

## SUMMARY TABLES:

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adjusted budgets, municipalities recorded an underperformance of 4.3 per cent or R21.1 billion on revenue, an underperformance of 10.3 per cent or R51.2 billion on operational expenditure and an underperformance of 27.9 per cent or R20 billion on capital expenditure.

## 1. Consolidated statement of financial performance

National Quarterly Budget Summary as at 30 June 2023												
Description	2021/22	Budget year 2022/23										
		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 %
<b>Financial Performance</b>												
Property rates	70 781 321	85 409 250	86 552 452	26 700 700	18 448 386	19 354 739	19 711 068	84 214 892	86 552 452	(2 337 560)	(2.70)	86 552 452
Service charges	189 533 585	243 512 260	242 022 684	59 624 787	52 616 350	63 332 742	53 790 242	229 364 122	242 022 684	(12 658 562)	(5.23)	242 022 684
Investment revenue	3 280 099	3 528 688	4 290 515	873 270	1 108 570	1 350 459	1 750 122	5 082 422	4 290 515	791 906	18.46	4 290 515
Transfer and subsidies - Operational	98 482 651	100 134 021	100 809 058	37 741 185	28 539 571	28 371 428	5 634 310	100 286 494	100 809 058	(522 564)	(0.52)	100 809 058
Other own revenue	36 021 694	54 727 851	57 729 859	19 033 620	3 766 731	15 248 107	13 344 105	51 390 563	57 729 859	(6 339 297)	(10.96)	57 729 859
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>398 099 350</b>	<b>487 312 069</b>	<b>491 404 568</b>	<b>143 973 563</b>	<b>104 479 608</b>	<b>127 655 474</b>	<b>94 229 847</b>	<b>470 338 492</b>	<b>491 404 568</b>	<b>(21 066 076)</b>	<b>(4.29)</b>	<b>491 404 568</b>
Employee costs	115 513 196	141 737 054	140 106 009	32 396 900	33 109 711	30 972 821	32 648 968	129 128 400	140 106 012	(10 977 612)	(7.84)	140 106 009
Remuneration of councillors	4 086 863	4 859 559	4 911 432	1 126 766	1 152 596	1 117 093	1 088 100	4 484 555	4 911 432	(426 877)	(8.69)	4 911 432
Depreciation and amortisation	34 842 087	35 942 203	36 801 099	6 348 835	7 362 943	7 446 028	8 254 155	29 411 961	36 801 100	(7 389 139)	(20.08)	36 801 099
Finance charges	10 238 265	10 625 204	11 145 266	2 055 756	2 844 414	3 048 716	6 320 967	14 269 853	11 145 266	3 124 587	28.04	11 145 266
Inventory consumed and bulk purchases	133 558 845	156 004 099	157 346 698	40 666 630	30 691 425	32 446 203	38 077 081	141 881 339	157 346 699	(15 465 360)	(9.83)	157 346 698
Transfers and subsidies	3 711 372	3 809 501	4 031 630	1 938 671	2 319 969	2 037 286	2 064 422	8 360 349	4 031 630	4 328 718	107.37	4 031 630
Other expenditure	126 843 449	134 983 050	141 049 354	24 892 542	28 894 346	26 823 349	36 011 727	116 621 964	141 049 355	(24 427 391)	(17.32)	141 049 354
<b>Total Expenditure</b>	<b>428 793 076</b>	<b>487 960 670</b>	<b>495 391 489</b>	<b>109 426 100</b>	<b>106 375 405</b>	<b>103 891 496</b>	<b>124 465 419</b>	<b>444 158 421</b>	<b>495 391 495</b>	<b>(51 233 074)</b>	<b>(10.34)</b>	<b>495 391 489</b>
<b>Surplus/(Deficit)</b>	<b>(30 693 726)</b>	<b>(648 601)</b>	<b>(3 986 921)</b>	<b>34 547 463</b>	<b>(1 895 797)</b>	<b>23 763 978</b>	<b>(30 235 572)</b>	<b>26 180 071</b>	<b>(3 986 926)</b>	<b>30 166 997</b>	<b>(756.65)</b>	<b>(3 986 921)</b>
Transfers and subsidies - capital (monetary allocations)	34 365 769	43 189 258	47 118 477	9 571 453	3 609 653	4 979 940	11 240 377	29 401 424	47 118 477	(17 717 054)	(37.60)	47 118 477
Transfers and subsidies - capital (in-kind)	865 287	95 081	152 080	15 459	20 042	22 734	37 550	95 784	152 080	(56 296)	(37.02)	152 080
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4 537 330</b>	<b>42 635 738</b>	<b>43 283 637</b>	<b>44 134 375</b>	<b>1 733 898</b>	<b>28 766 651</b>	<b>(18 957 644)</b>	<b>55 677 279</b>	<b>43 283 631</b>	<b>12 393 648</b>	<b>28.63</b>	<b>43 283 637</b>
Share of Surplus/Deficit attributable to Associate	1 070 140	523 091	550 047	333 482	486 626	447 545	602 332	1 869 986	550 047	1 319 938	239.97	550 047
<b>Surplus/(Deficit) for the year</b>	<b>5 607 470</b>	<b>43 158 829</b>	<b>43 833 684</b>	<b>44 467 857</b>	<b>2 220 524</b>	<b>29 214 196</b>	<b>(18 355 313)</b>	<b>57 547 265</b>	<b>43 833 678</b>	<b>13 713 586</b>	<b>31.29</b>	<b>43 833 684</b>
<b>Capital expenditure &amp; funds sources</b>												
<b>Capital expenditure</b>	<b>135 785 593</b>	<b>69 766 458</b>	<b>71 886 737</b>	<b>7 747 804</b>	<b>12 366 319</b>	<b>10 223 983</b>	<b>21 512 590</b>	<b>51 850 696</b>	<b>71 886 737</b>	<b>(20 036 040)</b>	<b>(27.87)</b>	<b>71 886 737</b>
Transfers recognised - capital	42 725 225	42 209 347	46 231 113	6 169 544	7 753 276	6 526 591	13 683 888	34 133 299	46 231 113	(12 097 814)	(26.17)	46 231 113
Borrowing	7 534 617	10 348 260	8 817 250	1 041 104	1 435 857	1 289 474	2 650 834	6 417 269	8 817 250	(2 399 981)	(27.22)	8 817 250
Internally generated funds	52 927 289	17 090 568	16 565 780	1 500 915	3 150 001	2 419 739	4 800 481	11 871 135	16 565 780	(4 694 644)	(28.34)	16 565 780
<b>Total sources of capital funds</b>	<b>103 187 132</b>	<b>69 648 175</b>	<b>71 614 142</b>	<b>8 711 563</b>	<b>12 339 134</b>	<b>10 235 804</b>	<b>21 135 203</b>	<b>52 421 704</b>	<b>71 614 143</b>	<b>(19 192 439)</b>	<b>(26.80)</b>	<b>71 614 142</b>

