THE PROVINCE OF GAUTENG

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Provincial Notices • Provinsiale Kennisgewings

PROVINCIAL NOTICE 629 OF 2022

PUBLICATION OF THE GAUTENG CONSOLIDATED STATEMENT ON THE STATE OF MUNICIPAL BUDGETS FOR THE QUARTER ENDED 30 JUNE 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: 27 JULY 2022

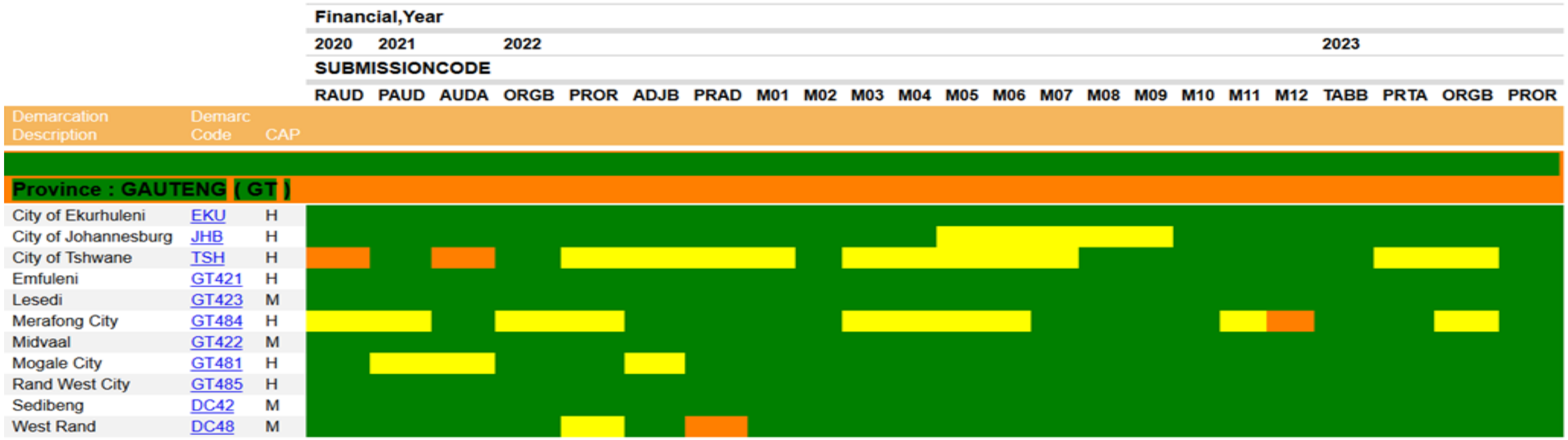
GAUTENG PROVINCE
PROVINCIAL TREASURY
REPUBLIC OF SOUTH AFRICA

MUNICIPAL CONSOLIDATED BUDGET STATEMENTS

FOR THE 4TH QUARTER ENDED 30 JUNE 2022

IN TERMS OF SECTION 71(7) OF THE MFMA

mSCOA DASHBOARD COMPLIANCE AS AT 30 JUNE 2022



The level of in-year compliance (M01 to M12) has significantly improved compared to previous financial years.
City of Tshwane and Merafong City LM has submitted in-year information with errors, service provider is attending to resolve these errors.

AGGREGATED MONTHLY BUDGET STATEMENT OF MUNCIPALITIES IN GAUTENG FOR THE QUARTER ENDED 30 JUNE 2022.

Part 1: Operating Revenue and Expenditure

	2021/22												2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted
Operating Revenue and Expenditure														
Operating Revenue	**164 848 970**	**166 711 815**	**46 904 372**	**28,5%**	**40 161 032**	**24,4%**	**42 494 650**	**25,5%**	**39 603 589**	**23,8%**	**169 163 643**	**101,5%**	**33 828 491**	**100,1%**
Property rates	31 607 360	32 900 392	8 514 461	26,9%	8 149 695	25,8%	8 012 875	24,4%	7 889 739	24,0%	32 566 770	99,0%	7 419 616	100,9%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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%	14 429 895	24,5%	56 159 363	95,2%	11 464 818	93,6%
Service charges - water revenue	21 518 689	21 678 812	5 350 795	24,9%	5 095 893	23,7%	5 153 840	23,8%	5 193 096	24,0%	20 793 623	95,9%	4 761 645	92,8%
Service charges - sanitation revenue	9 720 783	9 853 494	2 458 333	25,3%	2 698 829	27,8%	2 502 472	25,4%	2 419 918	24,6%	10 079 551	102,3%	2 237 990	97,6%
Service charges - refuse revenue	5 896 900	6 062 781	1 570 599	26,6%	1 585 294	26,9%	1 627 901	26,9%	1 713 185	28,3%	6 496 979	107,2%	1 382 035	97,9%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	828 911	785 190	151 479	18,3%	160 045	19,3%	184 634	23,5%	139 179	17,7%	635 335	80,9%	159 768	84,1%
Interest earned - external investments	717 253	332 501	73 618	10,3%	68 512	9,6%	132 424	39,8%	93 576	28,1%	368 129	110,7%	229 373	90,8%
Interest earned - outstanding debtors	2 077 035	2 295 481	753 614	36,3%	748 657	36,0%	854 551	37,2%	761 772	33,2%	3 118 594	135,9%	577 955	139,8%
Dividends received	-	-	-	-	7	-	-	-	52	-	59	-	58	-
Fines, penalties and forfeits	2 379 851	2 106 861	87 848	3,7%	134 705	5,7%	80 337	3,8%	575 044	27,3%	877 934	41,7%	568 145	87,2%
Licences and permits	313 617	383 543	96 059	30,6%	91 932	29,3%	82 755	21,6%	69 804	18,2%	340 550	88,8%	67 043	100,2%
Agency services	482 268	469 673	122 524	25,4%	108 679	22,5%	107 567	22,9%	96 637	20,6%	435 407	92,7%	79 514	91,9%
Transfers and subsidies	22 360 963	22 907 007	8 914 290	39,9%	6 905 397	30,9%	6 829 013	29,8%	2 689 028	11,7%	25 337 728	110,6%	3 172 713	119,3%
Other revenue	7 836 433	7 903 164	2 416 618	30,8%	2 101 399	26,8%	3 906 119	49,4%	3 443 740	43,6%	11 867 876	150,2%	1 737 494	110,1%
Gains	33 140	34 935	(1 490)	(4,5%)	(61 661)	(186,1%)	59 970	171,7%	88 924	254,5%	85 743	245,4%	(29 675)	(16,4%)
Operating Expenditure	**164 165 839**	**165 861 697**	**45 334 322**	**27,6%**	**41 323 219**	**25,2%**	**31 842 461**	**19,2%**	**38 676 598**	**23,3%**	**157 176 599**	**94,8%**	**38 841 009**	**100,4%**
Employee related costs	43 827 286	43 376 137	9 959 501	22,7%	11 232 669	25,6%	10 262 864	23,7%	10 506 934	24,2%	41 961 968	96,7%	8 954 039	101,3%
Remuneration of councillors	701 375	685 398	150 274	21,4%	139 860	19,9%	153 936	22,5%	149 920	21,9%	593 989	86,7%	131 952	97,7%
Debt impairment	13 320 345	14 430 023	8 223 921	61,7%	3 516 871	26,4%	(2 029 343)	(14,1%)	3 383 615	23,4%	13 095 065	90,7%	2 851 916	106,3%
Depreciation and asset impairment	10 433 755	10 432 908	2 205 043	21,1%	2 271 487	21,8%	2 540 899	24,4%	1 992 528	19,1%	9 009 956	86,4%	1 975 415	82,8%
Finance charges	6 019 317	5 750 266	1 095 895	18,2%	1 620 027	26,9%	1 195 058	20,8%	1 339 596	23,3%	5 250 576	91,3%	1 362 202	99,5%
Bulk purchases	43 647 894	43 671 549	13 551 141	31,0%	9 529 254	21,8%	7 767 958	17,8%	9 405 936	21,5%	40 254 290	92,2%	10 250 968	99,3%
Other Materials	18 084 739	18 506 804	3 921 552	21,7%	5 264 676	29,1%	4 386 060	23,7%	3 815 731	20,6%	17 388 020	94,0%	4 351 199	94,3%
Contracted services	15 994 542	17 565 449	2 144 014	13,4%	3 438 675	21,5%	3 653 395	20,8%	4 118 101	23,4%	13 354 186	76,0%	4 552 985	84,7%
Transfers and subsidies	1 213 965	751 166	1 449 565	119,4%	1 339 877	110,4%	1 527 007	203,3%	1 371 330	182,6%	5 687 777	757,2%	1 370 382	771,9%
Other expenditure	10 805 727	10 580 483	2 616 890	24,2%	2 940 801	27,2%	2 354 024	22,2%	2 393 711	22,6%	10 305 426	97,4%	3 005 165	108,9%
Losses	116 895	111 512	16 526	14,1%	29 021	24,8%	30 603	27,4%	199 197	178,6%	275 346	246,9%	34 785	67,4%
Surplus/(Deficit)	**683 131**	**850 118**	**1 570 050**		**(1 162 187)**		**10 652 189**		**926 991**		**11 987 044**		**(5 012 518)**	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and	7 329 814	7 323 063	675 640	9,2%	1 334 110	18,2%	1 438 014	19,6%	1 168 550	16,0%	4 616 314	63,0%	1 563 660	64,4%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,H	918 326	734 481	233 139	25,4%	157 502	17,2%	266 900	36,3%	420 017	57,2%	1 077 559	146,7%	892 844	357,8%
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	(20 219)	-	-	-	3 016	-	(17 204)	-	76 735	-
Surplus/(Deficit) after capital transfers and contributions	**8 931 271**	**8 907 661**	**2 478 830**		**309 206**		**12 357 103**		**2 518 573**		**17 663 713**		**(2 479 279)**	
Taxation	228 202	146 093	-	-	40 976	18,0%	-	-	54	-	41 030	28,1%	434	1,2%
Surplus/(Deficit) after taxation	**8 703 069**	**8 761 568**	**2 478 830**		**268 230**		**12 357 103**		**2 518 519**		**17 622 683**		**(2 479 713)**	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 703 069**	**8 761 568**	**2 478 830**		**268 230**		**12 357 103**		**2 518 519**		**17 622 683**		**(2 479 713)**	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 703 069**	**8 761 568**	**2 478 830**		**268 230**		**12 357 103**		**2 518 519**		**17 622 683**		**(2 479 713)**	

Part 2: Capital Revenue and Expenditure

	2021/22														2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date				Fourth Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted			Actual Expenditure	Total Expenditure as % of adjusted
Capital Revenue and Expenditure[1]																
Source of Finance	**17 483 753**	**15 297 954**	**977 237**	**5,6%**	**2 481 309**	**14,2%**	**2 237 645**	**14,6%**	**3 356 380**	**21,9%**	**9 052 571**	**59,2%**			**6 115 598**	**78,1%**
National Government	6 974 634	6 673 011	467 765	6,7%	1 492 638	21,4%	1 041 996	15,6%	1 236 926	18,5%	4 239 325	63,5%			2 706 838	83,4%
Provincial Government	73 215	186 124	190	,3%	22 076	30,2%	37 562	20,2%	55 293	29,7%	115 122	61,9%			77 513	99,3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-			-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	839 911	806 064	61 244	7,3%	65 945	7,9%	83 439	10,4%	207 287	25,7%	417 916	51,8%			274 709	126,8%
Transfers recognised - capital	**7 887 760**	**7 665 199**	**529 199**	**6,7%**	**1 580 659**	**20,0%**	**1 162 997**	**15,2%**	**1 499 507**	**19,6%**	**4 772 362**	**62,3%**			**3 059 060**	**86,2%**
Borrowing	6 053 938	3 108 061	293 131	4,8%	554 194	9,2%	789 674	25,4%	965 581	31,1%	2 602 579	83,7%			2 160 396	70,7%
Internally generated funds	3 542 055	4 524 695	154 907	4,4%	346 456	9,8%	284 974	6,3%	891 292	19,7%	1 677 629	37,1%			896 142	69,8%
	-	-	-	-	-	-	-	-	-	-	-	-			-	-
Capital Expenditure Functional[1]	**17 471 284**	**15 301 497**	**1 028 804**	**5,9%**	**2 432 116**	**13,9%**	**2 237 650**	**14,6%**	**3 357 784**	**21,9%**	**9 056 354**	**59,2%**			**6 123 269**	**79,1%**
Municipal governance and administration	**2 448 624**	**1 525 219**	**8 640**	**,4%**	**157 005**	**6,4%**	**198 276**	**13,0%**	**341 068**	**22,4%**	**704 989**	**46,2%**			**853 417**	**60,8%**
Executive and Council	241 428	87 466	2 939	1,2%	2 663	1,1%	2 643	3,0%	2 257	2,6%	10 501	12,0%			11 437	16,2%
Finance and administration	2 206 251	1 437 494	5 701	,3%	154 234	7,0%	195 614	13,6%	338 811	23,6%	694 360	48,3%			841 957	64,7%
Internal audit	945	259	-	-	109	11,5%	19	7,4%	-	-	128	49,5%			23	3,7%
Community and Public Safety	**4 658 513**	**4 341 984**	**431 653**	**9,3%**	**693 908**	**14,9%**	**564 223**	**13,0%**	**669 305**	**15,4%**	**2 359 090**	**54,3%**			**1 584 050**	**94,2%**
Community and Social Services	484 504	349 446	(4 225)	(,9%)	49 222	10,2%	27 624	7,9%	45 330	13,0%	117 952	33,8%			149 812	94,8%
Sport And Recreation	264 235	170 392	10 354	3,9%	29 297	11,1%	5 493	3,2%	45 191	26,5%	90 335	53,0%			63 240	67,8%
Public Safety	291 644	194 935	35 590	12,2%	6 727	2,3%	15 939	8,2%	60 267	30,9%	118 524	60,8%			117 168	85,8%
Housing	3 409 521	3 494 951	390 346	11,4%	596 410	17,5%	491 981	14,1%	499 570	14,3%	1 978 307	56,6%			1 179 960	100,2%
Health	208 609	132 259	(412)	(,2%)	12 251	5,9%	23 186	17,5%	18 947	14,3%	53 973	40,8%			73 870	64,5%
Economic and Environmental Services	**4 448 404**	**3 607 158**	**203 411**	**4,6%**	**663 506**	**14,9%**	**443 331**	**12,3%**	**675 808**	**18,7%**	**1 986 056**	**55,1%**			**1 560 226**	**73,7%**
Planning and Development	1 196 631	807 214	45 901	3,8%	152 159	12,7%	32 624	4,0%	114 989	14,2%	345 673	42,8%			346 070	74,1%
Road Transport	3 149 157	2 744 739	157 510	5,0%	504 315	16,0%	401 591	14,6%	543 743	19,8%	1 607 159	58,6%			1 203 567	77,0%
Environmental Protection	102 616	55 205	-	-	7 032	6,9%	9 116	16,5%	17 076	30,9%	33 224	60,2%			10 590	11,7%
Trading Services	**5 592 422**	**5 459 158**	**384 031**	**6,9%**	**910 194**	**16,3%**	**885 780**	**16,2%**	**1 485 126**	**27,2%**	**3 665 132**	**67,1%**			**1 950 760**	**82,5%**
Energy sources	2 113 264	2 098 758	48 540	2,3%	322 639	15,3%	391 100	18,6%	627 054	29,9%	1 389 333	66,2%			867 394	83,3%
Water Management	2 004 935	1 925 565	268 666	13,4%	372 188	18,6%	252 231	13,1%	458 288	23,8%	1 351 372	70,2%			708 763	82,2%
Waste Water Management	1 123 543	1 047 538	55 150	4,9%	188 148	16,7%	181 537	17,3%	213 067	20,3%	637 901	60,9%			254 934	101,1%
Waste Management	350 680	387 296	11 675	3,3%	27 220	7,8%	60 913	15,7%	186 718	48,2%	286 526	74,0%			119 669	54,4%
Other	**323 321**	**367 979**	**1 068**	**,3%**	**7 503**	**2,3%**	**146 039**	**39,7%**	**186 476**	**50,7%**	**341 087**	**92,7%**			**174 815**	**73,9%**

