413 222	(3 070 243)	2 342 979	8 867 630	(6 524 651)	(73,58)	17 735 260
Total non current assets	96 189 929	89 277 813	89 277 813	1 848 386	(2 093 948)	(245 562)	44 638 907	(44 884 469)	(100,55)	89 277 813
Total current liabilities	46 360 218	17 208 272	17 208 272	1 157 241	(2 416 097)	(1 258 856)	8 604 136	(9 862 992)	(114,63)	17 208 272
Total non current liabilities	40 695 924	27 966 068	27 966 068	5 368 098	(3 230 172)	2 137 926	13 983 034	(11 845 108)	(84,71)	27 966 068
Community wealth/Equity	56 069 090	61 838 733	61 838 733	1 461 591	(144 392)	1 317 199	30 919 367	(29 602 167)	(95,74)	61 838 733
Cash flows										
Net cash from (used) operating	68 794 095	13 394 439	13 394 439	1 506 850	(114 974)	1 391 876	6 586 557	(5 194 681)	(78,87)	13 394 439
Net cash from (used) investing	(150 264)	(1 104 778)	(1 104 778)	99 302	54	99 356	(552 389)	651 745	(117,99)	(1 104 778)
Net cash from (used) financing	679 674	1 824 565	1 824 565	31 557	479 400	510 958	(603 718)	1 114 675	(184,64)	1 824 565
Cash/cash equivalents at the year end[1]	**75 458 554**	**18 953 906**	**18 953 906**	**1 170 557**	**1 362 254**	**1 362 254**	**5 833 757**	**(4 471 503)**	**(76,65)**	**18 953 906**
Collection Rate[2]	**90,72**	**89,94**	**89,94**	**87,47**	**92,92**	**90,09**	**89,95**	**-**	**-**	**89,94**
Property rates	89,75	91,44	91,44	83,76	91,75	87,76	91,44	-	-	91,44
Service charges	94,87	90,43	90,43	92,36	97,20	94,65	90,45	-	-	90,43
Service charges - electricity revenue	105,95	97,63	97,63	100,93	111,42	105,53	97,63	-	-	97,63
Service charges - water revenue	134,52	81,20	81,20	132,56	151,54	141,78	81,20	-	-	81,20
Service charges - sanitation revenue	-	81,20	81,20	-	-	-	81,20	-	-	81,20
Service charges - refuse revenue	88,92	85,24	85,24	87,57	81,63	84,39	85,24	-	-	85,24
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 puling 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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	596 745	4,7%	582 453	4,6%	427 596	3,4%	11 135 424	87,4%	12 742 218	32,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	675 689	9,3%	560 692	7,7%	542 394	7,5%	5 485 013	75,5%	7 263 787	18,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	347 328	4,4%	292 906	3,7%	273 888	3,4%	7 054 129	88,5%	7 968 251	20,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	497 289	7,2%	422 420	6,1%	238 837	3,5%	5 711 645	83,1%	6 870 191	17,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	205 846	5,3%	105 890	2,7%	92 874	2,4%	3 495 192	89,6%	3 899 802	9,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(5 237)	(,6%)	8 813	1,0%	8 586	1,0%	880 554	98,6%	892 717	2,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 317 660**	**5,8%**	**1 973 175**	**5,0%**	**1 584 175**	**4,0%**	**33 761 957**	**85,2%**	**39 636 967**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 062	,2%	51 994	4,1%	30 263	2,4%	1 174 012	93,2%	1 259 332	3,2%	-	-	-	-
Commercial	519 801	7,9%	454 443	6,9%	285 152	4,3%	5 296 489	80,8%	6 555 885	16,5%	-	-	-	-
Households	1 794 797	5,6%	1 466 738	4,6%	1 268 760	4,0%	27 291 455	85,8%	31 821 750	80,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 317 660**	**5,8%**	**1 973 175**	**5,0%**	**1 584 175**	**4,0%**	**33 761 957**	**85,2%**	**39 636 967**	**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	1 167 714	100,0%	-	-	-	-	-	-	1 167 714	22,8%
Bulk Water	586 311	100,0%	-	-	-	-	-	-	586 311	11,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 486 467	90,6%	34 011	2,1%	10 831	,7%	109 466	6,7%	1 640 776	32,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 329 314	76,8%	40 613	2,3%	30 254	1,7%	331 372	19,1%	1 731 553	33,8%
Total	**4 569 806**	**89,1%**	**74 624**	**1,5%**	**41 085**	**,8%**	**440 838**	**8,6%**	**5 126 353**	**100,0%**

Gauteng: City of Tshwane (TSH) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2021

Description	2020/21	Budget year 2021/22								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	8 403 911	8 587 212	8 587 212	2 150 554	2 100 958	4 251 512	4 188 867	62 646	1,50	8 587 212
Service charges	19 698 621	22 883 629	22 883 629	6 251 183	5 086 181	11 337 363	11 338 183	(820)	(0,01)	22 883 629
Investment revenue	227 319	159 184	159 184	4 480	21 703	26 183	95 145	(68 962)	(72,48)	159 184
Transfers and subsidies	3 833 196	3 688 050	3 688 050	1 372 091	119 861	1 491 953	2 774 429	(1 282 476)	(46,22)	3 688 050
Other own revenue	2 950 930	3 676 253	3 676 253	961 149	316 189	1 277 338	1 644 474	(367 136)	(22,33)	3 676 253
Total Revenue (excluding capital transfers and contributions)	**35 113 978**	**38 994 329**	**38 994 329**	**10 739 458**	**7 644 893**	**18 384 350**	**20 041 097**	**(1 656 747)**	**(8,27)**	**38 994 329**
Employee costs	12 125 554	12 155 085	12 155 085	2 889 691	2 779 726	5 669 417	6 256 883	(587 466)	(9,39)	12 155 085
Remuneration of councillors	131 577	154 588	154 588	32 703	30 836	63 539	77 294	(13 755)	(17,80)	154 588
Depreciation & asset impairment	2 464 319	2 499 321	2 499 321	511 831	513 745	1 025 576	1 211 425	(185 848)	(15,34)	2 499 321
Finance charges	1 468 437	1 515 089	1 515 089	34 832	390 132	424 964	719 291	(294 327)	(40,92)	1 515 089
Materials and bulk purchases	13 537 923	14 951 940	14 951 940	3 429 421	3 325 700	6 755 121	7 132 252	(377 131)	(5,29)	14 951 940
Transfers and subsidies	125 326	43 164	43 164	545	1 168	1 713	12 594	(10 880)	(86,39)	43 164
Other expenditure	7 315 207	7 820 368	7 820 368	1 399 261	1 974 975	3 374 236	3 601 278	(227 043)	(6,30)	7 820 368
Total Expenditure	**37 168 344**	**39 139 554**	**39 139 554**	**8 298 285**	**9 016 281**	**17 314 566**	**19 011 016**	**(1 696 450)**	**(8,92)**	**39 139 554**
Surplus/(Deficit)	**(2 054 366)**	**(145 225)**	**(145 225)**	**2 441 173**	**(1 371 388)**	**1 069 785**	**1 030 082**	**39 703**	**3,85**	**(145 225)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	699 746	2 277 571	2 277 571	205 928	389 249	595 177	1 138 759	(543 581)	(47,73)	2 277 571
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 360 412	175 958	175 958	45 349	7 244	52 594	58 153	(5 560)	(9,56)	175 958
Surplus/(Deficit) after capital transfers & contributions	**5 792**	**2 308 304**	**2 308 304**	**2 692 450**	**(974 895)**	**1 717 556**	**2 226 994**	**(509 438)**	**(22,88)**	**2 308 304**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**5 792**	**2 308 304**	**2 308 304**	**2 692 450**	**(974 895)**	**1 717 556**	**2 226 994**	**(509 438)**	**(22,88)**	**2 308 304**
Capital expenditure & funds sources										
Capital expenditure	**80 185**	**3 956 871**	**3 956 871**	**231 855**	**697 956**	**929 812**	**1 811 671**	**(881 859)**	**(48,68)**	**3 956 871**
Transfers recognised - capital	33 115	2 287 571	2 287 571	203 635	538 189	741 825	1 082 828	(341 004)	(31,49)	2 287 571
Borrowing	38 952	1 500 000	1 500 000	26 692	137 741	164 433	643 571	(479 138)	(74,45)	1 500 000
Internally generated funds	8 118	169 300	169 300	1 528	22 026	23 554	85 272	(61 718)	(72,38)	169 300
Total sources of capital funds	**80 185**	**3 956 871**	**3 956 871**	**231 855**	**697 956**	**929 812**	**1 811 671**	**(881 859)**	**(48,68)**	**3 956 871**
Financial position										
Total current assets	397 270	13 523 871	13 523 871	(3 095 882)	(1 751 351)	(4 847 232)	13 160 382	(18 007 615)	(136,83)	13 523 871
Total non current assets	2 145 034	47 208 883	47 208 883	365 615	602 570	968 185	46 335 946	(45 367 761)	(97,91)	47 208 883
Total current liabilities	22 957 508	13 422 403	13 422 403	(5 457 141)	(967 467)	(6 424 608)	11 915 627	(18 340 235)	(153,92)	13 422 403
Total non current liabilities	10 874 060	17 594 469	17 594 469	(112 963)	(147 280)	(260 243)	17 935 352	(18 195 596)	(101,45)	17 594 469
Community wealth/Equity	(31 295 056)	(29 828 582)	(29 828 582)	147 386	940 861	1 088 248	(29 818 053)	30 906 301	(103,65)	(29 828 582)
Cash flows										
Net cash from (used) operating	(30 228)	19 737 683	19 737 683	11 593 254	8 441 729	20 034 982	11 152 280	8 882 703	79,65	19 737 683
Net cash from (used) investing	131 974	(4 765 356)	(4 765 356)	3 393	1 333	4 726	(2 579 044)	2 583 770	(100,18)	(4 765 356)
Net cash from (used) financing	267 740	(1 699 480)	(1 699 480)	(13 702)	11 607	(2 095)	(1 206 899)	1 204 805	(99,83)	(1 699 480)
Cash/cash equivalents at the year end[1]	**369 485**	**12 582 221**	**12 582 221**	**11 582 945**	**20 037 614**	**20 037 614**	**6 687 311**	**13 350 303**	**199,64**	**12 582 221**
Collection Rate[2]	**-**	**97,55**	**97,55**	**100,95**	**99,05**	**100,07**	**99,25**	**-**	**-**	**97,55**
Property rates	-	100,37	100,37	100,00	100,00	100,00	100,03	-	-	100,37
Service charges	-	100,00	100,00	103,90	102,01	103,06	100,00	-	-	100,00
Service charges - electricity revenue	-	100,00	100,00	104,53	109,17	106,51	100,00	-	-	100,00
Service charges - water revenue	-	100,00	100,00	103,16	91,39	97,41	100,00	-	-	100,00
Service charges - sanitation revenue	-	100,00	100,00	131,01	85,29	108,19	100,00	-	-	100,00
Service charges - refuse revenue	-	100,00	100,00	79,06	93,72	86,01	100,00	-	-	100,00
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 puling through to Schedule C.

