



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

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## MEDIA STATEMENT

### LOCAL GOVERNMENT REVENUE AND EXPENDITURE: SECOND QUARTER LOCAL GOVERNMENT SECTION 71 REPORT

**FOR THE PERIOD: 1 JULY 2020 – 31 DECEMBER 2020**

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National Treasury has released the local government revenue and expenditure report for the second quarter of the 2020/21 financial year. This report covers the performance against the adopted budgets of local government for the second quarter of the municipal financial year ending on 31 December 2020 and includes spending against conditional grant allocations for the same period.

Noteworthy, is that the report is prepared by using figures from the Municipal Standard Chart of Accounts (*mSCOA*) data strings. The *mSCOA* Regulations were promulgated on 22 April 2014 and prescribes the uniform recording and classification of municipal budget and financial information at a transaction level. All municipalities and municipal entities had to comply with the Regulations by 01 July 2017. The *mSCOA* Regulations require that municipalities upload their budget and financial information in a data string format to the Local Government portal across the six *mSCOA* regulated segments.

The report is part of the *In-year Management, Monitoring and Reporting System for Local Government (IYM)*, which enables provincial and national government to exercise oversight over municipalities, and identify possible problems in implementing municipal budgets and conditional grants.

The credibility of the information contained in the *mSCOA* data strings is a concern. At the core of the problem is:

- The incorrect use of the *mSCOA* and municipal accounting practices by municipalities;
- A large number of municipalities are not budgeting, transacting and reporting directly in or from their core financial systems. Instead they prepare their budgets and reports on excel spreadsheet and then import the excel spreadsheets into the system. Often this manipulation of data lead to unauthorised, irregular, fruitful and wasteful (UIFW) expenditure and fraud and corruption as the controls that are built into the core financial systems are not triggered and transactions go through that should not; and
- Municipalities are not locking their adopted budgets or their financial systems at month-end to ensure prudent financial management. To enforce municipalities to lock their budgets and close their financial system at month-end in 2020/21, the Local Government Portal will be locked at the end of each quarter. System vendors were also requested to build this functionality into their municipal financial systems.

The actual COVID-19 expenditure reported by municipalities for the first six months of the 2020/21 municipal financial year is included as a separate Annexure to this publication.



The Section 71 report facilitates transparency, better in-year management as well as the oversight of budgets. This makes these reports management tools and early warning mechanisms for councils, provincial legislatures and officials in order to monitor and improve municipal performance. The improvement of the credibility of the data strings is therefore a priority for National and provincial treasuries.

## **KEY TRENDS:**

### ***Aggregate trends***

1. In aggregate, municipalities spent 43.9 per cent, or R215 billion, of the total adopted expenditure budget of R489.4 billion as at 31 December 2020 (second quarter results for the 2020/21). In respect of revenue, aggregate billing and other revenue amounted to 50.7 per cent, or R245.5 billion, of the total adopted revenue budget of R484.3 billion.
2. Of the adopted operating expenditure budget amounting to R419.3 billion, R192 billion or 45.8 per cent was spent by 31 December 2020.
3. Municipalities have adopted a budget of R126.5 billion in respect of salaries and wages, which represent a slight increase of R1.5 billion or 1 per cent from the adopted budget of R125.0 billion for the 2019/20 municipal financial year. This constitutes 30.2 per cent of the total adopted operational expenditure budget of R419.3 billion. As at 31 December 2020, R63.7 billion or 50.4 per cent of this budget was spent.
4. In the period under review, capital expenditure amounted to R23 billion, or 32.7 per cent, of the adopted capital budget of R70.1 billion.
5. Aggregated year-to-date operating expenditure for metros amounts to R117.9 billion or 47.5 per cent of their adopted expenditure budget of R248.1 billion. The aggregated adopted capital budget for metros in the 2020/21 financial year is R31.6 billion, of which spending was R8.9 billion or 28.3 per cent.
6. When billed revenue is measured against their adopted budgets, the performance of metros reflects a shortfall on water services for the second quarter of the 2020/21 financial year. This comparison excludes secondary costs incurred or actual revenues collected:
  - Billed water revenue totalled R12.8 billion against expenditure of R13.9 billion (deficit);
  - Billed energy sources revenue totalled R40.6 billion against expenditure of R37.6 billion (surplus);
  - Billed waste water management revenue totalled R3.6 billion against expenditure of R3.6 billion (breakeven), and
  - Billed waste management revenue totalled R5.5 billion against expenditure R4.5 billion (surplus).
7. As at 31 December 2020, aggregated revenue for secondary cities is 58.4 per cent or R39 billion for their total adopted revenue budget of R66.8 billion for the 2020/21 financial year. The year-to-date operating expenditure level of the secondary cities is 47.7 per cent or R32.5 billion of the total adopted operating budget of R68.2 billion for the 2020/21 financial year.
8. The performance against the adopted budget for the four core services for the secondary cities for the second quarter 2020/21 also shows surpluses against billed revenue without



taking into account secondary costs incurred or actual revenues collected:

- Billed water revenue totalled R5.7 billion against expenditure of R4.2 billion;
  - Billed electricity revenue totalled R12.9 billion against expenditure of R11.2 billion;
  - Billed waste water management revenue totalled R2.1 billion against expenditure of R1.3 billion; and
  - Billed waste management revenue totalled R1.8 billion against expenditure of R1.1 billion.
9. Capital spending levels for secondary cities are reported at 51.1 per cent or R3.7 billion of the adopted capital budget of R7.2 billion.
  10. Aggregate municipal consumer debts amounted to R230.5 billion (compared to R181.5 billion reported in the second quarter of 2019/20) as at 31 December 2020. The largest component of municipal debt relates to the households which represents 72.2 per cent or R166.5 billion while organs of state accounts for 9.0 per cent or R20.7 billion (R13.2 billion reported in the second quarter of 2019/20) of the total outstanding debtors. The businesses sector owes 16.9 per cent or R39 billion of the total outstanding debt.
  11. It needs to be acknowledged that not all the outstanding debt of R230.5 billion is realistically collectable, as these amounts are inclusive of debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries. This should not be interpreted that the National Treasury by implication suggests that the balance must be written-off by municipalities.
  12. If consumer debt is limited to below 90 days, then the actual realistically collectable amount is estimated at R37.8 billion.
  13. Metropolitan municipalities are owed R111.2 billion (R90.1 billion reported in the second quarter of 2019/20) as at 31 December 2020, an increase of R20.1 billion when compared to the same period in the previous financial year.
  14. Households in metropolitan areas are reported to account for R81.4 billion or 73.2 per cent of outstanding debt, followed by businesses which account for R20.1 billion or 18.1 per cent and debt owed by organs of state at R9.2 billion or 8.2 per cent of the total outstanding debt owed to metros.
  15. For the secondary cities, R50.4 billion reported as in outstanding consumer debt. The majority of debt is owed by households amounting to R38.2 billion or 75.8 per cent of the total outstanding debt. An amount of R44.4 billion or 88.0 per cent has been outstanding for more than 90 days. An amount of R6.0 billion owed to the secondary cities is less than 90 days.
  16. Municipalities owed their creditors R67.3 billion as at 31 December 2020, an increase of R19.8 billion when compared to the R47.5 billion reported in the first quarter of 2020/21.
  17. Municipalities in the Free State have the highest outstanding creditors greater than 90 days at R13.3 billion, followed by Mpumalanga at R11.7 billion and then Gauteng at R5.9 billion.
  18. The total balance on borrowing for all municipalities equates to R70.9 billion as at 31 December 2020. This includes long term loans of R48.8 billion, long term marketable bonds of R11.6 billion, long term non-marketable bonds of R6.8 billion and short-term loans of



R3.6 billion. The balance represents other short- and long-term financing instruments.

19. As at 31 December 2020, the total investments made by municipalities equates to R37.6 billion. This is R3.7 billion more than the R33.9 billion reported in the first quarter of 2020/21. Investments included bank deposits of R31.9 billion, guaranteed endowment policies (sinking policies) of R4.6 billion, listed corporate bonds of R1.0 billion and some small investments.