Source: National Treasury Local Government Database

## 2. Consolidated statement of financial position

Quarterly Budget Statement - Financial Position as at 30 June 2023

R thousands	Description	2021/22		Budget year 2022/23									
		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
<b>ASSETS</b>													
<b>Current assets</b>													
	Cash and cash equivalents	52 401 576	68 091 922	72 002 891	59 225 717	9 088 878	27 703 225	(34 773 131)	61 244 690	75 255 149	(14 010 459)	(18.62)	72 002 891
	Trade and other receivables from exchange transactions	42 188 884	76 301 521	74 999 922	49 440 354	16 203 113	31 665 475	11 411 022	108 719 963	74 977 541	33 742 422	45.00	74 999 922
	Receivables from non-exchange transactions	27 410 382	23 688 544	25 122 859	25 296 169	(5 648 558)	1 386 077	3 165 431	24 199 119	25 109 456	(910 338)	(3.63)	25 122 859
	Current portion of non-current receivables	315 706	691 307	535 026	488 265	369 134	290 001	597 019	1 744 419	534 967	1 209 452	226.08	535 026
	Inventory	9 158 529	4 916 681	9 152 882	9 841 360	2 806 382	2 216 798	3 020 174	17 884 715	9 143 915	8 740 799	95.59	9 152 882
	VAT	84 905 642	21 500 767	33 519 121	52 477 560	6 180 073	4 376 376	6 652 981	69 686 991	33 575 972	36 111 019	107.55	33 519 121
	Other current assets	1 965 871	(4 712 354)	(1 563 363)	2 059 434	435 410	14 931 036	48 909 714	66 335 933	(1 559 390)	67 894 983	(4 353.95)	(1 563 363)
	<b>Total current assets</b>	<b>218 346 590</b>	<b>190 478 387</b>	<b>213 769 337</b>	<b>198 828 858</b>	<b>29 434 432</b>	<b>82 568 989</b>	<b>38 983 210</b>	<b>349 815 489</b>	<b>217 037 611</b>	<b>132 777 878</b>	<b>61.18</b>	<b>213 769 337</b>
<b>Non current assets</b>													
	Investments	8 188 533	9 108 713	7 035 406	10 113 607	1 640 026	3 003 473	(1 351 642)	13 405 463	7 035 406	6 370 056	90.54	7 035 406
	Investment property	28 969 031	27 996 964	27 118 027	26 426 800	993 822	3 275 517	3 967 514	34 663 654	27 105 288	7 558 365	27.89	27 118 027
	Property, plant and equipment	633 707 344	751 223 307	712 096 691	586 331 705	93 876 668	127 091 768	185 572 485	992 872 626	716 937 825	275 934 801	38.49	712 096 691
	Biological assets	322 060	465 705	568 887	95 241	15 927	(22)	4 715	115 860	568 887	(453 027)	(79.63)	568 887
	Living and non-living resources												
	Heritage assets	2 529 811	1 353 453	1 671 996	742 669	25 070	(218 552)	6 716 358	7 265 534	1 671 825	5 593 709	334.59	1 671 996
	Intangible assets	(7 208)	7 408 959	5 885 750	5 895 890	638 373	1 839 123	2 895 227	11 266 613	5 884 581	5 382 031	91.46	5 885 750
	Trade and other receivables from exchange transactions	475 876	829 017	851 844	387 700	18 915	17 297	(5 482)	418 500	851 421	(432 921)	(50.85)	851 844
	Non-current receivables from non-exchange transactions	492 328	558 781	580 678	157 168	110 671	235 924	(222 420)	281 343	580 656	(299 313)	(51.55)	580 678
	Other non-current assets	8 571 672	4 154 690	4 737 090	1 504 841	(320 043)	(87 244)	2 258 296	3 355 852	4 736 935	(1 381 083)	(29.16)	4 737 090
	<b>Total non current assets</b>	<b>683 249 448</b>	<b>803 099 589</b>	<b>760 546 369</b>	<b>631 655 679</b>	<b>96 997 430</b>	<b>135 157 284</b>	<b>199 835 052</b>	<b>1 063 645 445</b>	<b>765 372 825</b>	<b>298 272 620</b>	<b>38.97</b>	<b>760 546 369</b>
	<b>TOTAL ASSETS</b>	<b>901 596 039</b>	<b>993 577 977</b>	<b>974 315 706</b>	<b>830 484 538</b>	<b>126 431 862</b>	<b>217 726 273</b>	<b>238 818 262</b>	<b>1 413 460 934</b>	<b>982 410 436</b>	<b>431 050 497</b>	<b>43.88</b>	<b>974 315 706</b>
<b>LIABILITIES</b>													
<b>Current liabilities</b>													
	Bank overdraft	35 269	58 242	15 780	396 796		12 233	(14 791)	394 238	15 780	378 458	2 398.34	15 780
	Financial liabilities	9 982 102	6 611 648	7 930 502	3 076 537	838 996	298 638	7 211 552	11 423 723	7 926 726	3 496 997	44.12	7 930 502
	Consumer deposits	5 657 650	5 742 804	6 751 401	6 275 412	981 193	1 779 141	36 490 983	45 526 729	6 746 431	38 780 298	574.83	6 751 401
	Trade and other payables from exchange transactions	142 836 103	76 205 673	121 921 810	91 937 219	39 240 222	41 107 660	53 780 310	226 065 411	131 017 057	95 048 353	72.55	121 921 810
	Trade and other payables from non-exchange transactions	6 855 485	8 730 432	8 262 652	14 371 507	1 479 629	17 731 737	(9 685 378)	23 897 495	8 220 960	15 676 534	190.69	8 262 652
	Provision	18 597 003	14 565 964	16 751 349	14 535 619	914 638	483 955	3 410 649	19 344 862	16 727 986	2 616 876	15.64	16 751 349
	VAT	79 266 627	14 402 051	28 897 299	46 174 530	5 083 032	8 363 011	3 148 990	62 769 563	28 956 968	33 812 595	116.77	28 897 299
	Other current liabilities	1 102 491	23 291	27 008	1 290 698	(124)	81 838	(74 669)	1 297 743	27 008	1 270 735	4 705.07	27 008
	<b>Total current liabilities</b>	<b>263 332 729</b>	<b>126 340 105</b>	<b>190 557 800</b>	<b>178 058 318</b>	<b>48 535 586</b>	<b>69 858 213</b>	<b>94 267 647</b>	<b>390 719 764</b>	<b>199 638 917</b>	<b>191 080 847</b>	<b>95.71</b>	<b>190 557 800</b>
<b>Non current liabilities</b>													
	Financial liabilities	44 142 302	50 081 418	58 008 557	65 209 365	10 407 062	26 037 848	19 771 176	121 425 441	57 989 043	63 436 398	109.39	58 008 557
	Provision	13 988 795	21 004 663	25 253 892	20 546 221	4 145 747	8 081 673	4 231 290	37 004 930	25 151 008	11 853 922	47.13	25 253 892
	Long term portion of trade payables												
	Other non-current liabilities	22 803 149	19 405 691	21 076 299	13 741 834	646 662	31 216	5 392 851	19 812 563	20 997 876	(1 185 313)	(5.64)	21 076 299
	<b>Total non current liabilities</b>	<b>80 934 246</b>	<b>90 491 772</b>	<b>104 338 747</b>	<b>99 497 409</b>	<b>15 199 471</b>	<b>34 150 737</b>	<b>29 395 317</b>	<b>178 242 935</b>	<b>104 137 927</b>	<b>74 105 007</b>	<b>71.16</b>	<b>104 338 747</b>
	<b>TOTAL LIABILITIES</b>	<b>344 266 975</b>	<b>216 831 877</b>	<b>294 896 547</b>	<b>277 555 727</b>	<b>63 735 057</b>	<b>104 008 950</b>	<b>123 662 965</b>	<b>568 962 699</b>	<b>303 776 844</b>	<b>265 185 854</b>	<b>87.30</b>	<b>294 896 547</b>
	<b>NET ASSETS</b>	<b>557 329 063</b>	<b>776 746 100</b>	<b>679 419 159</b>	<b>552 928 811</b>	<b>62 696 805</b>	<b>113 717 323</b>	<b>115 155 297</b>	<b>844 498 235</b>	<b>678 633 592</b>	<b>165 864 643</b>	<b>24.44</b>	<b>679 419 159</b>
<b>COMMUNITY WEALTH/EQUITY</b>													
	Accumulated surplus/(deficit)	510 045 788	726 026 814	631 274 267	488 511 605	55 509 502	87 179 464	122 918 377	754 118 948	630 449 149	123 669 798	19.62	631 274 267
	Reserves and funds	45 177 973	40 829 501	40 331 308	47 768 199	(3 311 878)	(68 370)	59 628	44 447 579	40 370 861	4 076 719	10.10	40 331 308
	Other	340 897	1 468 595	1 342 909	279 779	6 911	14 109	1 930 279	2 231 078	1 342 909	888 170	66.14	1 342 909
	<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>555 564 657</b>	<b>768 324 910</b>	<b>672 948 483</b>	<b>536 559 582</b>	<b>52 204 535</b>	<b>87 125 204</b>	<b>124 908 284</b>	<b>800 797 605</b>	<b>672 162 918</b>	<b>128 634 687</b>	<b>19.14</b>	<b>672 948 483</b>

Source: National Treasury Local Government Database







Secondary Cities Quarterly Budget Summary as at 30 June 2023

Description	Budget year 2022/23								
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	11 004 292	11 363 746	2 993 050	2 724 536	2 583 653	10 906 175	11 363 746	(457 571)	(4.03)
Service charges	40 953 031	40 203 902	10 093 370	8 584 454	8 511 527	35 877 009	40 203 902	(4 326 893)	(10.76)
Investment revenue	323 891	357 851	62 492	75 056	87 100	350 269	357 851	(7 582)	(2.12)
Transfer and subsidies - Operational	12 560 487	12 163 709	4 279 158	3 250 021	3 446 419	11 989 131	12 163 709	(174 578)	(1.44)
Other own revenue	6 547 366	6 690 787	(697 908)	1 354 274	1 311 572	4 068 383	6 690 787	(2 622 405)	(39.19)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>71 389 067</b>	<b>70 779 996</b>	<b>16 730 162</b>	<b>15 988 341</b>	<b>15 940 271</b>	<b>63 190 968</b>	<b>70 779 996</b>	<b>(7 589 029)</b>	<b>(10.72)</b>
Employee costs	17 439 080	17 180 226	3 774 330	4 322 939	3 972 801	16 135 315	17 180 226	(1 044 911)	(6.08)
Remuneration of councillors	761 086	766 609	162 689	185 518	172 266	686 994	766 609	(79 615)	(10.39)
Depreciation and amortisation	5 703 260	5 730 298	772 062	1 495 694	1 559 372	5 043 077	5 730 298	(687 221)	(11.99)
Finance charges	1 421 381	1 559 490	255 532	459 387	604 127	2 077 597	1 559 490	518 108	33.22
Inventory consumed and bulk purchases	27 006 949	27 614 910	7 049 621	5 590 115	5 951 581	24 793 343	27 614 910	(2 821 567)	(10.22)
Transfers and subsidies	266 075	249 729	46 846	53 839	59 932	259 940	249 729	10 210	4.09
Other expenditure	18 336 116	19 048 671	2 796 542	3 227 745	1 943 725	13 761 061	19 048 671	(5 287 610)	(27.76)
<b>Total Expenditure</b>	<b>70 933 947</b>	<b>72 149 932</b>	<b>14 857 622</b>	<b>15 335 237</b>	<b>14 263 804</b>	<b>62 757 326</b>	<b>72 149 932</b>	<b>(9 392 606)</b>	<b>(13.02)</b>
<b>Surplus/(Deficit)</b>	<b>455 120</b>	<b>(1 369 936)</b>	<b>1 872 540</b>	<b>653 104</b>	<b>1 676 467</b>	<b>433 642</b>	<b>(1 369 936)</b>	<b>1 803 577</b>	<b>(131.65)</b>
Transfers and subsidies - capital (monetary allocations)	5 358 253	5 792 115	370 420	842 924	913 594	3 617 780	5 792 115	(2 174 334)	(37.54)
Transfers and subsidies - capital (in-kind)	-	-	-	-	920	922	-	922	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>5 813 373</b>	<b>4 422 179</b>	<b>2 242 960</b>	<b>1 496 028</b>	<b>2 590 981</b>	<b>4 052 344</b>	<b>4 422 179</b>	<b>(369 835)</b>	<b>(8.36)</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>5 813 373</b>	<b>4 422 179</b>	<b>2 242 960</b>	<b>1 496 028</b>	<b>2 590 981</b>	<b>4 052 344</b>	<b>4 422 179</b>	<b>(369 835)</b>	<b>(8.36)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>8 544 553</b>	<b>9 189 786</b>	<b>936 202</b>	<b>1 562 072</b>	<b>1 448 221</b>	<b>6 663 631</b>	<b>9 189 786</b>	<b>(2 526 155)</b>	<b>(27.49)</b>
Transfers recognised - capital	5 236 013	5 764 585	483 075	809 479	898 645	3 844 474	5 764 585	(1 920 111)	(33.31)
Borrowing	1 328 044	1 173 543	182 529	317 538	201 504	981 289	1 173 543	(192 254)	(16.38)
Internally generated funds	1 980 466	2 251 508	270 424	435 055	360 363	1 608 312	2 251 508	(643 197)	(28.57)
<b>Total sources of capital funds</b>	<b>8 544 523</b>	<b>9 189 636</b>	<b>936 028</b>	<b>1 562 072</b>	<b>1 460 512</b>	<b>6 434 074</b>	<b>9 189 636</b>	<b>(2 755 561)</b>	<b>(29.99)</b>