City of Tshwane (COT): Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	598 749	18,2%	168 525	5,1%	175 487	5,3%	2 344 509	71,3%	3 287 270	19,4%	19 064	,6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	633 164	20,8%	131 023	4,3%	160 886	5,3%	2 116 767	69,6%	3 041 840	18,0%	4 078	,1%	-	-
Receivables from Non-exchange Transactions - Property Rates	675 509	18,4%	105 320	2,9%	98 610	2,7%	2 795 267	76,1%	3 674 706	21,7%	5 176	,1%	-	-
Receivables from Exchange Transactions - Waste Water Management	137 413	21,3%	28 991	4,5%	29 952	4,7%	447 489	69,5%	643 845	3,8%	5 277	,8%	-	-
Receivables from Exchange Transactions - Waste Management	150 958	14,1%	25 613	2,4%	26 960	2,5%	865 602	81,0%	1 069 132	6,3%	6 324	,6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11 760	2,4%	1 378	,3%	2 781	,6%	466 518	96,7%	482 436	2,8%	8 804	1,8%	-	-
Interest on Arrear Debtor Accounts	158 708	4,7%	54 561	1,6%	63 332	1,9%	3 070 369	91,7%	3 346 969	19,8%	6 546	,2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(335 552)	(24,3%)	23 109	1,7%	136 218	9,9%	1 558 869	112,7%	1 382 644	8,2%	3 463	,3%	-	-
Total By Income Source	**2 030 708**	**12,0%**	**538 518**	**3,2%**	**694 226**	**4,1%**	**13 665 390**	**80,7%**	**16 928 843**	**100,0%**	**58 731**	**,3%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	115 838	20,6%	(6 176)	(1,1%)	(25 345)	(4,5%)	477 013	85,0%	561 331	3,3%	-	-	-	-
Commercial	536 562	11,5%	173 149	3,7%	180 478	3,9%	3 775 227	80,9%	4 665 415	27,6%	577	-	-	-
Households	1 378 309	11,8%	371 545	3,2%	539 093	4,6%	9 413 150	80,4%	11 702 098	69,1%	58 154	,5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 030 708**	**12,0%**	**538 518**	**3,2%**	**694 226**	**4,1%**	**13 665 390**	**80,7%**	**16 928 843**	**100,0%**	**58 731**	**,3%**	**-**	**-**

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	958 115	100,0%	-	-	-	-	-	-	958 115	18,2%
Bulk Water	593 515	100,0%	-	-	-	-	-	-	593 515	11,3%
PAYE deductions	172 335	100,0%	-	-	-	-	-	-	172 335	3,3%
VAT (output less input)	36 332	100,0%	-	-	-	-	-	-	36 332	,7%
Pensions / Retirement	152 263	100,0%	-	-	-	-	-	-	152 263	2,9%
Loan repayments	147 124	100,0%	-	-	-	-	-	-	147 124	2,8%
Trade Creditors	1 123 854	100,0%	-	-	-	-	-	-	1 123 854	21,4%
Auditor-General	11 178	100,0%	-	-	-	-	-	-	11 178	,2%
Other	2 063 980	100,0%	-	-	-	-	-	-	2 063 980	39,2%
Total	**5 258 696**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**5 258 696**	**100,0%**

Gauteng: Emfuleni (GT421) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2021

Description	2020/21	Budget year 2021/22								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	945 720	1 001 052	1 001 052	245 664	218 162	463 826	500 526	(36 700)	(7,33)	1 001 052
Service charges	4 142 570	4 410 246	4 410 246	1 292 898	939 843	2 232 740	2 205 123	27 617	1,25	4 410 246
Investment revenue	6 406	3 085	3 085	20	26	45	1 543	(1 497)	(97,07)	3 085
Transfers and subsidies	1 349 993	967 560	967 560	370 757	300 137	670 894	483 780	187 113	38,68	967 560
Other own revenue	240 044	372 377	372 377	37 290	54 117	91 406	186 189	(94 782)	(50,91)	372 377
Total Revenue (excluding capital transfers and contributions)	**6 684 732**	**6 754 321**	**6 754 321**	**1 946 627**	**1 512 284**	**3 458 912**	**3 377 160**	**81 751**	**2,42**	**6 754 321**
Employee costs	1 157 758	1 331 824	1 331 824	280 729	216 963	497 692	665 915	(168 224)	(25,26)	1 331 824
Remuneration of councillors	56 645	59 577	59 577	14 245	13 308	27 553	29 789	(2 236)	(7,50)	59 577
Depreciation & asset impairment	504 243	374 524	374 524	41 082	41 082	82 164	187 263	(105 099)	(56,12)	374 524
Finance charges	195 757	-	-	14 725	75 910	90 635	-	90 635	-	-
Materials and bulk purchases	3 247 612	2 789 163	2 789 163	573 324	1 325 034	1 898 358	1 394 582	503 777	36,12	2 789 163
Transfers and subsidies	3 032	-	-	-	-	-	-	-	-	-
Other expenditure	2 611 880	1 966 364	1 966 364	5 202 971	671 217	5 874 188	983 183	4 891 006	497,47	1 966 364
Total Expenditure	**7 776 926**	**6 521 452**	**6 521 452**	**6 127 077**	**2 343 514**	**8 470 591**	**3 260 731**	**5 209 860**	**159,78**	**6 521 452**
Surplus/(Deficit)	**(1 092 194)**	**232 869**	**232 869**	**(4 180 450)**	**(831 230)**	**(5 011 679)**	**116 429**	**(5 128 108)**	**(4 404,49)**	**232 869**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	40 953	195 673	195 673	-	1 392	1 392	97 836	(96 444)	(98,58)	195 673
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 189 999	90	90	24	52	76	45	31	68,66	90
Surplus/(Deficit) after capital transfers & contributions	**138 759**	**428 632**	**428 632**	**(4 180 426)**	**(829 785)**	**(5 010 211)**	**214 310**	**(5 224 521)**	**(2 437,83)**	**428 632**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**138 759**	**428 632**	**428 632**	**(4 180 426)**	**(829 785)**	**(5 010 211)**	**214 310**	**(5 224 521)**	**(2 437,83)**	**428 632**
Capital expenditure & funds sources										
Capital expenditure	**1 316 687**	**428 632**	**428 632**	**3 042**	**15 220**	**18 262**	**214 316**	**(196 054)**	**(91,48)**	**428 632**
Transfers recognised - capital	1 212 240	199 673	199 673	-	5 193	5 193	99 836	(94 644)	(94,80)	199 673
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	104 447	228 759	228 759	3 042	10 027	13 069	114 380	(101 310)	(88,57)	228 759
Total sources of capital funds	**1 316 687**	**428 432**	**428 432**	**3 042**	**15 220**	**18 262**	**214 216**	**(195 954)**	**(91,47)**	**428 432**
Financial position										
Total current assets	2 388 610	1 375 087	1 375 087	(2 506 036)	(114 887)	(2 620 923)	687 544	(3 308 467)	(481,20)	1 375 087
Total non current assets	11 788 734	11 508 810	11 508 810	11 750 694	(107 457)	11 643 237	5 754 409	5 888 828	102,34	11 508 810
Total current liabilities	6 408 931	2 852 463	2 852 463	5 678 192	630 500	6 308 692	1 426 227	4 882 465	342,33	2 852 463
Total non current liabilities	407 677	344 382	344 382	387 134	-	387 134	172 191	214 943	124,83	344 382
Community wealth/Equity	6 986 083	9 687 053	9 687 053	3 179 332	(852 845)	2 326 488	4 843 525	(2 517 038)	(51,97)	9 687 053
Cash flows										
Net cash from (used) operating	984 063	(4 124 997)	(4 124 997)	65 918	79 807	145 725	(2 062 502)	2 208 228	(107,07)	(4 124 997)
Net cash from (used) investing	(198 172)	(428 431)	(428 431)	(3 041)	(15 220)	(18 261)	(214 216)	195 955	(91,48)	(428 431)
Net cash from (used) financing	3 730	(5 792)	(5 792)	(4 111)	(178)	(4 289)	(2 896)	(1 393)	48,11	(5 792)
Cash/cash equivalents at the year end[1]	**1 029 958**	**(4 318 899)**	**(4 318 899)**	**328 246**	**392 655**	**392 655**	**(2 259 587)**	**2 652 242**	**(117,38)**	**(4 318 899)**
Collection Rate [2]	**67,29**	**78,80**	**78,80**	**75,08**	**104,88**	**87,94**	**78,80**	**-**	**-**	**78,80**
Property rates	56,82	79,59	79,59	37,18	84,04	59,22	79,59	-	-	79,59
Service charges	70,91	79,99	79,99	83,51	112,52	95,72	79,99	-	-	79,99
Service charges - electricity revenue	80,39	90,85	90,85	82,59	107,61	92,90	90,85	-	-	90,85
Service charges - water revenue	74,36	56,36	56,36	96,06	149,36	119,23	56,36	-	-	56,36
Service charges - sanitation revenue	36,38	62,27	62,27	71,04	92,80	80,49	62,27	-	-	62,27
Service charges - refuse revenue	23,07	49,94	49,94	61,52	66,02	63,73	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.*

