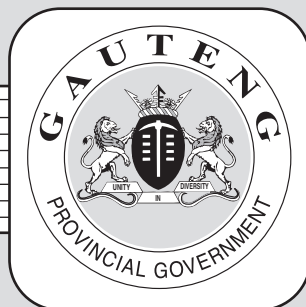


***THE PROVINCE OF
GAUTENG***



***DIE PROVINSIE VAN
GAUTENG***

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PRETORIA
5 MAY 2022
5 MEI 2022

No: 145

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DEPARTMENT OF HEALTH

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PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

PROVINCIAL NOTICE 298 OF 2022

PUBLICATION OF THE GAUTENG CONSOLIDATED STATEMENT ON THE STATE OF MUNICIPAL BUDGETS FOR THE QUARTER THAT ENDED 31 MARCH 2022.

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.



Ms. Ncumisa Mnyani
Head of Department
Gauteng Provincial Treasury
Date: 29/04/2022



MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE 2ND QUARTER ENDED 31 MARCH 2022

IN TERMS OF SECTION 71(7) OF THE MFMA

mSCOA DASHBOARD COMPLIANCE AS AT 31 MARCH 2022

Demarcation Description		Demarc Code	CAP	Financial, Year																							
				2020						2021						2022						2023					
				SUBMISSION CODE																							
RAUD		PAUD	AUDA	ORGB	PROR	ADJB	PRAD	M01	M02	M03	M04	M05	M06	M07	M08	M09	MCUM	TABB	PRTA								
Province : GAUTENG [GT]																											
City of Ekurhuleni		EKL	H																								
City of Johannesburg		JHB	H																								
City of Tshwane		TSH	H																								
Emfuleni		GT421	H																								
Lesedi		GT423	M																								
Meratong City		GT484	H																								
Midvaal		GT422	M																								
Mogale City		GT481	H																								
Rand West City		GT485	H																								
Sedibeng		DC42	M																								
West Rand		DC48	M																								

The level of in-year compliance (M01 to M09) has significantly improved from month to month. City of Johannesburg has submitted in-year information (M09) with errors and requested the systems vendors to resolve these errors.

AGGREGATED INFORMATION FOR GAUTENG

Part 1: Operating Revenue and Expenditure

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2020/21		Q3 of 2020/21 to Q3 of 2021/22
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue													
Property rates	164 848 970	166 232 109	46 904 372	28.5%	40 161 032	24.4%	42 494 650	25.6%	129 560 054	77.9%	37 954 499	74.6%	12.0%
	31 607 380	32 450 392	8 514 461	26.9%	8 149 695	25.8%	8 012 975	24.7%	24 677 031	76.0%	7 522 571	76.3%	6.5%
Service charges - electricity revenue	59 075 766	58 997 981	16 395 625	27.8%	12 373 651	20.9%	12 960 192	22.0%	41 729 468	70.7%	11 805 052	71.1%	9.8%
Service charges - water revenue	21 518 689	21 578 812	5 350 795	24.9%	5 095 893	23.7%	5 153 940	23.9%	15 600 528	72.3%	4 680 553	68.4%	10.6%
Service charges - sanitation revenue	9 720 783	9 783 494	2 458 333	25.3%	2 698 829	27.8%	2 502 472	25.6%	7 659 634	78.3%	2 187 603	73.1%	14.4%
Service charges - refuse revenue	5 886 900	6 062 781	1 570 599	26.6%	1 585 294	26.9%	1 627 901	26.9%	4 783 794	78.9%	1 387 140	71.7%	17.4%
Rental of facilities and equipment	828 911	785 190	151 479	18.3%	160 045	19.3%	184 634	23.5%	498 157	63.2%	148 805	62.5%	24.1%
Interest earned - external investments	717 253	332 501	73 618	10.3%	68 512	9.6%	132 424	39.8%	274 554	82.6%	157 801	49.3%	(16.1%)
Interest earned - outstanding debtors	2 077 035	2 195 481	753 614	36.3%	748 657	36.0%	854 551	38.9%	2 356 822	107.3%	706 680	111.4%	21.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and rebates	2 379 851	2 106 861	87 848	3.7%	134 705	5.7%	80 337	3.8%	302 890	14.4%	504 220	60.0%	(84.1%)
Licences and permits	313 617	383 543	96 059	30.6%	91 932	29.3%	82 755	21.6%	270 746	70.6%	81 830	98.2%	1.1%
Agency services	482 268	469 673	122 524	25.4%	108 679	22.5%	107 567	22.9%	338 770	72.1%	66 951	67.8%	60.7%
Transfers and subsidies	22 360 963	23 147 301	8 914 290	39.9%	6 995 397	30.9%	6 829 013	29.5%	22 648 700	97.8%	6 707 227	95.6%	1.8%
Other revenue	7 836 433	7 903 164	2 416 618	30.8%	2 101 389	26.8%	3 906 119	49.4%	8 424 136	106.6%	2 072 841	57.0%	94.1%
Gains	33 140	34 935	(1 490)	(4.5%)	(61 661)	(186.1%)	59 970	171.7%	(3 181)	(9.1%)	5 013	(10.2%)	1 096.4%
Operating Expenditure													
Employee related costs	164 165 839	165 215 875	45 334 322	27.6%	41 323 219	25.2%	31 842 461	19.3%	118 500 001	71.7%	38 630 029	71.9%	(17.6%)
	43 827 286	43 381 472	9 959 501	22.7%	11 232 669	25.6%	10 262 864	23.7%	31 455 034	72.5%	10 787 493	80.3%	(4.9%)
Remuneration of councillors	701 375	686 398	150 274	21.4%	139 860	19.9%	153 396	22.5%	444 070	64.8%	150 187	77.8%	2.5%
Debt impairment	13 320 345	14 294 463	8 223 921	61.7%	3 516 871	26.4%	(2 029 343)	(14.2%)	9 711 450	67.9%	5 016 075	88.4%	(140.5%)
Depreciation and asset impairment	10 433 755	10 433 075	2 205 043	21.1%	2 271 487	21.8%	2 540 899	24.4%	7 017 429	67.3%	2 420 322	63.8%	5.0%
Finance charges	6 019 317	5 850 029	1 095 885	18.2%	1 620 027	26.9%	1 195 058	20.4%	3 910 979	66.9%	1 157 927	64.5%	3.2%
Bulk purchases	43 647 894	43 671 549	13 551 141	31.0%	9 529 254	21.6%	7 767 998	17.8%	30 846 353	70.6%	7 489 996	71.9%	3.7%
Other Materials	18 084 739	18 208 659	3 921 552	21.7%	5 264 676	29.1%	4 386 060	24.1%	13 572 289	74.5%	4 644 762	66.5%	(5.6%)
Contracted services	15 984 542	17 245 575	2 144 014	13.4%	3 438 675	21.5%	3 653 395	21.2%	9 236 085	53.6%	3 404 239	61.9%	7.3%
Transfers and subsidies	1 213 965	821 161	1 449 565	119.4%	1 339 877	110.4%	1 527 007	186.0%	4 316 448	525.7%	1 224 669	406.2%	23.7%
Other expenditure	10 805 727	10 512 962	2 616 890	24.2%	2 940 801	27.2%	2 354 024	22.4%	7 911 715	75.3%	2 309 467	46.7%	1.9%
Losses	116 895	111 512	16 526	14.1%	29 021	24.8%	30 603	27.4%	76 149	68.3%	14 891	70.6%	105.5%
Surplus/(Deficit)													
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	683 131	1 016 234	1 570 050		(1 162 187)		10 652 189		11 060 053		(675 529)		
Transfers and subsidies - capital (monetary alloco) (Departments, HH, PE)	7 329 814	7 689 619	675 640	9.2%	1 334 110	18.2%	1 438 014	18.7%	3 447 764	44.8%	1 349 420	47.8%	6.6%
Transfers and subsidies - capital (in-kind - all)	918 326	771 924	233 139	25.4%	157 502	17.2%	266 900	34.6%	657 542	85.2%	627 944	297.7%	(57.1%)
Surplus/(Deficit) after capital transfers and contributions													
	8 931 271	9 487 777	2 478 830		309 206		12 357 103		15 145 140		1 295 834		
Taxation	228 202	146 093	-	-	40 976	18.0%	-	-	40 976	28.0%	-	16%	-
Surplus/(Deficit) after taxation													
	8 703 069	9 341 684	2 478 830		268 230		12 357 103		15 104 164		1 295 834		-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality													
	8 703 069	9 341 684	2 478 830		268 230		12 357 103		15 104 164		1 295 834		-
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year													
	8 703 069	9 341 684	2 478 830		268 230		12 357 103		15 104 164		1 295 834		-

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			Q3 of 2020/21 to Q3 of 2021/22			
	Budget		First Quarter	Second Quarter		Third Quarter	Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	150 997 943	120 768 042	41 578 052	27.5%	39 449 735	26.1%	33 837 979	28.0%	114 865 766	95.1%	33 131 122	57.7%	2.1%
Property rates	31 073 799	23 375 820	6 191 247	19.9%	6 655 666	21.4%	5 818 639	24.9%	18 665 753	79.9%	5 908 165	34.2%	(1.5%)
Service charges	92 299 475	68 837 869	23 541 673	25.5%	21 758 079	23.6%	16 970 271	24.7%	62 270 022	90.5%	14 651 734	22.1%	15.8%
Other revenue	7 722 517	9 956 070	5 223 183	67.6%	5 786 651	74.9%	6 676 023	67.1%	17 685 856	177.6%	7 767 421	(16.9%)	(14.1%)
Transfers and Subsidies - Operational	12 014 427	13 164 252	4 725 756	39.3%	3 801 697	31.6%	2 075 075	15.8%	10 602 527	80.5%	2 550 448	96.3%	(18.6%)
Transfers and Subsidies - Capital	7 494 531	5 043 650	1 802 756	24.1%	1 393 737	18.5%	2 207 327	43.8%	5 394 020	106.9%	2 187 535	96.2%	.9%
Interest	393 193	390 382	93 437	23.8%	63 906	16.3%	90 244	23.1%	247 587	63.4%	65 799	106.3%	37.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(122 884 048)	(91 474 033)	(32 871 752)	26.8%	(31 396 988)	25.5%	(27 633 722)	30.2%	(91 902 462)	100.5%	(16 538 500)	(48.9%)	67.1%
Suppliers and employees	(117 584 267)	(89 523 427)	(32 761 662)	27.9%	(30 265 156)	25.7%	(27 522 486)	31.1%	(60 548 704)	102.3%	(16 444 664)	(44.9%)	67.4%
Finance charges	(3 245 420)	(2 731 673)	(104 136)	3.2%	(1 111 498)	34.3%	(75 742)	2.8%	(1 291 376)	47.3%	(78 856)	(2 820.7%)	(3.9%)
Transfers and grants	(1 656 361)	(219 932)	(6 554)	.4%	(20 334)	1.2%	(35 044)	16.2%	(62 382)	28.5%	(14 980)	102.9%	136.9%
Net Cash from/(used) Operating Activities	28 913 895	29 294 009	8 706 299	30.5%	8 052 747	28.2%	6 204 257	21.2%	22 963 304	78.4%	16 592 622	79.1%	(62.6%)
Cash Flow from Investing Activities													
Receipts	(1 774 730)	44 207	229 483	(12.9%)	(179 993)	10.1%	563 569	1 274.8%	613 059	1 386.8%	206 509	409.8%	172.9%
Proceeds on disposal of PPE	32 669	34 593	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(73 209)	(28 077)	7 509	(10.3%)	1 371	(1.9%)	1 353	(4.8%)	10 232	(36.4%)	(132 636)	-	(101.0%)
Decrease (increase) in non-current investments	(1 734 189)	37 691	221 974	(12.8%)	(181 363)	10.5%	562 216	1 491.6%	602 827	1 599.4%	339 144	-	65.8%
Payments	(8 921 019)	(4 223 997)	(222 193)	2.5%	(879 950)	9.9%	(831 443)	19.7%	(1 933 587)	45.8%	(414 266)	3.1%	100.7%
Capital assets	(8 921 019)	(4 223 997)	(222 193)	2.5%	(879 950)	9.9%	(831 443)	19.7%	(1 933 587)	45.8%	(414 266)	3.1%	100.7%
Net Cash from/(used) Investing Activities	(10 885 749)	(4 179 790)	7 290	(.1%)	(1 059 943)	9.8%	(267 875)	6.4%	(1 320 528)	31.6%	(207 757)	1.9%	28.9%
Cash Flow from Financing Activities													
Receipts	3 044 848	2 113 478	(776)	-	(2 565)	(.1%)	(887)	-	(4 228)	(.2%)	(17)	72.2%	5 233.6%
Short-term loans	-	(13 737)	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 058 585	2 127 215	-	-	-	-	-	-	-	-	-	-	4 965.6%
Increase (decrease) in consumer deposits	-	-	(776)	-	(2 565)	-	(887)	-	(4 228)	-	(17)	-	5 233.6%
Payments	(39 108)	(53 903)	45 531	(116.4%)	491 322	(1 256.3%)	(25 491)	47.3%	511 363	(948.7%)	(825 027)	-	(96.9%)
Repayment of borrowing	(39 108)	(53 903)	45 531	(116.4%)	491 322	(1 256.3%)	(25 491)	47.3%	511 363	(948.7%)	(825 027)	-	(96.9%)
Net Cash from/(used) Financing Activities	3 005 740	2 059 575	44 755	1.5%	488 757	16.3%	(26 377)	(1.3%)	507 135	24.6%	(825 044)	63.2%	(96.8%)
Net increase/(Decrease) in cash held	20 823 886	27 713 795	8 758 344	42.1%	7 481 561	35.9%	5 910 005	21.7%	22 149 910	81.5%	15 559 822	89.0%	(62.0%)
Cash/equivalents at the year begin:	6 311 786	8 139 918	2 128 438	33.7%	8 638 109	136.9%	14 545 779	178.7%	2 128 438	26.1%	93 707 745	17.5%	(84.5%)
Cash/equivalents at the year end:	27 135 673	35 313 712	9 679 088	35.7%	16 955 937	62.5%	23 519 802	66.6%	23 519 802	66.6%	112 432 869	87.7%	(79.1%)