Source: National Treasury Local Government Database

## 6. Operating revenue and expenditure per function for metros

### Metros aggregated budgets, revenue and expenditure per function as at 30 June 2023

R thousands	Budget		Fourth Quarter 2022/23		Year to date: 30 June 2023		Fourth Quarter 2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
<b>Water management</b>									
Buffalo City	1 057 034	1 057 034	167 833	15.9%	876 237	82.9%	190 854	143.4%	(12.1%)
Cape Town	8 422 005	8 567 100	2 041 541	23.8%	8 297 256	96.9%	2 643 701	86.6%	(22.8%)
City of Ekurhuleni	8 629 553	8 969 553	1 554 927	17.3%	8 862 174	98.8%	1 567 879	101.5%	(0.8%)
eThekweni	7 281 636	7 559 839	1 766 139	23.4%	7 540 740	99.7%	1 551 531	95.1%	13.8%
City of Johannesburg	-	9 124 093	2 462 960	27.0%	8 603 678	94.3%	-	-	-
Mangaung	1 629 229	1 629 229	354 776	21.8%	1 768 065	108.5%	324 383	104.5%	9.4%
Nelson Mandela Bay	2 992 472	4 680 179	994 809	21.3%	5 589 868	119.4%	602 266	104.7%	65.2%
City of Tshwane	6 093 160	5 770 787	1 426 955	24.7%	4 416 322	76.5%	1 379 022	99.9%	3.5%
<b>Total</b>	<b>36 105 090</b>	<b>47 357 815</b>	<b>10 769 940</b>	<b>22.7%</b>	<b>45 954 338</b>	<b>97.0%</b>	<b>8 259 635</b>	<b>97.5%</b>	<b>30.4%</b>
R thousands	Budget		Fourth Quarter 2022/23		Year to date: 30 June 2023		Fourth Quarter 2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Water management</b>									
Buffalo City	804 628	796 571	145 337	18.2%	895 549	112.4%	211 400	113.5%	(31.3%)
Cape Town	6 826 832	7 014 779	1 833 287	26.1%	6 720 485	95.8%	2 470 806	79.8%	(25.8%)
City of Ekurhuleni	9 362 378	10 147 534	2 345 751	23.1%	9 615 116	94.8%	1 934 578	102.2%	21.3%
eThekweni	6 884 618	7 032 501	1 575 834	22.4%	6 406 359	91.1%	1 053 025	81.6%	49.6%
City of Johannesburg	8 507 321	10 982 440	4 808 890	43.8%	11 525 883	104.9%	1 988 851	100.3%	141.8%
Mangaung	1 942 617	1 983 489	658 355	33.2%	2 071 333	104.4%	406 405	102.0%	62.0%
Nelson Mandela Bay	2 374 755	3 439 098	1 909 389	55.5%	2 562 187	74.5%	163 245	27.0%	1069.6%
City of Tshwane	5 226 959	4 831 544	1 229 685	25.5%	3 377 367	69.9%	466 457	67.2%	163.6%
<b>Total</b>	<b>41 930 109</b>	<b>46 227 954</b>	<b>14 506 527</b>	<b>31.4%</b>	<b>43 174 280</b>	<b>93.4%</b>	<b>8 694 767</b>	<b>85.2%</b>	<b>66.8%</b>

Source: National Treasury Local Government Database

**Metros aggregated budgets, revenue and expenditure per function as at 30 June 2023**

R thousands	Budget		Fourth Quarter 2022/23		Year to date: 30 June 2023		Fourth Quarter 2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
<b>Energy sources</b>									
Buffalo City	2 605 758	2 525 758	505 034	20.0%	2 198 077	87.0%	549 951	90.2%	(8.2%)
Cape Town	17 635 039	17 628 591	3 993 533	22.7%	16 883 491	95.8%	3 907 078	101.8%	2.2%
City of Ekurhuleni	20 621 325	20 621 325	4 206 003	20.4%	19 176 712	93.0%	4 130 952	95.6%	1.8%
eThekwini	16 903 025	16 903 025	4 024 466	23.8%	16 138 538	95.5%	3 666 583	94.9%	9.8%
City of Johannesburg	21 340 647	19 311 370	3 878 488	20.1%	16 754 208	86.8%	4 367 867	87.2%	(11.2%)
Mangaung	3 558 886	3 383 120	747 191	22.1%	2 963 221	87.6%	341 635	80.0%	118.7%
Nelson Mandela Bay	4 849 694	4 655 419	971 446	20.9%	4 512 882	96.9%	1 013 644	78.4%	(4.2%)
City of Tshwane	16 045 634	15 961 463	3 199 849	20.0%	10 648 240	66.7%	4 786 238	108.4%	(33.1%)
<b>Total</b>	<b>103 560 008</b>	<b>100 990 072</b>	<b>21 526 008</b>	<b>21.3%</b>	<b>89 275 370</b>	<b>88.4%</b>	<b>22 763 947</b>	<b>95.4%</b>	<b>(5.4%)</b>
R thousands	Budget		Fourth Quarter 2022/23		Year to date: 30 June 2023		Fourth Quarter 2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Energy sources</b>									
Buffalo City	3 093 837	3 045 678	728 365	23.9%	3 076 550	101.0%	781 171	103.0%	(6.8%)
Cape Town	14 985 682	15 061 815	3 230 283	21.4%	12 934 547	85.9%	3 095 136	92.6%	4.4%
City of Ekurhuleni	18 557 006	18 558 696	3 970 871	21.4%	16 881 796	91.0%	4 816 432	102.0%	(17.6%)
eThekwini	16 670 618	16 674 815	3 890 463	23.3%	15 969 347	95.8%	2 738 459	93.2%	42.1%
City of Johannesburg	18 405 343	17 346 220	4 138 872	23.9%	17 403 954	100.3%	4 225 120	99.4%	(2.0%)
Mangaung	3 167 911	3 123 120	626 981	20.1%	3 069 232	98.3%	463 754	96.3%	35.2%
Nelson Mandela Bay	5 658 981	5 691 956	2 401 940	42.2%	5 993 291	105.3%	962 229	73.5%	149.6%
City of Tshwane	16 679 806	15 098 058	3 946 658	26.1%	11 809 067	78.2%	1 463 399	71.5%	169.7%
<b>Total</b>	<b>97 219 184</b>	<b>94 600 358</b>	<b>22 934 433</b>	<b>24.2%</b>	<b>87 137 782</b>	<b>92.1%</b>	<b>18 545 699</b>	<b>91.9%</b>	<b>23.7%</b>

Source: National Treasury Local Government Database



**Metros aggregated budgets, revenue and expenditure per function as at 30 June 2023**

R thousands	Budget		Fourth Quarter 2022/23		Year to date: 30 June 2023		Fourth Quarter 2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
<b>Waste water management</b>									
Buffalo City	598 008	598 008	121 035	20.2%	612 108	102.4%	127 531	104.5%	(5.1%)
Cape Town	2 882 058	2 925 489	506 918	17.3%	2 919 994	99.8%	517 001	101.3%	(2.0%)
City of Ekurhuleni	3 520 359	4 190 400	1 189 744	28.4%	4 641 277	110.8%	804 579	97.0%	47.9%
eThekwini	2 119 642	2 281 831	360 353	15.8%	1 920 560	84.2%	534 455	89.1%	(32.6%)
City of Johannesburg	-	6 525 723	1 693 537	26.0%	6 742 507	103.3%	-	-	-
Mangaung	666 490	666 490	142 659	21.4%	693 782	104.1%	115 414	104.0%	23.6%
Nelson Mandela Bay	1 319 146	1 023 746	255 994	25.0%	1 095 617	107.0%	264 486	79.1%	(3.2%)
City of Tshwane	1 641 574	1 685 852	399 233	23.7%	1 303 592	77.3%	265 016	81.6%	50.6%
<b>Total</b>	<b>12 747 278</b>	<b>19 897 539</b>	<b>4 669 473</b>	<b>23.5%</b>	<b>19 929 436</b>	<b>100.2%</b>	<b>2 628 481</b>	<b>93.1%</b>	<b>77.6%</b>

R thousands	Budget		Fourth Quarter 2022/23		Year to date: 30 June 2023		Fourth Quarter 2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Waste water management</b>									
Buffalo City	384 296	381 371	85 213	22.3%	467 231	122.5%	100 997	124.8%	(15.6%)
Cape Town	3 117 920	3 236 267	966 205	29.9%	3 065 651	94.7%	712 938	90.8%	35.5%
City of Ekurhuleni	1 372 731	1 437 887	366 535	25.5%	1 155 657	80.4%	335 523	86.1%	9.2%
eThekwini	2 060 236	2 241 740	422 005	18.8%	1 900 497	84.8%	386 849	78.0%	9.1%
City of Johannesburg	624 680	650 731	1 072 833	164.9%	1 634 172	251.1%	167 861	110.5%	539.1%
Mangaung	340 760	357 850	130 651	36.5%	453 235	126.7%	126 849	126.5%	3.0%
Nelson Mandela Bay	1 112 724	867 020	399 292	46.1%	700 744	80.8%	98 962	42.9%	303.5%
City of Tshwane	686 834	782 352	196 192	25.1%	493 383	63.1%	169 984	83.0%	15.4%
<b>Total</b>	<b>9 700 180</b>	<b>9 955 218</b>	<b>3 638 927</b>	<b>36.6%</b>	<b>9 870 570</b>	<b>99.1%</b>	<b>2 099 962</b>	<b>85.7%</b>	<b>73.3%</b>

Source: National Treasury Local Government Database

**Metros aggregated budgets, revenue and expenditure per function as at 30 June 2023**

R thousands	Budget		Fourth Quarter 2022/23		Year to date: 30 June 2023		Fourth Quarter 2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
<b>Waste management</b>									
Buffalo City	575 315	592 766	112 276	18.9%	584 340	98.6%	100 092	100.8%	12.2%
Cape Town	1 995 890	1 954 436	351 526	18.0%	1 878 332	96.1%	369 329	96.5%	(4.8%)
City of Ekurhuleni	2 491 818	2 541 818	480 438	18.9%	2 612 922	102.8%	433 709	104.0%	10.8%
eThekwini	1 318 304	1 318 304	237 043	18.0%	1 303 065	98.8%	319 326	100.8%	(25.8%)
City of Johannesburg	2 398 092	2 415 726	785 901	32.5%	3 519 928	145.7%	731 176	146.0%	7.5%
Mangaung	452 363	452 363	52 924	11.7%	464 835	102.8%	44 257	87.6%	19.6%
Nelson Mandela Bay	480 165	486 931	107 065	22.0%	516 126	106.0%	125 071	99.3%	(14.4%)
City of Tshwane	1 727 363	1 776 768	490 541	27.6%	1 327 776	74.7%	531 754	116.6%	(7.8%)
<b>Total</b>	<b>11 439 310</b>	<b>11 539 110</b>	<b>2 617 714</b>	<b>22.7%</b>	<b>12 207 323</b>	<b>105.8%</b>	<b>2 654 714</b>	<b>112.2%</b>	<b>(1.4%)</b>

R thousands	Budget		Fourth Quarter 2022/23		Year to date: 30 June 2023		Fourth Quarter 2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Waste management</b>									
Buffalo City	466 222	471 955	118 852	25.2%	506 232	107.3%	111 613	99.0%	6.5%
Cape Town	2 708 250	2 660 522	732 364	27.5%	2 584 242	97.1%	633 807	88.0%	15.6%
City of Ekurhuleni	1 836 465	1 971 796	434 824	22.1%	1 652 809	83.8%	354 532	91.3%	22.6%
eThekwini	1 509 219	1 457 585	243 438	16.7%	1 215 296	83.4%	264 691	82.0%	(8.0%)
City of Johannesburg	2 959 355	2 998 579	927 479	30.9%	3 197 999	106.7%	600 522	94.2%	54.4%
Mangaung	286 052	282 203	99 736	35.3%	335 098	118.7%	100 637	100.2%	(0.9%)
Nelson Mandela Bay	510 864	526 285	197 867	37.6%	519 267	98.7%	100 978	65.8%	96.0%
City of Tshwane	1 992 253	1 669 948	435 090	26.1%	922 512	55.2%	461 542	99.0%	(5.7%)
<b>Total</b>	<b>12 268 680</b>	<b>12 038 873</b>	<b>3 189 649</b>	<b>26.5%</b>	<b>10 933 454</b>	<b>90.8%</b>	<b>2 628 321</b>	<b>90.6%</b>	<b>21.4%</b>