[2] *Collection rates are not puling through to Schedule C.*

Emfuleni: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	436 451	8,4%	305 054	5,9%	262 934	5,0%	4 203 684	80,7%	5 208 123	100,0%	-	-	-	-
Total By Income Source	**436 451**	**8,4%**	**305 054**	**5,9%**	**262 934**	**5,0%**	**4 203 684**	**80,7%**	**5 208 123**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	20 620	12,0%	31 920	18,5%	9 777	5,7%	110 093	63,9%	172 411	3,3%	-	-	-	-
Commercial	187 480	13,9%	112 010	8,3%	104 447	7,8%	941 278	70,0%	1 345 215	25,8%	-	-	-	-
Households	228 350	6,2%	161 124	4,4%	148 710	4,0%	3 152 313	85,4%	3 690 497	70,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**436 451**	**8,4%**	**305 054**	**5,9%**	**262 934**	**5,0%**	**4 203 684**	**80,7%**	**5 208 123**	**100,0%**	**-**	**-**	**-**	**-**

Emfuleni LM debtors figures not puling 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	%
Creditor Age Analysis										
Bulk Electricity	-	-	137 253	3,2%	62 971	1,5%	4 115 395	95,4%	4 315 618	75,7%
Bulk Water	-	-	5 134	,4%	38 519	3,1%	1 205 536	96,5%	1 249 190	21,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40 875	29,6%	17 286	12,5%	10 358	7,5%	69 560	50,4%	138 080	2,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**40 875**	**,7%**	**159 673**	**2,8%**	**111 848**	**2,0%**	**5 390 492**	**94,5%**	**5 702 889**	**100,0%**

Gauteng: Lesedi (GT423) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2021

Description	2020/21	Budget year 2021/22								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	140 268	146 785	146 785	36 712	36 790	73 502	73 392	110	0,15	146 785
Service charges	538 592	645 062	645 062	168 523	133 795	302 318	322 531	(20 213)	(6,27)	645 062
Investment revenue	2 723	4 799	4 799	238	490	728	2 399	(1 671)	(69,65)	4 799
Transfers and subsidies	179 648	178 962	178 962	66 933	59 413	126 346	89 481	36 865	41,20	178 962
Other own revenue	53 984	77 754	77 754	13 758	15 155	28 913	38 877	(9 964)	(25,63)	77 754
Total Revenue (excluding capital transfers and contributions)	**915 215**	**1 053 362**	**1 053 362**	**286 164**	**245 643**	**531 808**	**526 681**	**5 127**	**0,97**	**1 053 362**
Employee costs	216 654	221 870	221 870	50 853	56 049	106 902	110 936	(4 035)	(3,64)	221 870
Remuneration of councillors	11 837	13 061	13 061	2 874	2 902	5 776	6 531	(755)	(11,55)	13 061
Depreciation & asset impairment	37 311	39 015	39 015	-	-	-	19 508	(19 508)	(100,00)	39 015
Finance charges	4 144	3 874	3 874	1 064	1 064	2 129	1 937	192	9,89	3 874
Materials and bulk purchases	379 489	427 340	427 340	100 113	104 046	204 159	213 670	(9 511)	(4,45)	427 340
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	342 899	341 271	341 271	32 846	36 831	69 678	170 636	(100 959)	(59,17)	341 271
Total Expenditure	**992 334**	**1 046 430**	**1 046 430**	**187 750**	**200 892**	**388 643**	**523 217**	**(134 574)**	**(25,72)**	**1 046 430**
Surplus/(Deficit)	**(77 119)**	**6 932**	**6 932**	**98 414**	**44 751**	**143 165**	**3 464**	**139 701**	**4 033,09**	**6 932**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	87 500	99 943	99 943	11 624	31 593	43 217	49 972	(6 755)	(13,52)	99 943
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	39 995	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	**50 376**	**106 875**	**106 875**	**110 038**	**76 344**	**186 382**	**53 435**	**132 947**	**248,80**	**106 875**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**50 376**	**106 875**	**106 875**	**110 038**	**76 344**	**186 382**	**53 435**	**132 947**	**248,80**	**106 875**
Capital expenditure & funds sources										
Capital expenditure	**71 024**	**111 107**	**111 107**	**10 436**	**35 122**	**45 558**	**55 553**	**(9 996)**	**(17,99)**	**111 107**
Transfers recognised - capital	57 039	95 980	95 980	10 386	28 844	39 230	47 990	(8 760)	(18,25)	95 980
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 984	15 127	15 127	51	6 277	6 328	7 564	(1 236)	(16,34)	15 127
Financial position										
Total current assets	520 611	359 191	359 191	606 401	52 477	658 879	179 596	479 283	266,87	359 191
Total non current assets	1 092 075	1 164 258	1 164 258	1 102 511	35 122	1 137 632	582 130	555 503	95,43	1 164 258
Total current liabilities	553 070	301 596	301 596	538 195	14 329	552 524	150 796	401 728	266,41	301 596
Total non current liabilities	85 315	82 083	82 083	86 379	(3 075)	83 305	41 042	42 263	102,98	82 083
Community wealth/Equity	947 535	906 682	906 682	989 364	2 221	991 585	453 341	538 244	118,73	906 682
Cash flows										
Net cash from (used) operating	-	121 423	121 423	99 084	371 830	470 914	60 710	410 204	675,68	121 423
Net cash from (used) investing	-	(111 107)	(111 107)	(10 436)	(35 122)	(45 558)	(55 553)	9 996	(17,99)	(111 107)
Net cash from (used) financing	1 901	(1 901)	(1 901)	(1 514)	128	(1 386)	(951)	(435)	45,80	(1 901)
Cash/cash equivalents at the year end[1]	**72 767**	**13 309**	**13 309**	**142 162**	**478 998**	**478 998**	**4 613**	**474 384**	**10 282,60**	**13 309**
Collection Rate[2]	**-**	**78,72**	**78,72**	**67,61**	**80,34**	**73,43**	**78,72**	**-**	**-**	**78,72**
Property rates	-	79,76	79,76	79,00	79,07	79,03	79,76	-	-	79,76
Service charges	-	82,47	82,47	69,68	87,79	77,70	82,47	-	-	82,47
Service charges - electricity revenue	-	83,93	83,93	80,22	109,99	92,27	83,93	-	-	83,93
Service charges - water revenue	-	79,44	79,44	47,94	61,37	54,80	79,44	-	-	79,44
Service charges - sanitation revenue	-	82,03	82,03	51,90	53,26	52,58	82,03	-	-	82,03
Service charges - refuse revenue	-	80,17	80,17	44,31	44,95	44,63	80,17	-	-	80,17
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 puling through to Schedule C.*

Lesedi: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	22 265	5,4%	8 986	2,2%	8 350	2,0%	372 591	90,4%	412 193	32,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 102	10,6%	7 248	2,5%	7 425	2,6%	240 287	84,3%	285 062	22,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 373	13,1%	3 928	3,3%	3 745	3,2%	94 665	80,4%	117 711	9,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 846	5,2%	1 809	1,9%	1 722	1,8%	85 178	91,0%	93 555	7,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 905	4,4%	2 397	1,8%	2 300	1,7%	123 450	92,1%	134 052	10,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 627	5,5%	3 672	2,7%	3 582	2,6%	123 612	89,3%	138 492	10,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 134	3,5%	660	,7%	1 322	1,5%	83 413	94,2%	88 529	7,0%	-	-	-	-
Total By Income Source	**89 252**	**7,0%**	**28 701**	**2,3%**	**28 445**	**2,2%**	**1 123 196**	**88,5%**	**1 269 593**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 063	17,6%	3 810	6,7%	3 969	6,9%	39 409	68,8%	57 251	4,5%	-	-	-	-
Commercial	22 033	36,9%	1 635	2,7%	1 665	2,8%	34 383	57,6%	59 716	4,7%	-	-	-	-
Households	56 390	5,1%	22 907	2,1%	22 443	2,0%	1 009 224	90,8%	1 110 963	87,5%	-	-	-	-
Other	766	1,8%	348	,8%	368	,9%	40 180	96,4%	41 663	3,3%	-	-	-	-
Total By Customer Group	**89 252**	**7,0%**	**28 701**	**2,3%**	**28 445**	**2,2%**	**1 123 196**	**88,5%**	**1 269 593**	**100,0%**	**-**	**-**	**-**	**-**