[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

R thousands	2021/22 Budget Main appropriation	2021/22 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted	2020/21 Fourth Quarter Actual Expenditure	2020/21 Fourth Quarter Total Expenditure as % of adjusted
Cash Flow from Operating Activities														
Receipts	**150 997 943**	**120 404 699**	**41 578 052**	**27,5%**	**39 449 735**	**26,1%**	**33 837 979**	**28,1%**	**21 716 404**	**18,0%**	**136 582 170**	**113,4%**	**28 377 052**	**74,6%**
Property rates	31 073 799	23 375 820	6 191 247	19,9%	6 655 666	21,4%	5 818 839	24,9%	4 225 816	18,1%	22 891 568	97,9%	6 339 013	70,8%
Service charges	**92 299 475**	**68 837 869**	**23 541 673**	**25,5%**	**21 758 079**	**23,6%**	**16 970 271**	**24,7%**	**16 283 146**	**23,7%**	**78 553 168**	**114,1%**	**17 835 573**	**56,1%**
Other revenue	7 722 517	9 951 223	5 223 183	67,6%	5 786 651	74,9%	6 676 023	67,1%	1 012 637	10,2%	18 698 493	187,9%	4 000 339	560,8%
Transfers and Subsidies - Operational	12 014 427	12 992 755	4 725 756	39,3%	3 801 697	31,6%	2 075 075	16,0%	82 406	,6%	10 684 933	82,2%	94 689	91,1%
Transfers and Subsidies - Capital	7 494 531	4 856 650	1 802 756	24,1%	1 383 737	18,5%	2 207 527	45,5%	15 192	,3%	5 409 212	111,4%	32 216	100,0%
Interest	393 193	390 382	93 437	23,8%	63 906	16,3%	90 244	23,1%	97 208	24,9%	344 795	88,3%	75 222	6 301,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(122 484 048)**	**(97 953 148)**	**(32 871 752)**	**26,8%**	**(31 396 988)**	**25,6%**	**(27 633 722)**	**28,2%**	**(27 834 984)**	**28,4%**	**(119 737 445)**	**122,2%**	**(24 532 090)**	**14,0%**
Suppliers and employees	(117 584 267)	(95 035 921)	(32 761 062)	27,9%	(30 265 156)	25,7%	(27 522 486)	29,0%	(26 728 339)	28,1%	(117 277 043)	123,4%	(23 946 714)	15,3%
Finance charges	(3 243 420)	(2 731 673)	(104 136)	3,2%	(1 111 498)	34,3%	(75 742)	2,8%	(1 008 424)	36,9%	(2 299 800)	84,2%	(517 230)	(19,8%)
Transfers and grants	(1 656 361)	(185 553)	(6 554)	,4%	(20 334)	1,2%	(35 494)	19,1%	(98 220)	52,9%	(160 602)	86,6%	(68 145)	128,3%
Net Cash from/(used) Operating Activities	**28 513 895**	**22 451 551**	**8 706 299**	**30,5%**	**8 052 747**	**28,2%**	**6 204 257**	**27,6%**	**(6 118 579)**	**(27,3%)**	**16 844 724**	**75,0%**	**3 844 962**	**134,1%**
Cash Flow from Investing Activities														
Receipts	**(1 774 730)**	**44 207**	**229 483**	**(12,9%)**	**(179 993)**	**10,1%**	**563 569**	**1 274,8%**	**(545 536)**	**(1 234,1%)**	**67 523**	**152,7%**	**409 479**	**(51,4%)**
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%)	(2 740)	9,8%	7 492	(26,7%)	120 101	318,0%
Decrease (increase) in non-current investments	(1 734 189)	37 691	221 974	(12,8%)	(181 363)	10,5%	562 216	1 491,6%	(542 796)	(1 440,1%)	60 031	159,3%	289 378	(75,7%)
Payments	**(8 921 019)**	**(11 435 928)**	**(222 193)**	**2,5%**	**(879 950)**	**9,9%**	**(831 443)**	**7,3%**	**(1 499 247)**	**13,1%**	**(3 432 833)**	**30,0%**	**(1 889 731)**	**21,9%**
Capital assets	(8 921 019)	(11 435 928)	(222 193)	2,5%	(879 950)	9,9%	(831 443)	7,3%	(1 499 247)	13,1%	(3 432 833)	30,0%	(1 889 731)	21,9%
Net Cash from/(used) Investing Activities	**(10 695 749)**	**(11 391 721)**	**7 290**	**(,1%)**	**(1 059 943)**	**9,9%**	**(267 875)**	**2,4%**	**(2 044 782)**	**17,9%**	**(3 365 310)**	**29,5%**	**(1 480 252)**	**14,7%**
Cash Flow from Financing Activities														
Receipts	**3 044 848**	**2 113 478**	**(776)**	**-**	**(2 565)**	**(,1%)**	**(887)**	**-**	**358 243**	**17,0%**	**354 015**	**16,8%**	**1 892 719**	**136,9%**
Short term loans	(13 737)	(13 737)	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 058 585	2 127 215	-	-	-	-	-	-	358 955	16,9%	358 955	16,9%	1 892 131	129,4%
Increase (decrease) in consumer deposits	-	-	(776)	-	(2 565)	-	(887)	-	(713)	-	(4 941)	-	588	-
Payments	**(39 108)**	**(1 422 398)**	**45 531**	**(116,4%)**	**491 322**	**(1 256,3%)**	**(25 491)**	**1,8%**	**(700 390)**	**49,2%**	**(189 027)**	**13,3%**	**(1 134 003)**	**-**
Repayment of borrowing	(39 108)	(1 422 398)	45 531	(116,4%)	491 322	(1 256,3%)	(25 491)	1,8%	(700 390)	49,2%	(189 027)	13,3%	(1 134 003)	-
Net Cash from/(used) Financing Activities	**3 005 740**	**691 081**	**44 755**	**1,5%**	**488 757**	**16,3%**	**(26 377)**	**(3,8%)**	**(342 147)**	**(49,5%)**	**164 988**	**23,9%**	**758 716**	**89,7%**
Net Increase/(Decrease) in cash held	**20 823 886**	**11 750 910**	**8 758 344**	**42,1%**	**7 481 561**	**35,9%**	**5 910 005**	**50,3%**	**(8 505 508)**	**(72,4%)**	**13 644 402**	**116,1%**	**3 123 426**	**152,1%**
Cash/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%	22 320 253	274,2%	2 128 438	26,1%	110 969 029	22,6%
Cash/cash equivalents at the year end:	**27 135 673**	**19 890 828**	**9 679 088**	**35,7%**	**16 955 937**	**62,5%**	**23 519 802**	**118,2%**	**12 249 682**	**61,6%**	**12 249 682**	**61,6%**	**113 965 480**	**145,4%**

The Monthly Budget Statement does not show all the actual cashflow information due to persistent systems mapping challenges which are being addressed through the budgeting processes. Receipts from operating activities and cash flow from financing activities still show no information for most municipalities, which distorts the overall publication.

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 883 305	6,4%	1 080 696	3,7%	852 033	2,9%	25 736 647	87,1%	29 552 681	29,3%	231 567	47,3%	9 274 624	26,1%
Trade and Other Receivables from Exchange Transactions - Electricity	2 838 112	20,3%	640 260	4,6%	690 868	4,9%	9 787 950	70,1%	13 957 189	13,8%	25 684	5,2%	1 043 598	2,9%
Receivables from Non-exchange Transactions - Property Rates	1 750 935	9,2%	656 927	3,4%	590 503	3,1%	16 058 106	84,3%	19 056 471	18,9%	62 566	12,8%	10 617 482	29,8%
Receivables from Exchange Transactions - Waste Water Management	755 415	6,6%	417 272	3,6%	320 967	2,8%	9 983 923	87,0%	11 477 577	11,4%	105 591	21,6%	2 024 197	5,7%
Receivables from Exchange Transactions - Waste Management	550 487	6,3%	235 369	2,7%	189 083	2,2%	7 795 761	88,9%	8 770 699	8,7%	51 348	10,5%	2 608 309	7,3%
Receivables from Exchange Transactions - Property Rental Debtors	14 186	,8%	16 668	1,0%	15 798	,9%	1 664 347	97,3%	1 710 999	1,7%	849	,2%	6 659	,0%
Interest on Arrear Debtor Accounts	272 023	3,9%	165 622	2,4%	143 746	2,1%	6 384 093	91,7%	6 965 484	6,9%	574	,1%	7 631 605	21,4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure[1]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	438 238	4,7%	444 026	4,8%	351 603	3,8%	8 057 017	86,7%	9 290 884	9,2%	11 476	2,3%	2 376 959	6,7%
Total By Income Source	**8 502 701**	**8,4%**	**3 656 839**	**3,6%**	**3 154 601**	**3,1%**	**85 467 842**	**84,8%**	**100 781 984**	**100,0%**	**489 654**	**100,0%**	**35 583 433**	**100,0%**
Debtors Age Analysis By Customer Group														
Organs of State	321 748	12,7%	97 539	3,8%	25 793	1,0%	2 091 119	82,5%	2 536 199	2,5%	425	,1%	12 269	,0%
Commercial	3 246 388	15,4%	959 818	4,5%	764 370	3,6%	16 160 549	76,5%	21 131 124	21,0%	11 414	2,3%	18 465 748	51,9%
Households	4 900 034	6,4%	2 581 210	3,4%	2 349 287	3,1%	66 281 999	87,1%	76 112 530	75,5%	477 816	97,6%	17 091 796	48,0%
Other	34 531	3,4%	18 273	1,8%	15 151	1,5%	934 176	93,2%	1 002 131	1,0%	-	-	13 619	,0%
Total By Customer Group	**8 502 701**	**8,4%**	**3 656 839**	**3,6%**	**3 154 601**	**3,1%**	**85 467 842**	**84,8%**	**100 781 984**	**100,0%**	**489 654**	**100,0%**	**35 583 433**	**100,0%**

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 844 547	42,8%	327 952	2,9%	361 304	3,2%	5 777 678	51,1%	11 311 480	50,9%
Bulk Water	724 187	38,3%	(267 772)	(14,1%)	94 311	5,0%	1 341 690	70,9%	1 892 416	8,5%
PAYE deductions	193 101	100,0%	-	-	-	-	-	-	193 101	,9%
VAT (output less input)	(5 956)	100,0%	-	-	-	-	-	-	(5 956)	-
Pensions / Retirement	166 951	100,0%	-	-	-	-	64	-	167 015	,8%
Loan repayments	835 309	100,0%	-	-	-	-	-	-	835 309	3,8%
Trade Creditors	2 837 494	80,0%	213 489	6,0%	69 922	2,0%	427 237	12,0%	3 548 142	16,0%
Auditor-General	11 501	79,3%	735	5,1%	1 010	7,0%	1 249	8,6%	14 495	,1%
Other	3 871 498	90,7%	32 762	,8%	14 147	,3%	348 937	8,2%	4 267 344	19,2%
Total	**13 478 630**	**60,7%**	**307 166**	**1,4%**	**540 694**	**2,4%**	**7 896 855**	**35,5%**	**22 223 346**	**100,0%**

Source: NT GoMuni Database

1. **All figures in this report are unaudited.**

Gauteng: City of Ekurhuleni(EKU) - Table C1 Quarterly Budget Summary for the 4th Quarter ended 30 June 2022

Description	2020/21	2021/22	Budget year 2021/22										
R thousands	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	5 935 443	-	6 681 352	8 031 352	2 234 843	1 979 209	1 806 947	1 818 702	7 839 701	8 031 352	(191 651)	(2,39)	8 031 352
Service charges	23 265 630	-	26 557 358	27 039 391	7 608 087	6 159 772	6 056 900	6 376 910	26 201 669	27 039 391	(837 723)	(3,10)	27 039 391
Investment revenue	177 725	-	185 002	75 002	30 033	13 666	39 180	30 591	113 470	75 002	38 468	51,29	75 002
Transfers and subsidies	5 386 410	-	4 952 925	5 251 766	1 791 381	1 542 652	1 266 925	456 088	5 057 046	5 251 766	(194 721)	(3,71)	5 251 766
Other own revenue	3 504 111	-	4 558 988	5 008 456	1 150 353	1 237 198	1 220 474	1 189 339	4 797 363	5 008 456	(211 093)	(4,21)	5 008 456
Total Revenue (excluding capital transfers and contributions)	**38 269 319**	**-**	**42 935 624**	**45 405 968**	**12 814 696**	**10 932 496**	**10 390 425**	**9 871 631**	**44 009 248**	**45 405 968**	**(1 396 719)**	**(3,08)**	**45 405 968**
Employee costs	9 338 124	-	10 261 652	10 105 975	2 376 172	2 544 056	2 497 087	2 486 812	9 904 127	10 105 975	(201 848)	(2,00)	10 105 975
Remuneration of councillors	141 429	-	155 879	155 879	35 123	33 279	36 720	39 950	145 073	155 879	(10 806)	(6,93)	155 879
Depreciation & asset impairment	2 686 723	-	2 505 909	2 505 909	628 745	628 786	626 354	621 088	2 504 972	2 505 909	(937)	(0,04)	2 505 909
Finance charges	1 380 593	-	1 176 610	1 387 374	124 852	404 774	37 474	490 983	1 058 083	1 387 374	(329 290)	(23,73)	1 387 374
Materials and bulk purchases	17 254 700	-	19 071 846	19 509 017	5 811 698	4 604 374	4 279 177	5 224 669	19 919 918	19 509 017	410 901	2,11	19 509 017
Transfers and subsidies	520 708	-	627 142	542 562	58 314	133 307	132 393	232 545	556 559	542 562	13 997	2,58	542 562
Other expenditure	10 261 183	-	8 876 586	11 058 957	1 623 883	2 219 962	2 858 971	3 996 502	10 699 318	11 058 957	(359 639)	(3,25)	11 058 957
Total Expenditure	**41 583 460**	**-**	**42 675 624**	**45 265 673**	**10 658 789**	**10 568 538**	**10 468 175**	**13 092 549**	**44 788 050**	**45 265 673**	**(477 623)**	**(1,06)**	**45 265 673**
Surplus/(Deficit)	**(3 314 141)**	**-**	**260 000**	**140 294**	**2 155 908**	**363 958**	**(77 750)**	**(3 220 918)**	**(778 802)**	**140 294**	**(919 096)**	**(655,12)**	**140 294**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 429 757	-	2 147 384	1 880 507	103 825	465 035	399 717	755 736	1 724 312	1 880 507	(156 194)	(8,31)	1 880 507
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 228 503	-	187 100	210 301	91 674	29 729	33 481	78 161	233 044	210 301	22 744	10,81	210 301
Surplus/(Deficit) after capital transfers & contributions	**344 119**	**-**	**2 594 484**	**2 231 102**	**2 351 406**	**858 722**	**355 448**	**(2 387 022)**	**1 178 555**	**2 231 102**	**(1 052 547)**	**(47,18)**	**2 231 102**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources													
Capital expenditure	**4 665 962**	**-**	**4 081 636**	**3 318 676**	**149 993**	**687 942**	**655 471**	**1 468 515**	**2 961 922**	**3 318 676**	**(356 754)**	**(10,75)**	**3 318 676**
Transfers recognised - capital	2 430 807	-	2 147 384	1 880 507	103 825	465 035	399 717	780 832	1 749 409	1 880 507	(131 098)	(6,97)	1 880 507
Borrowing	1 698 908	-	1 496 613	965 067	40 927	136 074	190 523	474 280	841 804	965 067	(123 263)	(12,77)	965 067
Internally generated funds	536 246	-	437 638	473 103	5 241	86 833	65 232	213 403	370 709	473 103	(102 394)	(21,64)	473 103
Total sources of capital funds	**4 665 962**	**-**	**4 081 636**	**3 318 676**	**149 993**	**687 942**	**655 471**	**1 468 515**	**2 961 922**	**3 318 676**	**(356 754)**	**(10,75)**	**3 318 676**
Financial position 1													
Total current assets	9 680 812	-	7 731 063	7 736 134	10 625 637	1 067 671	3 008 136	1 357 119	16 058 563	7 736 134	8 322 428	107,58	7 736 134
Total non current assets	65 021 492	-	73 857 744	73 112 271	64 124 679	117 653	(472 670)	1 264 515	65 034 177	73 112 271	(8 078 095)	(11,05)	73 112 271
Total current liabilities	13 794 565	-	4 470 293	4 089 281	11 924 353	618 407	2 320 083	4 312 865	19 175 707	4 089 281	15 086 426	368,93	4 089 281
Total non current liabilities	10 321 231	-	11 014 045	11 007 908	10 218 853	(267 558)	(337 202)	744 005	10 358 099	11 007 908	(649 809)	(5,90)	11 007 908
Community wealth/Equity	50 586 508	-	66 104 468	66 114 599	52 607 110	834 475	552 585	(2 435 237)	51 558 933	66 114 599	(14 555 666)	(22,02)	66 114 599
Cash flows													
Net cash from (used) operating	3 676 693	-	(2 753 302)	(400 855)	(4 915 574)	(2 869 687)	189 152	(3 713 640)	(11 309 749)	(400 855)	(10 908 894)	2 721,41	(400 855)
Net cash from (used) investing	(2 015 834)	-	(3 940 864)	-	(33 185)	(809 277)	(143 202)	(1 711 677)	(2 697 341)	140 771	(2 838 112)	(2 016,11)	-
Net cash from (used) financing	1 000 000	-	1 260	-	-	(557)	291	1 000 000	999 734	-	999 734	-	-
Cash/cash equivalents at the year end	**4 330 638**	**-**	**(4 983 420)**	**1 312 646**	**(3 809 495)**	**(7 489 009)**	**(7 442 768)**	**(11 868 085)**	**(11 868 085)**	**(118 629)**	**(11 749 455)**	**9 904,33**	**1 312 646**
Collection Rate2	**52,83**	**-**	**111,29**	**0,06**	**76,46**	**94,78**	**94,59**	**106,65**	**92,33**	**0,06**	**-**	**-**	**0,06**
Property rates	59,84	-	129,26	0,25	45,69	58,08	93,33	113,65	75,56	0,25	-	-	0,25
Service charges	51,87	-	108,23	0,00	86,69	108,43	97,15	107,59	99,31	0,00	-	-	0,00
Service charges - electricity revenue	52,33	-	116,44	0,00	91,13	126,59	108,47	113,81	108,51	0,00	-	-	0,00
Service charges - water revenue	48,72	-	93,35	-	50,40	76,00	74,23	85,49	71,52	-	-	-	-
Service charges - sanitation revenue	70,80	-	59,64	-	151,29	112,93	107,56	142,80	128,41	-	-	-	-
Service charges - refuse revenue	33,10	-	127,77	-	64,24	26,50	53,82	73,32	54,91	-	-	-	-