Source: National Treasury Local Government Database

## 7. Operating revenue and expenditure per function for secondary cities

### Secondary cities aggregated budgets, revenue and expenditure per function as at 30 June 2023

R thousands	Budget		Fourth Quarter 2022/23		Year to date: 30 June 2023		Fourth Quarter 2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
<b>Water management</b>									
City of Matlosana	993 373	973 676	237 405	24.4%	977 396	100.4%	237 925	95.2%	(0.2%)
City of Mbombela	438 254	443 354	28 287	6.4%	429 382	96.8%	29 009	95.8%	(2.5%)
Drakenstein	213 258	211 208	47 191	22.3%	207 061	98.0%	48 608	98.2%	(2.9%)
Emalahleni (MP)	635 415	598 411	127 772	21.4%	439 964	73.5%	41 164	70.4%	210.4%
Emfuleni	903 754	941 459	227 529	24.2%	957 225	101.7%	304 203	118.0%	(25.2%)
George	446 860	491 314	64 302	13.1%	271 410	55.2%	62 308	84.1%	3.2%
Govan Mbeki	723 517	723 517	118 597	16.4%	558 547	77.2%	124 867	76.3%	(5.0%)
J B Marks	135 812	134 950	31 670	23.5%	109 812	81.4%	13 811	123.1%	129.3%
Madibeng	239 023	229 023	52 529	22.9%	192 573	84.1%	40 106	79.0%	31.0%
Matjhabeng	592 912	592 912	155 711	26.3%	647 911	109.3%	134 109	98.3%	16.1%
Mogale City	469 398	480 744	108 129	22.5%	457 352	95.1%	118 218	103.6%	(8.5%)
Msunduzi	144 698	1 145 340	203 870	17.8%	604 488	52.8%	(884 158)	(61.8%)	(123.1%)
Newcastle	289 581	302 483	51 697	17.1%	306 591	101.4%	63 685	101.5%	(18.8%)
Polokwane	300 019	300 019	58 617	19.5%	231 872	77.3%	63 970	88.3%	(8.4%)
Rustenburg	1 038 093	1 038 093	308 028	29.7%	1 074 216	103.5%	173 436	97.7%	77.6%
Sol Plaatje	345 167	340 167	79 735	23.4%	338 549	99.5%	70 154	96.4%	13.7%
Stellenbosch	181 107	186 866	27 167	14.5%	176 517	94.5%	49 274	90.4%	(44.9%)
Steve Tshwete	171 071	172 001	30 415	17.7%	150 116	87.3%	24 404	86.6%	24.6%
uMhlatuze	1 166 809	1 167 757	487 097	41.7%	1 387 643	118.8%	282 831	103.6%	72.2%
<b>Total</b>	<b>9 428 119</b>	<b>10 473 292</b>	<b>2 445 747</b>	<b>23.4%</b>	<b>9 518 624</b>	<b>90.9%</b>	<b>997 922</b>	<b>89.6%</b>	<b>145.1%</b>
R thousands	Budget		Fourth Quarter 2022/23		Year to date: 30 June 2023		Fourth Quarter 2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Water management</b>									
City of Matlosana	422 781	755 577	149 434	19.8%	662 486	87.7%	163 608	50.1%	(8.7%)
City of Mbombela	370 756	299 924	144 020	48.0%	394 034	131.4%	106 586	85.2%	35.1%
Drakenstein	137 002	135 548	31 737	23.4%	104 625	77.2%	28 337	79.5%	12.0%
Emalahleni (MP)	530 127	531 282	133 450	25.1%	438 128	82.5%	131 962	96.5%	1.1%
Emfuleni	1 395 590	1 490 282	246 159	16.5%	1 197 046	80.3%	165 733	89.2%	48.5%
George	392 324	429 918	60 540	14.1%	190 124	44.2%	48 136	71.6%	25.8%
Govan Mbeki	484 999	489 099	143 616	29.4%	462 602	94.6%	136 650	117.3%	5.1%
J B Marks	122 135	115 612	23 132	20.0%	71 848	62.1%	16 295	48.0%	42.0%
Madibeng	280 908	280 590	156 306	55.7%	343 162	122.3%	79 422	101.9%	96.8%
Matjhabeng	1 263 849	1 246 766	216 479	17.4%	382 621	30.7%	139 859	41.8%	54.8%
Mogale City	600 099	668 326	204 965	30.7%	682 000	102.0%	133 137	102.0%	54.0%
Msunduzi	803 962	1 013 073	241 225	23.8%	145 873	14.4%	184 735	151.9%	30.6%
Newcastle	597 907	472 547	85 910	18.2%	361 041	76.4%	106 683	57.9%	(19.5%)
Polokwane	569 374	588 305	147 210	25.0%	575 321	97.8%	44 925	53.4%	227.7%
Rustenburg	990 713	992 579	177 814	17.9%	657 776	66.3%	222 341	58.6%	(20.0%)
Sol Plaatje	322 469	352 072	83 514	23.7%	334 566	95.0%	112 878	73.0%	(26.0%)
Stellenbosch	132 424	144 740	34 155	23.6%	131 280	90.7%	25 321	66.1%	34.9%
Steve Tshwete	139 595	153 369	29 820	19.4%	135 194	88.1%	50 702	85.1%	(41.2%)
uMhlatuze	992 718	994 841	718 609	72.2%	1 493 747	150.1%	380 427	110.3%	88.9%
<b>Total</b>	<b>10 549 733</b>	<b>11 154 449</b>	<b>3 028 095</b>	<b>27.1%</b>	<b>8 763 473</b>	<b>78.6%</b>	<b>2 277 738</b>	<b>83.4%</b>	<b>32.9%</b>

Source: National Treasury Local Government Database

Table 5b: Secondary cities aggregated budgets, revenue and expenditure per function as at 30 June 2023

	Budget		Fourth Quarter 2022/23		Year to date: 30 June 2023		Fourth Quarter 2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
<b>R thousands</b>									
<b>Energy sources</b>									
City of Matlosana	1 176 159	1 144 912	235 372	20.6%	942 488	82.3%	251 397	93.3%	(6.4%)
City of Mbombela	1 719 689	1 695 482	303 905	17.9%	1 443 134	85.1%	296 391	90.7%	2.5%
Drakenstein	1 559 005	1 409 345	319 903	22.7%	1 489 184	105.7%	342 987	98.6%	(6.7%)
Emalahleni (MP)	1 391 914	1 288 449	225 680	17.5%	1 086 393	84.3%	226 603	81.7%	(0.4%)
Emfuleni	3 331 330	3 209 823	633 073	19.7%	3 031 391	94.4%	672 989	95.3%	(5.9%)
George	1 001 688	905 307	195 269	21.6%	792 733	87.6%	210 082	90.1%	(7.1%)
Govan Mbeki	816 870	816 870	188 415	23.1%	692 305	84.8%	160 228	80.2%	17.6%
J B Marks	1 084 387	1 064 426	175 376	16.5%	698 031	65.6%	(869 672)	77.7%	(120.2%)
Madibeng	617 974	637 974	155 520	24.4%	598 441	93.8%	134 144	93.4%	15.9%
Majhabeng	970 593	970 593	157 908	16.3%	699 083	72.0%	164 858	78.8%	(4.2%)
Mogale City	1 324 141	1 327 656	295 815	22.3%	1 232 662	92.8%	305 733	102.0%	(3.2%)
Msunduzi	3 038 478	3 272 906	516 677	15.8%	2 421 362	74.0%	612 982	123.1%	(15.7%)
Newcastle	835 626	851 014	164 812	19.4%	792 150	93.1%	180 743	96.4%	(8.8%)
Polokwane	1 562 403	1 562 403	336 765	21.6%	1 195 925	76.5%	284 930	84.0%	18.2%
Rustenburg	3 725 118	3 705 118	921 983	24.9%	3 392 635	91.6%	949 912	95.7%	(2.9%)
Sol Plaatje	935 854	915 854	196 594	21.5%	772 199	84.3%	178 123	84.6%	10.4%
Stellenbosch	891 850	853 617	218 366	25.6%	820 658	96.1%	185 964	94.9%	17.4%
Steve Tshwete	880 930	815 288	171 408	21.0%	717 333	88.0%	167 519	88.4%	2.3%
uMhlathuze	1 871 988	1 876 577	413 015	22.0%	1 753 473	93.4%	343 655	89.9%	20.2%
<b>Total</b>	<b>28 735 997</b>	<b>28 323 616</b>	<b>5 826 217</b>	<b>20.8%</b>	<b>24 571 581</b>	<b>86.8%</b>	<b>4 799 567</b>	<b>94.4%</b>	<b>21.4%</b>
	Budget		Fourth Quarter 2022/23		Year to date: 30 June 2023		Fourth Quarter 2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>									
<b>Energy sources</b>									
City of Matlosana	1 662 842	1 728 329	204 889	11.9%	932 034	53.9%	259 915	61.3%	(21.2%)
City of Mbombela	1 395 444	1 301 916	172 504	13.2%	1 159 835	89.1%	233 098	88.6%	(26.0%)
Drakenstein	1 290 147	1 214 972	290 257	23.9%	1 139 093	93.8%	314 220	97.9%	(7.6%)
Emalahleni (MP)	1 951 462	2 457 442	733 593	29.9%	2 461 615	100.2%	555 591	109.9%	32.0%
Emfuleni	2 775 385	2 816 080	822 065	29.2%	2 732 094	97.0%	1 040 233	112.7%	(21.0%)
George	839 398	818 773	170 527	20.8%	684 006	83.5%	176 964	89.1%	(3.6%)
Govan Mbeki	974 337	971 637	263 962	27.2%	1 077 579	110.9%	395 111	135.3%	(33.2%)
J B Marks	842 460	844 370	153 287	18.2%	643 768	76.2%	209 975	95.7%	(27.0%)
Madibeng	666 107	665 756	205 630	30.9%	776 652	116.7%	260 519	116.5%	(21.1%)
Majhabeng	761 937	707 206	56 472	8.0%	263 920	37.3%	123 239	37.1%	(54.2%)
Mogale City	1 292 072	1 291 719	329 861	25.5%	1 147 968	88.9%	334 926	88.4%	(1.5%)
Msunduzi	2 284 198	2 772 776	321 698	11.6%	2 087 753	75.3%	723 872	110.0%	(55.6%)
Newcastle	742 466	712 622	114 464	16.1%	595 745	83.6%	215 098	92.2%	(46.8%)
Polokwane	1 178 921	1 192 057	260 438	21.8%	1 072 420	90.0%	261 117	96.7%	(0.3%)
Rustenburg	3 045 110	3 037 277	844 910	27.8%	3 152 662	103.8%	1 133 997	111.5%	(25.5%)
Sol Plaatje	915 683	979 283	248 739	25.4%	853 343	87.1%	163 268	84.2%	52.4%
Stellenbosch	678 534	668 375	151 211	22.6%	591 203	88.5%	135 604	85.1%	11.5%
Steve Tshwete	845 160	857 146	161 267	18.8%	718 639	83.8%	190 827	89.3%	(15.5%)
uMhlathuze	1 579 288	1 562 471	411 995	26.4%	1 580 446	101.2%	370 084	93.9%	11.3%
<b>Total</b>	<b>25 720 949</b>	<b>26 600 207</b>	<b>5 917 768</b>	<b>22.2%</b>	<b>23 670 776</b>	<b>89.0%</b>	<b>7 097 656</b>	<b>98.4%</b>	<b>(16.6%)</b>