Lesedi: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 459	100,0%	-	-	-	-	-	-	3 459	44,8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 941	100,0%	-	-	-	-	-	-	2 941	38,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 329	100,0%	-	-	-	-	-	-	1 329	17,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**7 729**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**7 729**	**100,0%**

Gauteng: Merafong City (GT484) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2021

Description	2020/21	Budget year 2021/22								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	-	597 789	597 789	143 467	142 270	285 737	298 894	(13 158)	(4,40)	597 789
Service charges	-	814 860	814 860	209 514	202 160	411 674	407 430	4 244	1,04	814 860
Investment revenue	-	7 000	7 000	1 033	1 032	2 064	3 500	(1 436)	(41,01)	7 000
Transfers and subsidies	-	257 009	257 009	96 776	67 272	164 048	129 004	35 044	27,16	257 009
Other own revenue	-	258 131	258 131	48 192	48 954	97 146	129 066	(31 919)	(24,73)	258 131
Total Revenue (excluding capital transfers and contributions)	**-**	**1 934 788**	**1 934 788**	**498 982**	**461 687**	**960 669**	**967 894**	**(7 225)**	**(0,75)**	**1 934 788**
Employee costs	-	390 674	390 674	83 213	95 115	178 328	195 337	(17 009)	(8,71)	390 674
Remuneration of councillors	-	23 410	23 410	5 601	5 057	10 658	11 705	(1 047)	(8,94)	23 410
Depreciation & asset impairment	-	113 934	113 934	100	33	133	56 967	(56 834)	(99,77)	113 934
Finance charges	-	36 853	36 853	18 015	15 644	33 659	18 426	15 233	82,67	36 853
Materials and bulk purchases	-	394 924	394 924	161 803	73 602	235 405	197 462	37 943	19,22	394 924
Transfers and subsidies	-	1 540	1 540	-	-	-	1 270	(1 270)	(100,00)	1 540
Other expenditure	-	940 142	940 142	37 845	60 129	97 973	470 891	(372 918)	(79,19)	940 142
Total Expenditure	**-**	**1 901 476**	**1 901 476**	**306 576**	**249 580**	**556 156**	**952 058**	**(395 902)**	**(41,58)**	**1 901 476**
Surplus/(Deficit)	**-**	**33 313**	**33 313**	**192 405**	**212 108**	**404 513**	**15 836**	**388 677**	**2 454,35**	**33 313**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	147 752	147 752	23 843	20 176	44 019	78 876	(34 857)	(44,19)	147 752
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	3	11	14	-	14	-	-
Surplus/(Deficit) after capital transfers & contributions	**-**	**181 065**	**181 065**	**216 252**	**232 295**	**448 546**	**94 712**	**353 834**	**373,59**	**181 065**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**181 065**	**181 065**	**216 252**	**232 295**	**448 546**	**94 712**	**353 834**	**373,59**	**181 065**
Capital expenditure & funds sources										
Capital expenditure	**-**	**134 993**	**134 993**	**27 610**	**26 863**	**54 473**	**88 478**	**(34 005)**	**(38,43)**	**134 993**
Transfers recognised - capital	-	147 752	147 752	26 936	24 877	51 814	98 348	(46 535)	(47,32)	147 752
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	496	85	581	-	581	-	-
Total sources of capital funds	**-**	**147 752**	**147 752**	**27 432**	**24 963**	**52 395**	**98 348**	**(45 954)**	**(46,73)**	**147 752**
Financial position										
Total current assets	-	138 415	138 415	297 956	258 606	556 562	148 802	407 760	274,03	138 415
Total non current assets	-	36 278	36 278	27 882	27 532	55 414	42 611	12 803	30,05	36 278
Total current liabilities	-	28 466	28 466	112 026	55 244	167 270	93 734	73 536	78,45	28 466
Total non current liabilities	-	(645)	(645)	(2 440)	(1 364)	(3 804)	-	(3 804)	-	(645)
Community wealth/Equity	-	(34 192)	(34 192)	-	(37)	(37)	2 966	(3 003)	(101,24)	(34 192)
Cash flows										
Net cash from (used) operating	-	1 362 946	1 362 946	57 156	13 716	70 872	681 473	(610 601)	(89,60)	1 362 946
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	3 400	3 400	(85)	(209)	(294)	1 700	(1 994)	(117,30)	3 400
Cash/cash equivalents at the year end	**-**	**1 366 346**	**1 366 346**	**57 070**	**70 578**	**70 578**	**683 173**	**(612 595)**	**(89,67)**	**1 366 346**
Collection Rate	**-**	**82,93**	**82,93**	**102,91**	**84,08**	**93,59**	**82,93**	**-**	**-**	**82,93**
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	168,29	168,29	194,00	161,05	177,82	168,29	-	-	168,29
Service charges - electricity revenue	-	513,30	513,30	516,18	457,76	488,46	513,30	-	-	513,30
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 puling through to Schedule C.*

Merafong:Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 666	3,9%	16 305	1,8%	15 473	1,7%	827 081	92,6%	893 524	22,9%	-	-	4 573 587	511,9%
Trade and Other Receivables from Exchange Transactions - Electricity	20 449	15,1%	9 830	7,2%	4 831	3,6%	100 748	74,2%	135 859	3,5%	-	-	509 794	375,2%
Receivables from Non-exchange Transactions - Property Rates	47 801	3,8%	41 916	3,3%	770 233	60,9%	403 812	32,0%	1 263 763	32,4%	-	-	5 064 761	400,8%
Receivables from Exchange Transactions - Waste Water Management	6 155	3,0%	5 138	2,5%	4 813	2,3%	192 186	92,3%	208 292	5,3%	-	-	992 678	476,6%
Receivables from Exchange Transactions - Waste Management	6 946	2,5%	6 296	2,3%	5 743	2,1%	255 996	93,1%	274 980	7,1%	-	-	1 282 893	466,5%
Receivables from Exchange Transactions - Property Rental Debtors	108	10,4%	90	8,6%	63	6,0%	782	75,0%	1 043	-	-	-	3 277	314,2%
Interest on Arrear Debtor Accounts	16 413	2,2%	12 252	1,6%	14 393	1,9%	717 126	94,3%	760 184	19,5%	-	-	3 744 611	492,6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 846	3,0%	6 938	1,9%	5 288	1,5%	335 174	93,6%	358 246	9,2%	-	-	1 163 502	324,8%
Total By Income Source	**143 384**	**3,7%**	**98 765**	**2,5%**	**820 837**	**21,1%**	**2 832 906**	**72,7%**	**3 895 891**	**100,0%**	**-**	**-**	**17 335 102**	**445,0%**
Debtors Age Analysis By Customer Group														
Organs of State	2 591	8,3%	2 546	8,1%	1 770	5,7%	24 364	77,9%	31 272	,8%	-	-	466	1,5%
Commercial	87 450	4,3%	52 373	2,6%	780 355	38,1%	1 127 363	55,1%	2 047 542	52,6%	-	-	8 947 350	437,0%
Households	50 791	3,0%	42 997	2,6%	37 888	2,3%	1 542 368	92,1%	1 674 044	43,0%	-	-	8 380 465	500,6%
Other	2 552	1,8%	848	,6%	823	,6%	138 811	97,0%	143 034	3,7%	-	-	6 821	4,8%
Total By Customer Group	**143 384**	**3,7%**	**98 765**	**2,5%**	**820 837**	**21,1%**	**2 832 906**	**72,7%**	**3 895 891**	**100,0%**	**-**	**-**	**17 335 102**	**445,0%**

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	36 568	4,6%	30 994	3,9%	37 129	4,6%	694 502	86,9%	799 193	75,8%
Bulk Water	29 564	13,0%	23 893	10,5%	25 090	11,0%	149 198	65,5%	227 745	21,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 251	4,8%	-	-	2 340	9,1%	22 248	86,1%	25 839	2,4%
Auditor-General	2 013	100,0%	-	-	-	-	-	-	2 013	,2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**69 396**	**6,6%**	**54 887**	**5,2%**	**64 560**	**6,1%**	**865 947**	**82,1%**	**1 054 790**	**100,0%**

Gauteng: Midvaal (GT422) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2021