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

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

City of Ekurhuleni (EKU): Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	477 979	4,7%	403 155	3,9%	276 529	2,7%	9 085 827	88,7%	10 243 491	39,9%	231 377	2,3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 160 720	41,9%	160 550	5,8%	111 554	4,0%	1 335 964	48,3%	2 768 788	10,8%	26 096	,9%	-	-
Receivables from Non-exchange Transactions - Property Rates	540 374	12,4%	228 029	5,2%	183 078	4,2%	3 412 686	78,2%	4 364 166	17,0%	62 966	1,4%	-	-
Receivables from Exchange Transactions - Waste Water Management	154 614	5,8%	104 747	3,9%	71 382	2,7%	2 340 463	87,6%	2 671 206	10,4%	105 054	3,9%	-	-
Receivables from Exchange Transactions - Waste Management	132 098	5,2%	91 838	3,6%	65 775	2,6%	2 267 898	88,7%	2 557 609	10,0%	51 637	2,0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4 418	2,1%	4 622	2,2%	5 112	2,4%	198 058	93,3%	212 212	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	62 344	3,0%	71 862	3,4%	55 930	2,7%	1 893 103	90,9%	2 083 239	8,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	63 313	8,2%	29 604	3,9%	17 446	2,3%	658 143	85,6%	768 506	3,0%	-	-	-	-
Total By Income Source	**2 595 859**	**10,1%**	**1 094 408**	**4,3%**	**786 806**	**3,1%**	**21 192 142**	**82,6%**	**25 669 216**	**100,0%**	**477 131**	**1,9%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	67 435	54,1%	14 240	11,4%	7 094	5,7%	35 802	28,7%	124 572	,5%	-	-	-	-
Commercial	1 369 693	31,5%	239 731	5,5%	189 133	4,4%	2 543 950	58,6%	4 342 507	16,9%	-	-	-	-
Households	1 128 054	5,5%	824 676	4,0%	577 426	2,8%	18 111 175	87,7%	20 641 330	80,4%	477 131	2,3%	-	-
Other	30 677	5,5%	15 761	2,8%	13 154	2,3%	501 216	89,4%	560 807	2,2%	-	-	-	-
Total By Customer Group	**2 595 859**	**10,1%**	**1 094 408**	**4,3%**	**786 806**	**3,1%**	**21 192 142**	**82,6%**	**25 669 216**	**100,0%**	**477 131**	**1,9%**	**-**	**-**

City of Ekurhuleni (EKU): Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 238 308	100,0%	-	-	-	-	-	-	1 238 308	77,3%
Bulk Water	363 005	100,0%	-	-	-	-	-	-	363 005	22,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 601 312**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 601 312**	**100,0%**

Gauteng: City of Johannesburg (JHB) - Table C1 Quarterly Budget Summary for 4th Quarter ended 30 June 2022

Description	2020/21	2021/22	Budget year 2021/22										
R thousands	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	13 035 302	-	13 479 333	13 479 333	3 383 730	3 389 419	3 324 088	3 452 433	13 549 670	13 479 333	70 337	0,52	13 479 333
Service charges	32 125 722	-	36 859 015	36 589 692	9 231 892	8 305 932	7 604 126	8 462 890	33 604 839	36 589 692	(2 984 852)	(8,16)	36 589 692
Investment revenue	282 486	-	330 905	194 847	33 929	25 585	78 616	57 876	196 006	194 847	1 160	0,60	194 847
Transfers and subsidies	14 975 039	-	10 724 018	10 642 035	4 581 219	4 302 467	3 688 016	2 203 273	14 774 975	10 642 035	4 132 940	38,84	10 642 035
Other own revenue	7 857 844	-	4 453 515	4 255 697	1 311 536	1 497 971	1 760 713	1 732 820	6 303 040	4 255 697	2 047 343	48,11	4 255 697
Total Revenue (excluding capital transfers and contributions)	**68 276 394**	**-**	**65 846 786**	**65 161 604**	**18 542 306**	**17 521 373**	**16 455 559**	**15 909 293**	**68 428 530**	**65 161 604**	**3 266 926**	**5,01**	**65 161 604**
Employee costs	15 844 916	-	17 118 019	17 125 027	3 883 379	4 872 806	3 807 509	4 215 219	16 778 912	17 125 027	(346 115)	(2,02)	17 125 027
Remuneration of councillors	168 115	-	187 015	176 515	41 614	37 901	41 693	42 323	163 530	176 515	(12 985)	(7,36)	176 515
Depreciation & asset impairment	3 997 697	-	4 332 706	4 332 676	936 120	931 342	966 545	692 282	3 526 290	4 332 676	(806 386)	(18,61)	4 332 676
Finance charges	3 784 792	-	3 177 846	2 665 725	886 255	705 434	1 051 813	668 692	3 312 194	2 665 725	646 469	24,25	2 665 725
Materials and bulk purchases	18 665 656	-	21 396 860	20 891 229	6 599 970	4 558 420	4 670 472	5 772 981	21 601 843	20 891 229	710 615	3,40	20 891 229
Transfers and subsidies	4 210 130	-	512 293	141 716	1 387 703	1 206 423	1 375 580	1 143 023	5 112 729	141 716	4 971 013	3 507,73	141 716
Other expenditure	21 810 332	-	18 412 616	18 693 840	4 440 159	4 617 715	4 565 892	3 727 584	17 351 350	18 693 840	(1 342 490)	(7,18)	18 693 840
Total Expenditure	**68 481 638**	**-**	**65 137 354**	**64 026 727**	**18 175 200**	**16 930 041**	**16 479 503**	**16 262 103**	**67 846 848**	**64 026 727**	**3 820 121**	**5,97**	**64 026 727**
Surplus/(Deficit)	**(205 244)**	**-**	**709 432**	**1 134 876**	**367 106**	**591 331**	**(23 945)**	**(352 811)**	**581 682**	**1 134 876**	**(553 194)**	**(48,74)**	**1 134 876**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 565 592	-	1 972 300	2 096 926	290 154	254 230	587 123	196 337	1 327 843	2 096 926	(769 083)	(36,68)	2 096 926
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	40 040	-	553 178	518 900	96 089	100 012	80 967	122 919	399 987	518 900	(118 913)	(22,92)	518 900
Surplus/(Deficit) after capital transfers & contributions	**2 400 387**	**-**	**3 234 910**	**3 750 702**	**753 349**	**945 573**	**644 145**	**(33 555)**	**2 309 513**	**3 750 702**	**(1 441 190)**	**(38,42)**	**3 750 702**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 400 387**	**-**	**3 234 910**	**3 750 702**	**753 349**	**945 573**	**644 145**	**(33 555)**	**2 309 513**	**3 750 702**	**(1 441 190)**	**(38,42)**	**3 750 702**
Capital expenditure & funds sources													
Capital expenditure	**6 098 440**	**-**	**8 157 478**	**7 318 681**	**543 045**	**715 182**	**1 275 515**	**1 739 220**	**4 272 963**	**7 318 681**	**(3 045 719)**	**(41,62)**	**7 318 681**
Transfers recognised - capital	2 867 611	-	2 525 478	2 615 826	132 328	355 696	526 817	588 947	1 603 788	2 615 826	(1 012 038)	(38,69)	2 615 826
Borrowing	1 992 501	-	3 032 000	2 101 890	221 566	204 878	584 713	542 507	1 553 664	2 101 890	(548 227)	(26,08)	2 101 890
Internally generated funds	1 236 497	-	2 600 000	2 600 965	137 810	205 949	163 985	607 593	1 115 338	2 600 965	(1 485 627)	(57,12)	2 600 965
Total sources of capital funds	**6 096 608**	**-**	**8 157 478**	**7 318 681**	**491 704**	**766 523**	**1 275 515**	**1 739 047**	**4 272 789**	**7 318 681**	**(3 045 893)**	**(41,62)**	**7 318 681**
Financial position													
Total current assets	28 482 738	-	17 735 260	20 015 198	5 413 222	(3 070 243)	555 672	3 461 419	6 360 070	20 015 198	(13 655 128)	(68,22)	20 015 198
Total non current assets	96 080 812	-	89 277 813	87 950 989	1 848 386	(2 093 948)	16 433	3 250 548	3 021 419	87 950 989	(84 929 570)	(96,56)	87 950 989
Total current liabilities	25 578 246	-	17 208 272	18 091 582	1 157 241	(2 416 097)	320 548	5 103 206	4 164 898	18 091 582	(13 926 684)	(76,98)	18 091 582
Total non current liabilities	40 439 631	-	27 966 068	27 503 677	5 368 098	(3 230 172)	(208 245)	1 148 129	3 077 811	27 503 677	(24 425 866)	(88,81)	27 503 677
Community wealth/Equity	56 054 445	-	61 838 733	62 370 929	1 461 591	(144 392)	456 379	794 823	2 568 401	62 370 929	(59 802 527)	(95,88)	62 370 929
Cash flows													
Net cash from (used) operating	68 794 095	-	13 394 439	6 681 426	1 506 850	(114 974)	3 488 639	(3 378 566)	1 501 949	6 681 426	(5 179 477)	(77,52)	6 681 426
Net cash from (used) investing	1 951	-	(1 104 778)	(7 289 779)	99 302	54	2 722	(2 722)	99 356	(8 427 226)	8 526 581	(101,18)	(7 289 779)
Net cash from (used) financing	579 781	-	3 032 000	733 396	47 495	509 373	(22 522)	(1 342 563)	(808 217)	733 396	(1 541 612)	(210,20)	733 396
Cash/cash equivalents at the year end [1]	**75 453 398**	**-**	**20 161 341**	**6 769 705**	**1 186 495**	**1 408 164**	**5 593 179**	**(1 867 487)**	**(1 867 487)**	**(458 682)**	**(1 408 805)**	**307,14**	**6 769 705**
Collection Rate [2]	**90,07**	**-**	**89,94**	**89,61**	**87,47**	**92,92**	**97,85**	**77,51**	**88,73**	**89,61**	**-**	**-**	**89,61**
Property rates	89,75	-	91,44	91,44	83,76	91,75	93,87	45,77	78,56	91,44	-	-	91,44
Service charges	94,06	-	90,43	89,99	92,36	97,20	104,88	93,42	96,65	89,99	-	-	89,99
Service charges - electricity revenue	104,22	-	97,63	96,52	100,93	111,42	119,91	101,93	107,66	96,52	-	-	96,52
Service charges - water revenue	134,52	-	81,20	81,20	132,56	151,54	159,33	140,20	145,53	81,20	-	-	81,20
Service charges - sanitation revenue	-	-	81,20	81,20	-	-	-	-	-	81,20	-	-	81,20
Service charges - refuse revenue	88,92	-	85,24	88,86	87,57	81,63	91,24	89,25	87,33	88,86	-	-	88,86

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

City of Johannesburg (COJ): Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	669 753	4,9%	457 196	3,3%	377 497	2,7%	12 279 511	89,1%	13 783 957	33,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	801 887	11,2%	316 375	4,4%	440 638	6,2%	5 599 202	78,2%	7 158 102	17,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	394 765	4,7%	241 987	2,9%	243 147	2,9%	7 572 947	89,6%	8 452 846	20,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	410 709	5,7%	259 335	3,6%	203 623	2,8%	6 377 663	88,0%	7 251 330	17,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	232 241	5,6%	94 359	2,3%	81 983	2,0%	3 769 918	90,2%	4 178 500	10,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(4 855)	(,5%)	9 164	1,0%	9 122	1,0%	933 017	98,6%	946 448	2,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 504 500**	**6,0%**	**1 378 417**	**3,3%**	**1 356 009**	**3,2%**	**36 532 258**	**87,5%**	**41 771 184**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	45 394	3,3%	30 730	2,3%	25 079	1,9%	1 254 216	92,5%	1 355 419	3,2%	-	-	-	-
Commercial	609 049	8,9%	296 256	4,3%	218 231	3,2%	5 728 775	83,6%	6 852 311	16,4%	-	-	-	-
Households	1 850 057	5,5%	1 051 431	3,1%	1 112 699	3,3%	29 549 268	88,0%	33 563 454	80,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 504 500**	**6,0%**	**1 378 417**	**3,3%**	**1 356 009**	**3,2%**	**36 532 258**	**87,5%**	**41 771 184**	**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	2 110 904	100,0%	-	-	-	-	-	-	2 110 904	41,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 297 655	87,1%	29 685	2,0%	3 163	,2%	158 509	10,6%	1 489 013	29,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 294 311	86,9%	12 806	,9%	5 971	,4%	176 082	11,8%	1 489 169	29,3%
Total	**4 702 870**	**92,4%**	**42 491**	**,8%**	**9 134**	**,2%**	**334 591**	**6,6%**	**5 089 086**	**100,0%**

Gauteng: City of Tshwane (TSH) - Table C1 Quarterly Budget Summary for 4th Quarter ended 30 June 2022