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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 273 794	5,1%	847 298	3,4%	652 088	2,6%	22 164 946	88,9%	24 938 105	31,3%	175 177	7%	6 924 105	27,0%
Trade and Other Receivables from Exchange Transactions - Electricity	2 064 190	19,7%	637 782	6,1%	314 831	3,0%	7 478 097	71,3%	10 494 899	13,2%	20 388	2%	776 696	7,4%
Receivables from Non-exchange Transactions - Property Rates	982 835	6,8%	564 799	3,9%	440 326	3,1%	12 376 690	86,2%	14 364 650	18,1%	44 805	3%	7 841 121	54,6%
Receivables from Exchange Transactions - Waste Water Management	650 233	6,2%	376 625	3,6%	303 335	2,9%	9 090 276	87,2%	10 420 529	13,1%	84 438	8%	1 508 437	14,5%
Receivables from Exchange Transactions - Waste Management	307 682	4,2%	194 072	2,6%	169 104	2,3%	6 673 073	90,9%	7 343 871	9,2%	41 753	6%	1 945 601	26,5%
Receivables from Exchange Transactions - Property Rental Debtors	(2 066)	(2%)	13 536	1,1%	12 923	1,1%	1 157 157	97,9%	1 181 550	1,5%	10 087	9%	4 968	4%
Interest on Arrear Debtor Accounts	90 109	2,7%	79 971	2,4%	74 434	2,2%	3 146 820	92,8%	3 391 334	4,3%	7 124	2%	5 688 108	167,7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure ¹	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	556 728	7,5%	405 511	5,5%	314 034	4,2%	6 141 935	82,8%	7 418 201	9,3%	3 316	-	1 773 098	23,9%
Total By Income Source	5 923 505	7,4%	3 119 533	3,9%	2 281 115	2,9%	68 228 985	85,8%	79 553 137	100,0%	387 269	5%	26 462 135	33,3%
Debtors Age Analysis By Customer Group														
Organs of State	1 439 742	12,3%	486 750	4,2%	382 755	3,3%	9 395 958	80,3%	11 705 206	14,7%	4	-	9 235	1%
Commercial	1 681 474	13,1%	644 564	5,0%	384 298	3,0%	10 130 259	78,9%	12 940 595	16,1%	472	-	13 705 910	106,7%
Households	2 806 808	5,2%	1 982 181	3,6%	1 497 382	2,8%	48 081 026	88,4%	54 367 377	68,3%	386 792	7%	12 736 770	23,4%
Other	(4 519)	(7%)	6 038	9%	16 659	2,6%	621 742	97,2%	639 960	8%	-	-	10 220	16%
Total By Customer Group	5 923 505	7,4%	3 119 533	3,9%	2 281 115	2,9%	68 228 985	85,8%	79 553 137	100,0%	387 269	5%	26 462 135	33,3%

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	3 488 067	36,1%	168 070	1,7%	218 067	2,3%	5 781 791	59,9%	9 655 995	48,2%
Bulk Water	629 242	31,6%	120 747	6,1%	26 169	1,3%	1 212 337	61,0%	1 988 496	9,9%
PAYE deductions	193 412	100,0%	-	-	-	-	-	-	193 412	1,0%
VAT (output less input)	(6 260)	100,0%	-	-	-	-	-	-	(6 260)	-
Pensions / Retirement	166 773	100,0%	-	-	-	-	-	-	166 773	8%
Loan repayments	835 375	100,0%	-	-	-	-	-	-	835 375	4,2%
Trade Creditors	2 127 292	75,5%	99 641	3,5%	45 350	1,6%	546 563	19,4%	2 818 846	14,1%
Auditor-General	18 863	79,7%	3 167	13,4%	903	3,8%	735	3,1%	23 669	1%
Other	3 889 186	89,4%	42 351	1,0%	18 935	4%	400 960	9,2%	4 361 431	21,8%
Total	11 351 951	56,7%	433 976	2,2%	309 425	1,5%	7 942 386	39,6%	20 037 737	100,0%

Source: Local Government Database

1. All figures in this report are unaudited.

Gauteng: City of Ekurhuleni(EKU) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2022

Description	Budget year 2021/22									
	2020/21	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast	
R thousands										
Financial Performance										
Property rates	5 935 443	2 234 843	1 979 209	1 806 947	6 020 999	5 686 014	334 985	5.89	7 581 352	
Service charges	23 265 630	7 608 087	6 159 772	6 056 900	19 824 759	20 203 054	(378 295)	(1.87)	26 869 391	
Investment revenue	177 725	30 033	13 666	39 180	82 793	94 751	(11 873)	(12.53)	75 002	
Transfers and subsidies	5 386 410	1 791 381	1 542 652	1 266 925	4 600 958	3 930 235	670 723	17.07	5 297 376	
Other own revenue	3 504 111	1 150 353	1 237 198	1 220 474	3 608 024	3 544 914	63 110	1.78	4 908 456	
Total Revenue (excluding capital transfers and contributions)	38 269 319	12 814 696	10 932 496	10 390 425	34 137 617	33 458 968	678 649	2.03	44 731 578	
Employee costs	9 338 124	2 376 172	2 544 056	2 497 087	7 417 315	7 580 037	(162 722)	(2.15)	10 106 119	
Remuneration of councillors	141 429	33 123	33 279	36 720	105 123	116 910	(11 787)	(10.08)	155 879	
Depreciation & asset impairment	2 686 723	2 505 909	628 786	626 354	1 883 885	1 879 432	4 453	0.24	2 505 909	
Finance charges	1 380 593	1 175 610	1 248 852	37 474	567 100	907 046	(339 945)	(37.48)	1 487 137	
Materials and bulk purchases	17 254 700	5 811 698	4 604 374	4 279 177	14 695 249	14 173 800	521 449	3.68	19 156 090	
Transfers and subsidies	520 708	58 314	133 307	132 393	324 014	454 564	(130 550)	(28.72)	579 178	
Other expenditure	10 261 183	1 623 883	2 219 982	2 858 971	6 702 816	7 520 124	(817 308)	(10.87)	10 600 971	
Total Expenditure	41 583 460	10 658 789	10 569 538	10 468 175	31 695 502	32 631 913	(936 411)	(2.87)	44 591 283	
Surplus/(Deficit)	(3 314 141)	2 155 908	363 958	(77 750)	2 442 116	827 056	1 615 060	195.28	140 294	
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial and District)	2 429 757	103 825	465 035	399 717	968 577	1 573 551	(604 974)	(38.45)	2 100 063	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (n-kind - all)										
Surplus/(Deficit) after capital transfers & contributions	1 228 503	91 674	29 729	33 481	154 884	192 808	(37 925)	(19.67)	247 745	
Share of surplus/ (deficit) of associate										
Surplus/(Deficit) for the year	344 119	2 351 406	858 722	355 448	3 565 576	2 593 414	972 162	37.49	2 488 102	
Capital expenditure & funds sources										
Capital expenditure	4 665 962	149 993	687 942	655 471	1 493 406	2 723 488	(1 230 082)	(45.17)	3 570 830	
Transfers recognised - capital	2 430 807	103 825	465 035	399 717	968 577	1 560 867	(592 290)	(37.95)	2 100 063	
Borrowing	1 698 908	40 927	136 074	190 523	367 524	809 092	(441 569)	(54.58)	996 625	
Internally generated funds	536 246	5 241	86 833	65 232	157 306	353 528	(196 222)	(55.50)	474 142	
Total sources of capital funds	4 665 962	149 993	687 942	655 471	1 493 406	2 723 488	(1 230 082)	(45.17)	3 570 830	
Financial position										
Total current assets	9 680 812	10 625 637	1 067 671	3 008 136	14 701 446	5 883 646	8 817 798	152.70	7 740 981	
Total non current assets	65 021 432	64 124 679	117 653	(472 670)	63 763 682	55 068 688	8 700 974	15.80	73 364 425	
Total current liabilities	13 794 565	11 924 353	618 407	2 320 083	14 862 842	3 066 888	11 795 954	384.62	4 089 281	
Total non current liabilities	10 321 231	10 218 853	(267 588)	(337 202)	9 614 093	8 255 931	1 358 162	16.45	11 007 908	
Community wealth/Equity	50 586 508	52 607 110	834 475	552 585	53 994 170	49 585 939	4 408 231	8.89	66 114 599	
Cash flows										
Net cash from (used) operating	3 676 693	(4 915 574)	(2 869 687)	189 152	(7 596 109)	(297 006)	(7 299 102)	2 457.56	(396 009)	
Net cash from (used) investing	(2 015 834)	(33 185)	(809 277)	(143 202)	(985 664)	105 578	(1 091 242)	(1 033.58)	-	
Net cash from (used) financing	1 000 000	-	(557)	291	(266)	-	(266)	-	-	
Cash/cash equivalents at the year end 1	4 330 638	(3 809 495)	(7 442 768)	(7 442 768)	(7 442 768)	(49 974)	(7 392 794)	14 793.29	1 317 493	
Collection Rate 2	52.83	76.46	94.78	94.59	87.76	0.06	-	-	0.06	
Property rates	59.84	129.26	58.08	93.33	64.06	0.26	-	-	0.26	
Service charges	51.87	108.23	108.43	97.15	96.64	0.00	-	-	0.00	
Service charges - electricity revenue	52.33	116.44	126.59	108.47	106.84	0.00	-	-	0.00	
Service charges - water revenue	48.72	93.35	76.00	74.23	66.83	-	-	-	-	
Service charges - sanitation revenue	70.80	59.64	112.93	107.56	123.75	-	-	-	-	
Service charges - refuse revenue	33.10	127.77	26.50	53.82	48.56	-	-	-	-	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	

¹ Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement.

² Collection rates are not pulling through to Schedule C.