Source: National Treasury Local Government Database

Table 5c: Secondary cities aggregated budgets, revenue and expenditure per function as at 30 June 2023

	Budget		Fourth Quarter 2022/23		Year to date: 30 June 2023		Fourth Quarter 2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
<b>R thousands</b>									
<b>Waste water management</b>									
City of Matlosana	177 121	156 929	35 615	22.7%	145 071	92.4%	32 449	97.1%	9.8%
City of Mbombela	216 846	217 896	5 385	2.5%	213 139	97.8%	4 869	98.9%	10.6%
Drakenstein	169 812	172 083	38 600	22.4%	164 336	96.5%	32 455	101.5%	18.9%
Emalaheni (MP)	204 039	197 909	46 336	23.4%	182 566	92.2%	29 512	82.6%	57.0%
Emsfuleni	350 993	349 797	89 003	25.4%	351 826	100.6%	101 671	103.3%	(12.5%)
George	222 027	218 362	44 927	20.6%	230 795	105.7%	51 738	98.2%	(13.2%)
Govan Mbeki	186 815	186 815	36 489	19.5%	145 666	78.0%	32 788	76.6%	11.3%
J B Marks	74 845	70 479	24 747	35.1%	83 770	118.9%	26 853	130.3%	(7.8%)
Madibeng	72 326	67 326	13 715	20.4%	59 204	87.9%	13 157	76.9%	4.2%
Matjhabeng	222 239	222 239	69 281	31.2%	264 881	119.2%	57 229	108.7%	21.1%
Mogale City	332 264	330 287	70 570	21.4%	350 183	106.0%	53 018	96.3%	33.1%
Msunduzi	196 239	214 125	39 300	18.4%	213 778	99.8%	65 408	126.4%	(39.9%)
Newcastle	243 101	247 185	31 774	12.9%	250 917	101.5%	29 599	99.6%	7.3%
Polokwane	138 981	138 981	39 898	28.7%	153 357	110.3%	50 618	118.0%	(21.2%)
Rustenburg	506 025	506 025	75 027	14.8%	284 992	56.3%	49 072	56.8%	52.9%
Sol Plaatje	92 200	104 000	28 533	27.4%	111 145	106.9%	24 901	111.3%	14.6%
Stellenbosch	149 836	151 401	27 668	18.3%	149 217	98.6%	24 444	99.6%	13.2%
Steve Tshwete	116 957	117 515	26 785	22.8%	131 050	111.5%	23 190	107.6%	15.5%
uMhlatuze	322 790	312 789	29 973	9.6%	315 419	100.8%	26 017	98.6%	15.2%
<b>Total</b>	<b>3 995 456</b>	<b>3 982 143</b>	<b>773 628</b>	<b>19.4%</b>	<b>3 801 311</b>	<b>95.5%</b>	<b>728 987</b>	<b>95.0%</b>	<b>6.1%</b>
	Budget		Fourth Quarter 2022/23		Year to date: 30 June 2023		Fourth Quarter 2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>									
<b>Waste water management</b>									
City of Matlosana	195 279	219 199	32 143	14.7%	184 079	84.0%	29 912	65.9%	7.5%
City of Mbombela	116 583	141 080	29 553	20.9%	115 864	82.1%	43 362	96.8%	(31.8%)
Drakenstein	135 876	139 304	39 731	28.5%	122 040	87.6%	40 880	88.9%	(2.8%)
Emalaheni (MP)	189 079	192 613	250 125	129.9%	385 032	199.9%	33 144	75.9%	654.7%
Emsfuleni	235 772	264 831	41 728	15.8%	162 589	61.4%	62 372	63.3%	(33.1%)
George	234 226	259 511	80 342	31.0%	254 428	98.0%	66 195	99.5%	21.4%
Govan Mbeki	145 326	146 326	38 985	26.6%	131 216	89.7%	33 535	79.1%	16.3%
J B Marks	94 268	88 850	13 880	15.6%	43 506	49.0%	13 556	53.4%	2.4%
Madibeng	56 377	56 473	20 976	37.1%	66 882	118.4%	14 002	84.5%	49.8%
Matjhabeng	266 897	278 146	36 130	13.0%	123 715	44.5%	(52 581)	54.1%	(168.7%)
Mogale City	139 347	140 197	54 220	38.7%	127 155	90.7%	18 406	58.2%	194.6%
Msunduzi	162 408	306 577	74 879	24.4%	140 222	45.7%	246 959	252.6%	(69.7%)
Newcastle	60 542	110 704	41 790	37.7%	80 036	72.3%	8 316	96.8%	402.5%
Polokwane	70 365	45 692	64 802	141.8%	81 485	178.3%	3 644	68.0%	1678.3%
Rustenburg	464 650	456 750	35 471	7.8%	120 065	26.3%	30 058	36.1%	18.0%
Sol Plaatje	93 375	101 396	24 882	24.5%	90 847	89.6%	17 411	78.4%	42.9%
Stellenbosch	199 471	178 925	42 610	23.8%	160 993	90.0%	30 497	57.5%	39.7%
Steve Tshwete	108 778	113 062	25 487	22.5%	103 622	91.7%	31 949	84.6%	(20.2%)
uMhlatuze	267 456	253 720	70 071	27.6%	239 676	94.5%	80 887	102.1%	(13.4%)
<b>Total</b>	<b>3 236 076</b>	<b>3 493 356</b>	<b>1 017 804</b>	<b>29.1%</b>	<b>2 733 452</b>	<b>78.2%</b>	<b>752 504</b>	<b>84.3%</b>	<b>35.3%</b>

Source: National Treasury Local Government Database

Table 5d: Secondary cities aggregated budgets, revenue and expenditure per function as at 30 June 2023

R thousands	Budget		Fourth Quarter 2022/23		Year to date: 30 June 2023		Fourth Quarter 2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Main appropriation	Adjusted Budget	Actual Revenue	4th Q as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	Actual Revenue	Total Revenue as % of adjusted budget	
<b>Waste management</b>									
City of Matlosana	332 489	346 853	81 036	23.4%	322 159	92.9%	70 806	98.0%	14.4%
City of Mbombela	323 491	330 691	37 807	11.4%	311 942	94.3%	34 962	97.2%	8.1%
Drakenstein	205 626	208 579	41 643	20.0%	189 378	90.8%	35 147	102.0%	18.5%
Emalahleni (MP)	242 167	246 719	48 218	19.5%	176 554	71.6%	24 312	80.4%	98.3%
Emfuleni	212 742	223 295	46 752	20.9%	188 696	84.5%	59 560	95.4%	(21.5%)
George	176 212	195 267	39 331	20.1%	205 376	105.2%	40 808	103.0%	(3.6%)
Govan Mbeki	184 976	184 976	35 667	19.3%	101 758	55.0%	33 441	56.7%	6.7%
J B Marks	50 748	53 748	17 238	32.1%	59 046	109.9%	20 153	139.4%	(14.5%)
Madibeng	78 778	78 778	16 448	20.9%	68 176	86.5%	16 846	100.3%	(2.4%)
Majhabeng	154 444	154 444	42 570	27.6%	162 788	105.4%	35 155	95.7%	21.1%
Mogale City	276 518	268 706	29 807	11.1%	273 312	101.7%	29 222	99.9%	2.0%
Msunduzi	140 637	182 986	30 898	16.9%	135 800	74.2%	119 178	168.3%	(74.1%)
Newcastle	144 402	146 947	25 747	17.5%	147 985	100.7%	24 442	99.4%	5.3%
Polokwane	133 625	133 625	40 286	30.1%	140 768	105.3%	39 527	109.7%	1.9%
Rustenburg	289 866	299 866	79 316	26.5%	303 269	101.1%	46 839	99.2%	69.3%
Sol Plaatje	70 950	79 090	21 657	27.4%	83 340	105.4%	18 114	100.2%	19.6%
Stellenbosch	133 289	134 256	22 322	16.6%	130 933	97.5%	19 822	97.8%	12.6%
Steve Tshwete	135 385	147 951	29 157	19.7%	150 080	101.4%	25 428	106.9%	14.7%
uMhlatuze	210 755	202 068	26 978	13.4%	201 751	99.8%	26 736	96.5%	0.9%
<b>Total</b>	<b>3 497 100</b>	<b>3 618 845</b>	<b>712 880</b>	<b>19.7%</b>	<b>3 353 112</b>	<b>92.7%</b>	<b>720 497</b>	<b>99.6%</b>	<b>(1.1%)</b>
R thousands	Budget		Fourth Quarter 2022/23		Year to date: 30 June 2023		Fourth Quarter 2021/22		Q4 of 2021/22 to Q4 of 2022/23
	Main appropriation	Adjusted Budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste management</b>									
City of Matlosana	255 036	256 536	42 321	16.5%	199 987	78.0%	47 255	81.0%	(10.4%)
City of Mbombela	320 720	282 411	81 251	28.8%	268 016	94.9%	77 196	85.7%	5.3%
Drakenstein	96 209	94 704	21 648	22.9%	82 636	87.3%	21 191	86.7%	2.2%
Emalahleni (MP)	187 973	180 649	49 728	27.5%	167 587	92.8%	43 094	86.5%	15.4%
Emfuleni	203 942	203 232	34 995	17.2%	123 528	60.8%	44 290	64.2%	(21.0%)
George	101 329	112 983	28 464	25.2%	99 208	87.8%	26 633	94.4%	6.9%
Govan Mbeki	106 716	106 814	33 801	31.6%	96 047	89.9%	21 259	75.1%	59.0%
J B Marks	61 569	60 519	14 921	24.7%	55 434	91.6%	18 372	112.9%	(18.8%)
Madibeng	78 468	79 109	20 460	25.9%	80 259	101.5%	18 006	84.8%	13.6%
Majhabeng	184 460	166 687	30 252	18.1%	106 923	64.1%	37 670	77.3%	(19.7%)
Mogale City	120 481	114 874	50 350	43.8%	127 554	111.0%	28 994	82.2%	73.7%
Msunduzi	23 591	115 752	37 490	32.4%	79 852	69.0%	(9 224)	609.3%	(506.4%)
Newcastle	43 530	102 185	21 466	21.0%	76 376	74.7%	11 461	96.6%	87.3%
Polokwane	157 572	149 581	39 419	26.4%	145 757	97.4%	35 581	93.6%	10.8%
Rustenburg	322 309	317 244	106 406	33.5%	275 084	86.7%	92 986	83.9%	14.4%
Sol Plaatje	70 950	70 950	19 276	27.2%	71 478	100.7%	15 878	98.4%	21.4%
Stellenbosch	131 508	139 762	32 253	23.1%	107 356	76.8%	20 009	63.8%	61.2%
Steve Tshwete	131 565	135 028	42 071	31.2%	140 177	103.8%	36 863	83.3%	14.1%
uMhlatuze	146 154	144 185	39 679	27.5%	139 550	96.8%	37 262	98.6%	6.5%
<b>Total</b>	<b>2 744 085</b>	<b>2 833 206</b>	<b>746 251</b>	<b>26.3%</b>	<b>2 442 810</b>	<b>86.2%</b>	<b>624 775</b>	<b>87.3%</b>	<b>19.4%</b>