## **Conditional Grants**

### *Conditional Grants Expenditure as at 31 December 2020*

20. The DoRA allocated a total amount of R132.5 billion to local government for the 2020/21 financial year. This constitutes unconditional transfers of the Equitable Share (R74.6 billion), direct conditional grants allocated for capacity grants (R1.9 billion), direct conditional grants for infrastructure projects (R41.8 billion) and Indirect conditional grants to the tune of R7.5 billion. Transfers to local government continue to grow above inflation over the medium term. These allocations exclude the General fuel levy sharing with metropolitan municipalities in the amount of R14 billion from the R13.2 billion allocated in the previous year.
21. As at the 31 December 2020, of the R29.8 billion was allocated to municipalities as direct conditional grants and a total of R18.9 billion was transferred to municipalities which represents 63.3 per cent of the 2020/21 direct allocations. From the total transferred amount of R18.9 billion a total amount spent as at end of second quarter is R10.7 billion which equates to 56.7 per cent expenditure of the transferred amount. The total expenditure of 35.9 per cent is reported against the total allocation of direct transfers.
22. A total amount of R5.2 billion has been allocated to metropolitan municipalities. From this allocation a total of R2.7 billion was transferred as at 31 December 2020. The expenditure reported by metropolitan municipalities amounts to R1.7 billion which is equivalent to an aggregate expenditure of 29.7 per cent against the total allocation reported as expenditure. The USDG as a supplementary grant is excluded from this amount. Expenditure on supplementary grants forms part of the total capital expenditure of cities and therefore any separate supplementary grant report would not reflect a true picture of its performance.
23. The highest performing metro was the Mangaung municipality, followed by the eThekweni municipality with reported overall expenditure of 48.8 per cent and 45.5 per cent respectively against the allocated amount of R220 million and R884.7 million respectively.
24. The lowest performing metropolitan municipalities are the Nelson Mandela Bay municipality and the City of Johannesburg municipality with expenditure of 9.3 per cent and 14.2 per cent respectively.

### *Capacity Building and Other Conditional Grants Expenditure as at 31 December 2020*

25. A total of R1.9 billion is allocated to capacity building and other conditional grants. These grants are intended to assist municipalities in the development of their management, planning, technical, budgeting and financial management capabilities in the 2020/21 financial year. Included in the allocation is the Municipal Disaster Grant to assist



municipalities in alleviating the impact of a disaster such as the COVID-19 pandemic which has been declared a disaster.

26. A total amount of R1.3 billion was transferred to municipality for capacity building purposes and the aggregate expenditure as at end of 2nd Quarter was R744 million which equates to 39.1 per cent of the total allocation. However, the expenditure against the transferred amount equates to 55.7 per cent.
27. The highest performing conditional grant under this category during the second quarter is the Infrastructure Skills Development Grant (ISDG) with reported performance of 69.4 per cent, followed by the Expanded Public Works Programme Grant (EPWP) at 51.9 per cent.
28. The lowest performing grant in the second quarter ended 31 December 2020 is the Energy Efficiency and Demand Side Management Grant (EEDSM) with reported expenditure performance of 16.8 per cent. The low expenditure reported on the grant is as a result of most projects being in the procurement stage and the late appointment of service providers.

#### *Infrastructure Conditional Grants Expenditure as at 31 December 2020*

29. National transfers for infrastructure, excluding indirect or in-kind allocations to Transferring National Officers executing specific projects on behalf of municipalities in the municipal area, amounts to R27.9 billion in the 2020/21 financial year.
30. A total amount of R17.6 billion was transferred to municipality for infrastructure purposes and the aggregate expenditure as at end of 2nd Quarter was R9.9 billion which equates to 35.7 per cent of the total allocation. However, the expenditure against the transferred amount equates to 56 per cent.
31. The highest performing direct Infrastructure grants to municipalities during the second quarter is the Municipal Infrastructure Grant (MIG) which reported performance of 42.7 per cent, followed by the Water Services Infrastructure Grant which reported performance of 35.9 per cent.
32. The lowest performing direct infrastructure grants are the Rural Roads Asset Management Systems Grant and the Integrated National Electrification Programme Grant which reported expenditures of 19.8 per cent and 21.7 per cent respectively. As a result, National Treasury together with transferring national officers administering conditional grants have initiated the stopping and reallocation process in terms of sections 19 and 20 of 2020 DoRA. This process minimizes the risk of underspending and potential use of conditional grants for unintended purposes by re allocating funding to municipalities that have fast tracked on their projects.
33. Indirect grants (both infrastructure and capacity) allocated to municipalities amounted to R6.5 billion in the 2020/21 financial year. Indirect grants are allocations whereby the National Transferring Officers are responsible for implementation and administering the grants. Performance monitoring for these grants are not included as part of the Section 71 publications because municipalities do not receive these allocations directly (allocations in-kind). Reporting on these transfers should be included in the Section 40 reporting requirements for National Department as articulated in the Public Finance Management Act, 1999 (Act No. 1 of 1999).



34. The overall performance by municipalities as at end of 2nd Quarter of 37.2 per cent is low, however the Covid-19 pandemic affected many operations in municipalities and thus contributing to the lower than expected performance as at end of second quarter.

*COVID-19 Response allocation to municipalities*

35. The DoRAA was enacted in terms of section 214 of the Constitution which requires that the annual Division of Revenue Act be enacted only after taking account of factors in sub-sections (2)(a) to (j). These include the national interest, provision of debt, the needs of national government and emergencies; the allocation of resources to provide basic services and meet developmental needs, fiscal capacity and efficiency of the provincial and local spheres; the reduction of economic disparities; and the promotion of stability and predictability.
36. The 2020 DoRAA came as a result of the special national adjustment budget in response to the COVID-19 pandemic, wherein funds had to be added, reprioritised between and within conditional grants and released to assist municipalities to better respond to the pandemic. To that effect R11 billion has been added to the local government equitable share to assist municipalities to maintain the provision of existing services despite temporary decline in revenue collections.
37. The R11 billion allocated to municipalities in order to respond to COVID-19 impact was transferred to all municipalities during the in the month of December in line with the approved municipal Payment Schedule.

A summary of key aggregated information is included in the tables in **Annexure A**.

Further details on this report can be accessed on the National Treasury's website: [www.treasury.gov.za](http://www.treasury.gov.za).





## **NOTE TO EDITORS:**

- This information is published in terms of Sections 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and 30(3) of the Division of Revenue Act, 2020 (Act No. 4 of 2020). The budgeted figures shown are based on the 2019/20 adopted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers are required to sign and submit data to the National Treasury by 30 January 2021. Any queries on the figures in these statements should be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- A municipal budget must be funded in terms of Section 18 of the MFMA before a Municipal Council can adopt that budget for implementation. A funded budget is essentially a budget that is funded by a combination of cash derived either from realistically anticipated revenues to be collected in that year, and cash backed surpluses of previous years. It is a common practice amongst most municipalities, when preparing their annual budgets, to overstate or inflate revenue projections, either to reflect a surplus, or on the surface to show that excess expenditure requirements are adequately covered by revenues to be collected. Therefore, the revenue estimates are seldom underpinned by realistic or realisable revenue assumptions resulting in municipalities not being able to collect this revenue, and as a result finding themselves in cash flow difficulties. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet these commitments.
- This second quarter publication covers 256 municipalities on financial information and conditional grant information.

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## STRUCTURE OF INFORMATION RELEASED:

Other information released on National Treasury's website ([www.treasury.gov.za](http://www.treasury.gov.za)) as part of this process includes the following:

- Municipal Budget Statements:
  - a. High-level summary of revenue for 256 municipalities;
  - b. High-level summary of expenditure for 256 municipalities.
- Summary of revenue and expenditure per function (electricity, water, etc):
  - a. High level summary of revenue per function; and
  - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the second quarter:
  - a. Summary of total monthly operating expenditure – 256 municipalities;
  - b. Summary of total monthly operating revenue – 256 municipalities;
  - c. Summary of total monthly capital expenditure – 256 municipalities;
  - d. Summary of total monthly capital revenue – 256 municipalities;
  - e. Summary – Metros;
  - f. Conditional Grant summary – Metros;
  - g. Summary – Secondary cities municipalities;
  - h. Conditional Grant summary – Secondary cities municipalities;
  - i. Summary – Provinces;
  - j. Conditional Grant summary – Provinces;
  - k. Analysis of Sources of Revenue – 256 municipalities;
  - l. Listing of borrowing instruments – 218 municipalities;
  - m. Listing of investment instruments – 222 municipalities;
  - n. Monthly repairs and maintenance expenditure – 256 municipalities.
- Service delivery information (non-financial performance) for all municipalities.
- Non Compliance:
  - a. List municipalities not complying with Section 71 of the MFMA.

The section 71 information reported by municipalities to National Treasury is also published on the National Treasury website in the format of Schedule C, which is the format for monthly and quarterly municipal financial statements as prescribed by the Municipal Budget and Reporting Regulations.





**SUMMARY TABLES:**

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adopted budgets, municipalities recorded an over performance of 4.4 per cent or R9.6 billion on revenue collection, an under performance of 7.9 per cent or R16.6 billion on operational expenditure and an under performance of 32.9 per cent or R11.2 billion on capital expenditure.