City of Ekurhuleni (EKU): Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	500 120	5,2%	328 162	3,4%	275 592	2,9%	8 597 312	88,6%	9 705 167	39,7%	156 552	1,6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 138 202	42,8%	144 511	5,4%	72 281	2,7%	1 307 452	49,1%	2 662 447	10,9%	16 089	0,6%	-	-
Receivables from Non-exchange Transactions - Property Rates	546 999	12,9%	235 552	5,6%	202 021	4,8%	3 239 479	76,7%	4 224 051	17,3%	39 834	0,9%	-	-
Receivables from Exchange Transactions - Waste Water Management	162 754	6,4%	87 561	3,4%	74 231	2,9%	2 232 865	87,3%	2 557 411	10,5%	79 614	3,1%	-	-
Receivables from Exchange Transactions - Waste Management	131 195	5,4%	74 502	3,1%	65 980	2,7%	2 158 465	88,9%	2 428 122	9,9%	35 567	1,5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 636	1,3%	4 283	2,1%	4 009	2,0%	192 409	94,6%	203 337	0,8%	-	-	-	-
Interest on Arrear Debtor Accounts	50 481	2,6%	46 804	2,4%	42 210	2,2%	1 811 537	92,9%	1 951 032	8,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44 844	6,3%	21 103	3,0%	22 922	3,2%	621 804	2,9%	710 673	2,9%	-	-	-	-
Total By Income Source	2 577 230	10,5%	942 479	3,9%	763 227	3,1%	20 159 324	82,5%	24 442 260	100,0%	326 656	1,3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 387 634	13,9%	439 657	4,4%	335 759	3,4%	7 819 933	78,3%	9 983 154	40,8%	-	-	-	-
Commercial	526 463	32,0%	82 220	5,0%	53 530	3,3%	981 776	59,7%	1 643 989	6,7%	-	-	-	-
Households	644 221	5,1%	411 743	3,3%	389 560	2,9%	11 190 252	88,7%	12 615 776	51,6%	326 656	2,6%	-	-
Other	18 711	9,4%	8 858	4,4%	4 378	2,2%	167 393	84,0%	199 340	0,8%	-	-	-	-
Total By Customer Group	2 577 230	10,5%	942 479	3,9%	763 227	3,1%	20 159 324	82,5%	24 442 260	100,0%	326 656	1,3%	-	-

City of Ekurhuleni (EKU): Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 041 359	100,0%	-	-	-	-	-	-	1 041 359	75,6%
Bulk Water	333 634	100,0%	-	-	-	-	-	-	333 634	24,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	2 185	100,0%	-	-	-	-	-	-	2 185	0,2%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 377 178	100,0%	-	-	-	-	-	-	1 377 178	100,0%

Gauteng: City of Johannesburg (JHB) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2022

Description	Budget year 2021/22										Full Year Forecast
	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	M09 Mar Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
Financial Performance											
Property rates	13 035 302	13 479 333	13 479 333	3 383 730	1 063 328	3 324 088	10 097 237	9 031 869	1 065 368	11.80	13 479 333
Service charges	32 125 722	36 559 015	36 559 015	9 231 892	2 562 927	7 604 126	25 141 950	27 413 379	(2 271 429)	(8.29)	36 559 692
Investment revenue	282 486	330 905	194 847	33 929	78 616	78 616	138 130	89 802	48 328	53.82	194 847
Transfers and subsidies	14 975 039	10 724 018	10 845 567	4 581 219	2 134 366	3 688 016	12 571 701	8 100 592	4 471 109	55.19	10 845 567
Other own revenue	7 857 844	4 453 515	4 255 697	1 311 536	913 888	1 760 713	4 570 220	3 200 035	1 370 185	42.82	4 255 697
Total Revenue (excluding capital transfers and contributions)	68 276 394	65 446 786	65 365 136	18 542 306	6 691 187	16 459 539	52 519 237	47 835 677	4 683 560	9.79	65 365 136
Employee costs	15 844 916	17 118 019	17 125 027	3 883 379	1 335 388	3 807 509	12 563 693	12 840 564	(276 871)	(2.16)	17 125 027
Remuneration of councillors	168 115	187 015	176 515	41 614	14 048	41 693	121 208	124 022	(2 814)	(2.27)	176 515
Depreciation & asset impairment	3 937 697	4 320 706	4 332 076	936 120	324 823	968 545	2 834 006	3 265 215	(431 207)	(15.21)	4 332 076
Finance charges	3 784 792	3 177 846	2 665 725	886 255	304 709	1 051 813	2 643 601	1 541 170	1 102 431	71.53	2 665 725
Materials and bulk purchases	18 665 656	21 396 860	20 891 229	6 599 970	1 410 946	4 670 472	15 828 862	15 789 704	39 158	0.25	20 891 229
Transfers and subsidies	4 210 130	512 293	175 095	1 387 703	662 650	1 375 580	3 969 706	131 325	3 838 381	2 922.80	175 095
Other expenditure	21 810 332	18 412 616	18 693 940	4 440 159	1 690 566	4 565 892	13 623 766	13 788 904	(165 138)	(1.20)	18 693 940
Total Expenditure	68 481 638	65 317 354	64 060 106	18 175 200	5 743 070	16 479 503	51 584 745	47 480 905	4 103 839	8.64	64 060 106
Surplus/(Deficit)	(205 244)	709 432	1 305 029	367 106	948 116	(23 945)	934 493	354 772	579 721	163.41	1 305 029
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 565 592	1 972 300	2 163 926	290 154	299 263	587 123	1 131 507	1 622 797	(491 291)	(30.27)	2 163 926
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	40 040	553 178	518 900	96 089	29 039	80 967	277 068	349 920	(72 852)	(20.82)	518 900
Surplus/(Deficit) after capital transfers & contributions	2 400 387	3 234 910	3 987 555	753 349	1 276 418	644 145	2 343 068	2 327 489	15 578	0.67	3 987 555
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 400 387	3 234 910	3 987 555	753 349	1 276 418	644 145	2 343 068	2 327 489	15 578	0.67	3 987 555
Capital expenditure & funds sources	6 098 440	8 157 478	7 385 681	543 045	573 176	1 275 515	2 533 742	6 830 986	(4 297 244)	(62.91)	7 385 681
Transfers recognised - capital	2 867 611	2 525 478	2 682 826	132 328	225 192	526 817	1 014 841	2 481 325	(1 466 485)	(59.10)	2 682 826
Borrowing	1 992 501	3 032 000	2 101 890	221 566	265 217	584 713	1 011 157	1 944 024	(932 867)	(47.99)	2 101 890
Internally generated funds	1 236 497	2 600 000	2 600 965	137 810	82 766	163 985	507 745	2 405 637	(1 897 892)	(78.89)	2 600 965
Total sources of capital funds	6 096 608	8 157 478	7 385 681	491 704	573 176	1 275 515	2 533 742	6 830 986	(4 297 244)	(62.91)	7 385 681
Financial Position											
Total current assets	28 482 738	17 735 260	20 193 716	5 413 222	1 550 504	555 672	2 898 651	13 853 562	(10 954 911)	(79.08)	20 193 716
Total non-current assets	96 080 812	89 277 813	88 017 989	1 848 386	155 632	16 433	(229 129)	67 305 217	(67 534 346)	(100.34)	88 017 989
Total current liabilities	25 578 246	17 206 272	18 099 947	1 157 241	903 668	320 548	(938 308)	13 574 960	(14 513 268)	(106.91)	18 099 947
Total non-current liabilities	40 439 631	27 966 068	27 503 677	5 368 098	(366 812)	(208 245)	1 929 681	20 627 757	(18 698 076)	(90.65)	27 503 677
Community wealth/Equity	56 064 445	61 838 733	62 608 082	1 461 591	704 169	456 379	1 773 579	46 956 061	(45 182 483)	(96.22)	62 608 082
Cash flows											
Net cash from (used) operating	68 794 095	13 394 439	13 518 998	1 506 850	3 512 722	3 488 639	4 880 515	9 558 381	(4 677 866)	(48.94)	13 518 998
Net cash from (used) investing	1 951	(1 104 778)	28 903	99 302	3 554	2 722	102 078	(831 408)	933 486	(112.28)	28 903
Net cash from (used) financing	579 761	3 032 000	2 101 890	47 495	(47 495)	(22 522)	534 346	534 346	-	-	2 101 890
Cash/cash equivalents at the year end¹	76 453 398	20 161 341	22 294 453	1 186 495	5 593 179	5 593 179	5 593 179	9 280 695	(3 687 516)	(39.73)	22 294 453
Collection Rate²	90.07	89.94	89.61	87.47	101.56	97.85	92.51	89.54	(3 687 516)	(39.73)	22 294 453
Property rates	89.75	91.44	91.44	83.76	99.39	93.87	89.77	91.44	-	-	89.61
Service charges	94.06	90.43	89.96	92.36	107.58	104.88	97.74	89.99	-	-	89.99
Service charges - electricity revenue	104.22	97.63	96.52	100.93	120.52	119.91	109.62	96.52	-	-	96.52
Service charges - water revenue	134.52	81.20	132.56	132.56	162.60	162.60	147.32	81.20	-	-	81.20
Service charges - sanitation revenue	88.92	85.24	88.86	87.57	104.32	91.24	86.65	88.86	-	-	88.86
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-

¹Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement²Collection rates are not pulling through to Schedule C.

City of Johannesburg (COJ): Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	685 226	5,0%	467 997	3,6%	326 628	2,5%	11 713 057	88,9%	13 172 908	33,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	730 882	10,5%	437 669	6,3%	211 637	3,0%	5 577 569	80,2%	6 957 457	17,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	325 235	4,2%	261 980	3,4%	175 691	2,3%	7 004 378	90,2%	7 767 284	19,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	442 306	6,3%	267 466	3,8%	208 980	3,0%	6 096 344	86,9%	7 015 326	17,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	140 682	3,5%	101 218	2,5%	85 560	2,2%	3 665 977	91,8%	3 993 837	10,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(5 076)	(6%)	9 084	1,0%	8 779	1,0%	887 657	98,8%	910 444	2,3%	-	-	-	-
Interest on A/Rear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 299 156	5,8%	1 545 444	3,9%	1 017 676	2,6%	34 954 981	87,8%	39 817 257	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 719	6%	10 908	9%	23 060	1,8%	1 223 583	96,7%	1 265 270	3,2%	-	-	-	-
Commercial	688 154	10,2%	329 834	5,1%	175 529	2,7%	5 286 191	81,5%	6 429 708	16,1%	-	-	-	-
Households	1 633 283	5,1%	1 204 702	3,8%	819 087	2,5%	28 465 207	88,8%	32 122 279	80,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 299 156	5,8%	1 545 444	3,9%	1 017 676	2,6%	34 954 981	87,8%	39 817 257	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	1 133 305	100,0%	-	-	-	-	-	-	1 133 305	29,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	964 801	90,5%	4 811	,5%	521	9,0%	95 363	9,0%	1 065 496	28,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 321 050	82,0%	42 299	2,6%	18 935	1,2%	228 143	14,2%	1 610 426	42,3%
Total	3 419 157	89,8%	47 110	1,2%	19 456	,5%	323 505	8,5%	3 809 228	100,0%

Gauteng: City of Tshwane (TSH) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2022