Source: National Treasury Local Government Database

## 8. Aggregated municipal debtors age analysis

### Debtors Age Analysis as at 30 June 2023

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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	6 200 224	5.9%	3 185 849	3.0%	4 136 447	3.9%	91 472 665	87.1%	104 995 185	33.5%	3 921 096	3.7%	68 273 518	65.0%
Trade and Other Receivables from Exchange Transactions - Electricity	7 318 445	20.8%	1 525 102	4.3%	1 234 582	3.5%	25 026 202	71.3%	35 104 332	11.2%	377 196	1.1%	14 560 120	41.5%
Receivables from Non-exchange Transactions - Property Rates	5 633 636	9.0%	2 269 560	3.6%	2 032 967	3.3%	52 503 226	84.1%	62 439 390	19.9%	931 795	1.5%	44 301 699	71.0%
Receivables from Exchange Transactions - Waste Water Management	2 064 945	6.6%	979 675	3.1%	1 030 800	3.3%	27 421 448	87.1%	31 496 868	10.1%	953 489	3.0%	17 053 602	54.1%
Receivables from Exchange Transactions - Waste Management	1 320 106	5.0%	564 812	2.2%	694 618	2.7%	23 630 127	90.2%	26 209 663	8.4%	399 804	1.5%	12 524 800	47.8%
Receivables from Exchange Transactions - Property Rental Debtors	91 650	2.7%	46 267	1.4%	57 077	1.7%	3 139 443	94.2%	3 334 437	1.1%	63 085	1.9%	1 005 183	30.1%
Interest on Arrear Debtor Accounts	1 640 434	4.2%	874 381	2.2%	1 244 794	3.2%	35 637 538	90.5%	39 397 147	12.6%	865 247	2.2%	18 099 487	45.9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	706	0.3%	4 953	1.9%	4 596	1.7%	254 056	96.1%	264 310	0.1%	-	-	505 633	191.3%
Other	(689 512)	(6.9%)	29 166	0.3%	220 180	2.2%	10 382 330	104.4%	9 942 164	3.2%	374 443	3.8%	6 383 646	64.2%
<b>Total</b>	<b>23 580 634</b>	<b>7.5%</b>	<b>9 479 767</b>	<b>3.0%</b>	<b>10 656 061</b>	<b>3.4%</b>	<b>269 467 034</b>	<b>86.0%</b>	<b>313 183 496</b>	<b>100.0%</b>	<b>7 886 154</b>	<b>2.5%</b>	<b>182 707 686</b>	<b>58.3%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 482 087	8.4%	601 791	3.4%	551 138	3.1%	14 967 302	85.0%	17 602 317	5.6%	1 019 062	5.8%	2 070 590	11.8%
Commercial	8 216 531	13.7%	2 127 864	3.6%	1 999 987	3.3%	47 430 545	79.3%	59 774 927	19.1%	615 645	1.0%	28 000 575	46.8%
Households	13 552 530	5.9%	6 606 153	2.9%	7 860 290	3.4%	202 519 151	87.8%	230 538 124	73.6%	6 158 635	2.7%	151 404 921	65.7%
Other	325 283	6.2%	141 043	2.7%	215 738	4.1%	4 586 064	87.1%	5 268 127	1.7%	87 870	1.7%	1 422 128	27.0%
<b>Total</b>	<b>23 576 431</b>	<b>7.5%</b>	<b>9 476 851</b>	<b>3.0%</b>	<b>10 627 153</b>	<b>3.4%</b>	<b>269 503 061</b>	<b>86.1%</b>	<b>313 183 496</b>	<b>100.0%</b>	<b>7 881 212</b>	<b>2.5%</b>	<b>182 898 214</b>	<b>58.4%</b>
<b>Per Province</b>														
Eastern Cape	2 536 320	7.9%	1 262 087	4.0%	1 886 153	5.9%	26 263 205	82.2%	31 947 764	10.2%	2 523 798	7.9%	87 928 524	275.2%
Free State	1 534 645	4.8%	668 854	2.1%	1 627 274	5.0%	28 395 063	88.1%	32 225 836	10.3%	392 733	1.2%	10 664 544	33.1%
Gauteng	8 300 725	7.1%	3 991 889	3.4%	3 784 172	3.2%	101 635 152	86.3%	117 711 938	37.6%	1 092 342	0.9%	45 411 454	38.6%
Kwazulu-Natal	4 257 041	9.8%	1 516 414	3.5%	1 360 505	3.1%	36 268 367	83.6%	43 402 327	13.9%	187 671	0.4%	42 307 654	97.5%
Limpopo	823 571	6.2%	297 052	2.2%	285 569	2.2%	11 836 410	89.4%	13 242 592	4.2%	58 858	0.4%	(4 662 132)	(35.2%)
Mpumalanga	1 095 628	4.7%	394 580	1.7%	438 416	1.9%	21 262 631	91.7%	23 191 255	7.4%	(109 408)	(0.5%)	-	-
North West	1 189 416	4.3%	437 078	1.6%	542 613	2.0%	25 301 819	92.1%	27 470 926	8.8%	317 614	1.2%	-	-
Northern Cape	487 170	5.0%	243 722	2.5%	356 954	3.7%	8 655 418	88.8%	9 743 264	3.1%	3 381 427	34.7%	1 057 642	10.9%
Western Cape	3 356 117	23.6%	668 091	4.7%	374 417	2.6%	9 848 968	69.1%	14 247 593	4.5%	41 119	0.3%	-	-
<b>Total</b>	<b>23 580 634</b>	<b>7.5%</b>	<b>9 479 767</b>	<b>3.0%</b>	<b>10 656 061</b>	<b>3.4%</b>	<b>269 467 034</b>	<b>86.0%</b>	<b>313 183 496</b>	<b>100.0%</b>	<b>7 886 154</b>	<b>2.5%</b>	<b>182 707 686</b>	<b>58.3%</b>

Source: National Treasury Local Government Database

## 9. Debtors' age analysis for the metros

### Metros Debtors Age Analysis as at 4th Quarter Ended 30 June 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>4th Quarter Ended 30 June 2023</b>														
Buffalo City	437 695	7.7%	192 586	3.4%	158 194	2.8%	4 863 282	86.0%	5 651 757	3.5%	-	-	1 211 246	21.4%
Cape Town	2 288 973	24.5%	438 490	4.7%	230 180	2.5%	6 377 135	68.3%	9 334 778	5.7%	-	-	-	-
City of Ekurhuleni	3 119 491	9.5%	1 425 493	4.4%	1 145 881	3.5%	27 074 857	82.6%	32 765 723	20.0%	907 970	2.8%	-	-
eThekweni	2 620 492	10.4%	1 111 908	4.4%	909 215	3.6%	20 462 751	81.5%	25 104 365	15.4%	-	-	4 699 743	18.7%
City of Johannesburg	2 601 756	5.4%	1 676 498	3.5%	1 568 474	3.2%	42 541 779	87.9%	48 388 507	29.6%	-	-	-	-
Mangaung	733 712	7.6%	231 974	2.4%	235 736	2.5%	8 400 185	87.5%	9 601 608	5.9%	387 952	4.0%	2 051 188	21.4%
Nelson Mandela Bay	1 475 609	9.4%	702 308	4.5%	1 507 582	9.6%	12 082 741	76.6%	15 768 241	9.6%	743 661	4.7%	86 717 277	549.9%
City of Tshwane	1 524 309	9.0%	267 427	1.6%	537 807	3.2%	14 578 401	86.2%	16 907 945	10.3%	221 881	1.3%	-	-
<b>Total</b>	<b>14 802 038</b>	<b>9.1%</b>	<b>6 046 684</b>	<b>3.7%</b>	<b>6 293 069</b>	<b>3.8%</b>	<b>136 381 132</b>	<b>83.4%</b>	<b>163 522 923</b>	<b>100.0%</b>	<b>2 261 463</b>	<b>1.4%</b>	<b>94 679 455</b>	<b>57.9%</b>
<b>4th Quarter Ended 30 June 2022</b>														
Buffalo City	500 285	9.8%	211 738	4.1%	179 815	3.5%	4 220 047	82.6%	5 111 885	4.3%	-	-	967 103	18.9%
Cape Town	2 109 233	25.7%	321 215	3.9%	196 633	2.4%	5 882 840	68.0%	8 209 922	7.0%	-	-	-	-
City of Ekurhuleni	2 595 859	10.1%	1 094 408	4.3%	786 806	3.1%	21 192 142	82.6%	25 669 216	21.8%	477 131	1.9%	-	-
eThekweni	2 186 941	11.3%	810 223	4.2%	682 748	3.5%	15 622 076	80.9%	19 301 988	16.4%	7 343	0.0%	28 279 521	146.5%
City of Johannesburg	2 504 500	6.0%	1 378 417	3.3%	1 356 009	3.2%	36 532 258	87.5%	41 771 184	35.5%	-	-	-	-
Mangaung	587 012	8.4%	167 726	2.4%	333 639	4.8%	5 906 105	84.4%	6 994 682	6.0%	109 515	1.6%	769 923	11.0%
Nelson Mandela Bay	1 254 355	12.0%	436 828	4.2%	418 295	4.0%	8 354 640	79.8%	10 464 117	8.9%	364 530	3.5%	61 109 534	584.0%
City of Tshwane	-	-	-	-	-	-	-	-	64 495	-	-	-	-	-
<b>Total</b>	<b>11 738 185</b>	<b>10.0%</b>	<b>4 420 556</b>	<b>3.8%</b>	<b>3 954 145</b>	<b>3.4%</b>	<b>97 410 108</b>	<b>82.9%</b>	<b>117 522 994</b>	<b>100.0%</b>	<b>1 023 014</b>	<b>0.9%</b>	<b>91 126 080</b>	<b>77.5%</b>
<b>Movement between 30 June 2022 and 30 June 2023</b>														
Buffalo City	(62 590)		(19 152)		(21 621)		643 235		539 872		-	-	-	-
Cape Town	179 740		117 275		33 547		794 295		1 124 856		-	-	-	-
City of Ekurhuleni	523 632		331 085		359 075		5 882 715		7 096 507		-	-	-	-
eThekweni	433 551		301 685		226 467		4 840 675		5 802 377		-	-	-	-
City of Johannesburg	97 256		298 081		212 465		6 009 521		6 617 323		-	-	-	-
Mangaung	146 701		64 248		(98 103)		2 494 081		2 606 926		-	-	-	-
Nelson Mandela Bay	221 255		265 480		1 089 287		3 728 101		5 304 124		-	-	-	-
City of Tshwane	1 524 309		267 427		537 807		14 578 401		16 907 945		-	-	-	-
<b>Total</b>	<b>3 063 853</b>		<b>1 626 128</b>		<b>2 338 924</b>		<b>38 971 024</b>		<b>45 999 929</b>					
<b>Growth rate 30 June 2022 to 30 June 2023</b>														
Buffalo City	(12.5%)		(9.0%)		(12.0%)		15.2%		10.6%					
Cape Town	8.5%		36.5%		17.1%		14.2%		13.7%					
City of Ekurhuleni	20.2%		30.3%		45.6%		27.8%		27.6%					
eThekweni	19.8%		37.2%		33.2%		31.0%		30.1%					
City of Johannesburg	3.9%		21.6%		15.7%		16.4%		15.8%					
Mangaung	25.0%		38.3%		(29.4%)		42.2%		37.3%					
Nelson Mandela Bay	17.6%		60.8%		260.4%		44.6%		50.7%					
City of Tshwane	-		-		-		-		-					
<b>Total</b>	<b>26.1%</b>		<b>36.8%</b>		<b>59.2%</b>		<b>40.0%</b>		<b>39.1%</b>					