**1. Consolidated statement of financial performance**

Description	Budget year 2020/21							
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>R thousand</b>								
<b>Financial Performance</b>								
Property rates	73 958 017	73 862 181	22 307 060	17 239 512	39 546 572	37 498 469	2 048 104	5,46
Service charges	199 379 961	198 818 921	53 424 654	44 434 756	97 859 410	99 873 829	(2 014 420)	(2,02)
Investment revenue	4 076 648	3 910 101	753 820	679 244	1 433 064	1 900 508	(467 444)	(24,60)
Transfers and subsidies	92 289 586	102 489 342	34 504 728	32 075 053	66 579 781	53 515 680	13 064 101	24,41
Other own revenue	45 079 208	44 404 091	9 420 785	10 548 816	19 969 601	23 045 753	(3 076 152)	(13,35)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>414 783 420</b>	<b>423 484 636</b>	<b>120 411 047</b>	<b>104 977 381</b>	<b>225 388 428</b>	<b>215 834 239</b>	<b>9 554 189</b>	<b>4,43</b>
Employee costs	121 893 061	122 592 239	29 331 727	32 272 103	61 603 830	61 985 580	(381 750)	(0,62)
Remuneration of councillors	4 654 965	4 645 213	1 029 865	1 110 644	2 140 509	2 314 608	(174 099)	(7,52)
Depreciation & asset impairment	33 149 123	33 538 364	5 220 144	5 579 163	10 799 307	16 586 047	(5 786 740)	(34,89)
Finance charges	11 850 663	11 963 399	1 793 369	3 095 768	4 889 137	5 792 080	(902 943)	(15,59)
Materials and bulk purchases	126 694 971	127 057 524	36 813 299	26 535 034	63 348 334	63 375 504	(27 170)	(0,04)
Transfers and subsidies	3 465 881	8 233 064	1 119 769	2 050 058	3 169 827	3 958 273	(788 446)	(19,92)
Other expenditure	117 565 815	113 611 187	20 932 166	25 134 304	46 066 470	54 560 245	(8 493 775)	(15,57)
<b>Total Expenditure</b>	<b>419 274 480</b>	<b>421 640 990</b>	<b>96 240 340</b>	<b>95 777 075</b>	<b>192 017 414</b>	<b>208 572 338</b>	<b>(16 554 924)</b>	<b>(7,94)</b>
<b>Surplus/(Deficit)</b>	<b>(4 491 060)</b>	<b>1 843 646</b>	<b>24 170 707</b>	<b>9 200 307</b>	<b>33 371 014</b>	<b>7 261 901</b>	<b>26 109 113</b>	<b>359,54</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	38 597 728	36 083 184	4 221 209	6 759 186	10 980 395	17 625 627	(6 645 232)	(37,70)
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)	1 074 011	1 466 106	531 188	953 071	1 484 259	684 663	799 596	116,79
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>35 180 678</b>	<b>39 392 936</b>	<b>28 923 104</b>	<b>16 912 563</b>	<b>45 835 668</b>	<b>25 572 191</b>	<b>20 263 476</b>	<b>79,24</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>35 180 678</b>	<b>39 392 936</b>	<b>28 923 104</b>	<b>16 912 563</b>	<b>45 835 668</b>	<b>25 572 191</b>	<b>20 263 476</b>	<b>79,24</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	<b>70 109 367</b>	<b>71 839 500</b>	<b>8 390 814</b>	<b>14 567 756</b>	<b>22 958 570</b>	<b>34 207 012</b>	<b>(11 248 442)</b>	<b>(32,88)</b>
Transfers recognised - capital	37 832 531	36 139 512	4 523 812	8 484 432	13 008 244	17 777 345	(4 769 102)	(26,83)
Borrowing	11 395 889	11 934 751	1 063 131	1 870 524	2 933 654	4 991 147	(2 057 492)	(41,22)
Internally generated funds	20 247 414	30 335 775	806 978	3 342 463	4 149 441	14 626 158	(10 476 717)	(71,63)
<b>Total sources of capital funds</b>	<b>69 475 834</b>	<b>78 410 038</b>	<b>6 393 921</b>	<b>13 697 419</b>	<b>20 091 339</b>	<b>37 394 650</b>	<b>(17 303 311)</b>	<b>(46,27)</b>

Source: National Treasury Local Government Database

## 2. Consolidated statement of financial position

Description	Budget year 2020/21								
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousand									
<b>ASSETS</b>									
<b>Current assets</b>									
Cash	73 400 851	17 386 411	5 960 842	10 711 100	16 671 942	8 309 284	8 362 658	100,64	17 386 411
Call deposits and investments	19 711 795	24 616 386	24 498 961	1 809 198	26 308 159	10 144 752	16 163 407	159,33	24 616 386
Consumer debtors	36 793 499	43 381 511	(52 815 269)	527 600 644	474 785 375	25 317 961	449 467 414	1 775,29	43 381 511
Other debtors	24 676 532	28 568 097	32 283 136	982 763	33 265 899	22 709 910	10 555 989	46,48	28 568 097
Current portion of long-term receivables	(524 814)	321 723	1 063 254	(469 793)	593 461	287 384	306 077	106,50	321 723
Inventory	5 311 409	5 833 665	5 455 454	381 730	5 837 184	3 528 379	2 308 806	65,44	5 833 665
<b>Total current assets</b>	<b>159 369 273</b>	<b>120 107 793</b>	<b>16 446 377</b>	<b>541 015 644</b>	<b>557 462 021</b>	<b>70 297 669</b>	<b>487 164 351</b>	<b>693,00</b>	<b>120 107 793</b>
<b>Non current assets</b>									
Long-term receivables	(2 967 017)	(1 992 814)	1 486 639	(338 495)	1 148 145	(955 481)	2 103 626	(220,16)	(1 992 814)
Investments	9 270 471	10 581 695	9 590 853	(1 407 045)	8 183 808	2 501 519	5 682 289	227,15	10 581 695
Investment property	21 896 837	22 999 958	16 808 316	(42)	16 808 275	14 562 168	2 246 107	15,42	22 999 958
Investment in Associate	1 092 864	1 119 634	709 700	(275)	709 424	677 282	32 142	4,75	1 119 634
Property, plant and equipment	531 136 059	622 078 791	453 239 758	(66 049 030)	387 190 728	340 834 730	46 355 999	13,60	622 078 791
Biological	33 163	61 501	149 915	6 838	156 753	67 783	88 969	131,26	61 501
Intangible	3 458 117	5 016 828	1 804 043	1 192 900	2 996 943	2 333 929	663 014	28,41	5 016 828
Other non-current assets	2 274 618	4 583 862	2 590 993	249 653	2 840 646	2 248 206	592 441	26,35	4 583 862
<b>Total non current assets</b>	<b>566 195 113</b>	<b>664 449 456</b>	<b>486 380 218</b>	<b>(66 345 496)</b>	<b>420 034 722</b>	<b>362 270 135</b>	<b>57 764 587</b>	<b>15,95</b>	<b>664 449 456</b>
<b>TOTAL ASSETS</b>	<b>725 564 385</b>	<b>784 557 249</b>	<b>502 826 595</b>	<b>474 670 148</b>	<b>977 496 743</b>	<b>432 567 804</b>	<b>544 928 939</b>	<b>125,98</b>	<b>784 557 249</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft	10 813	10 269	19	940	959	5 115	(4 156)	(81,26)	10 269
Borrowing	1 731 688	5 542 661	1 644 907	130 219	1 775 125	2 501 586	(726 461)	(29,04)	5 542 661
Consumer deposits	3 448 576	3 749 624	3 472 218	33 670	3 505 888	1 821 853	1 684 035	92,44	3 749 624
Trade and other payables	76 216 860	96 673 377	(10 947 427)	531 740 458	520 793 031	60 899 340	459 893 691	755,17	96 673 377
Provisions	12 167 646	12 778 160	11 208 429	1 440 238	12 648 667	7 121 070	5 527 597	77,62	12 778 160
<b>Total current liabilities</b>	<b>93 575 583</b>	<b>118 754 092</b>	<b>5 378 146</b>	<b>533 345 524</b>	<b>538 723 670</b>	<b>72 348 964</b>	<b>466 374 706</b>	<b>644,62</b>	<b>118 754 092</b>
<b>Non current liabilities</b>									
Financial liabilities	36 572 049	58 778 825	26 546 585	(905 696)	25 640 889	25 520 120	120 768	0,47	58 778 825
Provisions	25 866 874	32 960 257	18 490 679	201 455	18 692 134	15 270 160	3 421 975	22,41	32 960 257
<b>Total non current liabilities</b>	<b>62 438 922</b>	<b>91 739 083</b>	<b>45 037 264</b>	<b>(704 241)</b>	<b>44 333 023</b>	<b>40 790 280</b>	<b>3 542 743</b>	<b>8,69</b>	<b>91 739 083</b>
<b>TOTAL LIABILITIES</b>	<b>156 014 506</b>	<b>210 493 175</b>	<b>50 415 410</b>	<b>532 641 283</b>	<b>583 056 693</b>	<b>113 139 244</b>	<b>469 917 449</b>	<b>415,34</b>	<b>210 493 175</b>
<b>NET ASSETS</b>	<b>569 549 880</b>	<b>574 064 075</b>	<b>452 411 185</b>	<b>(57 971 135)</b>	<b>394 440 050</b>	<b>319 428 561</b>	<b>75 011 490</b>	<b>23,48</b>	<b>574 064 075</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)	508 121 994	516 271 509	396 664 420	(73 182 861)	323 481 560	284 999 644	38 481 916	0	516 271 509
Reserves	46 432 137	39 970 025	33 728 960	2 242 530	35 971 490	22 832 651	13 138 839	0	39 970 025
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>554 554 131</b>	<b>556 241 534</b>	<b>430 393 381</b>	<b>(70 940 331)</b>	<b>359 453 050</b>	<b>307 832 295</b>	<b>51 620 755</b>	<b>0</b>	<b>556 241 534</b>