Description	Budget year 2021/22									
	2020/21	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Financial Performance										
Property rates	8 403 911	8 587 212	8 587 212	2 150 554	2 100 950	2 114 302	6 365 806	6 527 017	(161 211)	(2,47)
Service charges	19 698 621	22 893 629	23 130 810	6 251 183	5 086 477	6 256 477	17 594 137	17 459 074	135 063	0,78
Investment revenue	227 319	159 184	28 974	4 480	21 703	4 951	31 134	17 548	13 586	77,42
Transfers and subsidies	3 833 196	3 688 050	3 985 925	1 372 091	119 861	1 143 211	2 635 164	3 662 209	(1 027 045)	(28,04)
Other own revenues	2 950 930	3 076 253	3 617 737	961 149	316 189	1 128 105	3 405 443	2 958 032	447 411	15,13
Total Revenue (excluding capital transfers and contributions)	35 113 978	38 994 329	39 350 259	10 739 458	7 645 182	11 647 425	30 032 065	30 623 880	(591 816)	(1,93)
Employee costs	12 125 554	12 155 085	11 874 969	2 889 691	2 779 726	2 853 940	8 523 357	8 732 415	(209 058)	(2,39)
Remuneration of councillors	131 577	154 588	154 588	32 703	30 836	32 215	95 753	109 061	(13 308)	(12,20)
Depreciation & asset impairment	2 464 319	2 499 321	2 499 321	511 831	513 745	513 689	1 539 263	1 756 946	(217 683)	(12,39)
Finance charges	1 468 437	1 515 089	1 515 422	34 832	390 132	8 116	433 080	665 080	(232 000)	(34,89)
Materials and bulk purchases	13 537 923	14 951 940	15 131 563	3 429 421	3 325 700	1 688 551	8 443 672	10 217 543	(1 773 871)	(17,36)
Transfers and subsidies	125 326	43 164	36 058	545	1 168	380	2 094	22 614	(20 520)	(90,74)
Other expenditure	7 315 207	7 820 368	8 360 214	1 399 261	1 975 264	1 675 800	5 050 325	6 503 258	(1 452 933)	(22,34)
Total Expenditure	37 168 344	39 139 554	39 572 135	8 298 285	9 016 570	6 772 692	24 087 546	28 006 917	(3 919 371)	(13,99)
Surplus/(Deficit)	(2 054 366)	(145 225)	(221 877)	2 441 173	(1 371 388)	4 874 734	5 944 519	2 616 964	3 327 555	127,15
Transfers and subsidies - capital (monetary allocations)										
(National/ Provincial and District)	699 746	2 277 571	2 318 787	205 928	388 249	209 686	804 863	1 903 634	(1 098 771)	(57,72)
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 360 412	175 958	1 840	45 349	7 244	150 571	203 165	(18 561)	221 726	(1 194,56)
Surplus/(Deficit) after capital transfers & contributions	5 792	2 308 304	2 098 749	2 692 450	(974 895)	5 234 991	6 952 547	4 502 037	2 450 510	54,43
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 792	2 308 304	2 098 749	2 692 450	(974 895)	5 234 991	6 952 547	4 502 037	2 450 510	54,43
Capital expenditure & funds sources	80 185	3 956 871	3 254 196	231 855	763 600	48 549	1 045 004	1 751 426	(706 422)	(40,33)
Transfers recognised - capital	33 115	2 287 571	2 155 247	203 635	538 189	29 823	771 647	1 209 653	(438 005)	(36,21)
Borrowing	38 952	1 500 000	-	26 692	203 384	11 158	241 234	478 315	(237 081)	(49,57)
Internally generated funds	8 118	169 300	1 098 948	1 528	22 026	8 568	32 122	63 458	(31 336)	(49,38)
Total sources of capital funds	80 185	3 956 871	3 254 196	231 855	763 600	48 549	1 045 004	1 751 426	(706 422)	(40,33)
Financial position										
Total current assets	397 270	13 523 871	20 556 787	(3 095 882)	(1 751 352)	2 345 445	(2 501 789)	22 863 202	(25 364 990)	(110,94)
Total non current assets	2 145 034	47 208 883	46 491 207	365 615	602 570	(503 732)	464 453	45 727 727	(45 263 274)	(98,98)
Total current liabilities	22 957 508	13 422 403	13 225 602	(5 457 141)	(967 601)	(2 200 347)	(8 625 089)	12 524 093	(21 149 182)	(168,87)
Total non current liabilities	10 874 060	17 594 469	17 894 169	(112 963)	(147 280)	(815)	(26 1 053)	17 725 257	(17 986 314)	(101,47)
Community wealth/Equity	(31 295 056)	(29 828 582)	(29 828 582)	147 386	940 995	(1 192 118)	(103 737)	(29 818 462)	29 714 726	(99,65)
Cash flows										
Net cash from (used) operating	(30 228)	19 737 683	13 918 747	11 593 254	9 911 395	2 344 989	23 849 638	12 772 380	11 077 258	86,73
Net cash from (used) investing	131 974	(4 765 356)	(3 239 196)	3 393	1 333	(1 386)	3 340	(2 529 155)	2 532 496	(100,13)
Net cash from (used) financing	-	(13 737)	(13 737)	-	-	-	-	(13 737)	13 737	(100,00)
Cash/cash equivalents at the year end	101 745	14 267 965	9 975 190	11 596 647	21 509 375	23 853 014	23 853 014	9 550 462	14 302 552	149,76
Collection Rate 2										
Property rates	-	97,55	115,78	100,95	99,05	25,67	74,07	115,62	-	-
Service charges	-	100,37	110,14	100,00	100,00	34,42	78,22	109,93	-	-
Service charges - electricity revenue	-	100,00	122,00	103,90	102,01	23,47	74,75	121,59	-	-
Service charges - water revenue	-	100,00	104,53	103,16	109,17	22,45	75,91	111,53	-	-
Service charges - sanitation revenue	-	100,00	142,53	91,37	142,53	26,26	73,63	140,94	-	-
Service charges - refuse revenue	-	100,00	124,31	131,01	85,29	27,25	82,02	124,13	-	-
Interest earned - outstanding debtors	-	149,54	149,54	79,06	93,72	22,40	62,59	141,87	-	-

¹Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement.²Collection rates are not pulling through to Schedule C.

City of Tshwane (COT): Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	20 395	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	4 480	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	5 623	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	5 731	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	6 857	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	10 606	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	7 183	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	3 619	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	64 495	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	577	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	63 918	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	64 495	-	-	-

**City of Tshwane AD figures for M09 are not reported due to mSCOA reporting challenges, service provider is working on resolving these data strings submission.*

City of Tshwane (COT): Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	725 138	100,0%	-	-	-	-	-	-	725 138	12,7%
Bulk Water	256 251	100,0%	-	-	-	-	-	-	256 251	4,5%
PAYE deductions	179 802	100,0%	-	-	-	-	-	-	179 802	3,2%
VAT (output less input)	(6 352)	100,0%	-	-	-	-	-	-	(6 352)	(,1%)
Pensions / Retirement	152 614	100,0%	-	-	-	-	-	-	152 614	2,7%
Loan repayments	831 056	100,0%	-	-	-	-	-	-	831 056	14,6%
Trade Creditors	988 141	100,0%	-	-	-	-	-	-	988 141	17,3%
Auditor-General	11 378	100,0%	-	-	-	-	-	-	11 378	,2%
Other	2 562 557	100,0%	-	-	-	-	-	-	2 562 557	45,0%
Total	5 700 585	100,0%	-	-	-	-	-	-	5 700 585	100,0%

Gauteng: Emfuleni (GT421) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2022

Description	2020/21	Budget year 2021/22										
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance												
Property rates	936 972	1 001 052	925 635	245 664	218 162	245 567	709 393	721 340	(11 947)	(1.66)	925 635	
Service charges	4 128 167	4 410 246	4 331 288	1 292 898	939 843	985 422	3 218 163	3 248 464	(30 301)	(0.93)	4 331 288	
Investment revenue	6 406	3 085	80	20	26	35	80	1 112	(1 032)	(92.79)	80	
Transfers and subsidies	1 349 993	967 560	969 563	370 757	300 137	229 128	900 021	726 823	173 199	23.83	969 563	
Other own revenue	310 699	372 377	248 064	37 290	54 117	(20 334)	71 073	4 117	(117 445)	(62.30)	248 064	
Total Revenue (excluding capital transfers and contributions)	6 732 236	6 754 321	6 474 631	1 946 627	1 512 284	1 439 818	4 998 730	4 886 255	12 474	0.26	6 474 631	
Employee costs	1 157 758	1 331 824	1 341 473	280 729	216 963	371 150	868 842	1 005 252	(136 410)	(13.57)	1 341 473	
Remuneration of councillors	56 645	59 577	59 577	14 245	13 308	14 882	42 435	44 883	(2 448)	(5.03)	59 577	
Depreciation & asset impairment	585 838	374 524	374 524	41 082	287 575	369 739	88 845	280 894	88 845	31.63	374 524	
Finance charges	195 757	-	-	14 725	75 910	50 697	141 332	141 332	-	-	-	
Materials and bulk purchases	3 247 612	2 789 163	2 936 795	573 324	1 325 034	660 104	2 558 462	2 178 097	380 365	17.46	2 936 795	
Transfers and subsidies	3 032	-	1 500	-	-	413	413	600	(187)	(31.12)	1 500	
Other expenditure	2 611 880	1 966 364	1 552 212	5 202 971	671 217	(5 483 928)	390 260	1 170 864	(780 404)	(66.66)	1 552 212	
Total Expenditure	7 858 520	6 521 452	6 266 081	6 127 077	2 343 514	(4 099 107)	4 371 483	4 680 191	(308 708)	(6.60)	6 266 081	
Surplus/(Deficit)	(1 126 284)	232 869	208 549	(4 180 450)	(831 230)	5 538 926	527 246	206 065	321 182	155.86	208 549	
Transfers and subsidies - capital (monetary allocations)												
(National / Provincial and District)	40 953	195 673	196 636	-	1 392	21 087	22 479	147 477	(124 998)	(84.76)	196 636	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 189 999	90	1 440	24	52	1 005	1 081	939	142	15.15	1 440	
Surplus/(Deficit) after capital transfers & contributions	104 668	428 632	406 625	(4 180 426)	(829 785)	5 561 017	550 807	354 480	196 327	55.38	406 625	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	104 668	428 632	406 625	(4 180 426)	(829 785)	5 561 017	550 807	354 480	196 327	55.38	406 625	
Capital expenditure & funds sources												
Capital expenditure	1 316 687	428 632	406 625	3 042	15 220	39 185	57 447	296 631	(239 184)	(80.63)	406 625	
Transfers recognised - capital	1 212 240	199 673	196 636	-	5 193	15 488	20 681	146 863	(126 182)	(85.92)	196 636	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	104 447	228 759	209 790	3 042	10 027	23 697	36 766	149 618	(112 851)	(75.43)	209 790	
Total sources of capital funds	1 316 687	428 432	406 425	3 042	15 220	39 185	57 447	296 481	(239 034)	(80.62)	406 425	
Financial position												
Total current assets	2 433 965	1 375 087	2 019 732	(2 506 036)	(114 887)	6 257 040	3 636 117	1 495 469	2 140 648	143.14	2 019 732	
Total non current assets	11 707 139	11 508 810	12 113 765	11 750 694	(107 457)	(248 389)	11 394 848	8 967 455	2 427 393	27.07	12 113 765	
Total current liabilities	6 407 252	2 852 463	5 923 503	5 678 192	630 500	468 193	6 776 885	5 395 588	1 381 297	25.60	5 923 503	
Total non current liabilities	395 234	344 382	386 033	387 134	-	-	387 134	281 088	106 046	37.73	386 033	
Community wealth/Equity	6 988 056	9 687 053	7 845 966	3 179 332	(852 845)	5 540 458	7 866 945	5 882 436	1 974 509	33.51	7 845 966	
Cash flows												
Net cash from (used) operating	1 042 258	(4 124 997)	112 928	65 918	79 807	(485 153)	(339 429)	84 896	(424 124)	(500.76)	112 928	
Net cash from (used) investing	(1 312 111)	(428 431)	(406 426)	(3 041)	(15 220)	(39 185)	(57 446)	(304 819)	247 373	(81.15)	(406 426)	
Net cash from (used) financing	-	(2 062)	-	-	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end ¹	(29 515)	(4 315 168)	(24 019)	332 357	396 944	(127 395)	(127 395)	(185 445)	58 051	(31.30)	(24 019)	
Collection Rate	67.86	78.80	87.73	75.08	104.88	82.20	86.13	87.08	-	-	87.73	
Property rates 2	58.73	79.59	85.31	37.18	84.04	62.74	60.44	82.11	-	-	85.31	
Service charges	71.18	79.99	89.64	83.51	112.52	89.21	93.73	89.64	-	-	89.64	
Service charges - electricity revenue	80.42	90.85	89.56	82.59	107.61	98.34	94.43	89.56	-	-	89.56	
Service charges - water revenue	75.74	56.36	76.82	96.06	149.36	78.43	103.70	76.81	-	-	76.82	
Service charges - sanitation revenue	36.38	62.27	130.13	71.04	92.80	65.32	75.49	130.13	-	-	130.13	
Service charges - refuse revenue	22.93	49.94	67.76	61.52	66.02	55.74	61.32	67.76	-	-	67.76	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	

¹ Cash and cash equivalents are not a true reflection as not all the operating receipts are pulling through to the cash flow statement.² Collection rates are not pulling through to Schedule C.

Emfuleni: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fullless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	448 919	8,0%	363 919	6,5%	265 189	4,7%	4 524 208	80,8%	5 602 234	100,0%	-	-	-	-
Total By Income Source	448 919	8,0%	363 919	6,5%	265 189	4,7%	4 524 208	80,8%	5 602 234	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 088	9,6%	26 423	12,0%	18 149	8,2%	155 112	70,3%	220 772	3,9%	-	-	-	-
Commercial	191 999	13,6%	112 822	8,0%	75 681	5,4%	1 031 969	73,1%	1 412 171	25,2%	-	-	-	-
Households	235 832	5,9%	224 974	5,7%	171 359	4,3%	3 337 127	84,1%	3 969 291	70,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	448 919	8,0%	363 919	6,5%	265 189	4,7%	4 524 208	80,8%	5 602 234	100,0%	-	-	-	-

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

Emfuleni: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	238 257	5,2%	35 739	,8%	106 202	2,3%	4 244 879	91,8%	4 625 077	79,8%
Bulk Water	-	-	56 401	5,4%	-	-	982 832	94,6%	1 039 233	17,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 217	22,2%	24 634	19,4%	13 297	10,5%	61 005	48,0%	127 153	2,2%
Auditor-General	1 103	28,2%	2 804	71,7%	-	-	2	,1%	3 909	,1%
Other	-	-	-	-	-	-	-	-	-	-
Total	267 577	4,6%	119 578	2,1%	119 499	2,1%	5 288 718	91,3%	5 795 372	100,0%