Description	2020/21	2021/22	Budget year 2021/22										
R thousands	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	8 403 911	-	8 587 212	8 587 212	2 150 554	2 100 950	2 114 302	2 079 693	8 445 499	8 587 212	(141 713)	(1,65)	8 587 212
Service charges	19 698 621	-	22 883 629	23 130 810	6 251 183	5 086 477	6 256 857	6 770 679	24 365 196	23 130 810	1 234 387	5,34	23 130 810
Investment revenue	227 319	-	159 184	28 974	4 480	21 703	4 951	5 940	37 074	28 974	8 100	27,96	28 974
Transfers and subsidies	3 833 196	-	3 688 050	3 985 525	1 372 091	119 861	1 143 211	68 531	2 703 695	3 985 525	(1 281 831)	(32,16)	3 985 525
Other own revenue	2 950 930	-	3 676 253	3 617 737	961 149	316 189	2 128 105	1 971 733	5 377 176	3 617 737	1 759 439	48,63	3 617 737
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**	**10 896 576**	**40 928 641**	**39 350 259**	**1 578 382**	**4,01**	**39 350 259**
Employee costs	12 125 554	-	12 155 085	11 874 969	2 889 691	2 779 726	2 853 940	2 910 238	11 433 594	11 874 970	(441 376)	(3,72)	11 874 969
Remuneration of councillors	131 577	-	154 588	154 588	32 703	30 836	32 215	32 564	128 317	154 588	(26 271)	(16,99)	154 588
Depreciation & asset impairment	2 464 319	-	2 499 321	2 499 321	511 831	513 745	513 689	511 959	2 051 225	2 499 321	(448 096)	(17,93)	2 499 321
Finance charges	1 468 437	-	1 515 089	1 515 422	34 832	390 132	8 116	(0)	433 079	1 515 422	(1 082 343)	(71,42)	1 515 422
Materials and bulk purchases	13 537 923	-	14 951 940	15 131 563	3 429 421	3 325 700	1 688 551	831 447	9 275 119	15 131 563	(5 856 444)	(38,70)	15 131 563
Transfers and subsidies	125 326	-	43 164	36 058	545	1 168	380	571	2 665	36 058	(33 393)	(92,61)	36 058
Other expenditure	7 315 207	-	7 820 368	8 360 214	1 399 261	1 975 264	1 675 800	1 630 419	6 680 744	8 360 215	(1 679 470)	(20,09)	8 360 214
Total Expenditure	**37 168 344**	**-**	**39 139 554**	**39 572 135**	**8 298 285**	**9 016 570**	**6 772 692**	**5 917 197**	**30 004 743**	**39 572 136**	**(9 567 393)**	**(24,18)**	**39 572 135**
Surplus/(Deficit)	**(2 054 366)**	**-**	**(145 225)**	**(221 877)**	**2 441 173**	**(1 371 388)**	**4 874 734**	**4 979 379**	**10 923 898**	**(221 878)**	**11 145 775**	**(5 023,39)**	**(221 877)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	699 746	-	2 277 571	2 318 787	205 928	389 249	209 686	69 496	874 360	2 318 787	(1 444 427)	(62,29)	2 318 787
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 360 412	-	175 958	1 840	45 349	7 244	150 571	213 879	417 044	1 840	415 204	22 568,47	1 840
Surplus/(Deficit) after capital transfers & contributions	**5 792**	**-**	**2 308 304**	**2 098 749**	**2 692 450**	**(974 895)**	**5 234 991**	**5 262 754**	**12 215 301**	**2 098 749**	**10 116 553**	**482,03**	**2 098 749**
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**	**5 262 754**	**12 215 301**	**2 098 749**	**10 116 553**	**482,03**	**2 098 749**
Capital expenditure & funds sources													
Capital expenditure	**80 185**	**-**	**3 956 871**	**3 254 196**	**231 855**	**763 600**	**49 549**	**-**	**1 045 004**	**3 254 196**	**(2 209 192)**	**(67,89)**	**3 254 196**
Transfers recognised - capital	33 115	-	2 287 571	2 155 247	203 635	538 189	29 823	-	771 647	2 155 247	(1 383 600)	(64,20)	2 155 247
Borrowing	38 952	-	1 500 000	-	26 692	203 384	11 158	-	241 234	-	241 234	-	-
Internally generated funds	8 118	-	169 300	1 098 948	1 528	22 026	8 568	-	32 122	1 098 948	(1 066 826)	(97,08)	1 098 948
Total sources of capital funds	**80 185**	**-**	**3 956 871**	**3 254 196**	**231 855**	**763 600**	**49 549**	**-**	**1 045 004**	**3 254 196**	**(2 209 192)**	**(67,89)**	**3 254 196**
Financial position													
Total current assets	397 270	-	13 523 871	20 556 787	(3 095 882)	(1 751 352)	2 345 445	3 340 131	838 342	20 556 786	(19 718 443)	(95,92)	20 556 787
Total non current assets	2 145 034	-	47 208 883	46 491 207	365 615	602 570	(503 732)	(488 777)	(24 324)	46 491 207	(46 515 531)	(100,05)	46 491 207
Total current liabilities	22 957 508	-	13 422 403	13 225 602	(5 457 141)	(967 601)	(2 200 347)	(1 124 260)	(9 749 349)	13 225 602	(22 974 951)	(173,72)	13 225 602
Total non current liabilities	10 874 060	-	17 594 469	17 894 469	(112 963)	(147 280)	(815)	-	(261 058)	17 894 469	(18 155 527)	(101,46)	17 894 469
Community wealth/Equity	(31 295 056)	-	(29 828 582)	(29 828 582)	147 386	940 995	(1 192 118)	(1 287 140)	(1 390 877)	(29 828 582)	28 437 705	(95,34)	(29 828 582)
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	13 918 746	9 930 892	71,35	13 918 747
Net cash from (used) investing	131 974	-	(4 765 356)	(3 239 196)	3 393	1 333	(1 386)	-	3 340	(4 047 681)	4 051 021	(100,08)	(3 239 196)
Net cash from (used) financing	-	-	(13 737)	(13 737)	-	-	-	-	-	(13 737)	13 737	(100,00)	(13 737)
Cash/cash equivalents at the year end[1]	**101 745**	**-**	**14 267 965**	**9 975 190**	**11 596 647**	**21 509 375**	**23 853 014**	**23 853 066**	**23 853 066**	**9 178 303**	**14 674 763**	**159,89**	**9 975 190**
Collection Rate[2]	**-**	**-**	**97,55**	**115,78**	**100,95**	**99,05**	**25,67**	**-**	**54,12**	**115,78**	**-**	**-**	**115,78**
Property rates	-	-	100,37	110,14	100,00	100,00	34,42	-	58,96	110,14	-	-	110,14
Service charges	-	-	100,00	122,00	103,90	102,01	23,47	-	53,98	122,00	-	-	122,00
Service charges - electricity revenue	-	-	100,00	111,81	104,53	109,17	22,45	-	54,06	111,81	-	-	111,81
Service charges - water revenue	-	-	100,00	142,53	103,16	91,37	26,26	-	54,76	142,53	-	-	142,53
Service charges - sanitation revenue	-	-	100,00	124,31	131,01	85,29	27,25	-	62,53	124,31	-	-	124,31
Service charges - refuse revenue	-	-	100,00	149,54	79,06	93,72	22,40	-	45,03	149,54	-	-	149,54
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

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

City of Tshwane (COT): Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	598 512	17,6%	166 831	4,9%	159 105	4,7%	2 477 794	72,8%	3 402 242	19,6%	1 331	23,1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	658 297	21,3%	111 305	3,6%	107 689	3,5%	2 212 881	71,6%	3 090 172	17,8%	403	7,0%	-	-
Receivables from Non-exchange Transactions - Property Rates	707 945	18,8%	110 985	3,0%	95 020	2,5%	2 845 279	75,7%	3 759 230	21,6%	447	7,8%	-	-
Receivables from Exchange Transactions - Waste Water Management	140 698	21,2%	31 416	4,7%	26 248	3,9%	466 746	70,2%	665 108	3,8%	454	7,9%	-	-
Receivables from Exchange Transactions - Waste Management	147 838	13,6%	29 836	2,8%	23 381	2,2%	883 753	81,5%	1 084 808	9,2%	533	9,3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14 241	2,9%	2 529	,5%	1 395	,3%	468 768	96,3%	486 933	2,8%	1 803	31,3%	-	-
Interest on Arrear Debtor Accounts	164 959	4,9%	60 059	-	53 785	-	3 117 721	91,8%	3 396 525		636	11,0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-		-		-		-	-			-	-	-
Other	(158 551)	(10,6%)	22 206	-	37 010	-	1 593 907	106,6%	1 494 571	-	157	2,7%	-	-
Total By Income Source	**2 273 939**	**13,1%**	**535 168**	**3,1%**	**503 633**	**2,9%**	**14 066 849**	**80,9%**	**17 379 588**	**100,0%**	**5 764**	**100,0%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	136 214	22,4%	23 850	3,9%	(9 673)	(1,6%)	458 791	75,3%	609 182	3,5%		-	-	-
Commercial	735 613	14,9%	143 035	2,9%	163 827	3,3%	3 881 862	78,8%	4 924 337	28,3%	-	-	-	-
Households	1 402 112	11,8%	368 282	3,1%	349 479	3,0%	9 726 196	82,1%	11 846 069	68,2%	5 764	100,0%	-	-
Other	-	-	-	-	-	-	-	-	-	-		-	-	-
Total By Customer Group	**2 273 939**	**13,1%**	**535 168**	**3,1%**	**503 633**	**2,9%**	**14 066 849**	**80,9%**	**17 379 588**	**100,0%**	**5 764**	**100,0%**	**-**	**-**

[1]City of Tshwane – AD figures reported are for M08 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 4th Quarter ended 30 June 2022

Description	2020/21	2021/22	Budget year 2021/22										
R thousands	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	936 972	-	1 001 052	925 635	245 664	218 162	245 567	236 235	945 628	925 635	19 993	2,16	925 635
Service charges	4 128 167	-	4 410 246	4 331 288	1 292 898	939 843	985 422	971 998	4 190 161	4 331 288	(141 126)	(3,26)	4 331 288
Investment revenue	6 406	-	3 085	80	20	26	35	37	117	80	37	45,76	80
Transfers and subsidies	1 349 993	-	967 560	968 219	370 757	300 137	229 128	16 047	916 068	968 219	(52 151)	(5,39)	968 219
Other own revenue	310 699	-	372 377	248 064	37 290	54 117	(20 334)	111 794	182 867	248 064	(65 198)	(26,28)	248 064
Total Revenue (excluding capital transfers and contributions)	**6 732 236**	**-**	**6 754 321**	**6 473 287**	**1 946 627**	**1 512 284**	**1 439 818**	**1 336 111**	**6 234 841**	**6 473 287**	**(238 446)**	**(3,68)**	**6 473 287**
Employee costs	1 157 758	-	1 331 824	1 341 473	280 729	216 963	371 150	288 260	1 157 102	1 341 473	(184 371)	(13,74)	1 341 473
Remuneration of councillors	56 645	-	59 577	59 577	14 245	13 308	14 882	14 393	56 828	59 577	(2 748)	(4,61)	59 577
Depreciation & asset impairment	585 838	-	374 524	374 524	41 082	41 082	287 575	56 471	426 210	374 524	51 686	13,80	374 524
Finance charges	195 757	-	-	-	14 725	75 910	50 697	122 011	263 343	-	263 343	-	-
Materials and bulk purchases	3 247 612	-	2 789 163	2 878 733	573 324	1 325 034	660 104	524 455	3 082 917	2 878 733	204 184	7,09	2 878 733
Transfers and subsidies	3 032	-	-	1 500	-	-	413	1 041	1 454	1 500	(46)	(3,04)	1 500
Other expenditure	2 611 880	-	1 966 364	1 608 930	5 202 971	671 217	(5 483 928)	380 121	770 382	1 608 930	(838 549)	(52,12)	1 608 930
Total Expenditure	**7 858 520**	**-**	**6 521 452**	**6 264 737**	**6 127 077**	**2 343 514**	**(4 099 107)**	**1 386 753**	**5 758 237**	**6 264 737**	**(506 501)**	**(8,08)**	**6 264 737**
Surplus/(Deficit)	**(1 126 284)**	**-**	**232 869**	**208 549**	**(4 180 450)**	**(831 230)**	**5 538 926**	**(50 642)**	**476 604**	**208 549**	**268 055**	**128,53**	**208 549**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	40 953	-	195 673	76 636	-	1 392	21 087	2 672	25 151	76 636	(51 485)	(67,18)	76 636
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 189 999	-	90	1 440	24	52	1 005	4 599	5 680	1 440	4 240	294,40	1 440
Surplus/(Deficit) after capital transfers & contributions	**104 668**	**-**	**428 632**	**286 625**	**(4 180 426)**	**(829 785)**	**5 561 017**	**(43 371)**	**507 435**	**286 625**	**220 810**	**77,04**	**286 625**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**104 668**	**-**	**428 632**	**286 625**	**(4 180 426)**	**(829 785)**	**5 561 017**	**(43 371)**	**507 435**	**286 625**	**220 810**	**77,04**	**286 625**
Capital expenditure & funds sources													
Capital expenditure	**1 316 687**	**-**	**428 632**	**286 625**	**3 042**	**15 220**	**39 185**	**117 167**	**174 615**	**286 625**	**(112 010)**	**(39,08)**	**286 625**
Transfers recognised - capital	1 212 240	-	199 673	76 636	-	5 193	15 488	24 260	44 941	76 636	(31 695)	(41,36)	76 636
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	104 447	-	228 759	209 790	3 042	10 027	23 697	92 907	129 674	209 790	(80 116)	(38,19)	209 790
Total sources of capital funds	**1 316 687**	**-**	**428 432**	**286 425**	**3 042**	**15 220**	**39 185**	**117 167**	**174 615**	**286 425**	**(111 810)**	**(39,04)**	**286 425**
Financial position													
Total current assets	2 433 965	-	1 375 087	2 019 732	(2 506 036)	(114 887)	6 257 040	376 620	4 012 736	2 019 732	1 993 005	98,68	2 019 732
Total non current assets	11 707 139	-	11 508 810	11 993 765	11 750 694	(107 457)	(248 389)	59 751	11 454 599	11 993 765	(539 166)	(4,50)	11 993 765
Total current liabilities	6 407 252	-	2 852 463	5 923 503	5 678 192	630 500	468 193	485 894	7 262 779	5 923 503	1 339 276	22,61	5 923 503
Total non current liabilities	395 234	-	344 382	386 033	387 134	-	-	-	387 134	386 033	1 101	0,29	386 033
Community wealth/Equity	6 998 056	-	9 687 053	7 845 966	3 179 332	(852 845)	5 540 458	74 673	7 941 618	7 845 966	95 652	1,22	7 845 966
Cash flows													
Net cash from (used) operating	1 042 258	-	(4 124 997)	112 928	65 918	79 807	(485 153)	(657 975)	(997 403)	112 928	(1 110 331)	(983,22)	112 928
Net cash from (used) investing	(1 312 111)	-	(428 431)	(286 426)	(3 041)	(15 220)	(39 185)	(117 167)	(174 613)	(286 425)	111 812	(39,04)	(286 426)
Net cash from (used) financing	-	-	(2 062)	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end [1]	**(29 515)**	**-**	**(4 315 168)**	**95 981**	**332 357**	**396 944**	**(127 395)**	**(902 537)**	**(902 537)**	**(138 820)**	**(763 718)**	**550,15**	**95 981**
Collection Rate [2]	**67,86**	**-**	**78,80**	**87,73**	**75,08**	**104,88**	**82,20**	**94,29**	**88,03**	**87,73**	**-**	**-**	**87,73**
Property rates	58,73	-	79,59	85,31	37,18	84,04	62,74	81,15	65,61	85,31	-	-	85,31
Service charges	71,18	-	79,99	89,64	83,51	112,52	89,21	97,93	94,70	89,64	-	-	89,64
Service charges - electricity revenue	80,42	-	90,85	89,56	82,59	107,61	98,34	102,67	96,35	89,56	-	-	89,56
Service charges - water revenue	75,74	-	56,36	76,82	96,06	149,36	78,43	105,96	104,20	76,82	-	-	76,82
Service charges - sanitation revenue	36,38	-	62,27	139,13	71,04	92,80	65,32	63,98	72,67	139,13	-	-	139,13
Service charges - refuse revenue	22,93	-	49,94	67,76	61,52	66,02	55,74	46,90	57,60	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, refer to MFMA Circular 98 for mSCOA challenges.