Source: National Treasury Local Government Database



Salaries and wages expenditure as at 31 December 2020

R thousand	Budget	Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20		Q2 of 2019/20 to Q2 of 2020/21
	Main appropriation	Actual Expenditure	2nd Q as % of Main app	Actual Expenditure	Total as % of main app	Actual Expenditure	Total as % of main app	
Category A (Metro)	68 817 436	19 550 731	28.4%	35 989 882	52.3%	30 647 333	21.8%	(36.2%)
Category B (Local)	47 182 594	11 171 664	23.7%	22 644 368	48.0%	16 430 382	20.4%	(32.0%)
Category C (District)	10 547 996	2 660 352	25.2%	5 110 090	48.4%	4 326 950	23.2%	(38.5%)
<b>Total</b>	<b>126 548 026</b>	<b>33 382 747</b>	<b>26.4%</b>	<b>63 744 339</b>	<b>50.4%</b>	<b>51 404 665</b>	<b>21.4%</b>	<b>(35.1%)</b>
<b>Per Province</b>								
Eastern Cape	9 772 478	2 381 837	24.4%	4 386 892	44.9%	4 392 350	16.4%	(45.8%)
Free State	6 624 030	1 496 743	22.6%	3 029 966	45.7%	2 741 348	18.9%	(45.4%)
Gauteng	42 223 769	11 943 064	28.3%	22 939 891	54.3%	17 311 273	24.1%	(31.0%)
Kwazulu-Natal	21 706 228	5 888 079	27.1%	12 066 061	55.6%	8 785 588	18.1%	(33.0%)
Limpopo	7 207 435	1 778 968	24.7%	3 406 496	47.3%	2 785 986	20.5%	(36.1%)
Mpumalanga	7 176 706	1 867 582	26.0%	3 274 268	45.6%	2 349 199	18.9%	(20.5%)
North West	5 710 692	1 379 256	24.2%	2 505 787	43.9%	1 939 603	17.0%	(28.9%)
Northern Cape	3 133 791	764 330	24.4%	1 420 288	45.3%	1 238 099	23.0%	(38.3%)
Western Cape	22 992 898	5 882 888	25.6%	10 714 690	46.6%	9 861 221	25.6%	(40.3%)
<b>Total</b>	<b>126 548 026</b>	<b>33 382 747</b>	<b>26.4%</b>	<b>63 744 339</b>	<b>50.4%</b>	<b>51 404 665</b>	<b>21.4%</b>	<b>(35.1%)</b>

Source: National Treasury Local Government Database

## 4. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 31 December 2020

R thousand	Main appropriation			Second Quarter 2020/21				Year to date: 31 December 2020				Second Quarter 2019/20				Q2 of 2019/20 to Q2 of 2020/21
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	2nd Q as % of Main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main app	Operating Revenue	Capital Revenue	Total	Total Rev as % of main app	
Buffalo City	7 507 552	1 660 089	9 167 640	2 264 657	422 189	2 686 846	29.3%	4 309 515	526 302	4 835 817	52.7%	3 613 406	550 248	4 163 654	23.9%	(35.5%)
Cape Town	42 443 103	9 666 369	52 109 472	11 159 022	1 662 314	12 821 336	24.6%	22 498 601	2 772 256	25 270 857	48.5%	22 264 549	1 654 473	22 430 022	23.0%	(42.8%)
City of Ekurhuleni	41 629 459	4 929 978	46 559 437	9 471 926	1 283 408	10 755 334	23.1%	20 583 121	1 855 863	22 438 984	48.2%	19 857 282	1 760 816	21 618 099	23.1%	(50.2%)
eThekweni	40 534 246	4 792 769	45 327 015	9 974 747	751 151	10 725 898	23.7%	20 749 797	1 281 749	22 031 546	48.6%	17 247 071	474 946	17 722 016	14.9%	(39.5%)
City of Johannesburg	69 142 819	5 328 954	74 471 773	17 334 827	1 306 671	18 641 498	25.0%	34 758 245	1 783 047	36 541 292	49.1%	33 415 639	2 532 854	35 948 493	27.4%	(48.1%)
Mangaung	7 412 427	1 136 562	8 548 990	1 496 443	194 912	1 691 355	19.8%	3 567 177	270 476	3 837 653	44.9%	3 537 892	178 861	3 716 753	20.0%	(54.5%)
Nelson Mandela Bay	-	-	-	-	-	-	0%	-	-	-	-	3 434 253	2 383 734	5 817 987	-	(100.0%)
City of Tshwane	37 560 714	4 037 545	41 598 260	9 362 001	712 612	10 074 612	24.2%	18 468 387	1 009 250	19 477 636	46.8%	15 583 994	-	15 583 994	17.6%	(35.4%)
<b>Total</b>	<b>246 230 320</b>	<b>31 552 266</b>	<b>277 782 586</b>	<b>61 063 622</b>	<b>6 333 257</b>	<b>67 396 879</b>	<b>24.3%</b>	<b>124 934 842</b>	<b>9 498 942</b>	<b>134 433 785</b>	<b>48.4%</b>	<b>118 954 085</b>	<b>8 046 934</b>	<b>127 001 019</b>	<b>20.1%</b>	<b>(46.9%)</b>

Source: National Treasury Local Government Database

Metros aggregated expenditure as at 31 December 2020

R thousand	Main appropriation			Second Quarter 2020/21				Year to date: 31 December 2020				Second Quarter 2019/20				Q2 of 2019/20 to Q2 of 2020/21
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	2nd Q as % of Main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main app	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main app	
Buffalo City	7 506 953	1 660 239	9 167 191	1 912 645	422 152	2 334 796	25.5%	3 874 211	526 302	4 400 513	48.0%	3 889 024	550 453	4 439 477	26.4%	(47.4%)
Cape Town	45 118 985	9 681 357	54 800 342	11 015 136	1 076 959	12 092 095	22.1%	20 372 597	2 212 345	22 584 943	41.2%	18 903 575	1 582 250	19 061 825	20.2%	(36.6%)
City of Ekurhuleni	41 755 974	4 929 978	46 685 952	8 707 241	1 283 408	9 990 650	21.4%	19 637 502	1 855 863	21 493 365	46.0%	18 695 504	1 760 816	20 456 321	22.9%	(51.2%)
eThekweni	40 161 811	4 792 769	44 954 580	9 688 868	751 151	10 440 019	23.2%	18 502 737	1 281 749	19 784 486	44.0%	15 462 931	1 225 054	16 687 984	14.9%	(37.4%)
City of Johannesburg	68 998 412	5 328 954	74 327 366	16 611 384	1 306 491	17 917 875	24.1%	33 159 467	1 784 878	34 944 345	47.0%	30 755 471	2 734 640	33 490 111	25.7%	(46.5%)
Mangaung	6 875 325	1 136 562	8 011 887	1 622 332	194 912	1 817 244	22.7%	3 673 780	270 476	3 944 256	49.2%	3 844 737	178 861	4 023 598	19.6%	(54.8%)
Nelson Mandela Bay	-	-	-	-	-	-	0%	-	-	-	-	217 082	3 378 373	3 595 455	-	(100.0%)
City of Tshwane	37 706 660	4 037 545	41 744 205	10 424 623	712 612	11 137 235	26.7%	18 718 826	1 010 986	19 729 812	47.3%	16 563 280	(962 643)	15 600 637	16.8%	(28.6%)
<b>Total</b>	<b>248 124 118</b>	<b>31 567 404</b>	<b>279 691 522</b>	<b>59 982 229</b>	<b>5 747 685</b>	<b>65 729 914</b>	<b>23.5%</b>	<b>117 939 120</b>	<b>8 942 600</b>	<b>126 881 720</b>	<b>45.4%</b>	<b>108 331 603</b>	<b>9 023 804</b>	<b>117 355 407</b>	<b>19.8%</b>	<b>(44.0%)</b>