Gauteng: Lesedi (GT423) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2022

Description	2020/21	Budget year 2021/22										
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast	
Financial Performance												
Property rates	140 268	146 785	146 955	36 712	36 790	36 751	110 253	110 814	(560)	(0.51)	146 955	
Service charges	538 592	645 062	628 969	168 523	133 795	145 831	448 149	464 188	(16 039)	(3.46)	628 969	
Investment revenue	2 723	4 799	1 721	238	490	202	930	1 291	(361)	(27.95)	1 721	
Transfers and subsidies	179 648	178 962	186 724	66 933	59 413	41 863	168 209	136 686	28 523	20.42	186 724	
Other own revenue	53 984	77 754	58 368	13 768	15 155	14 753	43 666	43 827	(161)	(0.37)	58 368	
Total Revenue (excluding capital transfers and contributions)	915 215	1 053 362	1 022 737	286 164	245 643	239 400	771 208	759 805	11 402	1.50	1 022 737	
Employee costs	216 654	221 870	236 110	50 853	56 049	52 541	159 443	172 092	(12 649)	(7.35)	236 110	
Remuneration of councillors	11 837	13 061	13 062	2 874	2 902	2 966	8 742	9 796	(1 055)	(10.77)	13 062	
Depreciation & asset impairment	37 311	39 015	39 015	-	-	-	29 261	29 261	(9 246)	(100.00)	39 015	
Finance charges	4 144	3 874	4 248	1 064	1 064	988	3 117	3 186	(69)	(2.17)	4 248	
Materials and bulk purchases	379 489	427 340	463 154	100 113	104 046	89 131	293 290	338 011	(44 721)	(13.23)	463 154	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	342 899	341 271	329 344	32 846	36 831	45 972	115 650	255 863	(140 213)	(54.80)	329 344	
Total Expenditure	992 334	1 046 430	1 084 933	187 750	200 892	191 598	580 241	808 209	(227 968)	(28.21)	1 084 933	
Surplus/(Deficit)	(77 119)	6 932	(62 196)	98 414	44 751	47 802	190 967	(48 403)	239 370	(494.53)	(62 196)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	87 500	99 943	104 513	11 624	31 593	17 549	60 766	78 385	(17 619)	(22.48)	104 513	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	39 995	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	50 376	106 875	42 318	110 038	76 344	65 351	251 733	29 982	221 752	739.63	42 318	
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	50 376	106 875	42 318	110 038	76 344	65 351	251 733	29 982	221 752	739.63	42 318	
Capital expenditure & funds sources												
Capital expenditure	71 024	111 107	122 517	10 436	35 122	15 500	61 058	89 222	(28 164)	(31.57)	122 517	
Transfers recognised - capital	57 039	95 980	100 047	10 386	28 844	13 854	53 085	74 807	(21 723)	(29.04)	100 047	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	13 984	15 127	22 470	51	6 277	1 645	7 973	14 415	(6 441)	(44.69)	22 470	
Total sources of capital funds	71 024	111 107	122 517	10 436	35 122	15 500	61 058	89 222	(28 164)	(31.57)	122 517	
Financial position												
Total current assets	520 611	359 191	342 726	606 401	52 477	111 969	770 848	266 459	504 389	189.29	342 726	
Total non current assets	1 092 075	1 164 258	1 175 576	1 102 511	35 122	15 500	1 153 132	850 720	302 412	35.55	1 175 576	
Total current liabilities	553 070	301 596	406 670	538 195	14 329	61 130	613 654	290 478	323 176	111.26	406 670	
Total non current liabilities	85 315	82 083	85 286	86 379	(3 075)	988	84 293	63 965	20 328	31.78	85 286	
Community wealth/Equity	947 535	906 682	857 815	989 364	2 221	711	992 296	679 445	312 851	46.05	857 815	
Cash flows												
Net cash from (used) operating	-	121 423	75 303	99 084	371 830	307 079	777 993	56 477	721 516	1 277.54	75 303	
Net cash from (used) investing	-	(111 107)	(122 517)	(10 436)	(35 122)	(15 500)	(61 058)	(91 887)	30 830	(33.55)	(122 517)	
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end 1	70 866	15 210	7 816	143 675	480 384	771 963	771 963	(30 825)	802 787	(2 604.37)	7 816	
Collection Rate ²												
Property rates	-	78.72	77.73	67.61	80.34	72.27	73.05	78.62	77.73	-	77.73	
Service charges	-	79.76	80.22	79.00	79.07	102.89	85.98	79.79	-	-	80.22	
Service charges - electricity revenue	-	82.47	82.87	69.68	87.79	70.77	75.44	84.22	-	-	82.87	
Service charges - water revenue	-	83.93	82.54	80.22	109.99	82.90	89.32	84.61	-	-	82.54	
Service charges - sanitation revenue	-	79.44	83.34	47.94	61.37	52.58	54.03	83.34	-	-	83.34	
Service charges - refuse revenue	-	82.03	84.92	51.90	53.26	57.94	54.36	85.36	-	-	84.92	
Interest earned - outstanding debtors	-	80.17	82.69	44.31	44.95	47.43	45.57	82.69	-	-	82.69	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	

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

² Collection rates are not pulling through to Schedule C.

Lesedi: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 376	5,6%	9 524	2,2%	8 364	1,9%	382 260	90,3%	434 523	32,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 408	12,7%	5 546	2,2%	5 944	2,0%	252 682	88,2%	303 591	22,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 267	12,2%	3 523	3,0%	3 118	2,7%	96 384	82,2%	117 292	8,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 584	4,7%	1 788	1,8%	1 738	1,8%	89 113	91,7%	97 223	7,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 672	4,2%	2 365	1,7%	2 288	1,6%	128 835	92,4%	139 300	10,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Area/Debtor Accounts	7 944	5,4%	3 867	2,6%	3 757	2,5%	132 775	88,5%	148 332	11,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 154	2,4%	954	1,1%	1 660	1,9%	84 861	94,7%	88 629	6,7%	-	-	-	-
Total By Income Source	97 605	7,3%	28 586	2,1%	26 869	2,0%	1 176 920	88,5%	1 329 980	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 949	19,3%	3 354	5,9%	2 357	4,2%	40 095	70,6%	56 735	4,3%	-	-	-	-
Commercial	28 123	41,2%	2 248	3,3%	2 555	3,7%	35 316	51,8%	68 242	5,1%	-	-	-	-
Households	57 610	5,0%	22 648	1,9%	21 631	1,9%	1 060 544	91,2%	1 162 632	87,4%	-	-	-	-
Other	723	1,7%	336	0,8%	327	0,8%	40 965	96,7%	42 351	3,2%	-	-	-	-
Total By Customer Group	97 605	7,3%	28 586	2,1%	26 869	2,0%	1 176 920	88,5%	1 329 980	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	9	1%	13 568	99,9%	-	-	-	-	13 577	46,2%
Bulk Water	-	-	6 261	100,0%	-	-	-	-	6 261	21,3%
PAYE deductions	2 916	100,0%	-	-	-	-	-	-	2 916	9,9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 729	100,0%	-	-	-	-	-	-	2 729	9,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 880	99,7%	12	3%	-	-	-	-	3 902	13,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 543	32,5%	19 841	67,5%	-	-	-	-	29 384	100,0%

Gauteng: Merafong City (GT484) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2022

Description	2020/21 Audited Outcome	Budget year 2021/22																	Full Year Forecast	
		Original Budget	Adjusted Budget	M01 July Actual	M02 Aug Actual	M03 Sept Actual	Q1 Sept Actual	M04 Oct Actual	M05 Nov Actual	M06 Dec Actual	Q2 Dec Actual	M07 Jan Actual	M08 Feb Actual	M09 Mar Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance		YTD variance %
Financial Performance																				
Property sales	541 111	597 789	581 357	47 847	47 812	47 808	143 467	47 806	47 803	47 441	142 770	46 885	47 882	44 889	138 576	425 412	444 206	(18 793)	(4.23)	
Service charges	753 794	814 800	826 983	69 971	70 712	69 830	209 914	69 992	66 655	66 554	202 900	69 685	69 383	65 996	199 039	610 713	614 084	(3 371)	(0.55)	
Investment revenue	4 940	7 000	5 000	378	351	303	1 033	312	363	358	1 082	385	329	434	1 157	3 222	4 750	(1 528)	(32.17)	
Transfers and subsidies	252 675	257 009	267 334	95 776	96 775	0	96 776	0	1 000	67 272	67 272	0	0	57 465	57 466	221 514	81 553	139 955	171 601	267 334
Other own revenue	234 224	253 131	277 921	14 176	17 332	16 684	48 992	15 645	14 565	18 764	48 954	20 634	18 631	17 073	55 338	153 484	188 546	(45 062)	(22.20)	
Total Revenue (excluding capital transfers and contributions)	1 786 720	1 934 708	1 958 494	228 149	138 207	134 656	498 982	498 982	128 586	203 387	461 887	17 610	130 200	163 686	456 676	1 414 345	1 434 144	71 201	5.30	
Employee costs	349 925	330 674	339 475	27 128	28 121	27 965	83 213	31 727	28 488	34 890	35 115	27 714	28 900	28 684	85 298	263 526	274 245	(10 719)	(3.87)	
Remuneration of councillors	22 590	23 410	21 354	1 874	1 874	1 853	5 601	1 847	2 424	785	5 607	2 259	1 872	1 873	6 004	16 962	16 931	(26)	(1.59)	
Depreciation & asset impairment	142 993	113 934	113 934	23	77	-	100	-	32	0	33	-	32	32	32	165	31 800	(31 635)	(98.46)	
Finance charges	50 276	36 853	70 100	6 015	5 340	6 659	18 015	4 122	4 300	6 942	15 944	4 788	4 300	6 674	15 822	49 481	38 575	9 906	25.03	
Materials and bulk purchases	588 688	384 924	588 234	76 814	56 469	28 519	161 803	25 462	24 158	23 983	73 902	106 486	53 409	39 035	198 930	434 335	482 834	(58 498)	(11.87)	
Transfers and subsidies	2 256	1 540	730	-	-	-	-	-	-	-	-	-	(20)	205	176	176	1 353	(1 177)	(86.99)	
Other expenditure	1 127 688	990 142	827 828	8 482	8 435	20 927	37 845	18 564	16 282	25 303	60 129	15 636	10 114	13 761	38 511	137 485	434 579	(297 094)	(68.38)	
Total Expenditure	2 282 428	1 901 476	1 961 774	120 336	100 316	85 924	306 576	87 722	75 955	91 903	248 300	158 883	96 845	90 265	346 773	901 928	1 291 317	(389 388)	(31.15)	
Surplus/(Deficit)	(495 708)	(33 313)	(33 313)	(97 812)	(35 881)	(48 702)	(187 405)	(50 992)	(52 611)	(108 444)	(22 488)	(19 254)	(31 655)	(95 601)	(107 903)	(512 146)	(51 827)	(489 389)	(88.71)	
Transfers and subsidies - capital (monetary allocations)	104 878	147 732	147 732	427	12 151	11 255	23 943	5 058	7 759	7 319	20 716	10 783	3 557	8 955	22 905	66 524	120 814	(53 890)	(44.61)	
(National / Provincial and District)																				
Transfers and subsidies - capital (monetary allocations) (Net / Private Dep't Agenc'ies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Education Institutions & Transfers and subsidies - capital (in-kind - all))	73	-	-	-	-	3	3	4	7	-	11	5	2	-	7	21	-	21	-	
Surplus/(Deficit) after capital transfers & contributions	(93 157)	(81 065)	(144 532)	(108 240)	(48 042)	(59 970)	(216 252)	(56 054)	(60 437)	(115 803)	(22 285)	(8 468)	(35 114)	(104 166)	(138 814)	(579 361)	(172 641)	(406 720)	(235.59)	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(93 157)	(81 065)	(144 532)	(108 240)	(48 042)	(59 970)	(216 252)	(56 054)	(60 437)	(115 803)	(22 285)	(8 468)	(35 114)	(104 166)	(138 814)	(579 361)	(172 641)	(406 720)	(235.59)	
Capital expenditure & funds sources																				
Capital expenditure	174 607	134 993	144 332	509	15 374	11 727	27 810	4 980	10 879	11 004	26 863	11 057	4 018	9 910	24 965	79 438	131 952	(52 494)	(39.78)	
Transfers recognised - capital	243 253	147 732	143 792	460	15 211	11 265	26 935	5 058	11 924	8 446	24 877	10 885	4 018	9 910	24 813	76 627	130 572	(53 945)	(41.31)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	5 785	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total sources of capital funds	249 040	147 732	143 792	509	15 374	11 549	27 432	5 000	11 390	8 902	24 983	11 057	4 018	9 910	24 965	77 979	130 572	(53 192)	(40.74)	
Financial position																				
Total current assets	(265 114)	(138 415)	(28 334)	(66 557)	(19 759)	(11 631)	(29 566)	(95 121)	(82 389)	(81 096)	(28 806)	(21 476)	(52 625)	(100 740)	(19 841)	(73 403)	(102 272)	(28 869)	(28.34)	
Total non current assets	14 676	36 278	33 483	509	15 374	11 959	27 882	5 080	11 300	11 071	27 832	11 057	4 018	9 910	24 965	80 388	104 234	(23 846)	(23.83)	
Total current liabilities	119 382	28 465	9 919	58 842	(12 800)	66 088	(12 026)	(44 189)	(33 338)	(22 233)	(55 244)	(41 004)	(21 534)	(9 071)	(71 609)	(28 880)	(90 475)	(61 595)	(69.43)	
Total non current liabilities	2 978	(645)	(770)	(6)	(6)	(2 428)	(2 440)	(36)	(1 353)	(1 353)	(1 344)	(6)	(6)	(2 588)	(2 597)	(6 401)	(31)	(6 370)	(0.77)	
Community wealth/Equity	(50)	(34 152)	(148 532)	-	-	-	-	(36)	-	(1)	(37)	-	-	(1)	(1)	(37)	(59 579)	(59 541)	(98.93)	
Cash flows																				
Net cash from (used) operating	(413 086)	1 302 946	1 196 230	112 011	(82 020)	27 164	57 156	19 711	(825)	(5 169)	(3 716)	5 327	1 855	49 116	58 108	(28 980)	(98 546)	(63 567)	(67.05)	
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net cash from (used) financing	(1 150)	-	-	(77)	(25)	(46)	(380)	(2 036)	(12)	(179)	(2 328)	(83)	(95)	(116)	(236)	(3 004)	-	(3 004)	-	
Cash/cash equivalents at the year end	(415 036)	1 302 946	1 196 230	111 935	(82 045)	27 122	56 776	19 675	(73 913)	(5 164)	(6 044)	5 244	1 760	48 999	57 792	(23 976)	(98 546)	(65 570)	(67.30)	
Collection rate	79.11	82.33	72.05	161.08	95.30	91.86	102.91	77.11	65.89	106.04	84.08	65.89	55.26	144.38	87.72	91.64	79.50	(87.30)	(72.65)	
Property sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges	190.36	193.29	145.69	302.29	105.79	174.55	194.00	146.57	128.45	202.71	161.05	126.48	112.33	274.49	171.05	175.82	180.70	-	(145.69)	
Service charges - electricity revenue	435.26	513.30	400.35	808.14	277.78	473.65	516.18	402.85	301.59	589.79	457.76	386.16	321.92	784.20	497.85	497.34	472.70	-	(400.35)	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