Description	2020/21	Budget year 2021/22								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	253 452	271 371	271 371	69 913	69 077	138 990	135 685	3 305	2,44	271 371
Service charges	734 246	825 926	825 926	209 289	180 133	389 422	412 963	(23 542)	(5,70)	825 926
Investment revenue	17 194	19 307	19 307	1 822	4 120	5 942	9 654	(3 711)	(38,44)	19 307
Transfers and subsidies	159 071	152 018	152 018	70 571	47 740	118 311	76 009	42 302	55,65	152 018
Other own revenue	99 123	82 501	82 501	14 433	29 883	44 316	41 250	3 066	7,43	82 501
Total Revenue (excluding capital transfers and contributions)	**1 263 085**	**1 351 123**	**1 351 123**	**366 028**	**330 953**	**696 981**	**675 561**	**21 420**	**3,17**	**1 351 123**
Employee costs	298 272	367 975	367 975	76 299	83 780	160 080	183 989	(23 909)	(12,99)	367 975
Remuneration of councillors	12 822	13 656	13 656	3 247	3 101	6 347	6 828	(481)	(7,04)	13 656
Depreciation & asset impairment	134 535	133 748	133 748	33 434	31 130	64 565	66 875	(2 310)	(3,45)	133 748
Finance charges	17 471	17 391	17 391	632	7 108	7 740	8 696	(956)	(11,00)	17 391
Materials and bulk purchases	483 996	521 242	521 242	119 921	184 965	304 887	260 622	44 265	16,98	521 242
Transfers and subsidies	1 212	1 500	1 500	654	329	983	750	233	31,07	1 500
Other expenditure	291 779	363 861	363 861	35 491	73 140	108 630	181 932	(73 302)	(40,29)	363 861
Total Expenditure	**1 240 086**	**1 419 374**	**1 419 374**	**269 678**	**383 553**	**653 231**	**709 691**	**(56 460)**	**(7,96)**	**1 419 374**
Surplus/(Deficit)	**22 998**	**(68 251)**	**(68 251)**	**96 350**	**(52 600)**	**43 750**	**(34 130)**	**77 880**	**(228,19)**	**(68 251)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	103 838	90 005	90 005	2 000	40 111	42 111	45 002	(2 891)	(6,42)	90 005
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	80 477	2 000	2 000	-	235	235	1 000	(765)	(76,46)	2 000
Surplus/(Deficit) after capital transfers & contributions	**207 314**	**23 754**	**23 754**	**98 350**	**(12 253)**	**86 097**	**11 872**	**74 225**	**625,19**	**23 754**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**207 314**	**23 754**	**23 754**	**98 350**	**(12 253)**	**86 097**	**11 872**	**74 225**	**625,19**	**23 754**
Capital expenditure & funds sources										
Capital expenditure	**239 508**	**144 994**	**173 193**	**16 445**	**47 726**	**64 172**	**86 531**	**(22 360)**	**(25,84)**	**173 193**
Transfers recognised - capital	172 541	87 863	88 293	8 991	27 702	36 693	44 139	(7 446)	(16,87)	88 293
Borrowing	26 307	25 325	41 104	3 946	9 858	13 804	20 495	(6 691)	(32,65)	41 104
Internally generated funds	40 660	31 806	43 796	3 509	10 167	13 675	21 898	(8 223)	(37,55)	43 796
Total sources of capital funds	**239 508**	**144 994**	**173 193**	**16 445**	**47 726**	**64 172**	**86 531**	**(22 360)**	**(25,84)**	**173 193**
Financial position										
Total current assets	746 474	694 284	694 284	807 823	37 880	845 703	347 142	498 561	143,62	694 284
Total non current assets	2 129 328	2 446 463	2 474 662	2 112 339	16 596	2 128 935	1 237 268	891 667	72,07	2 474 662
Total current liabilities	356 487	305 316	305 316	302 327	66 729	369 056	152 655	216 400	141,76	305 316
Total non current liabilities	147 992	136 365	136 365	148 162	-	148 162	68 183	79 979	117,30	136 365
Community wealth/Equity	2 397 849	2 699 065	2 727 264	2 469 673	(12 253)	2 457 420	1 363 632	1 093 788	80,21	2 727 264
Cash flows										
Net cash from (used) operating	(26 502)	311 466	311 466	66 360	91 580	157 940	155 731	2 209	1,42	311 466
Net cash from (used) investing	(109 405)	(144 994)	(144 994)	(16 445)	(47 726)	(64 172)	(72 497)	8 325	(11,48)	(144 994)
Net cash from (used) financing	1 049	(11 774)	(11 721)	(3 435)	(17 604)	(21 039)	(5 887)	(15 152)	257,36	(11 721)
Cash/cash equivalents at the year end[1]	**265 188**	**292 996**	**293 050**	**497 784**	**524 035**	**524 035**	**88 872**	**435 163**	**489,65**	**293 050**
Collection Rate2	**18,56**	**88,44**	**88,44**	**91,39**	**112,34**	**101,29**	**88,44**	**-**	**-**	**88,44**
Property rates	31,18	90,00	90,00	92,90	120,12	106,43	90,00	-	-	90,00
Service charges	14,70	90,00	90,00	92,99	112,69	102,10	90,00	-	-	90,00
Service charges - electricity revenue	16,93	93,11	93,11	94,43	119,78	105,20	93,11	-	-	93,11
Service charges - water revenue	12,21	86,69	86,69	90,47	103,36	97,19	86,69	-	-	86,69
Service charges - sanitation revenue	15,46	94,71	94,71	86,88	101,81	94,35	94,71	-	-	94,71
Service charges - refuse revenue	8,65	73,44	73,44	95,14	112,30	103,84	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 puling through to Schedule C.

Midvaal: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 738	11,8%	6 767	5,1%	4 928	3,7%	105 609	79,4%	133 042	27,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 460	50,7%	1 610	5,0%	950	2,9%	13 464	41,4%	32 484	6,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 303	11,3%	6 939	4,5%	5 397	3,5%	123 091	80,6%	152 730	31,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 645	13,9%	1 341	5,1%	1 057	4,0%	20 190	77,0%	26 233	5,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 487	11,4%	1 439	4,7%	1 149	3,8%	24 398	80,1%	30 474	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 799	3,4%	1 672	3,2%	1 668	3,2%	47 214	90,2%	52 353	10,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 641	16,3%	2 020	3,1%	730	1,1%	51 932	79,5%	65 324	13,3%	-	-	-	-
Total By Income Source	**69 074**	**14,0%**	**21 790**	**4,4%**	**15 878**	**3,2%**	**385 898**	**78,3%**	**492 640**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 420	11,7%	534	4,4%	410	3,4%	9 793	80,6%	12 158	2,5%	-	-	-	-
Commercial	24 873	25,9%	5 108	5,3%	2 588	2,7%	63 572	66,1%	96 141	19,5%	-	-	-	-
Households	42 781	11,1%	16 147	4,2%	12 880	3,4%	312 532	81,3%	384 341	78,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**69 074**	**14,0%**	**21 790**	**4,4%**	**15 878**	**3,2%**	**385 898**	**78,3%**	**492 640**	**100,0%**	**-**	**-**	**-**	**-**

Midvaal: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	29 015	100,0%	-	-	-	-	-	-	29 015	68,7%
Bulk Water	13 171	100,0%	-	-	-	-	-	-	13 171	31,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24	100,0%	-	-	-	-	-	-	24	,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**42 209**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**42 209**	**100,0%**

Gauteng: Mogale City (GT481) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2021

Description	2020/21	Budget year 2021/22								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	504 064	510 137	510 137	133 076	139 357	272 434	255 068	17 365	6,81	510 137
Service charges	1 739 485	1 884 504	1 884 504	465 806	446 648	912 454	942 252	(29 798)	(3,16)	1 884 504
Investment revenue	3 899	3 205	3 205	705	372	1 077	1 602	(525)	(32,78)	3 205
Transfers and subsidies	551 727	513 428	513 428	204 488	164 704	369 192	256 714	112 478	43,81	513 428
Other own revenue	223 538	245 620	245 620	44 854	45 263	90 117	122 810	(32 693)	(26,62)	245 620
Total Revenue (excluding capital transfers and contributions)	**3 022 713**	**3 156 894**	**3 156 894**	**848 929**	**796 345**	**1 645 274**	**1 578 447**	**66 827**	**4,23**	**3 156 894**
Employee costs	857 225	939 412	939 412	202 033	222 699	424 732	469 707	(44 975)	(9,58)	939 412
Remuneration of councillors	34 744	36 366	36 366	8 540	8 096	16 636	18 183	(1 547)	(8,51)	36 366
Depreciation & asset impairment	249 228	237 767	237 767	53 730	62 072	115 802	118 883	(3 081)	(2,59)	237 767
Finance charges	38 463	45 697	45 697	7 007	8 861	15 867	22 848	(6 981)	(30,55)	45 697
Materials and bulk purchases	1 171 321	1 308 219	1 308 219	342 152	295 293	637 445	654 109	(16 665)	(2,55)	1 308 219
Transfers and subsidies	346	3 019	3 019	-	612	612	1 510	(898)	(59,46)	3 019
Other expenditure	865 950	881 468	881 468	120 336	143 722	264 058	440 734	(176 676)	(40,09)	881 468
Total Expenditure	**3 217 277**	**3 451 948**	**3 451 948**	**733 798**	**741 354**	**1 475 152**	**1 725 975**	**(250 823)**	**(14,53)**	**3 451 948**
Surplus/(Deficit)	**(194 564)**	**(295 054)**	**(295 054)**	**115 131**	**54 991**	**170 122**	**(147 528)**	**317 650**	**(215,32)**	**(295 054)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	203 961	217 859	217 859	15 689	58 890	74 579	108 930	(34 350)	(31,53)	217 859
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	**9 397**	**(77 195)**	**(77 195)**	**130 820**	**113 881**	**244 701**	**(38 598)**	**283 299**	**(733,97)**	**(77 195)**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 397**	**(77 195)**	**(77 195)**	**130 820**	**113 881**	**244 701**	**(38 598)**	**283 299**	**(733,97)**	**(77 195)**
Capital expenditure & funds sources										
Capital expenditure	**222 695**	**259 784**	**259 784**	**18 955**	**62 073**	**81 028**	**129 892**	**(48 864)**	**(37,62)**	**259 784**
Transfers recognised - capital	203 961	217 859	217 859	15 852	58 727	74 579	108 930	(34 350)	(31,53)	217 859
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 733	41 925	41 925	3 103	3 346	6 449	20 963	(14 514)	(69,24)	41 925
Total sources of capital funds	**222 695**	**259 784**	**259 784**	**18 955**	**62 073**	**81 028**	**129 892**	**(48 864)**	**(37,62)**	**259 784**
Financial position										
Total current assets	(80 615)	689 650	689 650	10 504	45 966	56 469	344 825	(288 356)	(83,62)	689 650
Total non current assets	187 565	6 448 436	6 448 436	56 916	78 818	135 734	3 224 218	(3 088 484)	(95,79)	6 448 436
Total current liabilities	(123 098)	1 297 547	1 297 547	(54 736)	18 197	(36 539)	648 773	(685 312)	(105,63)	1 297 547
Total non current liabilities	(10 914)	460 115	460 115	(7 916)	(7 295)	(15 211)	230 057	(245 269)	(106,61)	460 115
Community wealth/Equity	231 313	5 457 620	5 457 620	(748)	0	(748)	2 728 810	(2 729 557)	(100,03)	5 457 620
Cash flows										
Net cash from (used) operating	-	-	-	-	-	-	-	-	-	-
Net cash from (used) investing	(5 311)	(1 934)	(1 934)	9 979	(60 046)	(50 067)	(967)	(49 099)	5 077,00	(1 934)
Net cash from (used) financing	33 653	38 227	38 227	11 595	(29 531)	(17 936)	19 114	(37 049)	(193,84)	38 227
Cash/cash equivalents at the year end [1]	**97 787**	**36 293**	**36 293**	**(26 728)**	**(118 223)**	**(118 223)**	**18 146**	**(136 370)**	**(751,49)**	**36 293**
Collection Rate [2]	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-

[1]Cash and cash equivalents are not a true reflection 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 puling through to Schedule C.