Source: National Treasury Local Government Database

Quarterly Budget Summary for Metros as at 31 December 2020

Description	Budget year 2020/21						
	Original Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>R thousand</b>							
<b>Financial Performance</b>							
Property rates	50 761 726	13 050 214	12 190 562	25 240 776	25 099 993	140 783	0.56
Service charges	130 182 821	32 177 650	29 877 392	62 055 042	65 288 352	(3 233 310)	(4.95)
Investment revenue	2 104 078	459 363	380 535	839 897	990 740	(150 842)	(15.23)
Transfers and subsidies	34 765 471	11 833 132	11 517 846	23 350 978	20 421 028	2 929 950	14.35
Other own revenue	28 416 224	6 350 861	7 097 288	13 448 149	14 675 888	(1 227 739)	(8.37)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>246 230 320</b>	<b>63 871 220</b>	<b>61 063 622</b>	<b>124 934 842</b>	<b>126 476 001</b>	<b>(1 541 158)</b>	<b>(1.22)</b>
Employee costs	67 873 048	16 254 558	19 282 008	35 536 565	34 993 168	543 397	1.55
Remuneration of councillors	944 388	184 593	268 723	453 316	462 643	(9 327)	(2.02)
Depreciation & asset impairment	16 681 009	3 694 492	3 633 482	7 327 974	8 465 159	(1 137 185)	(13.43)
Finance charges	8 709 649	1 468 827	2 597 561	4 066 389	4 385 944	(319 555)	(7.29)
Materials and bulk purchases	82 451 749	22 945 193	16 985 042	39 930 235	41 292 599	(1 362 364)	(3.30)
Transfers and subsidies	1 901 975	805 280	1 724 916	2 530 197	3 179 393	(649 197)	(20.42)
Other expenditure	69 559 217	12 609 368	15 505 714	28 115 081	30 649 353	(2 534 271)	(8.27)
<b>Total Expenditure</b>	<b>248 121 034</b>	<b>57 962 311</b>	<b>59 997 447</b>	<b>117 959 758</b>	<b>123 428 259</b>	<b>(5 468 501)</b>	<b>(4.43)</b>
<b>Surplus/(Deficit)</b>	<b>(1 890 714)</b>	<b>5 908 910</b>	<b>1 066 175</b>	<b>6 975 085</b>	<b>3 047 742</b>	<b>3 927 343</b>	<b>128.86</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	14 902 325	1 063 787	2 551 439	3 615 225	5 830 325	(2 215 100)	(37.99)
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	768 174	429 434	855 753	1 285 187	510 711	774 476	151.65
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>13 779 785</b>	<b>7 402 131</b>	<b>4 473 367</b>	<b>11 875 498</b>	<b>9 388 779</b>	<b>2 486 719</b>	<b>26.49</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>13 779 785</b>	<b>7 402 131</b>	<b>4 473 367</b>	<b>11 875 498</b>	<b>9 388 779</b>	<b>2 486 719</b>	<b>26.49</b>
<b>Capital expenditure &amp; funds sources</b>							
Capital expenditure	31 567 404	3 194 916	5 747 685	8 942 600	14 005 637	(5 063 037)	(36.15)
Transfers recognised - capital	14 236 831	1 383 799	2 678 152	4 061 951	5 806 721	(1 744 771)	(30.05)
Borrowing	9 533 303	877 095	1 633 240	2 510 336	4 060 406	(1 550 070)	(38.18)
Internally generated funds	7 782 132	904 791	2 021 865	2 926 656	7 801 878	(4 875 222)	(62.49)
<b>Total sources of capital funds</b>	<b>31 552 266</b>	<b>3 165 685</b>	<b>6 333 257</b>	<b>9 498 942</b>	<b>17 669 006</b>	<b>(8 170 063)</b>	<b>(46.24)</b>

Source: National Treasury Local Government Database

## 5. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated revenue as at 31 December 2020

R thousand	Main appropriation			Second Quarter 2020/21				Year to date: 31 December 2020				Second Quarter 2019/20				Q2 of 2019/20 to Q2 of 2020/21
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	2nd Q as % of Main appr	Operating Revenue	Capital Revenue	Total	Total Rev as % of main appr	Operating Revenue	Capital Revenue	Total	Total Rev as % of main appr	
City of Matlosana	3 399 142	162 800	3 561 942	640 044	44 921	684 965	19,2%	1 512 039	63 180	1 575 219	44,2%	1 531 761	51 580	1 583 341	29,9%	(56,7%)
City of Mbombela	3 213 492	410 187	3 623 679	949 647	161 329	1 110 975	30,7%	1 881 458	206 572	2 088 030	57,6%	1 609 736	297 823	1 907 559	26,8%	(41,8%)
Drakenstein	2 431 220	216 972	2 648 193	551 668	41 275	592 943	22,4%	1 133 531	75 634	1 209 165	45,7%	1 096 587	93 509	1 190 096	21,3%	(50,2%)
Emalahleni (MP)	3 428 838	245 771	3 674 609	854 126	55 369	909 494	24,8%	1 745 067	96 284	1 841 351	50,1%	1 580 454	45 634	1 626 088	23,6%	(44,1%)
Emfuleni	6 196 143	333 960	6 530 103	1 225 681	3 181	1 228 863	18,8%	3 052 248	8 759	3 061 007	46,9%	3 253 909	22 802	3 276 712	24,2%	(62,5%)
George	2 334 589	387 975	2 722 564	489 397	45 580	534 977	19,6%	927 643	64 706	992 350	36,4%	838 607	74 013	912 619	17,9%	(41,4%)
Govan Mbeki	2 432 912	169 586	2 602 498	660 397	20 552	680 948	26,2%	1 208 687	36 826	1 245 513	47,9%	959 992	23 625	983 617	20,8%	(30,8%)
J B Marks	1 715 095	149 300	1 864 395	538 901	47 662	586 564	31,5%	1 019 840	85 431	1 105 271	59,3%	887 192	75 564	962 757	26,3%	(39,1%)
Madibeng	2 061 212	281 482	2 342 694	696 613	87 009	783 622	33,4%	1 354 385	122 370	1 476 755	63,0%	1 107 715	32 177	1 139 893	26,7%	(31,3%)
Majhaheng	2 958 462	153 247	3 111 709	749 165	20 705	769 870	24,7%	1 548 944	46 806	1 595 750	51,3%	1 345 391	57 376	1 402 767	22,8%	(45,1%)
Mogale City	3 333 071	199 326	3 532 397	803 764	58 706	862 470	24,4%	1 586 533	86 185	1 672 718	47,4%	965 497	(67 900)	897 597	23,0%	(3,9%)
Msunduzi	5 917 810	580 892	6 498 702	1 531 417	155 478	1 686 895	26,0%	8 088 127	1 316 048	9 404 175	144,7%	1 318 108	561 896	1 880 004	0,2%	(10,3%)
Newcastle	2 093 603	173	2 093 777	599 616	22 012	621 628	29,7%	1 167 027	33 734	1 200 761	57,3%	897 203	46 416	943 619	19,1%	(34,1%)
Polokwane	3 807 023	1 201 499	5 008 522	946 040	199 717	1 145 757	22,9%	1 933 280	331 920	2 265 200	45,2%	1 809 623	467 069	2 276 692	20,1%	(49,7%)
Rustenburg	5 190 749	611 404	5 802 153	1 716 335	78 446	1 794 781	30,9%	2 573 541	129 330	2 702 870	46,6%	2 123 646	188 043	2 311 689	22,2%	(22,4%)
Sol Plaatje	2 212 561	154 456	2 367 017	(372 739)	31 473	(341 266)	-14,4%	1 133 076	46 696	1 179 772	49,8%	1 171 652	68 388	1 240 040	22,3%	(127,5%)
Stellenbosch	1 899 731	375 750	2 275 481	388 895	83 362	472 257	20,8%	882 217	147 011	1 029 228	45,2%	844 819	202 979	1 047 798	20,2%	(54,9%)
Steve Tshwete	1 776 708	682 404	2 459 113	471 725	189 463	661 189	26,9%	961 001	300 439	1 261 439	51,3%	882 477	43 418	925 895	25,8%	(28,6%)
uMhlatuze	3 416 974	671 834	4 088 808	882 171	144 515	1 026 685	25,1%	1 939 028	165 599	2 104 628	51,5%	1 541 835	88 104	1 629 938	15,8%	(37,0%)
<b>Total</b>	<b>59 819 336</b>	<b>6 989 019</b>	<b>66 808 355</b>	<b>14 322 864</b>	<b>1 490 753</b>	<b>15 813 617</b>	<b>23,7%</b>	<b>35 647 672</b>	<b>3 363 530</b>	<b>39 011 202</b>	<b>58,4%</b>	<b>25 766 204</b>	<b>2 372 515</b>	<b>28 138 719</b>	<b>20,4%</b>	<b>(43,8%)</b>