Source: National Treasury Local Government Database

### Metros Debtors Age Analysis By Customer Group as at 30 June 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	646 046	13.1%	233 567	4.7%	165 076	3.4%	3 882 344	78.8%	4 927 032	3.0%	229	0.0%	291 438	5.9%
Commercial	5 072 151	16.9%	1 252 733	4.2%	1 033 957	3.4%	22 668 095	75.5%	30 026 935	18.4%	18 359	0.1%	1 198 611	4.0%
Households	9 008 553	7.1%	4 491 447	3.5%	5 086 503	4.0%	108 870 640	85.4%	127 457 143	77.9%	2 242 875	1.8%	93 180 194	73.1%
Other	75 288	6.8%	68 937	6.2%	7 534	0.7%	960 053	86.4%	1 111 812	0.7%	-	-	9 212	0.8%
<b>Total</b>	<b>14 802 038</b>	<b>9.1%</b>	<b>6 046 684</b>	<b>3.7%</b>	<b>6 293 069</b>	<b>3.8%</b>	<b>136 381 132</b>	<b>83.4%</b>	<b>163 522 923</b>	<b>100.0%</b>	<b>2 261 463</b>	<b>1.4%</b>	<b>94 679 455</b>	<b>57.9%</b>

Source: National Treasury Local Government Database

## 10. Debtors' age analysis for secondary cities

### Secondary cities Debtors Age Analysis as at 30 June 2023

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	%
City of Matlosana	280 298	3.6%	207 830	2.6%	170 416	2.2%	7 207 904	91.6%	7 866 448	12.5%	-	-	-	-
City of Mbombela	127 876	15.0%	3 345	0.4%	44 019	5.2%	678 117	79.5%	853 356	1.4%	-	-	-	-
Drakenstein	155 160	33.4%	26 194	5.6%	16 134	3.5%	266 391	57.4%	463 878	0.7%	-	-	-	-
Emalaheni (MP)	305 089	4.1%	123 575	1.7%	112 032	1.5%	6 932 030	92.8%	7 472 725	11.9%	(104 830)	(1.4%)	-	-
Emfuleni	473 374	6.1%	300 294	3.9%	264 198	3.4%	6 756 321	86.7%	7 794 187	12.4%	-	-	-	-
George	136 588	28.8%	19 826	4.2%	17 453	3.7%	299 825	63.3%	473 692	0.8%	32 207	6.8%	-	-
Govan Mbeki	235 756	6.3%	90 842	2.4%	83 635	2.2%	3 313 698	89.0%	3 723 931	5.9%	-	-	-	-
J B Marks	57 735	5.3%	47 717	4.4%	32 801	3.0%	956 072	87.4%	1 094 325	1.7%	-	-	-	-
Madibeng	189 686	6.0%	44 999	1.4%	45 866	1.4%	2 907 066	91.2%	3 187 617	5.1%	-	-	-	-
Majhabeng	183 505	2.9%	125 266	2.0%	125 362	2.0%	5 879 629	93.1%	6 313 762	10.1%	-	-	-	-
Mogale City	169 384	5.7%	96 594	3.3%	75 659	2.6%	2 620 364	88.5%	2 962 002	4.7%	-	-	-	-
Msunduzi	494 939	8.3%	120 252	2.0%	123 613	2.1%	5 224 821	87.6%	5 963 625	9.5%	-	-	37 563 643	629.9%
Newcastle	69 257	4.3%	41 341	2.6%	36 577	2.3%	1 460 531	90.8%	1 607 707	2.6%	-	-	-	-
Polokwane	201 426	10.7%	75 253	4.0%	53 154	2.8%	1 551 987	82.5%	1 881 820	3.0%	-	-	-	-
Rustenburg	469 052	7.5%	(5 029)	(0.1%)	146 320	2.3%	5 623 761	90.2%	6 234 105	9.9%	-	-	-	-
Sol Plaatje	155 941	4.6%	80 766	2.4%	95 429	2.8%	3 049 094	90.2%	3 381 229	5.4%	3 381 229	100.0%	-	-
Stellenbosch	97 688	23.5%	6 118	1.5%	6 482	1.6%	306 136	73.5%	416 425	0.7%	-	-	-	-
Steve Tshwete	84 996	24.1%	21 411	6.1%	12 931	3.7%	233 020	66.1%	352 357	0.6%	(1 235)	(0.4%)	-	-
uMhlatuze	418 545	54.8%	17 909	2.3%	17 923	2.3%	309 130	40.5%	763 507	1.2%	186 055	24.4%	-	-
<b>Total</b>	<b>4 306 297</b>	<b>6.9%</b>	<b>1 444 503</b>	<b>2.3%</b>	<b>1 480 002</b>	<b>2.4%</b>	<b>55 575 898</b>	<b>88.5%</b>	<b>62 806 699</b>	<b>100.0%</b>	<b>3 493 427</b>	<b>5.6%</b>	<b>37 563 643</b>	<b>59.8%</b>

Source: National Treasury Local Government Database

### Secondary cities Debtors Age Analysis By Customer Group as at 30 June 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad Debts	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	363 454	12.1%	97 066	3.2%	84 234	2.8%	2 447 010	81.8%	2 991 765	4.8%	914 707	30.6%	1 820 232	60.8%
Commercial	1 770 857	12.1%	437 425	3.0%	373 640	2.6%	12 042 656	82.3%	14 624 578	23.3%	465 747	3.2%	2 856 284	19.5%
Households	2 060 838	4.7%	877 743	2.0%	962 220	2.2%	39 496 057	91.0%	43 396 857	69.1%	2 039 048	4.7%	31 655 826	72.9%
Other	111 148	6.2%	32 269	1.8%	59 908	3.3%	1 590 174	88.7%	1 793 498	2.9%	68 983	3.8%	1 421 829	79.3%
<b>Total</b>	<b>4 306 297</b>	<b>6.9%</b>	<b>1 444 503</b>	<b>2.3%</b>	<b>1 480 002</b>	<b>2.4%</b>	<b>55 575 898</b>	<b>88.5%</b>	<b>62 806 699</b>	<b>100.0%</b>	<b>3 488 485</b>	<b>5.6%</b>	<b>37 754 170</b>	<b>60.1%</b>

Source: National Treasury Local Government Database



## 11. Aggregated municipal creditors age analysis

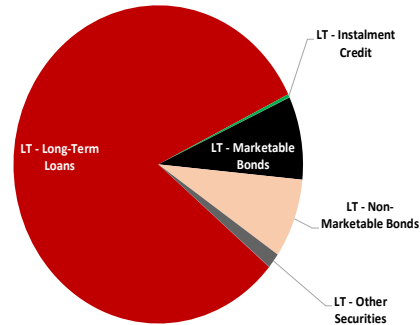
### Creditors Age Analysis as at 30 June 2023

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	7 871 205	16.0%	3 147 902	6.4%	1 156 968	2.4%	37 038 395	75.3%	49 214 469	49.3%
Bulk Water	2 747 583	16.8%	1 286 091	7.9%	443 128	2.7%	11 837 627	72.6%	16 314 429	16.3%
PAYE deductions	222 424	76.6%	10 997	3.8%	2 902	1.0%	53 891	18.6%	290 213	0.3%
VAT (output less input)	222 728	103.1%	1 455	0.7%	(9 590)	(4.4%)	1 438	0.7%	216 031	0.2%
Pensions / Retirement deductions	247 500	52.0%	12 234	2.6%	8 838	1.9%	207 404	43.6%	475 976	0.5%
Loan repayments	20 358	10.6%	1 805	0.9%	1 243	0.6%	168 936	87.8%	192 342	0.2%
Trade Creditors	9 014 522	33.6%	1 220 560	4.5%	656 722	2.4%	15 928 562	59.3%	26 858 037	26.9%
Auditor General	7 021	4.1%	6 907	4.1%	5 141	3.0%	150 268	88.7%	169 338	0.2%
Other	3 558 884	58.0%	124 753	2.0%	47 361	0.8%	2 407 203	39.2%	6 138 201	6.1%
<b>Total</b>	<b>23 912 224</b>	<b>23.9%</b>	<b>5 812 704</b>	<b>5.8%</b>	<b>2 312 713</b>	<b>2.3%</b>	<b>67 793 723</b>	<b>67.9%</b>	<b>99 869 035</b>	<b>100.0%</b>
<b>Per Province</b>										
Eastern Cape	1 995 340	33.2%	259 469	4.3%	119 914	2.0%	3 627 151	60.4%	6 001 873	6.0%
Free State	1 757 302	6.8%	518 617	2.0%	364 291	1.4%	23 142 701	89.8%	25 782 911	25.8%
Gauteng	11 290 688	41.5%	3 883 814	14.3%	844 293	3.1%	11 219 545	41.2%	27 238 341	27.3%
Kwazulu-Natal	2 722 604	52.2%	115 369	2.2%	140 448	2.7%	2 238 450	42.9%	5 216 871	5.2%
Limpopo	751 478	64.7%	72 124	6.2%	59 634	5.1%	278 780	24.0%	1 162 015	1.2%
Mpumalanga	3 643 315	16.6%	507 899	2.3%	275 193	1.3%	17 490 024	79.8%	21 916 431	21.9%
North West	802 413	11.7%	286 247	4.2%	388 459	5.6%	5 401 192	78.5%	6 878 311	6.9%
Northern Cape	371 053	7.9%	126 242	2.7%	102 494	2.2%	4 107 806	87.3%	4 707 595	4.7%
Western Cape	578 031	59.9%	42 923	4.4%	17 987	1.9%	325 746	33.8%	964 687	1.0%
<b>Total</b>	<b>23 912 224</b>	<b>23.9%</b>	<b>5 812 704</b>	<b>5.8%</b>	<b>2 312 713</b>	<b>2.3%</b>	<b>67 831 394</b>	<b>67.9%</b>	<b>99 869 035</b>	<b>100.0%</b>