Mogale City: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 634	8,0%	6 542	2,2%	10 425	3,5%	255 268	86,3%	295 869	12,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	49 766	23,7%	15 059	7,2%	4 372	2,1%	140 843	67,1%	210 039	8,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 688	1,7%	13 201	2,6%	9 037	1,7%	486 008	94,0%	516 933	21,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	22 155	6,2%	9 270	2,6%	7 672	2,1%	319 348	89,1%	358 444	14,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 680	4,1%	5 058	1,5%	4 524	1,4%	306 636	92,9%	329 898	13,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	294	3,8%	208	2,7%	111	1,4%	7 191	92,2%	7 804	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	5 980	2,8%	3 544	1,6%	3 195	1,5%	202 073	94,1%	214 792	8,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 963	1,7%	14 971	2,8%	3 702	,7%	503 228	94,8%	530 864	21,5%	-	-	-	-
Total By Income Source	**133 158**	**5,4%**	**67 852**	**2,8%**	**43 037**	**1,7%**	**2 220 595**	**90,1%**	**2 464 642**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 496	3,6%	(1 150)	(1,6%)	4 969	7,1%	63 473	90,9%	69 789	2,8%	-	-	-	-
Commercial	53 128	7,4%	23 451	3,3%	8 448	1,2%	630 700	88,1%	715 728	29,0%	-	-	-	-
Households	74 843	5,4%	41 122	3,0%	27 303	2,0%	1 247 188	89,7%	1 390 457	56,4%	-	-	-	-
Other	2 691	,9%	4 428	1,5%	2 317	,8%	279 233	96,7%	288 669	11,7%	-	-	-	-
Total By Customer Group	**133 158**	**5,4%**	**67 852**	**2,8%**	**43 037**	**1,7%**	**2 220 595**	**90,1%**	**2 464 642**	**100,0%**	**-**	**-**	**-**	**-**

Mogale City: Creditors Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	118 540	30,1%	135 088	34,3%	63 149	16,0%	77 135	19,6%	393 913	53,8%
Bulk Water	42 183	92,4%	3 451	7,6%	-	-	-	-	45 634	6,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	11 095	50,7%	10 178	46,5%	-	-	607	2,8%	21 880	3,0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	208 303	77,4%	35 951	13,4%	11 056	4,1%	13 650	5,1%	268 960	36,7%
Auditor-General	143	100,0%	-	-	-	-	-	-	143	-
Other	1 252	86,1%	88	6,0%	112	7,7%	3	,2%	1 455	,2%
Total	**381 518**	**52,1%**	**184 755**	**25,2%**	**74 317**	**10,2%**	**91 395**	**12,5%**	**731 985**	**100,0%**

Gauteng: Rand West City (GT485) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2021

Description	2020/21	Budget year 2021/22								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	275 023	332 330	332 330	116 502	74 460	190 962	166 165	24 797	14,92	332 330
Service charges	1 190 559	1 331 537	1 331 537	336 954	298 746	635 699	665 769	(30 069)	(4,52)	1 331 537
Investment revenue	1 816	3 731	3 731	948	518	1 466	1 866	(399)	(21,40)	3 731
Transfers and subsidies	418 487	391 816	391 816	139 651	124 381	264 031	195 908	68 123	34,77	391 816
Other own revenue	104 740	127 537	127 537	31 679	20 147	51 826	63 769	(11 943)	(18,73)	127 537
Total Revenue (excluding capital transfers and contributions)	**1 990 626**	**2 186 951**	**2 186 951**	**625 733**	**518 252**	**1 143 985**	**1 093 476**	**50 510**	**4,62**	**2 186 951**
Employee costs	562 308	571 515	571 515	(1 040)	242 245	241 205	285 759	(44 554)	(15,59)	571 515
Remuneration of councillors	28 197	28 014	28 014	22	450	472	14 007	(13 535)	(96,63)	28 014
Depreciation & asset impairment	207 383	178 910	178 910	-	63 296	63 296	89 455	(26 159)	(29,24)	178 910
Finance charges	66 769	44 309	44 309	8 409	10 933	19 341	22 155	(2 813)	(12,70)	44 309
Materials and bulk purchases	926 988	863 993	863 993	332 471	321 326	653 797	431 997	221 800	51,34	863 993
Transfers and subsidies	-	-	-	-	180	180	-	180	-	-
Other expenditure	535 892	499 826	499 826	88 171	103 970	192 141	249 914	(57 772)	(23,12)	499 826
Total Expenditure	**2 327 537**	**2 186 567**	**2 186 567**	**428 033**	**742 399**	**1 170 432**	**1 093 286**	**77 146**	**7,06**	**2 186 567**
Surplus/(Deficit)	**(336 911)**	**384**	**384**	**197 701**	**(224 148)**	**(26 447)**	**190**	**(26 637)**	**(14 032,57)**	**384**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	199 836	178 420	178 420	20 747	73 432	94 179	89 210	4 969	5,57	178 420
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	**(137 075)**	**178 804**	**178 804**	**218 447**	**(150 715)**	**67 732**	**89 400**	**(21 668)**	**(24,24)**	**178 804**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(137 075)**	**178 804**	**178 804**	**218 447**	**(150 715)**	**67 732**	**89 400**	**(21 668)**	**(24,24)**	**178 804**
Capital expenditure & funds sources										
Capital expenditure	**182 180**	**193 420**	**193 420**	**27 267**	**77 295**	**104 562**	**96 710**	**7 852**	**8,12**	**193 420**
Transfers recognised - capital	(13 545)	178 200	178 200	27 239	76 067	103 305	89 100	14 205	15,94	178 200
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 522	15 220	15 220	24	1 228	1 252	7 610	(6 358)	(83,54)	15 220
Total sources of capital funds	**(12 023)**	**193 420**	**193 420**	**27 263**	**77 295**	**104 558**	**96 710**	**7 848**	**8,11**	**193 420**
Financial position										
Total current assets	1 390 297	476 537	476 537	1 563 135	109 904	1 673 038	454 802	1 218 237	267,86	476 537
Total non current assets	4 255 375	4 801 157	4 801 157	4 282 798	14 631	4 297 429	4 793 901	(496 472)	(10,36)	4 801 157
Total current liabilities	2 566 591	468 430	468 430	2 556 772	311 716	2 868 488	520 414	2 348 073	451,19	468 430
Total non current liabilities	334 591	309 776	309 776	352 675	(18 083)	334 591	318 205	16 386	5,15	309 776
Community wealth/Equity	3 083 923	4 320 684	4 320 684	2 936 486	(169 098)	2 767 388	4 320 684	(1 553 295)	(35,95)	4 320 684
Cash flows										
Net cash from (used) operating	2 168 107	228 968	228 968	(906)	379 006	378 100	114 484	263 616	230,26	228 968
Net cash from (used) investing	(192 576)	(193 420)	(193 420)	(41 989)	(93 059)	(135 048)	(96 710)	(38 338)	39,64	(193 420)
Net cash from (used) financing	682	(19 307)	(19 307)	30 182	(30 049)	133	10 011	(9 878)	(98,67)	(19 307)
Cash/cash equivalents at the year end[1]	**1 704 829**	**74 528**	**74 528**	**108 271**	**334 154**	**334 154**	**86 072**	**248 082**	**288,23**	**74 528**
Collection Rate[2]	**24,10**	**87,16**	**87,16**	**27,26**	**29,08**	**28,09**	**87,16**	**-**	**-**	**87,16**
Property rates	0,00	100,69	100,69	-	-	-	100,69	-	-	100,69
Service charges	30,77	87,50	87,50	37,40	38,15	37,75	87,50	-	-	87,50
Service charges - electricity revenue	53,50	135,04	135,04	59,53	66,78	62,77	135,04	-	-	135,04
Service charges - water revenue	1,84	1,69	1,69	0,76	0,95	0,85	1,69	-	-	1,69
Service charges - sanitation revenue	-	101,81	101,81	-	-	-	101,81	-	-	101,81
Service charges - refuse revenue	0,23	3,97	3,97	0,14	0,34	0,24	3,97	-	-	3,97
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 puling through to Schedule C.*