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

Emfuleni: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	449 601	7,7%	319 750	5,5%	279 942	4,8%	4 759 714	81,9%	5 809 006	100,0%	-	-	-	-
Total By Income Source	**449 601**	**7,7%**	**319 750**	**5,5%**	**279 942**	**4,8%**	**4 759 714**	**81,9%**	**5 809 006**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	16 383	8,4%	17 566	9,0%	5 198	2,6%	157 015	80,0%	196 161	3,4%	-	-	-	-
Commercial	202 828	14,0%	124 460	8,6%	108 725	7,5%	1 011 928	69,9%	1 447 941	24,9%	-	-	-	-
Households	230 390	5,5%	177 724	4,3%	166 019	4,0%	3 590 771	86,2%	4 164 904	71,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**449 601**	**7,7%**	**319 750**	**5,5%**	**279 942**	**4,8%**	**4 759 714**	**81,9%**	**5 809 006**	**100,0%**	**-**	**-**	**-**	**-**

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

Emfuleni: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	198 088	4,1%	184 206	3,8%	127 252	2,6%	4 364 981	89,5%	4 874 528	81,4%
Bulk Water	-	-	(328 266)	(41,6%)	59 458	7,5%	1 058 441	134,0%	789 632	13,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	211 573	65,6%	39 452	12,2%	2 535	,8%	69 023	21,4%	322 582	5,4%
Auditor-General	15	,8%	735	38,7%	10	,5%	1 138	59,9%	1 898	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**409 677**	**6,8%**	**(103 874)**	**(1,7%)**	**189 256**	**3,2%**	**5 493 582**	**91,7%**	**5 988 641**	**100,0%**

Gauteng: Lesedi (GT423) - Table C1 Quarterly Budget Summary for the 4th Quarter ended 30 June 2022

Description	2020/21	2021/22	Budget year 2021/22										
R thousands	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	140 268	-	146 785	146 955	36 712	36 790	36 751	36 881	147 135	146 955	180	0,12	146 955
Service charges	538 592	-	645 062	628 969	168 523	133 795	145 831	182 540	630 688	628 969	1 720	0,27	628 969
Investment revenue	2 723	-	4 799	1 721	238	490	202	814	1 744	1 721	23	1,36	1 721
Transfers and subsidies	179 648	-	178 962	186 724	66 933	59 413	41 863	9 682	177 891	186 724	(8 833)	(4,73)	186 724
Other own revenue	53 984	-	77 754	58 368	13 758	15 155	14 753	17 000	60 667	58 368	2 299	3,94	58 368
Total Revenue (excluding capital transfers and contributions)	**915 215**	**-**	**1 053 362**	**1 022 737**	**286 164**	**245 643**	**239 400**	**246 918**	**1 018 126**	**1 022 737**	**(4 611)**	**(0,45)**	**1 022 737**
Employee costs	216 654	-	221 870	231 308	50 853	56 049	52 541	52 690	212 133	231 308	(19 175)	(8,29)	231 308
Remuneration of councillors	11 837	-	13 061	13 062	2 874	2 902	2 966	2 986	11 728	13 062	(1 334)	(10,22)	13 062
Depreciation & asset impairment	37 311	-	39 015	39 015	-	-	-	-	-	39 015	(39 015)	(100,00)	39 015
Finance charges	4 144	-	3 874	4 248	1 064	1 064	988	570	3 687	4 248	(561)	(13,20)	4 248
Materials and bulk purchases	379 489	-	427 340	464 568	100 113	104 046	89 131	96 017	389 307	464 568	(75 260)	(16,20)	464 568
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	342 899	-	341 271	332 621	32 846	36 831	45 972	60 333	175 983	332 621	(156 638)	(47,09)	332 621
Total Expenditure	**992 334**	**-**	**1 046 430**	**1 084 821**	**187 750**	**200 892**	**191 598**	**212 597**	**792 838**	**1 084 821**	**(291 984)**	**(26,92)**	**1 084 821**
Surplus/(Deficit)	**(77 119)**	**-**	**6 932**	**(62 085)**	**98 414**	**44 751**	**47 802**	**34 321**	**225 288**	**(62 085)**	**287 372**	**(462,87)**	**(62 085)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	87 500	-	99 943	107 513	11 624	31 593	17 549	23 168	83 934	107 513	(23 579)	(21,93)	107 513
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	39 995	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	**50 376**	**-**	**106 875**	**45 429**	**110 038**	**76 344**	**65 351**	**57 489**	**309 222**	**45 429**	**263 793**	**580,67**	**45 429**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**50 376**	**-**	**106 875**	**45 429**	**110 038**	**76 344**	**65 351**	**57 489**	**309 222**	**45 429**	**263 793**	**580,67**	**45 429**
Capital expenditure & funds sources													
Capital expenditure	**71 024**	**-**	**111 107**	**135 767**	**10 436**	**35 122**	**15 500**	**24 170**	**85 228**	**135 767**	**(50 539)**	**(37,22)**	**135 767**
Transfers recognised - capital	57 039	-	95 980	103 247	10 386	28 844	13 854	19 438	72 522	103 247	(30 725)	(29,76)	103 247
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 984	-	15 127	32 520	51	6 277	1 645	4 733	12 706	32 520	(19 814)	(60,93)	32 520
Total sources of capital funds	**71 024**	**-**	**111 107**	**135 767**	**10 436**	**35 122**	**15 500**	**24 170**	**85 228**	**135 767**	**(50 539)**	**(37,22)**	**135 767**
Financial position													
Total current assets	520 611	-	359 191	342 726	606 401	52 477	111 969	40 073	810 921	342 726	468 196	136,61	342 726
Total non current assets	1 092 075	-	1 164 258	1 188 827	1 102 511	35 122	15 500	24 170	1 177 303	1 188 827	(11 524)	(0,97)	1 188 827
Total current liabilities	553 070	-	301 596	406 670	538 195	14 329	61 130	5 975	619 628	406 670	212 959	52,37	406 670
Total non current liabilities	85 315	-	82 083	85 286	86 379	(3 075)	988	780	85 073	85 286	(213)	(0,25)	85 286
Community wealth/Equity	947 535	-	906 682	867 953	989 364	2 221	711	(25 197)	967 099	867 953	99 145	11,42	867 953
Cash flows													
Net cash from (used) operating	-	-	121 423	75 263	99 084	371 830	307 079	165 516	943 509	75 263	868 246	1 153,62	75 263
Net cash from (used) investing	-	-	(111 107)	(135 767)	(10 436)	(35 122)	(15 500)	(24 170)	(85 228)	(135 767)	50 539	(37,22)	(135 767)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end [1]	**70 866**	**-**	**15 210**	**(5 475)**	**143 675**	**480 384**	**771 963**	**913 309**	**913 309**	**(55 918)**	**969 227**	**(1 733,29)**	**(5 475)**
Collection Rate [2]	**-**	**-**	**78,72**	**77,73**	**67,61**	**80,34**	**72,27**	**68,59**	**71,80**	**77,73**	**-**	**-**	**77,73**
Property rates	-	-	79,76	80,22	79,00	79,07	102,89	95,65	89,16	80,22	-	-	80,22
Service charges	-	-	82,47	82,87	69,68	87,79	70,77	67,91	73,26	82,87	-	-	82,87
Service charges - electricity revenue	-	-	83,93	82,54	80,22	109,99	82,90	77,97	85,88	82,54	-	-	82,54
Service charges - water revenue	-	-	79,44	83,34	47,94	61,37	52,58	48,60	52,59	83,34	-	-	83,34
Service charges - sanitation revenue	-	-	82,03	84,92	51,90	53,26	57,94	57,23	55,07	84,92	-	-	84,92
Service charges - refuse revenue	-	-	80,17	82,69	44,31	44,95	47,43	39,84	43,92	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 puling through to Schedule C.**

Lesedi: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	28 408	6,2%	8 472	1,9%	8 401	1,8%	412 666	90,1%	457 948	32,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	59 081	17,5%	7 800	2,3%	7 738	2,3%	262 784	77,9%	337 403	23,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 945	11,7%	3 310	2,8%	2 980	2,5%	99 018	83,0%	119 253	8,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 553	4,5%	1 762	1,8%	1 698	1,7%	92 374	92,0%	100 387	7,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 077	5,5%	2 370	1,6%	2 329	1,6%	133 188	91,2%	145 964	10,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 211	5,2%	3 975	2,5%	3 898	2,5%	141 369	89,8%	157 453	11,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 350	2,6%	617	,7%	606	,7%	86 848	96,0%	90 421	6,4%	-	-	-	-
Total By Income Source	**124 624**	**8,8%**	**28 306**	**2,0%**	**27 651**	**2,0%**	**1 228 247**	**87,2%**	**1 408 829**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	43 650	47,7%	2 878	3,1%	2 395	2,6%	42 567	46,5%	91 491	6,5%	-	-	-	-
Commercial	23 546	35,9%	3 199	4,9%	3 151	4,8%	35 703	54,4%	65 598	4,7%	-	-	-	-
Households	56 716	4,7%	21 877	1,8%	21 768	1,8%	1 108 184	91,7%	1 208 545	85,8%	-	-	-	-
Other	712	1,6%	352	,8%	337	,8%	41 793	96,8%	43 195	3,1%	-	-	-	-
Total By Customer Group	**124 624**	**8,8%**	**28 306**	**2,0%**	**27 651**	**2,0%**	**1 228 247**	**87,2%**	**1 408 829**	**100,0%**	**-**	**-**	**-**	**-**

Lesedi: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	24 692	100,0%	-	-	-	-	24 692	29,0%
Bulk Water	-	-	8 670	52,4%	7 865	47,6%	-	-	16 535	19,4%
PAYE deductions	2 853	100,0%	-	-	-	-	-	-	2 853	3,4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 950	100,0%	-	-	-	-	-	-	2 950	3,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 924	39,2%	14 317	37,6%	8 789	23,1%	-	-	38 030	44,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**20 727**	**24,4%**	**47 679**	**56,1%**	**16 654**	**19,6%**	**-**	**-**	**85 060**	**100,0%**

Gauteng: Merafong City (GT484) - Table C1 Quarterly Budget Summary for 4th Quarter ended 30 June 2022

Description	2020/21	2021/22	Budget year 2021/22										
R thousands	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	541 111	-	597 789	581 357	143 467	142 270	139 676	94 693	520 105	581 357	(61 251)	(10,54)	581 357
Service charges	753 764	-	814 860	826 883	209 514	202 160	199 039	140 411	751 124	826 883	(75 759)	(9,16)	826 883
Investment revenue	4 848	-	7 000	5 000	1 033	1 032	1 157	1 214	4 436	5 000	(564)	(11,27)	5 000
Transfers and subsidies	252 673	-	257 009	277 526	96 776	67 272	57 466	0	221 514	277 526	(56 012)	(20,18)	277 526
Other own revenue	234 324	-	258 131	277 921	48 192	48 954	56 338	38 185	191 669	277 921	(86 252)	(31,03)	277 921
Total Revenue (excluding capital transfers and contributions)	**1 786 720**	**-**	**1 934 788**	**1 968 686**	**498 982**	**461 687**	**453 676**	**274 504**	**1 688 849**	**1 968 686**	**(279 837)**	**(14,21)**	**1 968 686**
Employee costs	349 925	-	390 674	347 733	83 213	95 115	85 298	63 556	327 182	347 733	(20 551)	(5,91)	347 733
Remuneration of councillors	22 590	-	23 410	21 354	5 601	5 057	6 004	3 747	20 409	21 354	(945)	(4,42)	21 354
Depreciation & asset impairment	142 963	-	113 934	113 767	100	33	32	609	774	113 767	(112 993)	(99,32)	113 767
Finance charges	50 276	-	36 853	70 100	18 015	15 644	15 822	10 797	60 278	70 100	(9 822)	(14,01)	70 100
Materials and bulk purchases	589 689	-	394 924	588 277	161 803	73 602	198 930	87 430	521 765	588 277	(66 511)	(11,31)	588 277
Transfers and subsidies	2 295	-	1 540	790	-	-	176	58	234	790	(556)	(70,38)	790
Other expenditure	1 127 689	-	940 142	826 036	37 845	60 129	39 511	38 230	175 714	826 036	(650 321)	(78,73)	826 036
Total Expenditure	**2 285 428**	**-**	**1 901 476**	**1 968 056**	**306 576**	**249 580**	**345 773**	**204 428**	**1 106 357**	**1 968 056**	**(861 699)**	**(43,78)**	**1 968 056**
Surplus/(Deficit)	**(498 707)**	**-**	**33 313**	**630**	**192 405**	**212 108**	**107 903**	**70 076**	**582 492**	**630**	**581 862**	**92 387,82**	**630**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	104 878	-	147 752	164 752	23 843	20 176	22 905	8 362	75 286	164 752	(89 466)	(54,30)	164 752
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	73	-	-	-	3	11	7	-	21	-	21	-	-
Surplus/(Deficit) after capital transfers & contributions	**(393 757)**	**-**	**181 065**	**165 382**	**216 252**	**232 295**	**130 814**	**78 438**	**657 799**	**165 382**	**492 417**	**297,75**	**165 382**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(393 757)**	**-**	**181 065**	**165 382**	**216 252**	**232 295**	**130 814**	**78 438**	**657 799**	**165 382**	**492 417**	**297,75**	**165 382**
Capital expenditure & funds sources													
Capital expenditure	**174 607**	**-**	**134 993**	**161 352**	**27 610**	**26 863**	**24 985**	**10 153**	**89 611**	**161 352**	**(71 742)**	**(44,46)**	**161 352**
Transfers recognised - capital	243 253	-	147 752	160 752	26 936	24 877	24 813	9 824	86 451	160 752	(74 302)	(46,22)	160 752
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 786	-	-	-	496	85	172	618	1 370	-	1 370	-	-
Total sources of capital funds	**249 040**	**-**	**147 752**	**160 752**	**27 432**	**24 963**	**24 985**	**10 441**	**87 821**	**160 752**	**(72 932)**	**(45,37)**	**160 752**
Financial position													
Total current assets	(286 114)	-	138 415	(28 334)	297 956	258 606	174 841	144 205	875 609	(28 334)	903 943	(3 190,26)	(28 334)
Total non current assets	14 676	-	36 278	50 483	27 882	27 532	24 985	10 441	90 840	50 483	40 357	79,94	50 483
Total current liabilities	119 392	-	28 466	9 919	112 026	55 244	71 609	76 220	315 100	9 919	305 180	3 076,63	9 919
Total non current liabilities	2 978	-	(645)	(770)	(2 440)	(1 364)	(2 597)	(12)	(6 413)	(770)	(5 643)	732,50	(770)
Community wealth/Equity	(52)	-	(34 192)	(152 382)	-	(37)	(1)	-	(37)	(152 382)	152 345	(99,98)	(152 382)
Cash flows													
Net cash from (used) operating	(413 886)	-	1 362 946	1 196 293	57 156	13 716	56 108	17 967	144 946	1 196 293	(1 051 347)	(87,88)	1 196 293
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	(1 150)	-	-	-	(380)	(2 328)	(296)	(303)	(3 307)	-	(3 307)	-	-
Cash/cash equivalents at the year end	**(415 036)**	**-**	**1 362 946**	**1 196 293**	**56 776**	**68 164**	**123 976**	**141 640**	**141 640**	**1 196 293**	**(1 054 653)**	**(88,16)**	**1 196 293**
Collection Rate	**79,11**	**-**	**82,93**	**72,65**	**102,91**	**84,08**	**87,72**	**60,73**	**85,84**	**72,65**	**-**	**-**	**72,65**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	150,86	-	168,29	145,69	194,00	161,05	171,05	116,96	164,65	145,69	-	-	145,69
Service charges - electricity revenue	436,26	-	513,30	400,56	516,18	457,76	497,65	348,80	466,05	400,56	-	-	400,56
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