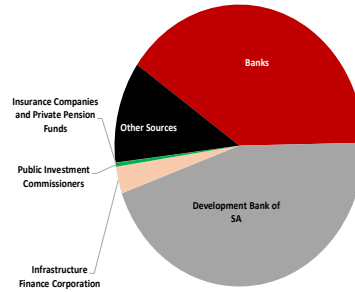
Source: National Treasury Local Government Database

## 12. Borrowing instruments

External Borrowing by Type as at 30 June 2023



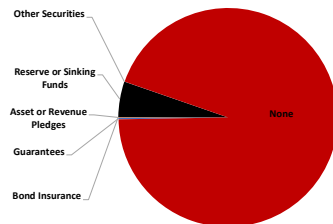
External Borrowing by Source as at 30 June 2023



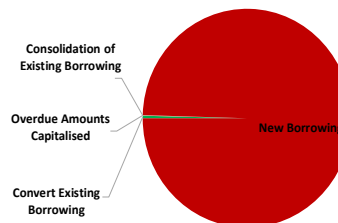
Type	Balance (R thousands)
ST - Bank Overdraft	20 785
ST - Other Short-Term Loans	
ST - Marketable Bonds	581
ST - Non-Marketable Bonds	
ST - Other Securities	6 000
LT - Long-Term Loans	49 481 441
LT - Instalment Credit	193 461
LT - Financial Leases	21 780
LT - Marketable Bonds	5 108 000
LT - Non-Marketable Bonds	4 902 333
LT - Other Securities	916 667
<b>Total</b>	<b>60 651 048</b>

Source	Balance (R thousands)
General Public	268
Banks	24 242 224
Development Bank of SA	27 186 357
Infrastructure Finance Corporation	1 866 500
Public Investment Commissioners	268 560
Insurance Companies and Private Pension Funds	22 788
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	7 064 352
<b>Total</b>	<b>60 651 048</b>

Borrowing by Security as at 30 June 2023



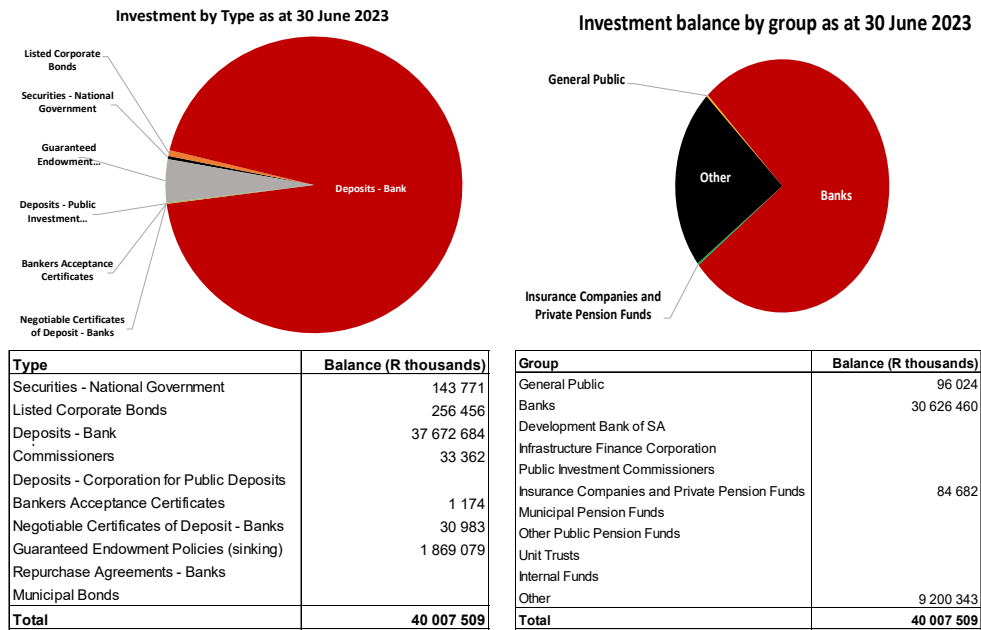
External Borrowing raised for as at 30 June 2023



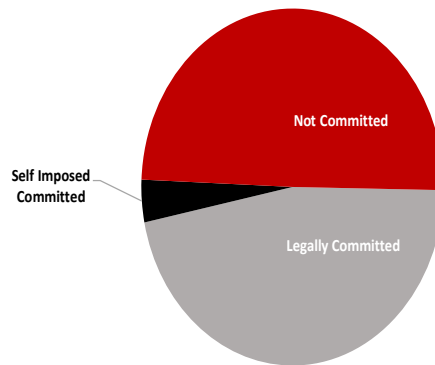
Security	Balance (R thousands)
Guarantees	153 189
Asset or Revenue Pledges	37 411
Bond Insurance	13 305
Reserve or Sinking Funds	3 183 877
Other Securities	15 880
None	57 247 386
<b>Total</b>	<b>60 651 048</b>

Raised For	Balance (R thousands)
N/A	
Convert Existing Borrowing	223 048
Overdue Amounts Capitalised	19 947
Consolidation of Existing Borrowing	21 062
New Borrowing	60 386 991
Bridging Finance	
<b>Total</b>	<b>60 651 048</b>

### 13. Investment instruments



### Investment Balance by Committed as at 30 June 2023



Committed	Balance (R thousands)
Legally Committed	18 619 033
Self Imposed Committed	1 544 071
Not Committed	19 844 405
<b>Total</b>	<b>40 007 509</b>

## 14. Conditional Grants performance per function as at 30 June 2023

### Local Government Infrastructure Grants

	Total Available 2022/23	Transferred to municipalities for direct grants	YTD Expenditure		% Changes for the 4th Q		% of 4th Q - 2021/22
			Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Exp as % of Allocation by National Department
<b>R thousands</b>							
Municipal Infrastructure Grant	16 842 001	16 842 001	14 672 412	9 913 633	87.1%	58.9%	90.6%
Public Transport Network Grant	6 012 892	6 012 892	4 282 933	3 131 569	71.2%	52.1%	71.4%
Integrated National Electrification Programme	2 119 668	2 119 668	1 530 709	1 421 364	72.2%	67.1%	76.7%
Neighbourhood Development Partnership Grant	1 293 074	1 293 074	1 058 177	886 609	81.8%	68.6%	47.5%
Rural Road Assets Management Systems Grant	115 020	115 020	93 910	64 737	81.6%	56.3%	62.1%
Municipal Disaster Recovery Grant	3 318 741	3 318 741	291 423	189 438	8.8%	5.7%	
Regional Bulk Infrastructure Grant	2 655 668	2 655 668	2 124 978	1 599 120	80.0%	60.2%	60.5%
Water Services Infrastructure Grant	3 701 019	3 701 019	3 136 216	2 339 671	84.7%	63.2%	80.2%
Municipal Emergency Housing Grant	55 210	55 210	28 025	2 240	50.8%	4.1%	5.5%
Integrated Urban Development Grant	1 085 368	1 085 368	1 037 169	626 812	95.6%	57.8%	93.6%
Metro Informal Settlements Partnership Grant	4 272 636	4 272 636	3 218 246	2 285 418	75.3%	53.5%	77.8%
<b>Total</b>	<b>41 471 297</b>	<b>41 471 297</b>	<b>31 474 198</b>	<b>22 460 612</b>	<b>75.9%</b>	<b>54.2%</b>	<b>80.8%</b>

Source: National Treasury Local Government Database

### Local Government Capacity Grants

	Total Available 2022/23	Transferred to municipalities for direct grants	YTD Expenditure		% Changes for the 4th Q		% of 4th Q - 2021/22
			Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Exp as % of Allocation by National Department
<b>R thousands</b>							
Programme and Project Preparation Support Grant	360 886	360 886	234 827	104 423	65.1%	28.9%	47.4%
Local Government Financial Management Grant	566 395	566 395	424 888	338 891	75.0%	59.8%	88.7%
Expanded Public Works Programme Integrated Grant	778 395	778 395	737 587	475 749	94.8%	61.1%	93.8%
Infrastructure Skills Development Grant	159 246	159 246	148 361	121 632	93.2%	76.4%	80.9%
Energy Efficiency and Demand Side Management	223 204	223 204	165 063	97 302	74.0%	43.6%	78.2%
Municipal Disaster Grant	516 661	516 661	338 807	452 374	65.6%	87.6%	50.0%
<b>Total</b>	<b>2 604 787</b>	<b>2 604 787</b>	<b>2 049 533</b>	<b>1 590 371</b>	<b>78.7%</b>	<b>61.1%</b>	<b>77.4%</b>

Source: National Treasury Local Government Database

## 15. Conditional Grants performance for secondary cities and metros as at 30 June 2023

### Summary: Secondary Cities

R thousands	Total Available 2022/23	Transferred to municipalities for direct grants	YTD Expenditure		% Changes for the 4th Q		% of 4th Q - 2021/22
			Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Exp as % of Allocation by National Department
City of Matlosana	161 109	158 693	86 244	85 773	54.3%	54.0%	95.0%
City of Mbombela	707 362	643 610	455 631	399 649	70.8%	62.1%	69.4%
Drakenstein	83 678	83 678	82 163	81 891	98.2%	97.9%	99.3%
Emalahleni (MP)	216 168	215 926	210 357	204 660	97.4%	94.8%	92.6%
Emfuleni	771 159	176 530	77 081	86 488	41.3%	46.4%	38.3%
George	952 103	945 248	484 974	485 511	51.3%	51.4%	82.9%
Govan Mbeki	160 868	135 461	123 296	150 861	91.0%	111.4%	55.0%
J B Marks	147 136	103 154	80 795	40 946	78.3%	39.7%	72.9%
Madibeng	442 913	228 494	168 955	38 688	73.9%	16.9%	87.9%
Matjhabeng	170 591	138 125	100 947	-	73.1%	-	72.9%
Mogale City	312 388	232 475	218 032	-	93.8%	-	84.9%
Msunduzi	435 427	358 608	323 914	356 803	90.3%	99.5%	96.3%
Newcastle	243 297	212 744	197 450	197 124	92.8%	92.7%	88.7%
Polokwane	869 295	819 316	746 875	781 721	91.2%	95.4%	63.5%
Rustenburg	694 134	650 463	591 340	736 341	90.9%	113.2%	76.0%
Sol Plaatje	126 497	124 897	75 562	38 364	60.5%	30.7%	78.5%
Stellenbosch	100 830	100 575	84 056	93 905	83.6%	93.4%	82.4%
Steve Tshwete	286 812	282 135	278 955	-	98.9%	-	86.8%
uMhlathuze	310 482	288 481	242 348	74 481	83.9%	25.8%	88.1%
<b>Total</b>	<b>7 192 249</b>	<b>5 898 613</b>	<b>4 628 975</b>	<b>3 853 207</b>	<b>78.3%</b>	<b>65.2%</b>	<b>78.0%</b>

Source: National Treasury Local Government Database