Rand West City: Debtor Age Analysis

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

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	125 411	10,2%	173 279	14,0%	142 257	11,5%	792 364	64,2%	1 233 311	70,8%
Bulk Water	-	-	-	-	-	-	29 945	100,0%	29 945	1,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	51	100,0%	-	-	-	-	-	-	51	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	81 289	17,1%	36 330	7,6%	7 025	1,5%	350 476	73,8%	475 119	27,3%
Auditor-General	2 652	100,0%	-	-	-	-	-	-	2 652	,2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**209 403**	**12,0%**	**209 608**	**12,0%**	**149 282**	**8,6%**	**1 172 784**	**67,4%**	**1 741 078**	**100,0%**

Gauteng: Sedibeng (DC42) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2021

Description	2020/21	Budget year 2021/22								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	1 718	1 035	1 035	410	410	820	518	302	58,42	1 035
Transfers and subsidies	293 453	306 054	306 054	122 338	99 579	221 917	153 027	68 890	45,02	306 054
Other own revenue	78 405	82 080	82 080	12 670	17 765	30 435	41 040	(10 605)	(25,84)	82 080
Total Revenue (excluding capital transfers and contributions)	**373 575**	**389 169**	**389 169**	**135 418**	**117 754**	**253 172**	**194 585**	**58 587**	**30,11**	**389 169**
Employee costs	287 554	276 282	276 282	69 290	73 112	142 402	138 142	4 260	3,08	276 282
Remuneration of councillors	12 803	14 143	14 143	3 151	2 726	5 877	7 072	(1 195)	(16,89)	14 143
Depreciation & asset impairment	12 653	11 272	11 272	-	-	-	5 636	(5 636)	(100,00)	11 272
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	6 825	6 895	6 895	1 808	1 087	2 895	3 448	(553)	(16,04)	6 895
Transfers and subsidies	6 301	12 171	12 171	2 348	2 623	4 971	6 086	(1 115)	(18,31)	12 171
Other expenditure	77 297	78 161	78 161	14 704	16 775	31 480	39 081	(7 602)	(19,45)	78 161
Total Expenditure	**403 432**	**398 924**	**398 924**	**91 300**	**96 324**	**187 624**	**199 464**	**(11 840)**	**(5,94)**	**398 924**
Surplus/(Deficit)	**(29 857)**	**(9 755)**	**(9 755)**	**44 118**	**21 429**	**65 547**	**(4 880)**	**70 427**	**(1 443,28)**	**(9 755)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 173	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	471	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	**(27 214)**	**(9 755)**	**(9 755)**	**44 118**	**21 429**	**65 547**	**(4 880)**	**70 427**	**(1 443,28)**	**(9 755)**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(27 214)**	**(9 755)**	**(9 755)**	**44 118**	**21 429**	**65 547**	**(4 880)**	**70 427**	**(1 443,28)**	**(9 755)**
Capital expenditure & funds sources										
Capital expenditure	**5 693**	**2 370**	**2 370**	**134**	**855**	**989**	**1 185**	**(196)**	**(16,55)**	**2 370**
Transfers recognised - capital	2 644	-	-	8	90	98	-	98	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 971	2 280	2 280	103	518	620	1 140	(520)	(45,58)	2 280
Total sources of capital funds	**5 614**	**2 280**	**2 280**	**111**	**608**	**719**	**1 140**	**(421)**	**(36,96)**	**2 280**
Financial position										
Total current assets	11 848	9 570	9 570	55 663	16 160	71 823	4 785	67 039	1 401,08	9 570
Total non current assets	104 176	88 577	88 577	99 689	5 476	105 165	44 289	60 876	137,45	88 577
Total current liabilities	204 526	188 079	188 079	200 909	628	201 537	94 037	107 500	114,32	188 079
Total non current liabilities	32 633	28 872	28 872	31 905	(866)	31 039	14 436	16 603	115,01	28 872
Community wealth/Equity	(121 135)	(109 049)	(109 049)	(77 461)	21 874	(55 587)	(54 525)	(1 062)	1,95	(109 049)
Cash flows										
Net cash from (used) operating	120 154	(5 488)	(5 488)	41 730	18 248	59 978	(2 746)	62 725	(2 283,94)	(5 488)
Net cash from (used) investing	(5 507)	(4 560)	(4 560)	(111)	(608)	(719)	(2 280)	1 561	(68,48)	(4 560)
Net cash from (used) financing	(185)	(75)	(75)	(10)	-	(10)	(38)	28	(74,09)	(75)
Cash/cash equivalents at the year end[1]	**130 593**	**1 321**	**1 321**	**51 181**	**68 821**	**68 821**	**(4 110)**	**72 932**	**(1 774,34)**	**1 321**
Collection Rate	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-

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

Sedibeng: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	112	4,1%	1 569	56,9%	-	-	1 074	39,0%	2 755	100,0%	-	-	5 736	208,2%
Total By Income Source	**112**	**4,1%**	**1 569**	**56,9%**	**-**	**-**	**1 074**	**39,0%**	**2 755**	**100,0%**	**-**	**-**	**5 736**	**208,2%**
Debtors Age Analysis By Customer Group														
Organs of State	112	4,1%	1 569	56,9%	-	-	1 074	39,0%	2 755	100,0%	-	-	5 736	208,2%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**112**	**4,1%**	**1 569**	**56,9%**	**-**	**-**	**1 074**	**39,0%**	**2 755**	**100,0%**	**-**	**-**	**5 736**	**208,2%**

Sedibeng: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	28 546	14,2%	-	-	-	-	172 794	85,8%	201 340	100,0%
Total	**28 546**	**14,2%**	**-**	**-**	**-**	**-**	**172 794**	**85,8%**	**201 340**	**100,0%**

Gauteng: West Rand (DC48) - Table C1 Quarterly Budget Summary for 2nd Quarter ended 31 December 2021

Description	2020/21	Budget year 2021/22								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	232	-	-	1 208	160	1 368	-	1 368	-	-
Investment revenue	1 280	-	-	0	591	591	-	591	-	-
Transfers and subsidies	241 821	229 123	229 123	98 084	77 192	175 276	229 123	(53 847)	(23,50)	229 123
Other own revenue	2 340	16 499	16 499	739	1 121	1 859	16 499	(14 640)	(88,73)	16 499
Total Revenue (excluding capital transfers and contributions)	**245 673**	**245 622**	**245 622**	**100 030**	**79 064**	**179 094**	**245 622**	**(66 528)**	**(27,09)**	**245 622**
Employee costs	199 164	192 978	192 978	48 883	46 119	95 002	192 978	(97 977)	(50,77)	192 978
Remuneration of councillors	12 434	15 668	15 668	3 154	2 205	5 359	15 668	(10 309)	(65,80)	15 668
Depreciation & asset impairment	4 489	6 650	6 650	-	-	-	6 650	(6 650)	(100,00)	6 650
Finance charges	1 290	1 649	1 649	104	168	272	1 649	(1 377)	(83,49)	1 649
Materials and bulk purchases	254	211	211	11	84	96	211	(115)	(54,68)	211
Transfers and subsidies	11 223	13 135	13 135	-	(4 766)	(4 766)	13 135	(17 901)	(136,28)	13 135
Other expenditure	46 798	56 845	56 845	5 684	6 643	12 328	56 845	(44 518)	(78,31)	56 845
Total Expenditure	**275 652**	**287 136**	**287 136**	**57 836**	**50 454**	**108 290**	**287 136**	**(178 846)**	**(62,29)**	**287 136**
Surplus/(Deficit)	**(29 979)**	**(41 514)**	**(41 514)**	**42 195**	**28 610**	**70 804**	**(41 514)**	**112 318**	**(270,55)**	**(41 514)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 118	2 906	2 906	1 831	-	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 Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	**(26 861)**	**(38 608)**	**(38 608)**	**44 026**	**28 610**	**72 635**	**(38 608)**	**111 243**	**(288,13)**	**(38 608)**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(26 861)**	**(38 608)**	**(38 608)**	**44 026**	**28 610**	**72 635**	**(38 608)**	**111 243**	**(288,13)**	**(38 608)**
Capital expenditure & funds sources										
Capital expenditure	**10 742**	**-**	**-**	**21**	**238**	**259**	**-**	**259**	**-**	**-**
Transfers recognised - capital	-	-	-	-	238	238	-	238	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	**-**	**-**	**-**	**-**	**238**	**238**	**-**	**238**	**-**	**-**
Financial position										
Total current assets	43 359	46 209	46 209	82 090	23 312	105 403	46 209	59 194	128,10	46 209
Total non current assets	70 142	72 864	72 864	79 129	238	79 366	72 864	6 503	8,92	72 864
Total current liabilities	167 928	26 981	26 981	199 824	(5 060)	194 765	26 981	167 784	621,86	26 981
Total non current liabilities	52 096	-	-	57 570	-	57 570	-	57 570	-	-
Community wealth/Equity	(94 929)	92 092	92 092	(158 457)	28 610	(129 847)	92 092	(221 939)	(241,00)	92 092
Cash flows										
Net cash from (used) operating	634 746	240 757	240 757	192 427	171 826	364 252	240 757	123 496	51,29	240 757
Net cash from (used) investing	(509)	(305)	(305)	(177)	(273)	(450)	(152)	(298)	195,55	(305)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end [1]	**634 734**	**240 452**	**240 452**	**(417 184)**	**(245 631)**	**(245 631)**	**240 604**	**(486 236)**	**(202,09)**	**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	-	-	-	-	-	-	-	-	-	-

[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*

West Rand: Debtor Age Analysis

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

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	1 255	3,9%	459	1,4%	637	2,0%	29 675	92,7%	32 026	96,5%
Auditor-General	-	-	-	-	24	2,1%	1 147	97,9%	1 172	3,5%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 255**	**3,8%**	**459**	**1,4%**	**661**	**2,0%**	**30 822**	**92,8%**	**33 198**	**100,0%**

CONSOLIDATED MONTHLY BUDGET STATEMENT AS AT 31 DECEMBER 2021

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

1. Cash Flow

Please note the Monthly Budget Statements from the NT LG Database donot 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 Statements incorrectly show a consolidated year-to-date cash and cash equivalents total of -R15.36 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 the LG Database.