Merafong:Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	30 764	3,2%	16 780	1,7%	16 572	1,7%	895 656	93,3%	959 772	22,3%	-	-	9 274 624	966,3%
Trade and Other Receivables from Exchange Transactions - Electricity	19 435	13,3%	8 717	6,0%	4 845	3,3%	112 633	77,3%	145 630	3,4%	-	-	1 043 598	716,6%
Receivables from Non-exchange Transactions - Property Rates	45 736	3,2%	41 301	2,9%	36 899	2,6%	1 315 284	91,4%	1 439 220	33,5%	-	-	10 617 482	737,7%
Receivables from Exchange Transactions - Waste Water Management	6 112	2,7%	5 336	2,3%	5 178	2,3%	212 861	92,8%	229 488	5,3%	-	-	2 024 197	882,0%
Receivables from Exchange Transactions - Waste Management	7 203	2,4%	6 154	2,1%	5 981	2,0%	275 767	93,4%	295 104	6,9%	-	-	2 608 309	883,9%
Receivables from Exchange Transactions - Property Rental Debtors	108	10,3%	81	7,7%	47	4,5%	817	77,6%	1 054	-	-	-	6 659	632,0%
Interest on Arrear Debtor Accounts	18 801	2,2%	17 803	2,1%	18 100	2,1%	792 623	93,5%	847 328	19,7%	-	-	7 631 605	900,7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 690	2,6%	6 712	1,8%	5 261	1,4%	355 139	94,3%	376 801	8,8%	-	-	2 365 466	627,8%
Total By Income Source	**137 850**	**3,2%**	**102 884**	**2,4%**	**92 882**	**2,2%**	**3 960 781**	**92,2%**	**4 294 397**	**100,0%**	**-**	**-**	**35 571 940**	**828,3%**
Debtors Age Analysis By Customer Group														
Organs of State	3 115	15,5%	1 915	9,5%	1 572	7,8%	13 559	67,3%	20 162	,5%	-	-	776	3,8%
Commercial	82 558	3,6%	57 286	2,5%	51 523	2,3%	2 090 825	91,6%	2 282 192	53,1%	-	-	18 465 748	809,1%
Households	49 780	2,7%	42 784	2,3%	38 888	2,1%	1 712 800	92,9%	1 844 252	42,9%	-	-	17 091 796	926,8%
Other	2 397	1,6%	898	,6%	899	,6%	143 596	97,2%	147 790	3,4%	-	-	13 619	9,2%
Total By Customer Group	**137 850**	**3,2%**	**102 884**	**2,4%**	**92 882**	**2,2%**	**3 960 781**	**92,2%**	**4 294 397**	**100,0%**	**-**	**-**	**35 571 940**	**828,3%**

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	70 139	9,6%	36 410	5,0%	31 677	4,3%	595 715	81,2%	733 941	65,4%
Bulk Water	26 503	7,7%	25 716	7,5%	26 988	7,9%	262 993	76,9%	342 200	30,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 989	66,3%	5 524	12,2%	332	,7%	9 405	20,8%	45 250	4,0%
Auditor-General	25	2,4%	-	-	1 000	97,6%	-	-	1 025	,1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**126 656**	**11,3%**	**67 650**	**6,0%**	**59 997**	**5,3%**	**868 113**	**77,3%**	**1 122 416**	**100,0%**

Gauteng: Midvaal (GT422) - Table C1 Quarterly Budget Summary for the 4th Quarter ended 30 June 2022

Description	2020/21	2021/22	Budget year 2021/22										
R thousands	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	253 452	-	271 371	271 371	69 913	69 077	67 967	66 357	273 314	271 371	1 943	0,72	271 371
Service charges	734 246	-	825 926	832 002	209 289	180 133	218 300	191 413	799 135	832 002	(32 867)	(3,95)	832 002
Investment revenue	17 194	-	19 307	19 307	1 822	4 120	5 736	(5 331)	6 348	19 307	(12 960)	(67,12)	19 307
Transfers and subsidies	159 071	-	152 018	152 018	70 571	47 740	31 687	(3 817)	146 181	152 018	(5 836)	(3,84)	152 018
Other own revenue	99 123	-	82 501	102 046	14 433	29 883	25 214	25 285	94 816	102 046	(7 230)	(7,08)	102 046
Total Revenue (excluding capital transfers and contributions)	**1 263 085**	**-**	**1 351 123**	**1 376 744**	**366 028**	**330 953**	**348 904**	**273 908**	**1 319 793**	**1 376 744**	**(56 950)**	**(4,14)**	**1 376 744**
Employee costs	298 272	-	367 975	350 639	76 299	83 780	79 822	82 552	322 453	350 639	(28 185)	(8,04)	350 639
Remuneration of councillors	12 822	-	13 656	13 656	3 247	3 101	3 318	3 303	12 968	13 656	(689)	(5,04)	13 656
Depreciation & asset impairment	134 535	-	133 748	135 748	33 434	31 130	32 905	32 961	130 431	135 748	(5 317)	(3,92)	135 748
Finance charges	17 471	-	17 391	17 391	632	7 108	(448)	7 234	14 526	17 391	(2 865)	(16,48)	17 391
Materials and bulk purchases	483 996	-	521 242	523 200	119 921	184 965	119 847	63 431	488 164	523 200	(35 036)	(6,70)	523 200
Transfers and subsidies	1 212	-	1 500	1 500	654	329	43	202	1 227	1 500	(273)	(18,18)	1 500
Other expenditure	291 779	-	363 861	385 940	35 491	73 140	52 837	118 416	279 883	385 940	(106 057)	(27,48)	385 940
Total Expenditure	**1 240 086**	**-**	**1 419 374**	**1 428 074**	**269 678**	**383 553**	**288 322**	**308 099**	**1 249 652**	**1 428 074**	**(178 422)**	**(12,49)**	**1 428 074**
Surplus/(Deficit)	**22 998**	**-**	**(68 251)**	**(51 331)**	**96 350**	**(52 600)**	**60 582**	**(34 191)**	**70 141**	**(51 331)**	**121 472**	**(236,65)**	**(51 331)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	103 838	-	90 005	94 333	2 000	40 111	15 305	3 833	61 249	94 333	(33 085)	(35,07)	94 333
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	80 477	-	2 000	2 000	-	235	869	3 475	4 579	2 000	2 579	128,94	2 000
Surplus/(Deficit) after capital transfers & contributions	**207 314**	**-**	**23 754**	**45 003**	**98 350**	**(12 253)**	**76 756**	**(26 884)**	**135 969**	**45 003**	**90 966**	**202,14**	**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**	**(26 884)**	**135 969**	**45 003**	**90 966**	**202,14**	**45 003**
Capital expenditure & funds sources													
Capital expenditure	**239 508**	**-**	**144 994**	**178 121**	**16 445**	**47 726**	**30 777**	**52 027**	**146 976**	**178 121**	**(31 145)**	**(17,49)**	**178 121**
Transfers recognised - capital	172 541	-	87 863	92 621	8 991	27 702	18 489	21 061	76 244	92 621	(16 378)	(17,68)	92 621
Borrowing	26 307	-	25 325	41 104	3 946	9 858	3 280	15 959	33 043	41 104	(8 062)	(19,61)	41 104
Internally generated funds	40 660	-	31 806	44 396	3 509	10 167	9 008	15 007	37 690	44 396	(6 705)	(15,10)	44 396
Total sources of capital funds	**239 508**	**-**	**144 994**	**178 121**	**16 445**	**47 726**	**30 777**	**52 027**	**146 976**	**178 121**	**(31 145)**	**(17,49)**	**178 121**
Financial position													
Total current assets	746 474	-	694 284	694 284	807 823	37 880	80 747	(72 829)	853 620	694 284	159 336	22,95	694 284
Total non current assets	2 129 328	-	2 446 463	2 479 590	2 112 339	16 596	(2 078)	19 046	2 145 902	2 479 590	(333 688)	(13,46)	2 479 590
Total current liabilities	356 487	-	305 316	305 316	302 327	66 729	(1 909)	(128 173)	238 973	305 316	(66 343)	(21,73)	305 316
Total non current liabilities	147 992	-	136 365	136 365	148 162	-	3 822	101 273	253 258	136 365	116 892	85,72	136 365
Community wealth/Equity	2 397 849	-	2 699 065	2 710 944	2 469 673	(12 253)	76 756	(5 886)	2 528 289	2 710 944	(182 655)	(6,74)	2 710 944
Cash flows													
Net cash from (used) operating	(26 502)	-	311 466	311 466	66 360	91 580	35 462	634 988	828 391	311 466	516 925	165,97	311 466
Net cash from (used) investing	(109 405)	-	(144 994)	(144 994)	(16 445)	(47 726)	(30 777)	(52 027)	(146 976)	(144 994)	(1 982)	1,37	(144 994)
Net cash from (used) financing	-	-	(11 721)	(11 721)	(1 964)	(17 494)	(3 259)	1 128	(21 589)	(11 721)	(9 868)	84,19	(11 721)
Cash/cash equivalents at the year end [1]	**264 140**	**-**	**293 050**	**293 050**	**499 255**	**525 615**	**527 041**	**1 111 130**	**1 111 130**	**166 276**	**944 854**	**568,24**	**293 050**
Collection Rate [2]	**18,56**	**-**	**88,44**	**87,96**	**91,39**	**112,34**	**103,28**	**202,08**	**126,17**	**87,96**	**-**	**-**	**87,96**
Property rates	31,18	-	90,00	90,00	92,90	120,12	136,07	530,06	216,65	90,00	-	-	90,00
Service charges	14,70	-	90,00	89,34	92,99	112,69	94,30	94,47	98,14	89,34	-	-	89,34
Service charges - electricity revenue	16,93	-	93,11	91,28	94,43	119,78	85,22	99,94	98,01	91,28	-	-	91,28
Service charges - water revenue	12,21	-	86,69	87,85	90,47	103,36	118,36	87,29	99,35	87,85	-	-	87,85
Service charges - sanitation revenue	15,46	-	94,71	94,71	86,88	101,81	95,84	84,67	92,26	94,71	-	-	94,71
Service charges - refuse revenue	8,65	-	73,44	73,48	95,14	112,30	104,68	90,36	100,64	73,48	-	-	73,48
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

Midvaal: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 907	10,6%	3 782	3,1%	3 164	2,6%	101 555	83,6%	121 408	22,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 325	24,8%	4 323	6,6%	4 614	7,0%	40 435	61,5%	65 696	12,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 419	10,4%	7 661	4,9%	8 989	5,7%	124 328	79,0%	157 397	29,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 733	12,8%	1 572	5,4%	1 196	4,1%	22 608	77,7%	29 109	5,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 504	10,5%	1 545	4,6%	1 231	3,7%	26 976	81,1%	33 256	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 348	4,3%	2 124	3,9%	1 946	3,6%	48 102	88,2%	54 520	10,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	493	,7%	1 883	2,5%	513	,7%	71 454	96,1%	74 342	13,9%	-	-	-	-
Total By Income Source	**55 730**	**10,4%**	**22 888**	**4,3%**	**21 651**	**4,0%**	**435 458**	**81,3%**	**535 726**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	858	6,8%	411	3,3%	321	2,5%	11 030	87,4%	12 620	2,4%	-	-	-	-
Commercial	19 742	15,6%	5 782	4,6%	5 442	4,3%	95 523	75,5%	126 489	23,6%	-	-	-	-
Households	35 131	8,9%	16 695	4,2%	15 888	4,0%	328 904	82,9%	396 617	74,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**55 730**	**10,4%**	**22 888**	**4,3%**	**21 651**	**4,0%**	**435 458**	**81,3%**	**535 726**	**100,0%**	**-**	**-**	**-**	**-**

Midvaal: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	47 840	100,0%	-	-	-	-	-	-	47 840	77,9%
Bulk Water	13 542	100,0%	-	-	-	-	-	-	13 542	22,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44	100,0%	-	-	-	-	-	-	44	,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**61 425**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**61 425**	**100,0%**

Gauteng: Mogale City (GT481) - Table C1 Quarterly Budget Summary for 4th Quarter ended 30 June 2022

Description	2020/21	2021/22	Budget year 2021/22										
R thousands	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	504 064	-	510 137	544 848	133 076	139 357	138 957	92 086	503 477	544 848	(41 371)	(7,59)	544 848
Service charges	1 739 485	-	1 884 504	1 882 497	465 806	446 648	478 969	342 948	1 734 372	1 882 497	(148 125)	(7,87)	1 882 497
Investment revenue	3 899	-	3 205	2 086	705	372	519	153	1 750	2 086	(336)	(16,12)	2 086
Transfers and subsidies	551 727	-	513 428	516 379	204 488	164 704	129 661	13 849	512 701	516 379	(3 677)	(0,71)	516 379
Other own revenue	223 538	-	245 620	180 844	44 854	45 263	32 769	36 650	159 535	180 844	(21 308)	(11,78)	180 844
Total Revenue (excluding capital transfers and contributions)	**3 022 713**	**-**	**3 156 894**	**3 126 653**	**848 929**	**796 345**	**780 875**	**485 686**	**2 911 835**	**3 126 653**	**(214 818)**	**(6,87)**	**3 126 653**
Employee costs	857 225	-	939 412	949 032	202 033	222 699	206 863	205 103	836 698	949 032	(112 334)	(11,84)	949 032
Remuneration of councillors	34 744	-	36 366	36 366	8 540	8 096	8 623	8 663	33 922	36 366	(2 443)	(6,72)	36 366
Depreciation & asset impairment	249 228	-	237 767	237 767	53 730	62 072	54 475	35 985	206 263	237 767	(31 504)	(13,25)	237 767
Finance charges	38 463	-	45 697	45 697	7 007	8 861	6 194	5 537	27 598	45 697	(18 099)	(39,61)	45 697
Materials and bulk purchases	1 171 321	-	1 308 219	1 321 218	342 152	295 293	283 522	417 174	1 338 141	1 321 218	16 923	1,28	1 321 218
Transfers and subsidies	346	-	3 019	3 019	-	612	404	608	1 624	3 019	(1 395)	(46,21)	3 019
Other expenditure	865 950	-	881 468	816 201	120 336	143 722	139 596	133 504	537 159	816 201	(279 042)	(34,19)	816 201
Total Expenditure	**3 217 278**	**-**	**3 451 948**	**3 409 300**	**733 798**	**741 354**	**699 678**	**806 575**	**2 981 405**	**3 409 300**	**(427 894)**	**(12,55)**	**3 409 300**
Surplus/(Deficit)	**(194 564)**	**-**	**(295 054)**	**(282 646)**	**115 131**	**54 991**	**81 197**	**(320 889)**	**(69 570)**	**(282 646)**	**213 077**	**(75,39)**	**(282 646)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	203 961	-	217 859	301 635	15 689	58 890	53 275	122 526	250 380	301 635	(51 255)	(16,99)	301 635
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	**9 397**	**-**	**(77 195)**	**18 989**	**130 820**	**113 881**	**134 472**	**(198 362)**	**180 810**	**18 989**	**161 822**	**852,21**	**18 989**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 397**	**-**	**(77 195)**	**18 989**	**130 820**	**113 881**	**134 472**	**(198 362)**	**180 810**	**18 989**	**161 822**	**852,21**	**18 989**
Capital expenditure & funds sources													
Capital expenditure	**222 695**	**-**	**259 784**	**351 334**	**18 955**	**62 073**	**63 543**	**110 949**	**255 520**	**351 334**	**(95 814)**	**(27,27)**	**351 334**
Transfers recognised - capital	203 961	-	217 859	301 259	15 852	58 727	53 275	107 063	234 917	301 259	(66 342)	(22,02)	301 259
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 733	-	41 925	48 212	3 103	3 346	10 268	3 197	19 915	48 212	(28 297)	(58,69)	48 212
Total sources of capital funds	**222 695**	**-**	**259 784**	**349 471**	**18 955**	**62 073**	**63 543**	**110 261**	**254 832**	**349 471**	**(94 639)**	**(27,08)**	**349 471**
Financial position													
Total current assets	(80 615)	-	689 650	663 765	10 504	45 966	117 131	(69 404)	104 196	663 765	(559 570)	(84,30)	663 765
Total non current assets	187 565	-	6 448 436	6 890 405	56 916	78 818	(2 709)	177 782	310 807	6 890 405	(6 579 599)	(95,49)	6 890 405
Total current liabilities	(123 098)	-	1 297 547	1 297 547	(54 736)	18 197	(8 850)	314 252	268 864	1 297 547	(1 028 683)	(79,28)	1 297 547
Total non current liabilities	(10 914)	-	460 115	460 115	(7 916)	(7 295)	(7 424)	(7 352)	(29 988)	460 115	(490 102)	(106,52)	460 115
Community wealth/Equity	231 313	-	5 457 620	5 777 314	(748)	0	(3 776)	(160)	(4 684)	5 777 314	(5 781 998)	(100,08)	5 777 314
Cash flows													
Net cash from (used) operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) investing	(5 311)	-	(1 934)	-	9 979	(60 046)	49 963	(63 798)	(63 901)	(1 934)	(61 967)	3 203,76	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end 1	**64 134**	**-**	**(1 934)**	**-**	**(38 323)**	**(100 288)**	**(112 750)**	**(204 394)**	**(204 394)**	**(1 934)**	**(202 460)**	**10 467,42**	**-**
Collection Rate 2	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