² Collection rates are not pulling through to Schedule C.

Merafong:Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment-Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 846	3,8%	17 219	1,9%	15 929	1,7%	860 917	92,7%	928 911	22,7%	-	-	6 924 105	745,4%
Trade and Other Receivables from Exchange Transactions - Electricity	19 688	13,9%	10 047	7,1%	4 886	3,4%	107 865	75,6%	141 906	3,5%	-	-	776 886	547,3%
Receivables from Non-exchange Transactions - Property Rates	45 885	3,4%	41 963	3,1%	36 788	2,7%	1 227 280	90,8%	1 351 916	33,0%	-	-	7 841 121	580,0%
Receivables from Non-exchange Transactions - Waste Water Management	6 677	3,0%	5 291	2,6%	4 962	2,3%	202 749	92,3%	219 678	5,4%	-	-	1 508 437	686,7%
Receivables from Exchange Transactions - Waste Management	6 988	2,5%	6 007	2,1%	5 507	1,9%	265 876	93,5%	284 379	6,9%	-	-	1 945 601	684,2%
Receivables from Exchange Transactions - Property Rental Debtors	109	10,7%	75	7,4%	38	3,8%	786	78,2%	1 018	-	-	-	4 988	488,0%
Interest on Arrear Debtor Accounts	16 422	2,1%	17 597	2,2%	17 229	2,2%	745 245	93,6%	796 494	19,5%	-	-	5 688 108	714,1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 307	3,6%	6 835	1,8%	5 388	1,4%	345 196	93,1%	370 705	9,1%	-	-	1 764 484	476,0%
Total By Income Source	143 933	3,5%	105 035	2,6%	90 716	2,2%	3 755 323	91,7%	4 095 008	100,0%	-	-	26 453 521	646,0%
Debtors Age Analysis By Customer Group														
Organs of State	4 866	14,7%	2 330	7,1%	1 793	5,4%	24 063	72,8%	33 042	8%	-	-	621	1,9%
Commercial	82 540	3,8%	59 742	2,8%	50 974	2,4%	1 964 424	91,0%	2 157 680	52,7%	-	-	13 705 910	635,2%
Households	51 349	2,9%	42 093	2,4%	37 104	2,1%	1 625 638	92,6%	1 756 184	42,9%	-	-	12 736 770	725,3%
Other	5 187	3,5%	870	0,8%	845	0,8%	141 198	95,3%	148 101	3,6%	-	-	10 220	6,9%
Total By Customer Group	143 933	3,5%	105 035	2,6%	90 716	2,2%	3 755 323	91,7%	4 095 008	100,0%	-	-	26 453 521	646,0%

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	30 568	3,9%	27 152	3,4%	42 732	5,4%	688 980	87,3%	789 432	72,5%
Bulk Water	25 585	9,3%	23 401	8,5%	26 169	9,5%	199 560	72,6%	274 715	25,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 345	5,6%	8 058	33,5%	129	5%	14 525	60,4%	24 057	2,2%
Auditor-General	97	9,7%	-	-	903	90,3%	-	-	1 000	1%
Other	-	-	-	-	-	-	-	-	-	-
Total	57 595	5,3%	58 611	5,4%	69 933	6,4%	903 066	82,9%	1 089 204	100,0%

Gauteng: Midvaal (GT422) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2022

Description	2020/21	Budget year 2021/22										Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %		
Financial Performance												
Property rates	253 452	271 371	271 371	69 913	69 077	67 967	206 957	203 528	3 429	1.68	271 371	
Service charges	734 246	825 926	832 002	209 289	180 133	218 300	607 722	623 982	(16 260)	(2.61)	832 002	
Investment revenue	17 194	19 307	19 307	1 822	4 120	5 736	11 678	14 480	(2 802)	(19.35)	19 307	
Transfers and subsidies	159 071	152 018	152 018	70 571	47 740	31 687	149 998	114 013	35 985	31.56	152 018	
Other own revenue	99 123	82 501	102 046	14 433	29 883	25 214	69 531	68 687	843	1.23	102 046	
Total Revenue (excluding capital transfers and contributions)	1 263 085	1 351 123	1 376 744	366 028	339 953	348 904	1 045 885	1 024 691	21 195	2.07	1 376 744	
Employee costs	298 272	367 975	359 210	76 299	83 780	79 822	239 901	269 608	(29 707)	(11.02)	359 210	
Remuneration of councillors	12 822	13 656	13 656	3 247	3 101	3 318	9 665	10 242	(577)	(5.64)	13 656	
Depreciation & asset impairment	134 535	133 748	135 748	35 434	31 130	32 905	97 469	103 239	(5 770)	(5.59)	135 748	
Finance charges	17 471	17 391	17 391	632	7 108	(448)	7 292	13 049	(5 752)	(7.77)	17 391	
Materials and bulk purchases	483 996	521 242	521 375	119 921	184 965	119 847	424 733	391 021	33 713	8.62	521 375	
Transfers and subsidies	1 212	1 500	1 500	654	329	43	1 026	1 125	(99)	(8.83)	1 500	
Other expenditure	291 779	363 861	379 194	35 491	73 140	52 837	161 467	283 674	(122 207)	(43.08)	379 194	
Total Expenditure	1 240 086	1 419 374	1 428 074	269 678	383 553	288 322	941 553	1 071 953	(130 400)	(12.16)	1 428 074	
Surplus/(Deficit)	22 998	(68 251)	(51 331)	96 350	(52 600)	60 582	104 332	(47 262)	151 594	(320.75)	(51 331)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	103 838	90 005	94 333	2 000	40 111	15 305	57 416	70 750	(13 334)	(18.85)	94 333	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	80 477	2 000	2 000	-	235	869	1 104	1 500	(396)	(26.39)	2 000	
Surplus/(Deficit) after capital transfers & contributions	207 314	23 754	45 003	98 350	(12 253)	76 756	162 853	24 988	137 865	551.72	45 003	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	207 314	23 754	45 003	98 350	(12 253)	76 756	162 853	24 988	137 865	551.72	45 003	
Capital expenditure & funds sources												
Capital expenditure	239 508	144 994	178 121	16 445	47 726	30 777	94 949	133 479	(38 530)	(28.87)	178 121	
Transfers recognised - capital	172 541	87 863	92 621	8 991	27 702	18 489	55 182	69 680	(14 498)	(20.81)	92 621	
Borrowing	26 307	25 325	41 104	3 946	9 858	3 280	17 084	30 820	(13 744)	(44.58)	41 104	
Internally generated funds	40 660	31 806	44 396	3 509	10 167	9 008	22 683	32 971	(10 288)	(31.20)	44 396	
Total sources of capital funds	239 508	144 994	178 121	16 445	47 726	30 777	94 949	133 479	(38 530)	(28.87)	178 121	
Financial position												
Total current assets	746 474	694 284	694 284	307 823	37 880	80 747	926 449	520 713	405 736	77.92	694 284	
Total non current assets	2 129 328	2 446 463	2 479 590	2 112 339	16 596	(2 078)	2 126 857	1 859 583	267 274	14.37	2 479 590	
Total current liabilities	356 487	305 316	305 316	302 327	66 729	(1 909)	367 146	228 983	138 164	60.34	305 316	
Total non current liabilities	147 992	136 365	136 365	148 162	-	3 822	151 984	102 274	49 710	48.60	136 365	
Community wealth/Equity	2 397 849	2 699 065	2 710 944	2 469 673	(12 253)	76 756	2 534 175	2 033 208	500 968	24.64	2 710 944	
Cash flows												
Net cash from (used) operating	(26 502)	311 466	311 466	66 360	91 580	35 462	193 403	233 597	(40 194)	(17.21)	311 466	
Net cash from (used) investing	(109 405)	(144 994)	(144 994)	(16 445)	(47 726)	(30 777)	(94 949)	(108 746)	13 797	(12.69)	(144 994)	
Net cash from (used) financing	-	(11 721)	(11 721)	(1 964)	(17 494)	(3 259)	(22 717)	(8 791)	(13 927)	(158.42)	(11 721)	
Cash/cash equivalents at the year end ¹	264 140	293 050	293 050	499 255	525 615	527 041	527 041	127 585	399 456	313.09	293 050	
Collection Rate ²												
Property rates	18.56	88.44	87.96	91.39	112.34	103.28	101.99	87.96	-	-	87.96	
Service charges	31.18	90.00	90.00	92.90	120.12	136.07	116.16	90.00	-	-	90.00	
Service charges - electricity revenue	14.70	90.00	89.34	92.99	112.69	94.30	99.30	89.35	-	-	89.34	
Service charges - water revenue	16.93	93.11	91.28	94.43	119.76	85.22	97.44	91.66	-	-	91.28	
Service charges - sanitation revenue	12.21	86.69	87.85	90.47	103.36	118.36	103.65	87.16	-	-	87.85	
Service charges - refuse revenue	15.46	94.71	94.71	86.88	101.81	95.84	94.85	94.71	-	-	94.71	
Interest earned - outstanding debtors	8.65	73.44	73.48	95.14	112.30	104.68	104.12	73.48	-	-	73.48	

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

Midvaal: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 738	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%	960	2,9%	13 464	41,4%	32 484	6,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 303	11,3%	6 938	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%	52 953	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	27 508	100,0%	-	-	-	-	-	-	27 508	57,4%
Bulk Water	13 766	100,0%	-	-	-	-	-	-	13 766	28,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 625	100,0%	-	-	-	-	-	-	6 625	13,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	47 900	100,0%	-	-	-	-	-	-	47 900	100,0%

Gauteng: Mogale City (GT481) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2022