3. Capital Expenditure

Merafong City LM and Sedibeng DM continue to report distorted performance against capital budgets, the City of Johannesburg and Rand West City reported distorted actual expenditure 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

Provincial Grants Performance as at 31 December 2021

Department	Health		Human Settlements		Sports Arts & Culture			CoGTA		
Grant	PHC	HIV	Mining Towns	HSDG	RECAP	Libraries	Heritage	EPWP	Func Fire & Rescue	GRAP 17
Allocation	377 148	93 420	148 329	64 562	132 518	70 500	2 797	2 037	18 000	5 000
Transferred	217 923	17 779	132 379	-	118 627	57 332	-	2 037	7 000	5 000
Outstanding Tranche	159 225	93 420	15 950	64 562	13 891	13 168	2 797	-	11 000	-
YTD Exp	898 368	41 192	26 478	13 252	41 687	11 683	-	867	114	2 000
YTD %	**412,2**	**231,7**	**20,0**	-	**35,1**	**20,4**	-	**42,6**	**1,6**	**40,0**

Source: Municipal submissions

a) In terms of the conditional grant performance as it relates to provincial allocations, municipalities used own funds to implement programs against the HIV/AIDS allocation which was only transferred in November 2021 because of the late signing of SLAs. This issue is caused by the lack of multi-year agreements in place between the municipalities and the Department of Health due to the uncertainty of the program.

b) Metropolitan municipalities also continue to use own funds to supplement the allocation for the Primary Health Care (PHC) due to the which is evident in the fact that R898 million was spent in 6 months while only R377 million was allocated for the whole financial year, the primary cost driver for the program being compensation of employees.

c) Meanwhile, underspending continues to plague allocations funded by the Gauteng Department of Sports, Arts, Culture and Recreation as well as the Gauteng Department of Human Settlements. However, the Gauteng Provincial Treasury has instituted strict measures to ensure that infrastructure allocations in particular are not gazetted and transferred provided the recipient municipality will have ample time to spend the proposed allocation if gazetted, this is to minimise the risk of fiscal dumping by provincial departments.

5. Provincial Government Debt as at 31 December 2021

GPG Debt as at the end of December 2021							
Departments Rands	**DoE S20**	**DID**	**DRT**	**DoH**	**DSD**	**DHS**	**TOTAL**
CoJ	18,808,561	-1,364,924	2,707,252	321,090,164	472,616	108,761,156	450,474,824
Ekurhuleni	8,750,111	57,227,321	383,552	20,789,525	1,299,823	2,941,412	91,391,745
CoT	9,072,185	160,394,884	2,108,405	29,900,628	7,871,197	72,211	209,419,510
Emfuleni LM	3,095,181	8,099,206	39,284	10,912,462	-	70,769	22,216,902
Lesedi LM	4,979,183	7,444,937	237,370	2,412,630	1,762,451	-	16,836,571
Midvaal LM	218,532	2,103,757	-	-	-	315,909	2,638,198
Mogale LM	1,118,803	5,069,782	-	22,866,069	-	-	29,054,654
Merafong LM	114,417	-2,875,848	-	4,917,464	-	-	2,156,033
Rand West LM	332,550	2,234,115	-	111,174	-	-	2,677,839
TOTAL	**46,489,522**	**238,333,231**	**5,475,863**	**413,000,117**	**11,406,088**	**112,161,458**	**826,866,278**

Source: Municipal submissions

a) An amount of R826.86 million was outstanding in respect of both rates and services as at the end of December 2021, with R647.44 million or 78.3% outstanding for more than 90 days. The outstanding balance of R826.86 million includes disputes, accounts with credit balances and advance payments which all add up to a total of R306.92 million. This effectively reduces the total outstanding balance to R519.94 million.

b) The bulk of the outstanding debt is found to be owed to the 3 metropolitan municipalities (R751.26 million or 90.9%) and a total of R68.10 million or 8.2% was owed to Emfuleni LM, Mogale City LM and Lesedi LM.

c) The Gauteng Provincial Government paid a total of R787.97 million for the 3rd quarter (October 2021 to December 2021) and a cumulative total of R1.719 billion from 1 April 2021 to date. The Debt Management Committee remains committed to assist both departments and municipalities in managing the overall outstanding debt.

6. Investments in Rand

Name of the Municipality	Amount Invested
Mogale City (GT481)	72 188 368,00
Merafong City (GT484)	-
Sedibeng (DC42)	-
Midvaal (GT422)	453 633 564,00
Emfuleni (GT421)	90 050 396,00
Lesedi (GT423)	-
Westrand (DC48)	175 194 173,00
Randwest City (GT485)	4 863 155,00
Total amount	**795 929 656,00**

a) The total amount invested as at 31 December 2021 for delegated municipalities amounted to R795,93 million which mainly consist of grant funding that the municipalities received during the year. The Midvaal Local Municipality however reported investments of R453,63 million with a significant portion of it from own funding.

7. Borrowings at 31 December 2021

Municipality	Total Outstanding Debt (Q2) 2021/22 R'
District muni.	
Sedibeng DM	0
West Rand DM	0
Local muni.	
Emfuleni LM	0
Midvaal LM	164 851 347
Lesedi LM	39 572 060
Mogale City LM	233 979 110
Rand West City LM	8 371 850
Merafong City LM	39 790 022
Total	**486 564 389**

The total outstanding borrowings includes both finance leases and long term loans. The focus is only on the delegated municipalities. The total outstanding external borrowings for the period ending 31 December 2021 is R486,5 million.

8. Rand Water outstanding balances as at 31 December 2021

Municipality (R'000)	Current	30 days	60 days	90 days	90 days+	Total	Balance as at 30 November 2021	Interest on Overdue Account as at 30 November 2021	Overdue
COJ	673,273	-	-	-	-	673,273	587,239		NONE
EKU	391,099	307,730	36,561	-	-	711,950	711,950	1,634	
COT	296,205	252,977	214	-	-	549,396	619,015	255	
EMFULENI	122,912	103,794	85,955	95,209	761,811	1,169,681	1,159,491	5,686	
MOGALE CITY	36,179	30,529	5	-	-	66,713	65,861	0	
MIDVAAL	13,170	(5)	-	-	-	13,165	11,897	0	NONE
MERAFONG CITY	27,352	134,350	14,313	14,606	158,037	348,658	237,391	1,360	
RAND WEST CITY	27,661	24,020	25,366	16,853	44,826	138,726	137,835	617	
LESEDI	9,330	24,785	-	-	-	34,115	32,790	25	
TOTAL	**1 597 181**	**878 180**	**162 414**	**126 668**	**964 674**	**3,705,677**	**3,563,469**	**9,577**	

Source: Rand Water

a) The outstanding balance increased to R3.73 billion as at 31 December 2021 from R3.56 billion, with COJ and Midvaal LM the only municipalities with no arrears. The City of Ekurhuleni has an extended payment terms relief program to pay 70% of the current bill and settle the remainder 30% within 45 days and the municipality is adhering to the terms and conditions.

b) Rand Water has attached the Emfuleni bank account in December 2021 but it was since uplifted after payment of R252 million by the municipality. Discussions with Rand Water continue in seeking a long term solution. Merafong City has a 36 months payment arrangement but is not honoring the payment arrangement. Rand West City is on a 12 months interest free long term payment arrangement but is not honoring the payment arrangement.

9. Eskom outstanding balances as at 31 December 2021

Municipality (R'000)	Current	Due 31 Plus	Balance on original arrear account	Total Debt	Balance as at 04 November 2021	Interest on Overdue Account as at 30 September 2021	Overdue
CITY OF EKURHULENI	1,043,131	-	-	**1 043 131**	**1,132,735**	-	None
CITY OF JOBURG	914,777	68,150	-	**982 927**	**603 992**	-	
CITY OF TSHWANE	809,711	-	-	**809 711**	**555,198**	-	None
EMFULENI	202 953	4 141 890	-	**4 344 843**	**4 116 746**	15 396	
MIDVAAL	24,606	-	-	**24 606**	**25 791**	-	None
LESEDI	21 064	-	-	**21 064**	**27 375**	-	None
MOGALE CITY	71 449	215,610	-	**287 059**	**381 794**	3,853	
RAND WEST CITY	66 573	729,937	435 185	**796 510**	**798 682**	5,624	
MERAFONG CITY	29 670	703,235	-	**732 905**	**708 979**	5,236	
TOTAL DEBT	**3 183 934**	**5 858 822**	**435 185**	**9 042 756**	**8 351 292**	**14 713**	

Source: Eskom

a) The outstanding balance owed to Eskom by Gauteng municipalities increased from R8.35 billion in November to R9.04 billion as at 31st of December 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.

b) Emfuleni LM owed 48% of the total owed by GP municipalities. The Interest component charged by Eskom to Emfuleni LM amounted to 15.40 million to date. GPT together with GCoGTA, continue to engage Eskom for amicable solutions in dealing with overdue debt owed by the municipalities, especially the Emfuleni LM.

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

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