Source: National Treasury Local Government Database

Secondary cities aggregated expenditure as at 31 December 2020

R thousand	Main appropriation			Second Quarter 2020/21				Year to date: 31 December 2020				Second Quarter 2019/20				Q2 of 2019/20 to Q2 of 2020/21
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	2nd Q as % of Main appr	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main appr	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of main appr	
City of Matlosana	3 382 374	162 800	3 545 174	714 929	44 921	759 850	21,4%	1 169 210	63 180	1 232 391	34,8%	1 565 642	51 580	1 617 222	35,7%	(53,0%)
City of Mbombela	3 618 653	410 187	4 028 840	724 230	161 329	885 559	22,0%	1 366 635	206 572	1 573 206	39,0%	1 590 250	297 823	1 888 073	25,4%	(53,1%)
Drakenstein	2 515 184	216 972	2 732 157	724 498	41 275	765 773	28,0%	1 193 705	75 634	1 269 339	46,5%	1 083 104	93 509	1 176 614	22,7%	(34,9%)
Emalahleni (MP)	4 504 262	245 771	4 750 032	659 542	54 315	713 858	15,0%	1 382 482	95 231	1 477 713	31,1%	1 522 681	64 264	1 586 945	20,4%	(55,0%)
Emfuleni	6 066 389	333 960	6 400 349	649 214	3 181	652 395	10,2%	1 734 934	8 759	1 743 693	27,2%	2 413 865	22 802	2 436 668	21,5%	(73,2%)
George	2 379 689	387 975	2 767 664	504 762	45 580	550 342	19,9%	894 152	64 706	958 859	34,6%	886 762	74 049	960 811	20,2%	(42,7%)
Govan Mbeki	2 376 700	325 861	2 702 561	575 437	21 864	597 302	22,1%	918 734	41 981	960 714	35,5%	795 442	13 567	809 009	17,3%	(26,2%)
J B Marks	2 091 965	164 261	2 256 226	276 870	46 275	323 145	14,3%	558 759	94 084	652 844	28,9%	440 340	(315 963)	124 377	14,6%	159,8%
Madibeng	2 462 474	281 482	2 743 957	603 759	87 009	690 768	25,2%	847 723	122 370	970 093	35,4%	635 966	32 177	668 143	15,8%	3,4%
Majhaheng	2 958 364	153 247	3 111 611	677 697	20 705	698 402	22,4%	1 042 057	46 806	1 088 862	35,0%	744 659	57 376	802 035	13,8%	(12,9%)
Mogale City	3 290 122	199 326	3 489 447	701 590	58 706	760 296	21,8%	1 314 343	86 185	1 400 528	40,1%	(573 610)	(11 484)	(585 094)	23,9%	(229,9%)
Msunduzi	5 516 477	580 892	6 097 369	1 239 392	165 345	1 404 737	23,0%	8 199 774	1 611 182	9 810 956	160,9%	1 565 037	934 917	2 499 954	3,2%	(43,8%)
Newcastle	2 397 474	24 322	2 421 796	538 404	22 914	561 317	23,2%	990 251	31 698	1 021 949	42,2%	1 010 985	7 554	1 018 539	23,6%	(44,9%)
Polokwane	3 679 467	1 201 499	4 880 966	764 068	199 717	963 785	19,7%	1 552 871	331 920	1 884 791	38,6%	1 463 983	467 069	1 931 052	19,0%	(50,1%)
Rustenburg	4 326 090	611 404	4 937 495	967 011	78 446	1 045 457	21,2%	1 699 282	129 330	1 828 612	37,0%	1 739 059	188 046	1 927 105	14,6%	(45,7%)
Sol Plaatje	2 193 028	154 456	2 347 484	467 537	31 473	499 009	21,3%	894 817	46 696	941 513	40,1%	830 047	68 388	898 435	22,8%	(44,5%)
Stellenbosch	1 887 463	375 750	2 263 214	370 240	83 362	453 602	20,0%	659 915	147 011	806 927	35,7%	625 799	202 979	828 777	19,0%	(45,3%)
Steve Tshwete	1 906 279	682 404	2 588 683	428 202	189 463	617 666	23,9%	839 651	300 439	1 140 090	44,0%	756 506	166 837	923 343	22,4%	(33,1%)
uMhlatuze	3 485 274	671 834	4 157 108	821 206	144 505	965 712	23,2%	1 588 830	165 590	1 754 420	42,2%	1 575 377	88 104	1 663 481	21,5%	(41,9%)
<b>Total</b>	<b>61 037 730</b>	<b>7 184 403</b>	<b>68 222 133</b>	<b>12 408 588</b>	<b>1 500 384</b>	<b>13 908 973</b>	<b>20,4%</b>	<b>28 848 126</b>	<b>3 669 372</b>	<b>32 517 499</b>	<b>47,7%</b>	<b>20 671 893</b>	<b>2 503 595</b>	<b>23 175 488</b>	<b>19,2%</b>	<b>(40,0%)</b>

Source: National Treasury Local Government Database



Quarterly Budget Summary for Secondary cities as at 31 December 2020

Description	Budget year 2020/21						
	Original Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
<b>R thousands</b>							
<b>Financial Performance</b>							
Property rates	9 763 107	3 709 505	2 260 524	5 970 030	5 479 768	490 262	8.95
Service charges	33 953 940	12 021 269	6 927 624	18 948 893	17 037 910	1 910 983	11.22
Investment revenue	363 736	53 652	41 104	94 756	168 206	(73 451)	(43.67)
Transfers and subsidies	10 618 157	4 255 856	4 087 465	8 343 321	5 993 787	2 349 533	39.20
Other own revenue	5 120 396	1 284 527	1 006 146	2 290 673	2 438 505	(147 833)	(6.06)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>59 819 336</b>	<b>21 324 808</b>	<b>14 322 864</b>	<b>35 647 672</b>	<b>31 118 178</b>	<b>4 529 495</b>	<b>14.56</b>
Employee costs	15 719 583	4 410 376	3 811 996	8 222 372	7 756 647	465 725	6.00
Remuneration of councillors	719 303	198 816	165 520	364 336	358 833	5 503	1.53
Depreciation & asset impairment	6 057 320	879 768	923 214	1 802 982	2 918 397	(1 115 415)	(38.22)
Finance charges	1 541 588	143 934	238 907	382 841	631 766	(248 925)	(39.40)
Materials and bulk purchases	21 076 643	7 774 208	4 492 034	12 266 242	10 204 684	2 061 559	20.20
Transfers and subsidies	178 565	71 717	39 759	111 476	101 172	10 304	10.18
Other expenditure	15 744 727	2 960 720	2 737 156	5 697 876	7 398 982	(1 701 106)	(22.99)
<b>Total Expenditure</b>	<b>61 037 730</b>	<b>16 439 538</b>	<b>12 408 588</b>	<b>28 848 126</b>	<b>29 370 481</b>	<b>(522 355)</b>	<b>(1.78)</b>
<b>Surplus/(Deficit)</b>	<b>(1 218 393)</b>	<b>4 885 270</b>	<b>1 914 276</b>	<b>6 799 546</b>	<b>1 747 696</b>	<b>5 051 849</b>	<b>289.06</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4 458 045	834 232	1 078 085	1 912 317	2 234 890	(322 573)	(14.43)
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)	108 192	92 965	74 145	167 110	63 036	104 074	165.10
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3 347 843</b>	<b>5 812 467</b>	<b>3 066 505</b>	<b>8 878 973</b>	<b>4 045 622</b>	<b>4 833 351</b>	<b>119.47</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>3 347 843</b>	<b>5 812 467</b>	<b>3 066 505</b>	<b>8 878 973</b>	<b>4 045 622</b>	<b>4 833 351</b>	<b>119.47</b>
<b>Capital expenditure &amp; funds sources</b>							
Capital expenditure	7 184 403	2 168 988	1 500 384	3 669 372	3 947 526	(278 154)	(7.05)
Transfers recognised - capital	4 459 828	1 592 377	1 033 808	2 626 185	2 306 710	319 474	13.85
Borrowing	1 121 943	137 077	137 690	274 767	570 499	(295 732)	(51.84)
Internally generated funds	1 407 248	143 323	319 255	462 578	960 937	(498 359)	(51.86)
<b>Total sources of capital funds</b>	<b>6 989 019</b>	<b>1 872 777</b>	<b>1 490 753</b>	<b>3 363 530</b>	<b>3 838 146</b>	<b>(474 616)</b>	<b>(12.37)</b>