Description	2020/21	Budget year 2021/22										
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance												
Property rates	504 064	510 137	544 848	133 076	130 357	138 957	411 391	408 636	2 755	0,67		544 848
Service charges	1 739 485	1 884 504	1 882 497	465 806	446 648	478 969	1 391 424	1 411 873	(20 449)	(1,45)		1 882 497
Investment revenue	3 899	3 205	2 086	705	372	519	1 596	1 565	32	2,03		2 086
Transfers and subsidies	551 727	513 428	516 379	204 488	164 704	129 661	498 953	387 284	111 568	28,81		516 379
Other own revenue	223 538	245 620	180 844	44 854	45 263	32 769	122 886	136 633	(12 747)	(9,40)		180 844
Total Revenue (excluding capital transfers and contributions)	3 022 713	3 156 894	3 126 653	848 929	796 345	780 875	2 426 149	2 344 990	81 159	3,46		3 126 653
Employee costs	857 225	939 412	949 107	202 033	222 699	206 863	631 595	711 831	(80 236)	(11,27)		949 107
Remuneration of councillors	34 744	36 366	36 366	8 540	8 096	8 623	25 259	27 274	(2 015)	(7,39)		36 366
Depreciation & asset impairment	249 228	237 767	237 767	53 730	62 072	54 475	170 277	178 325	(8 048)	(4,51)		237 767
Finance charges	38 463	45 697	45 697	7 007	8 861	6 194	22 061	34 273	(12 212)	(35,63)		45 697
Materials and bulk purchases	1 171 321	1 308 219	1 321 218	342 152	295 293	283 922	920 966	990 914	(69 947)	(7,06)		1 321 218
Transfers and subsidies	346	3 019	3 019	-	612	404	1 017	2 265	(1 248)	(55,11)		3 019
Other expenditure	865 950	881 468	816 201	120 336	143 722	139 996	403 654	612 151	(208 497)	(34,06)		816 201
Total Expenditure	3 217 278	3 451 948	3 409 375	733 798	741 354	699 678	2 174 830	2 557 033	(382 203)	(14,95)		3 409 375
Surplus/(Deficit)	(194 564)	(295 054)	(282 722)	115 131	54 991	81 197	251 319	(212 043)	463 362	(218,52)		(282 722)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	203 961	217 859	291 635	15 689	58 890	53 275	127 854	218 726	(90 873)	(41,55)		291 635
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	9 397	(77 195)	8 913	130 820	113 881	134 472	379 173	6 683	372 489	5 573,44		8 913
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	9 397	(77 195)	8 913	130 820	113 881	134 472	379 173	6 683	372 489	5 573,44		8 913
Capital expenditure & funds sources												
Capital expenditure	222 695	259 784	341 334	18 955	62 073	63 543	144 571	256 000	(111 429)	(43,53)		341 334
Transfers recognised - capital	203 961	217 859	289 709	15 852	58 727	52 441	127 020	217 282	(90 262)	(41,54)		289 709
Borrowing	-	-	-	-	-	-	-	-	-	-		-
Internally generated funds	18 733	41 925	48 098	3 103	3 346	10 203	16 652	36 073	(19 421)	(53,84)		48 098
Total sources of capital funds	222 695	259 784	337 807	18 955	62 073	62 644	143 672	253 355	(109 683)	(43,29)		337 807
Financial position												
Total current assets	(80 615)	689 650	663 765	10 504	45 966	117 131	173 600	497 824	(324 224)	(65,13)		663 765
Total non current assets	187 965	6 448 436	6 880 405	56 916	78 818	(2 709)	133 025	5 160 304	(5 027 279)	(97,42)		6 880 405
Total current liabilities	(123 098)	1 297 547	1 297 547	(54 736)	18 197	(8 850)	(45 389)	973 160	(1 018 549)	(104,66)		1 297 547
Total non current liabilities	(10 914)	460 115	460 115	(7 916)	(7 295)	(7 424)	(22 636)	345 086	(367 722)	(106,56)		460 115
Community wealth/Equity	231 313	5 457 620	5 777 596	(748)	0	(3 776)	(4 924)	4 333 197	(4 337 721)	(100,10)		5 777 596
Cash flows												
Net cash from (used) operating	-	-	-	-	-	-	-	-	-	-		-
Net cash from (used) investing	(5 311)	(1 934)	-	9 979	(60 046)	49 963	(103)	(1 451)	1 348	(92,89)		-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-		-
Cash/cash equivalents at the year end 1	64 134	(1 934)	-	(38 323)	(100 288)	(112 750)	(112 750)	(1 451)	(111 299)	7 672,44		-
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	-	-	-	-	-	-	-	-	-	-		-

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

²Collection rates are not pulling through to Schedule C.

Mogale City: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 413	5,2%	7 156	2,4%	6 898	2,3%	269 348	90,1%	298 615	12,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	63 825	27,4%	12 314	5,3%	10 442	4,5%	146 557	62,9%	233 138	9,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 531	9%	8 148	1,6%	11 553	2,2%	497 668	95,4%	521 901	20,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 189	6,2%	7 736	2,1%	7 784	2,1%	336 884	89,7%	375 593	15,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 658	3,7%	4 751	1,4%	4 743	1,4%	318 767	93,5%	340 719	13,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	265	3,3%	93	1,2%	96	1,2%	7 556	94,4%	8 050	,3%	-	-	-	-
Interest on Arenal Debtor Accounts	6 640	2,7%	3 489	1,4%	3 332	1,4%	231 645	94,5%	245 106	9,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 572	3,1%	7 964	1,7%	4 184	,9%	447 916	94,4%	474 635	19,0%	-	-	-	-
Total By Income Source	141 093	5,6%	51 651	2,1%	49 032	2,0%	2 256 360	90,3%	2 498 157	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 766	4,0%	2 114	3,0%	(103)	(1%)	64 687	93,1%	69 464	2,8%	-	-	-	-
Commercial	75 566	10,7%	21 458	3,0%	3 911	,6%	606 826	85,8%	706 461	28,3%	-	-	-	-
Households	92 202	6,3%	32 105	2,2%	34 075	2,3%	1 313 681	89,2%	1 472 063	58,9%	-	-	-	-
Other	(29 141)	(11,6%)	(4 026)	(1,6%)	11 150	4,5%	272 186	108,8%	250 188	10,0%	-	-	-	-
Total By Customer Group	141 093	5,6%	51 651	2,1%	49 032	2,0%	2 256 360	90,3%	2 498 157	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	66 867	25,8%	70 366	27,2%	69 134	26,7%	52 582	20,3%	258 969	65,0%
Bulk Water	7	-	34 685	100,0%	-	-	-	-	34 691	8,7%
PAYE deductions	10 694	100,0%	-	-	-	-	-	-	10 694	2,7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	11 367	100,0%	-	-	-	-	-	-	11 367	2,9%
Loan repayments	4 319	100,0%	-	-	-	-	-	-	4 319	1,1%
Trade Creditors	38 020	48,8%	21 775	28,0%	10 377	13,3%	7 710	9,9%	77 882	19,5%
Auditor-General	-	-	313	100,0%	-	-	-	-	313	,1%
Other	78	51,1%	52	33,7%	-	-	23	15,2%	153	-
Total	131 351	33,0%	127 210	31,9%	79 510	20,0%	60 316	15,1%	398 387	100,0%

Gauteng: Rand West City (GT485) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2022

Description	Budget year 2021/22										Full Year Forecast
	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
Financial Performance											
Property rates	275 023	332 330	332 330	116 502	74 460	138 621	329 583	242 601	86 982	35.85	332 330
Service charges	1 190 559	1 331 537	1 331 537	336 954	298 746	299 953	935 653	972 022	(36 370)	(3.74)	1 331 537
Investment revenue	1 816	3 731	3 731	948	518	962	2 324	2 324	105	4.50	2 731
Transfers and subsidies	418 487	391 816	392 459	139 651	124 381	99 214	363 245	286 283	76 962	26.88	392 459
Other own revenue	104 740	127 537	128 537	31 679	20 147	27 854	79 680	93 502	(13 822)	(14.78)	128 537
Total Revenue (excluding capital transfers and contributions)	1 990 626	2 186 951	2 187 954	625 733	518 252	566 604	1 710 589	1 596 732	113 857	7.13	2 187 954
Employee costs	562 308	571 515	571 515	(1 040)	242 245	194 027	435 231	417 208	18 023	4.32	571 515
Remuneration of councillors	28 197	28 014	28 014	22	450	1 554	2 026	20 450	(18 424)	(90.09)	28 014
Depreciation & asset impairment	207 383	178 910	178 910	-	63 296	50 720	114 016	130 604	(16 588)	(12.70)	178 910
Finance charges	66 769	44 309	44 309	8 409	10 933	24 226	43 568	32 346	11 222	34.69	44 309
Materials and bulk purchases	926 988	863 993	864 544	332 471	321 326	162 377	816 174	630 936	185 239	29.36	864 544
Transfers and subsidies	-	-	180	-	180	-	360	103	257	250.00	180
Other expenditure	534 999	498 826	500 038	88 171	103 970	85 129	277 270	304 928	(27 657)	(24.02)	500 038
Total Expenditure	2 326 644	2 186 567	2 187 509	428 033	742 399	518 214	1 688 646	1 596 575	92 072	5.77	2 187 509
Surplus/(Deficit)	(336 018)	384	85	197 701	(224 148)	48 390	21 943	157	21 786	13 859.71	85
Transfers and subsidies - capital (monetary allocations) (National, Provincial and District)	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(136 182)	178 804	272 086	218 447	(150 715)	158 660	226 392	167 836	58 556	34.89	272 086
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(136 182)	178 804	272 086	218 447	(150 715)	158 660	226 392	167 836	58 556	34.89	272 086
Capital expenditure & funds sources											
Capital expenditure	182 180	193 420	287 002	27 267	77 295	81 701	186 263	172 329	13 933	8.09	287 002
Transfers recognised - capital	(13 545)	178 200	271 782	27 239	76 067	79 716	183 021	161 519	21 502	13.31	271 782
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 522	15 220	15 220	24	1 228	1 989	3 242	10 811	(7 569)	(70.01)	15 220
Total sources of capital funds	(12 023)	193 420	287 002	27 263	77 295	81 705	186 263	172 329	13 933	8.09	287 002
Financial position											
Total current assets	1 354 703	476 537	384 921	1 563 135	109 904	68 724	1 741 762	684 009	1 057 753	154.64	384 921
Total non current assets	4 255 263	4 801 157	4 363 355	4 282 798	14 631	30 980	4 328 409	4 296 988	31 422	0.73	4 363 355
Total current liabilities	2 566 532	468 430	1 136 592	2 556 772	311 716	(44 997)	2 823 490	1 485 869	1 337 622	90.02	1 136 592
Total non current liabilities	352 675	309 776	369 491	352 675	(18 083)	327	334 918	357 186	(22 267)	(6.23)	369 491
Community wealth/Equity	2 689 867	4 320 684	3 063 388	2 936 486	(169 098)	144 374	2 911 763	3 007 419	(95 656)	(3.18)	3 063 388
Cash flows											
Net cash from (used) operating	2 168 107	228 968	305 159	(906)	379 006	174 860	552 961	204 837	348 124	169.95	305 159
Net cash from (used) investing	(192 576)	(193 420)	(287 002)	(41 989)	(93 059)	(88 975)	(224 023)	(141 197)	(82 826)	(58.66)	(287 002)
Net cash from (used) financing	1 851	-	(16 857)	(397)	(237)	(590)	(1 224)	(6 743)	5 518	(81.84)	(16 857)
Cash/cash equivalents at the year end¹	1 705 998	93 835	1 300	77 693	333 387	418 682	418 682	56 897	361 785	635.85	1 300
Collection Rate²	24.10	87.16	102.04	27.26	29.08	25.05	27.04	86.99	-	-	102.04
Property rates	0.00	100.69	126.45	-	-	0.00	0.00	100.69	-	-	126.45
Service charges	30.77	87.50	100.76	37.40	38.15	37.92	37.81	87.50	-	-	100.76
Service charges - electricity revenue	53.50	135.04	157.36	59.53	66.78	66.33	63.87	135.04	-	-	157.36
Service charges - water revenue	1.84	1.69	1.74	0.76	0.95	1.00	0.91	1.72	-	-	1.74
Service charges - sanitation revenue	-	101.81	91.11	-	-	-	-	95.66	-	-	91.11
Service charges - refuse revenue	0.23	3.97	3.88	0.14	0.34	0.22	0.23	3.92	-	-	3.88
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-

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

Rand West City: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 907	8,0%	11 481	4,4%	10 141	83,8%	220 144	3,9%	262 673	21,8%	(770)	(3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40 408	31,1%	8 687	6,7%	8 551	55,7%	72 353	6,8%	130 009	10,8%	(202)	(2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	25 733	10,8%	7 059	3,2%	6 041	27%	184 232	2,7%	221 125	18,4%	(652)	(3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	6 784	5,3%	5 483	4,3%	4 601	86,8%	110 668	3,6%	127 537	10,6%	(907)	(7%)	-	-
Receivables from Exchange Transactions - Waste Management	6 848	5,5%	3 781	3,0%	3 427	27%	111 038	2,7%	125 104	10,4%	(671)	(5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	58 700	100,0%	58 700	4,9%	(520)	(9%)	-	-
Interest on Arrear Debtor Accounts	6 681	3,5%	6 441	3,4%	6 166	89,8%	169 731	3,3%	189 019	15,7%	(49)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28 728	32,0%	1 572	1,8%	2 507	63,4%	58 893	2,8%	89 688	7,5%	(103)	(1%)	-	-
Total By Income Source	134 148	11,1%	44 503	3,7%	41 454	81,7%	983 759	3,4%	1 203 864	100,0%	(3 883)	(3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 279	5,3%	1 646	2,7%	1 451	88,7%	55 489	2,3%	61 875	5,1%	4	-	-	-
Commercial	78 659	28,5%	14 771	5,3%	14 891	60,8%	167 905	5,4%	276 266	22,9%	(105)	-	-	-
Households	52 170	6,0%	28 087	3,2%	25 112	87,8%	760 354	2,9%	865 723	71,9%	(3 782)	(4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	134 148	11,1%	44 503	3,7%	41 454	81,7%	983 759	3,4%	1 203 864	100,0%	(3 883)	(3%)	-	-