Mogale City: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	43 695	13,4%	13 848	4,2%	(1 779)	(,5%)	270 670	82,9%	326 435	12,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	77 832	30,1%	21 496	8,3%	9 149	3,5%	150 039	58,0%	258 515	9,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 024	1,8%	16 608	3,1%	11 433	2,1%	504 872	93,0%	542 937	20,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	22 955	5,8%	9 241	2,4%	7 956	2,0%	352 888	89,8%	393 041	15,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 849	3,7%	5 028	1,5%	4 735	1,4%	321 974	93,4%	344 586	13,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	273	3,9%	271	3,9%	122	1,8%	6 250	90,4%	6 916	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	8 740	3,8%	3 383	1,5%	3 710	1,6%	212 750	93,1%	228 582	8,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26 469	5,3%	8 311	1,7%	1 374	,3%	465 542	92,8%	501 696	19,3%	-	-	-	-
Total By Income Source	**202 836**	**7,8%**	**78 185**	**3,0%**	**36 700**	**1,4%**	**2 284 986**	**87,8%**	**2 602 707**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 125	7,8%	4 935	7,5%	(7 034)	(10,7%)	63 021	95,4%	66 046	2,5%	-	-	-	-
Commercial	103 944	13,8%	31 205	4,2%	11 716	1,6%	604 191	80,4%	751 056	28,9%	-	-	-	-
Households	93 022	6,1%	40 783	2,7%	31 257	2,0%	1 370 203	89,2%	1 535 266	59,0%	-	-	-	-
Other	745	,3%	1 262	,5%	761	,3%	247 571	98,9%	250 339	9,6%	-	-	-	-
Total By Customer Group	**202 836**	**7,8%**	**78 185**	**3,0%**	**36 700**	**1,4%**	**2 284 986**	**87,8%**	**2 602 707**	**100,0%**	**-**	**-**	**-**	**-**

Mogale City: Creditors Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	213 246	46,4%	73 256	15,9%	75 300	16,4%	98 156	21,3%	459 958	56,1%
Bulk Water	64 887	71,3%	26 109	28,7%	-	-	-	-	90 996	11,1%
PAYE deductions	10 445	100,0%	-	-	-	-	-	-	10 445	1,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	11 280	100,0%	-	-	-	-	-	-	11 280	1,4%
Loan repayments	4 253	100,0%	-	-	-	-	-	-	4 253	,5%
Trade Creditors	162 489	67,0%	64 453	26,6%	3 253	1,3%	12 202	5,0%	242 398	29,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	323	57,2%	181	32,1%	-	-	61	10,8%	565	,1%
Total	**466 923**	**56,9%**	**164 000**	**20,0%**	**78 553**	**9,6%**	**110 419**	**13,5%**	**819 894**	**100,0%**

Gauteng: Rand West City (GT485) - Table C1 Quarterly Budget Summary for the 4th Quarter ended 30 June 2022

Description	2020/21	2021/22	Budget year 2021/22										
R thousands	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	275 023	350 413	332 330	332 330	116 502	74 460	138 621	20 830	350 413	332 330	18 083	5,44	332 330
Service charges	1 190 559	1 261 086	1 331 537	1 331 537	336 954	298 746	299 953	325 434	1 261 086	1 331 537	(70 451)	(5,29)	1 331 537
Investment revenue	1 816	3 877	3 731	2 731	948	518	962	1 449	3 877	2 731	1 146	41,98	2 731
Transfers and subsidies	418 487	373 828	391 816	392 459	139 651	124 381	99 214	10 583	373 828	392 459	(18 631)	(4,75)	392 459
Other own revenue	104 740	112 073	127 537	128 537	31 679	20 147	27 854	38 872	118 552	128 537	(9 985)	(7,77)	128 537
Total Revenue (excluding capital transfers and contributions)	**1 990 626**	**2 101 279**	**2 186 951**	**2 187 594**	**625 733**	**518 252**	**566 604**	**397 168**	**2 107 757**	**2 187 594**	**(79 837)**	**(3,65)**	**2 187 594**
Employee costs	562 308	569 623	571 515	571 515	(1 040)	242 245	194 027	134 407	569 638	571 515	(1 876)	(0,33)	571 515
Remuneration of councillors	28 197	1 861	28 014	28 014	22	450	1 554	(165)	1 861	28 014	(26 152)	(93,36)	28 014
Depreciation & asset impairment	207 383	152 161	178 910	178 910	-	63 296	50 720	38 145	152 161	178 910	(26 749)	(14,95)	178 910
Finance charges	66 769	77 139	44 309	44 309	8 409	10 933	24 226	33 572	77 139	44 309	32 830	74,09	44 309
Materials and bulk purchases	926 988	1 051 122	863 993	864 544	332 471	321 326	162 377	234 948	1 051 122	864 544	186 578	21,58	864 544
Transfers and subsidies	-	720	-	180	-	180	180	360	720	180	540	300,00	180
Other expenditure	534 999	455 281	499 826	500 038	88 171	103 970	85 129	202 214	479 484	500 038	(20 554)	(4,11)	500 038
Total Expenditure	**2 326 644**	**2 307 909**	**2 186 567**	**2 187 509**	**428 033**	**742 399**	**518 214**	**643 480**	**2 332 126**	**2 187 509**	**144 617**	**6,61**	**2 187 509**
Surplus/(Deficit)	**(336 018)**	**(206 630)**	**384**	**85**	**197 701**	**(224 148)**	**48 390**	**(246 312)**	**(224 369)**	**85**	**(224 454)**	**(265 362,31)**	**85**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	199 836	263 475	178 420	272 002	20 747	73 432	110 271	59 025	263 475	272 002	(8 527)	(3,13)	272 002
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	**(136 182)**	**56 845**	**178 804**	**272 086**	**218 447**	**(150 715)**	**158 660**	**(187 287)**	**39 105**	**272 086**	**(232 981)**	**(85,63)**	**272 086**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources													
Capital expenditure	**182 180**	**229 180**	**193 420**	**287 002**	**27 267**	**77 295**	**81 701**	**42 917**	**229 180**	**287 002**	**(57 822)**	**(20,15)**	**287 002**
Transfers recognised - capital	(13 545)	224 304	178 200	271 782	27 239	76 067	79 716	41 283	224 304	271 782	(47 478)	(17,47)	271 782
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 522	4 545	15 220	15 220	24	1 228	1 989	1 303	4 545	15 220	(10 675)	(70,14)	15 220
Total sources of capital funds	**(12 023)**	**228 849**	**193 420**	**287 002**	**27 263**	**77 295**	**81 705**	**42 586**	**228 849**	**287 002**	**(58 153)**	**(20,26)**	**287 002**
Financial position													
Total current assets	1 354 703	1 884 148	476 537	384 921	1 563 135	109 904	68 724	141 534	1 883 297	384 921	1 498 375	389,27	384 921
Total non current assets	4 255 263	4 324 018	4 801 157	4 363 355	4 282 798	14 631	30 980	(3 491)	4 324 918	4 363 355	(38 436)	(0,88)	4 363 355
Total current liabilities	2 566 532	3 039 140	468 430	1 136 592	2 556 772	311 716	(44 997)	221 543	3 045 033	1 136 592	1 908 441	167,91	1 136 592
Total non current liabilities	352 675	335 956	309 776	369 491	352 675	(18 083)	327	1 038	335 956	369 491	(33 535)	(9,08)	369 491
Community wealth/Equity	2 689 867	2 815 331	4 320 684	3 063 388	2 936 486	(169 098)	144 374	(84 537)	2 827 225	3 063 388	(236 163)	(7,71)	3 063 388
Cash flows													
Net cash from (used) operating	2 168 107	348 635	228 968	305 159	(906)	379 006	174 860	(204 285)	348 676	305 159	43 517	14,26	305 159
Net cash from (used) investing	(192 576)	(268 436)	(193 420)	(287 002)	(41 989)	(93 059)	(88 975)	(44 414)	(268 436)	(287 002)	18 565	(6,47)	(287 002)
Net cash from (used) financing	1 851	(1 634)	-	(16 857)	(397)	(237)	(590)	(410)	(1 634)	(16 857)	15 223	(90,31)	(16 857)
Cash/cash equivalents at the year end [1]	**1 705 998**	**169 533**	**93 835**	**1 300**	**77 693**	**333 387**	**418 682**	**169 574**	**169 574**	**1 300**	**168 274**	**12 944,16**	**1 300**
Collection Rate [2]	**24,10**	**26,89**	**87,16**	**102,04**	**27,26**	**29,08**	**25,05**	**26,38**	**26,89**	**102,04**	**-**	**-**	**102,04**
Property rates	0,00	0,00	100,69	126,45	-	-	0,00	0,01	0,00	126,45	-	-	126,45
Service charges	30,77	35,59	87,50	100,76	37,40	38,15	37,92	29,23	35,59	100,76	-	-	100,76
Service charges - electricity revenue	53,50	60,57	135,04	157,36	59,53	66,78	66,33	50,83	60,57	157,36	-	-	157,36
Service charges - water revenue	1,84	0,84	1,69	1,74	0,76	0,95	1,00	0,62	0,84	1,74	-	-	1,74
Service charges - sanitation revenue	-	-	101,81	91,11	-	-	-	-	-	91,11	-	-	91,11
Service charges - refuse revenue	0,23	0,27	3,97	3,88	0,14	0,34	0,22	0,35	0,27	3,88	-	-	3,88
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

Rand West City: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 287	8,3%	10 630	4,1%	12 544	4,9%	212 967	82,7%	257 429	19,7%	(1 142)	(,4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	44 535	33,5%	9 694	7,3%	4 643	3,5%	74 011	55,7%	132 884	10,2%	(815)	(,6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	21 726	9,8%	7 046	3,2%	8 959	4,0%	183 692	83,0%	221 423	16,9%	(847)	(,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	12 041	8,7%	3 862	2,8%	3 686	2,7%	118 320	85,8%	137 908	10,5%	82	,1%	-	-
Receivables from Exchange Transactions - Waste Management	6 677	5,1%	4 240	3,2%	3 669	2,8%	116 287	88,9%	130 873	10,0%	(823)	(,6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	57 437	100,0%	57 437	4,4%	(953)	(1,7%)	-	-
Interest on Arrear Debtor Accounts	6 620	3,3%	6 418	3,2%	6 376	3,2%	178 424	90,2%	197 838	15,1%	(62)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44 869	25,9%	54 944	31,8%	9 451	5,5%	63 654	36,8%	172 918	13,2%	11 319	6,5%	-	-
Total By Income Source	**157 755**	**12,1%**	**96 834**	**7,4%**	**49 327**	**3,8%**	**1 004 792**	**76,8%**	**1 308 709**	**100,0%**	**6 760**	**,5%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 566	6,2%	1 013	1,7%	842	1,5%	52 502	90,6%	57 924	4,4%	425	,7%	-	-
Commercial	99 416	29,4%	58 864	17,4%	12 621	3,7%	167 793	49,5%	338 693	25,9%	11 414	3,4%	-	-
Households	54 774	6,0%	36 957	4,1%	35 864	3,9%	784 498	86,0%	912 093	69,7%	(5 079)	(,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**157 755**	**12,1%**	**96 834**	**7,4%**	**49 327**	**3,8%**	**1 004 792**	**76,8%**	**1 308 709**	**100,0%**	**6 760**	**,5%**	**-**	**-**

Rand West City: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	240 885	22,0%	9 388	,9%	127 074	11,6%	718 826	65,6%	1 096 173	72,8%
Bulk Water	-	-	-	-	-	-	20 256	100,0%	20 256	1,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	107	100,0%	-	-	-	-	-	-	107	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	126 817	32,6%	58 883	15,1%	50 798	13,1%	152 677	39,2%	389 174	25,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**367 809**	**24,4%**	**68 270**	**4,5%**	**177 872**	**11,8%**	**891 758**	**59,2%**	**1 505 710**	**100,0%**

Gauteng: Sedibeng (DC42) - Table C1 Quarterly Budget Summary for the 4th Quarter ended 30 June 2022

Description	2020/21	2021/22	Budget year 2021/22										
R thousands	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	1 718	-	1 035	2 003	410	410	479	429	1 728	2 003	(275)	(13,72)	2 003
Transfers and subsidies	293 453	-	306 054	307 576	122 338	99 579	74 031	6 065	302 014	307 576	(5 562)	(1,81)	307 576
Other own revenue	78 405	-	82 080	79 463	12 670	17 765	23 786	18 014	72 235	79 463	(7 228)	(9,10)	79 463
Total Revenue (excluding capital transfers and contributions)	**373 575**	**-**	**389 169**	**389 041**	**135 418**	**117 754**	**98 297**	**24 507**	**375 976**	**389 041**	**(13 065)**	**(3,36)**	**389 041**
Employee costs	287 554	-	276 282	282 216	69 290	73 112	69 162	69 334	280 898	282 216	(1 319)	(0,47)	282 216
Remuneration of councillors	12 803	-	14 143	12 457	3 151	2 726	3 320	3 075	12 271	12 457	(186)	(1,49)	12 457
Depreciation & asset impairment	12 653	-	11 272	11 272	-	-	8 605	3 003	11 607	11 272	336	2,98	11 272
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	6 825	-	6 895	5 786	1 808	1 087	1 843	808	5 546	5 786	(240)	(4,15)	5 786
Transfers and subsidies	6 301	-	12 171	12 477	2 348	2 623	2 471	2 448	9 890	12 477	(2 587)	(20,73)	12 477
Other expenditure	77 297	-	78 161	74 600	14 704	16 775	20 577	14 896	66 952	74 600	(7 648)	(10,25)	74 600
Total Expenditure	**403 432**	**-**	**398 924**	**398 809**	**91 300**	**96 324**	**105 977**	**93 564**	**387 165**	**398 809**	**(11 644)**	**(2,92)**	**398 809**
Surplus/(Deficit)	**(29 857)**	**-**	**(9 755)**	**(9 767)**	**44 118**	**21 429**	**(7 680)**	**(69 057)**	**(11 189)**	**(9 767)**	**(1 421)**	**14,55**	**(9 767)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 173	-	-	321	-	-	302	-	302	321	(19)	(5,86)	321
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	471	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	**(27 214)**	**-**	**(9 755)**	**(9 446)**	**44 118**	**21 429**	**(7 377)**	**(69 057)**	**(10 886)**	**(9 446)**	**(1 440)**	**15,25**	**(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)**	**(69 057)**	**(10 886)**	**(9 446)**	**(1 440)**	**15,25**	**(9 446)**
Capital expenditure & funds sources													
Capital expenditure	**5 693**	**-**	**2 370**	**2 143**	**134**	**855**	**623**	**194**	**1 806**	**2 143**	**(338)**	**(15,75)**	**2 143**
Transfers recognised - capital	2 644	-	-	321	8	90	204	-	302	321	(19)	(5,86)	321
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 971	-	2 280	1 542	103	518	409	194	1 223	1 542	(319)	(20,67)	1 542
Total sources of capital funds	**5 614**	**-**	**2 280**	**1 863**	**111**	**608**	**613**	**194**	**1 526**	**1 863**	**(338)**	**(18,12)**	**1 863**
Financial position													
Total current assets	11 848	-	9 570	8 233	55 663	16 160	(12 652)	(39 742)	19 429	8 233	11 197	136,00	8 233
Total non current assets	104 176	-	88 577	88 350	99 689	5 476	(7 982)	(2 809)	94 374	88 350	6 024	6,82	88 350
Total current liabilities	204 526	-	188 079	186 206	200 909	628	(12 939)	27 073	215 671	186 206	29 464	15,82	186 206
Total non current liabilities	32 633	-	28 872	28 872	31 905	(866)	(318)	(568)	30 153	28 872	1 282	4,44	28 872
Community wealth/Equity	(121 135)	-	(109 049)	(109 049)	(77 461)	21 874	(7 377)	(69 056)	(132 021)	(109 049)	(22 971)	21,07	(109 049)
Cash flows													
Net cash from (used) operating	120 154	-	(5 488)	(5 920)	41 730	18 248	(11 915)	(33 291)	14 772	(5 920)	20 692	(349,53)	(5 920)
Net cash from (used) investing	(5 507)	-	(4 560)	(1 863)	(111)	(608)	(613)	(194)	(1 526)	(1 863)	338	(18,12)	(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**	**22 818**	**22 818**	**(7 077)**	**29 895**	**(422,43)**	**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	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Sedibeng: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	,2%	-	-	-	-	2 616	99,8%	2 622	100,0%	-	-	11 493	438,3%
Total By Income Source	**6**	**,2%**	**-**	**-**	**-**	**-**	**2 616**	**99,8%**	**2 622**	**100,0%**	**-**	**-**	**11 493**	**438,3%**
Debtors Age Analysis By Customer Group														
Organs of State	6	,2%	-	-	-	-	2 616	99,8%	2 622	100,0%	-	-	11 493	438,3%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6**	**,2%**	**-**	**-**	**-**	**-**	**2 616**	**99,8%**	**2 622**	**100,0%**	**-**	**-**	**11 493**	**438,3%**