Source: National Treasury Local Government Database

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

### Metros aggregated budgets and revenue per function as at 31 December 2020

R thousand	Budget		Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20	
	Main appr	Adjusted Budget	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Rev as % of main appr	Actual Revenue	Total Rev as % of main appr
<b>Water management</b>								
Buffalo City	809 410	809 410	447 929	55,3%	753 957	93,1%	386 168	25,3%
Cape Town	4 379 747	4 394 199	1 142 225	26,1%	2 365 798	54,0%	2 201 538	25,0%
City of Ekurhuleni	7 885 578	8 134 611	2 042 047	25,9%	3 948 779	50,1%	3 665 408	25,6%
eThekwini	6 841 458	6 841 458	1 120 847	16,4%	2 864 292	41,9%	2 280 676	12,9%
City of Johannesburg	-	-	-	-	-	-	-	-
Mangaung	1 412 165	1 450 023	344 155	24,4%	687 277	48,7%	607 567	17,5%
Nelson Mandela Bay	-	-	-	-	-	-	164 249	-
City of Tshwane	5 103 449	5 103 449	1 180 727	23,1%	2 190 125	42,9%	2 549 789	21,4%
<b>Total</b>	<b>26 431 807</b>	<b>26 733 149</b>	<b>6 277 929</b>	<b>23,8%</b>	<b>12 810 227</b>	<b>48,5%</b>	<b>11 855 395</b>	<b>15,7%</b>

R thousand	Budget		Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20	
	Main appr	Adjusted Budget	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Exp as % of main appr	Actual Expenditure	Total Exp as % of main appr
<b>Water management</b>								
Buffalo City	695 248	699 941	137 072	19,7%	330 184	47,5%	275 317	22,8%
Cape Town	3 570 275	3 547 272	864 734	24,2%	1 574 125	44,1%	1 609 632	23,7%
City of Ekurhuleni	7 299 759	7 407 130	1 419 676	19,4%	2 941 145	40,3%	3 002 001	23,2%
eThekwini	6 082 701	6 074 838	1 539 438	25,3%	2 485 860	40,9%	2 354 656	19,5%
City of Johannesburg	7 641 941	7 641 941	2 009 099	26,3%	3 724 060	48,7%	3 601 760	27,8%
Mangaung	1 392 848	1 414 394	460 117	33,0%	994 841	71,4%	969 086	34,0%
Nelson Mandela Bay	-	-	-	-	-	-	430 910	-
City of Tshwane	4 206 096	4 206 096	1 078 966	25,7%	1 863 544	44,3%	1 983 468	27,7%
<b>Total</b>	<b>30 888 868</b>	<b>30 991 612</b>	<b>7 509 102</b>	<b>24,3%</b>	<b>13 913 759</b>	<b>45,0%</b>	<b>14 226 831</b>	<b>23,9%</b>

Source: National Treasury Local Government Database

### Metros aggregated budgets and revenue per function as at 31 December 2020

R thousand	Budget		Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20	
	Main appr	Adjusted Budget	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Rev as % of main appr	Actual Revenue	Total Rev as % of main appr
<b>Energy sources</b>								
Buffalo City	2 247 390	2 247 390	550 879	24,5%	966 980	43,0%	997 927	21,6%
Cape Town	14 075 084	14 075 084	3 339 451	23,7%	7 305 973	51,9%	7 626 011	25,7%
City of Ekurhuleni	17 474 877	17 565 037	3 571 690	20,4%	8 651 672	49,5%	8 817 995	22,9%
eThekwini	14 100 024	14 100 024	3 434 345	24,4%	7 027 888	49,8%	6 026 999	13,1%
City of Johannesburg	17 123 879	17 025 502	3 860 155	22,5%	8 490 708	49,6%	8 259 922	22,6%
Mangaung	2 765 605	2 765 605	624 801	22,6%	1 497 066	54,1%	1 481 504	22,5%
Nelson Mandela Bay	-	-	-	-	-	-	168 794	-
City of Tshwane	14 254 370	14 254 370	3 447 411	24,2%	6 667 120	46,8%	5 587 391	23,0%
<b>Total</b>	<b>82 041 229</b>	<b>82 033 012</b>	<b>18 828 733</b>	<b>23,0%</b>	<b>40 607 407</b>	<b>49,5%</b>	<b>38 966 545</b>	<b>18,4%</b>

R thousand	Budget		Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20	
	Main appr	Adjusted Budget	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Exp as % of main appr	Actual Expenditure	Total Exp as % of main appr
<b>Energy sources</b>								
Buffalo City	2 400 027	2 401 160	530 264	22,1%	1 233 150	51,4%	1 213 577	22,9%
Cape Town	11 992 018	12 030 416	2 745 448	22,9%	5 656 466	47,2%	5 468 895	22,3%
City of Ekurhuleni	16 092 043	16 036 246	2 475 670	15,4%	8 034 817	49,9%	7 871 888	22,4%
eThekwini	13 338 143	13 328 853	3 138 090	23,5%	6 983 268	52,4%	5 860 912	14,9%
City of Johannesburg	15 583 057	15 582 057	3 233 965	20,8%	8 349 688	53,6%	7 878 141	19,3%
Mangaung	2 446 764	2 446 764	464 973	19,0%	1 290 714	52,8%	1 270 532	11,3%
Nelson Mandela Bay	-	-	-	-	-	-	106 765	-
City of Tshwane	12 429 921	12 429 921	2 923 115	23,5%	6 088 544	49,0%	6 605 783	22,2%
<b>Total</b>	<b>74 281 972</b>	<b>74 255 415</b>	<b>15 511 524</b>	<b>20,9%</b>	<b>37 636 646</b>	<b>50,7%</b>	<b>36 276 494</b>	<b>18,7%</b>

Source: National Treasury Local Government Database

Metros aggregated budgets and revenue per function as at 31 December 2020

R thousand	Budget		Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20	
	Main appr	Adjusted Budget	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Rev as % of main appr	Actual Revenue	Total Rev as % of main appr
<b>Waste water management</b>								
Buffalo City	534 537	534 537	184 548	34,5%	343 458	64,3%	300 983	33,8%
Cape Town	1 673 960	1 873 960	447 411	26,7%	845 630	50,5%	749 256	24,2%
City of Ekurhuleni	3 070 250	3 070 250	380 074	12,4%	935 316	30,5%	925 693	16,9%
eThekwini	1 675 224	1 675 224	177 140	10,6%	528 917	31,6%	480 216	8,1%
City of Johannesburg	-	-	-	-	-	-	-	-
Mangaung	484 350	500 949	89 613	18,5%	234 300	48,4%	230 029	19,8%
Nelson Mandela Bay	-	-	-	-	-	-	102 431	-
City of Tshwane	1 366 170	1 366 170	414 988	30,4%	680 709	49,8%	548 545	17,9%
<b>Total</b>	<b>8 804 492</b>	<b>9 021 090</b>	<b>1 693 773</b>	<b>19,2%</b>	<b>3 568 331</b>	<b>40,5%</b>	<b>3 337 153</b>	<b>10,8%</b>

R thousand	Budget		Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20	
	Main appr	Adjusted Budget	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Exp as % of main appr	Actual Expenditure	Total Exp as % of main appr
<b>Waste water management</b>								
Buffalo City	444 158	456 395	118 506	26,7%	195 701	44,1%	166 873	25,9%
Cape Town	2 530 258	2 546 239	639 328	25,3%	1 102 454	43,6%	877 463	25,1%
City of Ekurhuleni	1 161 903	1 157 718	198 911	17,1%	464 461	40,0%	505 120	26,1%
eThekwini	1 803 781	1 789 876	462 369	25,6%	847 964	47,0%	644 229	18,1%
City of Johannesburg	584 348	584 348	216 496	37,0%	376 620	64,5%	331 993	4,3%
Mangaung	298 208	311 173	92 857	31,1%	165 536	55,5%	207 120	32,9%
Nelson Mandela Bay	-	-	-	-	-	-	51 135	-
City of Tshwane	945 670	945 670	243 098	25,7%	434 157	45,9%	346 846	23,3%
<b>Total</b>	<b>7 768 325</b>	<b>7 791 419</b>	<b>1 971 565</b>	<b>25,4%</b>	<b>3 586 894</b>	<b>46,2%</b>	<b>3 130 779</b>	<b>15,0%</b>