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	228 055	21,6%	21 225	2,0%	-	-	795 349	76,4%	1 041 630	66,3%
Bulk Water	-	-	-	-	-	-	29 945	100,0%	29 945	1,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	94 100	19,0%	39 880	8,1%	20 562	4,2%	340 236	68,8%	494 777	31,5%
Auditor-General	4 100	100,0%	-	-	-	-	-	-	4 100	,3%
Other	-	-	-	-	-	-	-	-	-	-
Total	323 256	20,6%	61 105	3,9%	20 562	1,3%	1 165 529	74,2%	1 570 452	100,0%

Gauteng: Sedibeng (DC42) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2022

Description	Budget year 2021/22										
	2020/21	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands	Audited Outcome										
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	1 718	1 035	2 003	410	410	479	1 299	1 502	(203)	(13.50)	2 003
Transfers and subsidies	293 463	306 054	307 576	122 338	99 579	74 031	295 949	230 037	65 912	28.65	307 576
Other own revenue	78 405	82 080	79 463	12 670	17 765	23 786	54 221	59 657	(5 436)	(9.11)	79 463
Total Revenue (excluding capital transfers and contributions)	373 575	389 169	389 041	135 418	117 754	98 297	351 469	291 195	60 273	20.70	389 041
Employee costs	287 554	276 282	282 216	69 290	73 112	69 162	211 563	211 520	44	0.02	282 216
Remuneration of councillors	12 803	14 143	12 457	3 151	2 726	3 320	9 197	9 375	(178)	(1.90)	12 457
Depreciation & asset impairment	12 653	11 272	11 272	-	-	8 605	8 605	8 454	150	1.78	11 272
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	6 825	6 895	5 786	1 808	1 087	1 843	4 738	4 512	226	5.01	5 786
Transfers and subsidies	6 301	12 171	12 477	2 348	2 623	2 471	7 442	9 251	(1 809)	(19.55)	12 477
Other expenditure	77 297	78 161	74 600	14 704	16 775	20 577	52 056	55 701	(3 645)	(6.54)	74 600
Total Expenditure	403 432	398 924	398 809	91 300	96 324	105 977	293 601	298 812	(5 211)	(1.74)	398 809
Surplus/(Deficit)	(29 857)	(9 755)	(9 767)	44 118	21 429	(7 680)	57 868	(7 617)	65 485	(859.72)	(9 767)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 173	-	321	-	-	302	302	241	61	25.52	321
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	471	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(27 214)	(9 755)	(9 446)	44 118	21 429	(7 377)	58 170	(7 376)	65 546	(888.65)	(9 446)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(27 214)	(9 755)	(9 446)	44 118	21 429	(7 377)	58 170	(7 376)	65 546	(888.65)	(9 446)
Capital expenditure & funds sources											
Capital expenditure	5 693	2 370	2 143	134	855	623	1 612	1 573	39	2.50	2 143
Transfers recognised - capital	2 644	-	321	8	90	204	302	241	61	25.52	321
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 971	2 280	1 542	103	518	409	1 030	1 122	(92)	(8.22)	1 542
Total sources of capital funds	5 614	2 280	1 863	111	608	613	1 332	1 363	(31)	(2.25)	1 863
Financial position											
Total current assets	11 848	9 570	8 233	55 663	16 160	(12 652)	59 171	5 792	53 380	921.68	8 233
Total non current assets	104 176	88 577	88 350	99 689	5 476	(7 982)	97 183	66 229	30 954	46.74	88 350
Total current liabilities	204 526	188 079	186 206	200 909	628	(12 939)	188 998	139 653	48 945	35.05	186 206
Total non current liabilities	32 633	28 872	28 872	31 905	(866)	(318)	30 721	21 654	9 067	41.87	28 872
Community wealth/Equity	(121 135)	(109 049)	(109 049)	(77 461)	21 874	(7 377)	(62 964)	(81 787)	18 823	(23.01)	(109 049)
Cash flows											
Net cash from (used) operating	120 154	(5 488)	(5 920)	41 730	18 248	(11 915)	48 063	(4 442)	52 505	(1 182.05)	(5 920)
Net cash from (used) investing	(5 507)	(4 560)	(1 863)	(11)	(608)	(613)	(1 332)	(1 398)	65	(4.68)	(1 863)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end 1	130 778	1 396	1 788	51 191	68 831	56 303	56 303	(5 133)	61 436	(1 196.89)	1 788
Collection Rate											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-

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

Sedibeng: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 619	100,0%	2 619	100,0%	-	-	8 614	328,9%
Total By Income Source	-	-	-	-	-	-	2 619	100,0%	2 619	100,0%	-	-	8 614	328,9%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	2 619	100,0%	2 619	100,0%	-	-	8 614	328,9%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	2 619	100,0%	2 619	100,0%	-	-	8 614	328,9%

Sedibeng: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	91	100,0%	-	-	-	-	-	-	91	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	15 501	8,2%	-	-	-	-	172 794	91,8%	188 296	100,0%
Total	15 593	8,3%	-	-	-	-	172 794	91,7%	188 387	100,0%

Gauteng: West Rand (DC48) - Table C1 Quarterly Budget Summary for the 3rd Quarter ended 31 March 2022

Description	2020/21	Budget year 2021/22																	Full Year Forecast		
	Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	M02 Aug Actual	M03 Sep Actual	Q1 Sep Actual	M04 Oct Actual	M05 Nov Actual	M06 Dec Actual	Q2 Dec Actual	M07 Jan Actual	M08 Feb Actual	M09 Mar Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance		YTD variance %	
R Resources	Financial Performance	Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Service charges	232	-	-	-	57	1 150	1 208	34	60	66	160	47	40	(1 080)	(983)	375	-	375	
		Investment revenue	1 280	-	750	0	-	-	-	500	57	33	591	313	115	158	598	1 176	593	614	109.15
		Transfers and subsidies	241 871	229 123	226 779	95 765	1 299	98 984	2 209	86	74 587	71 192	6 818	6 318	54 675	67 812	243 989	226 779	15 310	7.19	
		Other revenue	2 940	16 489	21 714	212	252	224	739	301	265	535	1 271	265	311	5 684	6 280	8 120	19 404	(11 284)	(58.15)
		Total Revenue (excluding capital transfers and contributions)	245 673	245 622	248 243	96 997	1 551	1 385	100 000	3 045	489	75 530	79 094	7 443	6 784	59 439	73 666	252 760	246 746	6 014	2.41
		Employee costs	959 844	192 978	196 249	17 736	15 575	15 571	48 883	15 631	15 389	15 099	46 119	14 587	14 890	15 669	45 465	140 467	147 187	(6 720)	(4.57)
		Remuneration of councillors	12 634	15 668	13 911	1 048	1 056	1 050	3 154	1 070	270	865	2 205	636	566	990	2 641	8 000	10 448	(2 448)	(23.43)
		Depreciation & asset impairment	4 489	6 650	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Finance charges	1 260	1 649	-	-	104	-	104	26	-	142	168	29	120	27	116	448	-	448	-
	Materials and bulk purchases	254	211	220	2	0	8	11	1	78	5	84	84	6	59	64	160	165	(5)	(3.22)	
	Transfers and subsidies	11 223	13 135	11 364	-	-	-	-	2 244	(5 929)	1 163	(4 766)	5 929	10 200	(1 163)	14 996	10 200	11 364	(1 164)	(10.24)	
	Other expenditure	44 531	59 845	31 090	1 178	1 495	3 071	5 884	2 475	2 475	1 924	6 943	2 523	(2 704)	8 502	8 322	20 649	17 197	3 452	20.07	
	Total Expenditure	273 205	287 136	255 854	19 964	18 231	19 641	57 836	18 973	12 884	19 198	50 454	24 064	23 468	24 103	71 635	179 925	188 391	(6 456)	(3.45)	
	Surplus/(Deficit)	(27 532)	(41 514)	(6 611)	77 033	(16 592)	(18 256)	42 195	(15 928)	(11 795)	56 333	28 610	(16 621)	(16 621)	35 335	2 000	72 835	60 354	12 489	20.62	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 118	2 906	9 651	1 831	-	-	1 831	-	-	-	-	-	-	795	2 526	9 651	(7 029)	(72.79)	9 651	
	Transfers and subsidies - capital (monetary allocations) (Net / Provisional)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ, Institutional & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Surplus/(Deficit) after capital transfers & contributions	(24 414)	(38 608)	3 940	78 864	(16 592)	(18 256)	44 026	(15 928)	(11 795)	56 333	28 610	(16 621)	(16 621)	35 335	2 825	75 461	70 035	5 425	7.75	
	Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(24 414)	(38 608)	3 940	78 864	(16 592)	(18 256)	44 026	(15 928)	(11 795)	56 333	28 610	(16 621)	(16 621)	35 335	2 825	75 461	70 035	5 425	7.75		
Capital expenditure & funds sources	21 405	-	7 600	21	-	-	21	-	238	-	238	433	-	368	802	1 089	7 600	(6 509)	(86.09)		
Capital expenditure	-	-	-	-	-	-	-	-	238	-	238	433	-	368	802	1 089	7 600	(6 509)	(86.09)		
Transfers recognised - capital	-	-	7 000	-	-	-	-	-	238	-	238	433	-	368	802	1 039	7 000	(5 951)	(85.15)		
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total sources of capital funds	-	-	7 000	-	-	-	-	-	238	-	238	433	-	368	802	1 089	7 000	(5 901)	(85.15)		
Financial position	Total current assets	45 807	46 209	46 247	109 240	(18 461)	(6 889)	82 090	(26 194)	707	48 740	23 312	2 843	(16 178)	40 667	27 132	132 535	108 242	24 293	22.44	
	Total non current assets	70 142	72 864	73 742	79 129	-	-	79 129	-	238	-	238	433	-	368	802	801 688	77 742	2 026	3.12	
	Total non current liabilities	87 938	26 981	19 592	192 196	(1 879)	9 587	199 824	(10 266)	12 739	(7 593)	(5 060)	17 259	(289)	5 700	22 861	217 425	167 928	49 497	29.48	
	Total non current liabilities	52 066	-	52 066	57 570	-	-	57 570	-	-	-	-	-	-	-	-	57 570	52 066	5 514	10.51	
	Community wealth Equity	(104 075)	92 092	(101 035)	(140 201)	-	(18 256)	(158 457)	(15 928)	(11 795)	56 333	28 610	(14 173)	(15 889)	35 335	5 273	(124 574)	(34 040)	(90 535)	(266.97)	
	Call flows	634 746	240 757	257 044	193 523	(973)	(123)	192 427	1 847	19 994	148 394	171 826	144	4 360	99 332	105 036	489 289	254 734	234 554	81.23	
	Net cash from (used in) operating	(509)	(309)	(309)	305	(305)	(177)	(177)	-	(273)	-	(273)	(498)	-	(423)	(922)	(1 372)	(6 924)	5 552	(80.19)	
	Net cash from (used in) investing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Net cash from (used in) financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Carryover cash equivalents at the year end 1	534 734	240 452	256 349	(415 606)	(416 880)	(417 944)	(417 184)	(415 336)	(395 616)	(246 031)	(245 631)	(245 966)	(240 951)	(141 442)	(141 442)	(141 442)	(141 442)	(157 089)	(250 349)	
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 deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

West Rand: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	113	11,2%	54	5,3%	75	7,4%	767	76,1%	1 008	76,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	433	11,7%	167	4,5%	167	4,5%	2 948	79,4%	3 715	79,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	61	7%	34	4%	33	4%	8 010	98,4%	8 138	98,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 443	100,0%	3 443	100,0%	-	-	-	-
Total By Income Source	607	3,7%	254	1,6%	274	1,7%	15 168	93,0%	16 304	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	607	3,7%	254	1,6%	274	1,7%	15 168	93,0%	16 304	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	607	3,7%	254	1,6%	274	1,7%	15 168	93,0%	16 304	100,0%	-	-	-	-

West Rand Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	64	100,0%	-	-	-	-	-	-	64	2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 153	7,0%	471	1,5%	465	1,5%	27 724	90,0%	30 812	97,3%
Auditor-General	-	-	50	6,4%	-	-	733	93,6%	783	2,5%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 217	7,0%	521	1,6%	465	1,5%	28 457	89,9%	31 660	100,0%

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