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)	395	100,0%	-	-	-	-	-	-	395	,2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14 307	6,7%	19 775	9,2%	8 176	3,8%	172 794	80,3%	215 053	99,8%
Total	**14 703**	**6,8%**	**19 775**	**9,2%**	**8 176**	**3,8%**	**172 794**	**80,2%**	**215 449**	**100,0%**

Gauteng: West Rand (DC48) - Table C1 Quarterly Budget Summary for the 4th Quarter ended 30 June 2022

Description	2020/21	2021/22	Budget year 2021/22										
R thousands	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	232	-	-	-	1 208	160	(993)	86	461	-	461	-	-
Investment revenue	1 280	-	-	750	0	591	586	366	1 543	750	793	105,70	750
Transfers and subsidies	241 821	-	229 123	226 779	98 084	77 192	67 812	800	243 889	226 779	17 110	7,54	226 779
Other own revenue	2 340	-	16 499	21 714	739	1 121	6 260	713	8 833	21 714	(12 882)	(59,32)	21 714
Total Revenue (excluding capital transfers and contributions)	**245 673**	**-**	**245 622**	**249 243**	**100 030**	**79 064**	**73 666**	**1 966**	**254 726**	**249 243**	**5 482**	**2,20**	**249 243**
Employee costs	199 164	-	192 978	196 249	48 883	46 119	45 466	47 972	188 439	196 249	(7 810)	(3,98)	196 249
Remuneration of councillors	12 434	-	15 668	13 931	3 154	2 205	2 641	3 006	11 006	13 931	(2 925)	(21,00)	13 931
Depreciation & asset impairment	4 489	-	6 650	4 000	-	-	-	-	-	4 000	(4 000)	(100,00)	4 000
Finance charges	1 290	-	1 649	-	104	168	176	199	647	-	647	-	-
Materials and bulk purchases	254	-	211	220	11	84	64	5	164	220	(56)	(25,32)	220
Transfers and subsidies	11 223	-	13 135	11 364	-	(4 766)	14 966	-	10 200	11 364	(1 164)	(10,24)	11 364
Other expenditure	44 351	-	56 845	30 090	5 684	6 643	8 322	7 751	28 400	30 090	(1 690)	(5,62)	30 090
Total Expenditure	**273 205**	**-**	**287 136**	**255 854**	**57 836**	**50 454**	**71 635**	**58 932**	**238 857**	**255 854**	**(16 997)**	**(6,64)**	**255 854**
Surplus/(Deficit)	**(27 532)**	**-**	**(41 514)**	**(6 611)**	**42 195**	**28 610**	**2 030**	**(56 966)**	**15 868**	**(6 611)**	**22 479**	**(340,03)**	**(6 611)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 118	-	2 906	9 651	1 831	-	795	-	2 626	9 651	(7 025)	(72,79)	9 651
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	**(24 414)**	**-**	**(38 608)**	**3 040**	**44 026**	**28 610**	**2 825**	**(56 966)**	**18 494**	**3 040**	**15 454**	**508,38**	**3 040**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(24 414)**	**-**	**(38 608)**	**3 040**	**44 026**	**28 610**	**2 825**	**(56 966)**	**18 494**	**3 040**	**15 454**	**508,38**	**3 040**
Capital expenditure & funds sources													
Capital expenditure	**21 436**	**-**	**-**	**7 600**	**21**	**238**	**802**	**5 754**	**6 814**	**7 600**	**(786)**	**(10,34)**	**7 600**
Transfers recognised - capital	-	-	-	7 000	-	238	802	5 255	6 294	7 000	(706)	(10,09)	7 000
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	**-**	**-**	**-**	**7 000**	**-**	**238**	**802**	**5 255**	**6 294**	**7 000**	**(706)**	**(10,09)**	**7 000**
Financial position													
Total current assets	45 807	-	46 209	45 247	82 090	23 312	27 132	(84 237)	48 298	45 247	3 052	6,74	45 247
Total non current assets	70 142	-	72 864	73 742	79 129	238	802	5 754	85 922	73 742	12 180	16,52	73 742
Total current liabilities	167 928	-	26 981	167 928	199 824	(5 060)	22 661	(21 513)	195 912	167 928	27 984	16,66	167 928
Total non current liabilities	52 096	-	-	52 096	57 570	-	-	-	57 570	52 096	5 474	10,51	52 096
Community wealth/Equity	(104 075)	-	92 092	(101 035)	(158 457)	28 610	5 273	(36 467)	(161 041)	(101 035)	(60 006)	59,39	(101 035)
Cash flows													
Net cash from (used) operating	634 746	-	240 757	257 044	192 427	171 826	105 036	(4 791)	464 498	257 044	207 453	80,71	257 044
Net cash from (used) investing	(509)	-	(305)	(6 695)	(177)	(273)	(922)	(6 043)	(7 415)	(7 000)	(415)	5,93	(6 695)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end [1]	**634 734**	**-**	**240 452**	**250 349**	**(417 184)**	**(245 631)**	**(141 442)**	**(152 279)**	**(152 279)**	**250 044**	**(402 323)**	**(160,90)**	**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 debtors	-	-	-	-	-	-	-	-	-	-	-	-	-

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

West Rand: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

West Rand Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	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	5 862	17,5%	1 176	3,5%	1 052	3,1%	25 421	75,9%	33 511	99,2%
Auditor-General	83	42,6%	-	-	-	-	111	57,4%	194	,6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 944**	**17,6%**	**1 176**	**3,5%**	**1 052**	**3,1%**	**25 597**	**75,8%**	**33 768**	**100,0%**

CONSOLIDATED MONTHLY BUDGET STATEMENT AS AT 30 JUNE 2022

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

1. Cash Flow

Please note the Monthly Budget Statement from the NT GOMuni database does not show all the cash flow information (specifically receipts) and collection rates and this was a persistent challenge in the previous financial year. The Monthly Budget Statement shows a consolidated year-to-date cash and cash equivalents of R12.25 billion.

2. Operating Revenue and Expenditure

The actual aggregate operating revenue anticipated to be collected by municipalities in Gauteng for 2021/2022 financial year was reported as R169.16 billion or 101.5% of the total adjusted budget of R166.71 billion. Gauteng aggregate operating expenditure was reported as R157.18 billion or 94.8% of the total adjusted budget of R165.86 billion.

3. Capital Expenditure

Gauteng municipal submissions reports on aggregated preliminary capex spending shows 75% expenditure as at 30 June 2022. This performance on implementation can be viewed as an indication that most municipalities had challenges with planning which has led to delays in spending on their capital projects. Some municipalities had their budget cut due to poor performance and some municipalities receiving additional funding on certain grant funding.

4. Provincial Grants Performance as at 30 June 2022

Department	Health		Human Settlements		Sports Arts & Culture			CoGTA		
Grant	PHC	HIV	Mining Towns	HSDG	RECAP	Libraries	Heritage	EPWP	Func Fire & Rescue	GRAP 17
Allocation	377 148	93 420	160 352	64 562	132 518	70 500	2 797	2 037	18 000	5 000
Transferred	377 148	93 420	160 352	-	132 518	70 170	-	2 037	18 000	5 000
Outstanding Tranche	-	-	-	64 562	-	330	2 797	-	-	-
YTD Exp	1 488 754	87 985	153 419	11 861	93 719	41 671	-	2 005	15 260	3 575
YTD %	**394,7**	**94,2**	**95,7**	**-**	**70,7**	**59,4**	**-**	**98,4**	**84,8**	**71,5**

Source: Municipal submissions

In terms of the Primary Health Care (PHC), R1,4 billion was spent against the R377 million allocated for the 2021-22 financial year. The issue of unfunded mandates has long been an item that causes budget constraints to municipalities, the primary cost driver for the program being compensation of employees. It should be noted however that there have been discussions with the transferring department as well as the National Treasury on the funding model for the PHC. Nonetheless, the transfers were made in full with the expenditure to date accounting for 395% of the allocation.

All allocated funds for the HIIV/AIDS were transferred during the month of April 2022. During the HIV/AIDS monitoring visits all municipalities indicated all funds should be spent in full by year end, but when looking the current expenditure made up of preliminary financial reports from the municipalities is at 94% and the City of Johannesburg has confirmed that the unspent funds amounting to R2, 8 million won't be requested to be rolled over to the 2022/23 financial year but instead it'll be paid back to the Provincial Revenue Fund (PRF).

Meanwhile, underspending continues to plague allocations funded by the Gauteng Department of Sports, Arts, Culture and Recreation as well as the Gauteng Department of Human Settlements. However, the Gauteng Provincial Treasury has instituted strict measures to ensure that infrastructure allocations in particular are not gazetted and transferred provided the recipient municipality will have ample time to spend the proposed allocation if gazetted, this is to minimise the risk of fiscal dumping by provincial departments in an attempt to avoid underspending at the end of the provincial financial year. It should be noted however that the Gauteng Department of Human Settlements did transfer an amount of R64 million to the City of Ekurhuleni during the month of May and the municipality have reportedly not incurred any expenditure against that late transfer.

5. Municipal Debts as at 30 June 2022

GPG Debt as at the end of June 2022							
Departments Rands	**DoE S20**	**DID**	**DRT**	**DoH**	**DSD**	**DHS**	**TOTAL**
CoJ	-	-	-	-	-	-	-
Ekurhuleni	21,706,119	34,661,726	431,893	5,592,463	913,973	6,357,440	69,663,615
CoT	5,679,867	162,650,780	2,363,367	15,984,444	1,560,477	2,209,354	190,448,289
Emfuleni LM	10,595,938	13,014,510	36,182	12,374,000	-	1,158,021	37,178,651
Lesedi LM	4,851,018	7,563,681	153,189	2,622,343	303,650	-	15,493,880
Midvaal LM	129,049	682,107	-	-	-	1,163,039	1,974,195
Mogale LM	-2,144,005	20,948,612	-	23,081,449	-	-	41,886,056
Merafong LM	-13,768	-398,332	-	2,972,882	-	-	2,560,782
Rand West LM	137,984	-846,516	-	123,994	-	-	-584,537
TOTAL	**40,942,202**	**238,276,569**	**2,984,630**	**62,751,576**	**2,778,101**	**10,887,855**	**358,620,932**

Source: Municipal submissions

An amount of R358.62 million was outstanding in respect of both rates and services as at the end of June 2022(COJ ageing report outstanding), with R241.11 million or 76.2% outstanding for more than 90 days. The outstanding balance of R358.62 million includes disputes, accounts with credit balances and advance payments which all add up to a total of R45.70 million. This effectively reduces the total outstanding balance to R312.92 million.

The bulk of the outstanding debt is found to be owed to the 2 metropolitan municipalities (R260.11 million or 72.5%) and a total of R94.55 million or 26.4% was owed to Emfuleni LM, Mogale City LM and Lesedi LM.

The Gauteng Provincial Government paid a total of R489.31 million for the 1st quarter (April – June 2022) and a cumulative total of R2.513 billion for 2021/22 Financial Year. The Debt Management Committee (DMC) remains committed to assist both departments and municipalities in managing the overall outstanding debt.

6. Investments

Name of the Municipality	Amount Invested
Mogale City (GT481)	76,314,433.00
Merafong City (GT484)	50,422,333.00
Sedibeng (DC42)	-
Midvaal (GT422)	-
Emfuleni (GT421)	85,740,438.00
Lesedi (GT423)	-
Westrand (DC48)	366,526.45
Randwest City (GT485)	4,951,659.00
Total amount	217,795,389.45

The total amount invested as of 30 June 2022 for delegated municipalities amounted to R 217 795 389.45. These relate to the grant funding that the municipalities received during the year. Four municipalities showed zero investment as of 30 June 2022. The average interest rate that the municipalities receive is between 3% and 4% per annual. Emfuleni and Mogalecity have an investment in the Post Office or Sanlam Shares respectively.

7. Rand Water outstanding balances as at 30 June 2022

Municipality (R'000)	Current	30 days	60 days	90 days	90 days+	Total	Balance as at 31 May 2022	Interest on Overdue Account as at 30 April 2022	Overdue
COJ	662,854	-	-	-	-	662,854	613,276	0	NONE
EKU	405,779	328,081	48,930	291	-	783,081	487,763	1,638	
COT	285,855	237,936	937	-	-	524,728	553,644	0	
EMFULENI LM	120,805	109,049	109,341	107,835	417,122	864,152	811,443	4,023	
MOGALE CITY LM	36,821	34,999	12,843	-	-	84,663	70,377	7,897	
MIDVAAL LM	13,542		-	-	-	13,542	12,459	0	NONE
MERAFONG CITY LM	26,503	25,716	26,988	25,585	245,130	349,922	323,416	1,805	
RAND WEST CITY LM	27,808	23,935	20,646	15,861	106,830	195,080	182,269	813	
LESEDI LM	8,811	3,830	7,906	4,880	-	25,427	20,432	28	
TOTAL	1 588 778	763 546	227 591	154 452	769 082	3,503,449	3,075,079	16,204	

Source: Rand Water

The outstanding amount went up to R3.50 billion as at 30 June 2022 from R3.08 billion, with COJ and Midvaal LM reporting current account. City of Ekurhuleni has extended payment terms relief program to pay 70% of the bill and settle the 30% within 45 days. The municipality is adhering to the relief options terms and conditions.

Emfuleni LM has a payment arrangement to pay the old debt(up to June 2020) in 36 months, July to November 2020 in 36 months and the electricity bill that RW pay to ELM will be off-set to service the current account. Merafong City LM: Customer has a 36 months payment arrangement, they are not honoring the payment arrangement. Rand West City LM: is invoking the acceralation clause and instructed the attorney to get a court date, a letter demanding payment was sent awaiting response. Lesedi LM has no payment arrangement in place, a letter of demand is being served to the municipality.

8. Eskom outstanding balances as at 20 July 2022

Municipality (R'000)	Current	Due 31 Plus	Payment Arrangement	Total Debt	Balance as at 08 June 2022	Interest on Overdue Account as at 31 March 2022	Overdue
CITY OF EKURHULENI	1,014,664	-	-	**1 014 664**	**1,238,307**	-	None
CITY OF JOBURG	1,777,313	4,579	-	**1 781 892**	**1 147 704**	-	
CITY OF TSHWANE	1,577,742	602	906,297	**1 578 344**	**987,672**	-	None
EMFULENI LM	409 297	4 566 161	-	**4 975 458**	**4 919 514**	15,968	
MIDVAAL LM	-	-	-		**27 717**	-	None
LESEDI LM	22 776	21,947	-	**44 723**	**44 723**	-	
MOGALE CITY LM	133 655	109,141	-	**242 796**	**459 098**	3,853	
RAND WEST CITY LM	23 282	719,270	12 899	**742 552**	**811 331**	5,624	
MERAFONG CITY LM	21 823	733,376	711,533	**755 199**	**739 916**	5,236	
TOTAL DEBT	**4 980 552**	**6 155 076**	**1 630 729**	**11 135 628**	**10 375 982**	**30 681**	

Source: Eskom

Outstanding amount owed to Eskom by Gauteng municipalities increased from R10.38 billion to R11.36 billion as at 20h of July 2022, the increase is as a result of winter tariffs. Three municipalities reporting no overdue accounts (COE, COT and Midvaal LM). Merafong City LM continues to make payments on a weekly basis, 72 months Payment Agreement signed and will be made an order of court. IFRA process is continuing and PAR is a product of these engagements.

Emfuleni LM appeal to the SCA of R1.3bn has been referred to the High court to be heard by a full bench. Appeal on section 18(4) was heard on the 24/03/2022. Judgement still reserved. Industrial customers filed an application for Eskom to act as an Agent in Emfuleni LM. Rand West City LM continue with the weekly payments and monitored in weekly meetings with the municipality. Two municipality customers paying Eskom directly. PAR has been made an order of court on the 04 May 2022.

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