Source: National Treasury Local Government Database

Metros aggregated budgets and revenue per function as at 31 December 2020

R thousand	Budget		Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20	
	Main appr	Adjusted Budget	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Rev as % of main appr	Actual Revenue	Total Rev as % of main appr
<b>Waste management</b>								
Buffalo City	487 582	487 582	152 684	31,3%	313 589	64,3%	240 375	25,3%
Cape Town	1 771 133	1 771 133	426 937	24,1%	949 907	53,6%	976 591	27,4%
City of Ekurhuleni	2 211 970	2 299 184	633 290	28,6%	1 272 151	57,5%	1 139 660	25,3%
eThekwini	1 246 460	1 246 460	181 289	14,5%	539 020	43,2%	493 032	11,3%
City of Johannesburg	2 923 079	2 923 079	739 377	25,3%	1 480 181	50,6%	1 327 755	34,3%
Mangaung	382 948	413 765	70 008	18,3%	190 307	49,7%	132 135	14,3%
Nelson Mandela Bay	-	-	-	-	-	-	37 167	-
City of Tshwane	1 830 772	1 830 772	363 249	19,8%	751 867	41,1%	689 593	10,9%
<b>Total</b>	<b>10 853 943</b>	<b>10 971 974</b>	<b>2 566 835</b>	<b>23,6%</b>	<b>5 497 021</b>	<b>50,6%</b>	<b>5 036 308</b>	<b>20,6%</b>

R thousand	Budget		Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20	
	Main appr	Adjusted Budget	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Exp as % of main appr	Actual Expenditure	Total Exp as % of main appr
<b>Waste management</b>								
Buffalo City	381 229	384 273	105 742	27,7%	202 998	53,2%	202 771	31,5%
Cape Town	2 489 084	2 489 084	663 577	26,7%	1 141 950	45,9%	927 204	24,4%
City of Ekurhuleni	1 343 729	1 349 742	340 843	25,4%	562 892	41,9%	581 854	24,5%
eThekwini	1 336 164	1 320 582	312 693	23,4%	592 144	44,3%	462 105	15,0%
City of Johannesburg	2 422 068	2 422 068	622 129	25,7%	1 203 080	49,7%	884 862	16,0%
Mangaung	229 280	228 080	65 076	28,4%	144 591	63,1%	145 450	27,1%
Nelson Mandela Bay	-	-	-	-	-	-	41 195	-
City of Tshwane	1 670 420	1 670 420	352 508	21,1%	678 103	40,6%	525 035	21,9%
<b>Total</b>	<b>9 871 974</b>	<b>9 864 249</b>	<b>2 462 568</b>	<b>24,9%</b>	<b>4 525 759</b>	<b>45,8%</b>	<b>3 770 476</b>	<b>20,0%</b>

Source: National Treasury Local Government Database

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

Secondary cities aggregated budgets and revenue per function as at 31 December 2020

R thousand	Budget		Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20	
	Main appropriation	Adjusted Budget	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Rev as % of main appr	Actual Revenue	Total Rev as % of main appr
<b>Water management</b>								
City of Matlosana	816 265	816 265	221 483	27,1%	411 228	50,4%	379 396	33,7%
City of Mbombela	481 132	481 132	386 829	80,4%	414 964	86,2%	54 744	23,9%
Drakenstein	188 367	190 290	39 230	20,8%	85 322	45,3%	80 119	19,2%
Emalahleni (MP)	572 543	572 543	111 407	19,5%	212 765	37,2%	234 399	26,7%
Emfuleni	838 015	838 015	233 617	27,9%	467 085	55,7%	578 967	24,5%
George	179 876	179 876	38 576	21,4%	79 503	44,2%	84 515	27,1%
Gov an Mbeki	631 262	631 262	89 466	14,2%	247 063	39,1%	224 566	27,0%
J B Marks	110 340	110 340	42 935	38,9%	73 264	66,4%	57 394	25,0%
Madibeng	209 337	209 337	67 968	32,5%	118 584	56,6%	97 732	30,2%
Matjhabeng	507 041	507 041	125 413	24,7%	247 531	48,8%	246 508	29,5%
Mogale City	490 962	398 641	119 995	24,4%	225 392	45,9%	171 878	33,8%
Msunduzi	1 009 109	1 009 109	311 142	30,8%	1 548 568	153,5%	221 118	0,4%
New castle	272 240	272 240	84 493	31,0%	168 194	61,8%	120 661	16,9%
Polokwane	296 691	296 691	52 163	17,6%	104 599	35,3%	212 719	44,8%
Rustenburg	941 132	969 340	489 974	52,1%	605 978	64,4%	432 109	29,1%
Sol Plaafe	311 226	311 226	(776 428)	(249,5%)	160 430	51,5%	152 901	27,3%
Stellenbosch	188 304	189 869	35 604	18,9%	75 178	39,9%	87 447	21,1%
Steve Tshwete	159 982	159 982	37 919	23,7%	80 482	50,3%	78 846	33,7%
uMhlabuze	557 225	580 191	210 831	37,8%	411 785	73,9%	272 764	13,7%
<b>Total</b>	<b>8 761 050</b>	<b>8 723 391</b>	<b>1 922 617</b>	<b>21,9%</b>	<b>5 737 915</b>	<b>65,5%</b>	<b>3 788 782</b>	<b>24,0%</b>

R thousand	Budget		Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20	
	Main appropriation	Adjusted Budget	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Exp as % of main appr	Actual Expenditure	Total Exp as % of main appr
<b>Water management</b>								
City of Matlosana	756 451	736 921	125 525	16,6%	187 811	24,8%	336 761	38,1%
City of Mbombela	355 500	355 500	89 728	25,2%	137 701	38,7%	173 209	33,2%
Drakenstein	112 335	112 335	41 634	37,1%	56 279	50,1%	46 719	22,9%
Emalahleni (MP)	320 084	307 953	80 670	25,2%	137 306	42,9%	130 853	22,7%
Emfuleni	1 239 134	1 464 245	106 145	8,6%	295 632	23,9%	382 993	15,3%
George	134 396	134 396	32 097	23,9%	58 040	43,2%	52 326	24,0%
Gov an Mbeki	402 386	402 386	100 261	24,9%	193 460	48,1%	168 610	26,0%
J B Marks	106 871	106 881	2 066	1,9%	3 983	3,7%	13 531	7,2%
Madibeng	220 490	220 490	93 087	42,2%	113 513	51,5%	81 901	27,9%
Matjhabeng	816 718	778 403	110 192	13,5%	138 154	16,9%	73 173	7,7%
Mogale City	559 814	513 772	113 454	20,3%	232 851	41,6%	149 676	33,4%
Msunduzi	864 254	864 154	234 661	27,2%	1 672 629	193,5%	292 335	10,5%
New castle	495 718	468 124	56 845	11,5%	134 626	27,2%	176 349	18,7%
Polokwane	488 596	511 596	110 781	22,7%	226 111	46,3%	177 463	22,9%
Rustenburg	843 840	867 048	106 871	12,7%	208 247	24,7%	255 683	10,8%
Sol Plaafe	278 498	171 498	42 098	15,1%	77 073	27,7%	106 600	27,3%
Stellenbosch	148 325	144 888	28 323	19,1%	39 173	26,4%	44 748	21,1%
Steve Tshwete	110 697	110 697	24 500	22,1%	43 054	38,9%	44 468	23,0%
uMhlabuze	459 278	470 598	122 535	26,7%	215 122	46,8%	252 187	29,7%
<b>Total</b>	<b>8 713 385</b>	<b>8 741 884</b>	<b>1 621 472</b>	<b>18,6%</b>	<b>4 170 766</b>	<b>47,9%</b>	<b>2 959 587</b>	<b>20,5%</b>

Source: National Treasury Local Government Database

## Secondary cities aggregated budgets and revenue per function as at 31 December 2020

R thousand	Budget		Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20	
	Main appropriation	Adjusted Budget	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Rev as % of main appr	Actual Revenue	Total Rev as % of main appr
<b>Energy sources</b>								
City of Matlosana	1 045 191	1 045 191	184 864	17,7%	431 993	41,3%	437 327	23,6%
City of Mbombela	1 334 312	1 334 312	280 051	21,0%	576 696	43,2%	559 822	24,1%
Drakenstein	1 308 521	1 315 917	285 377	21,8%	601 416	46,0%	614 281	23,4%
Emalahleni (MP)	1 291 282	1 291 282	225 617	17,5%	497 757	38,5%	452 833	19,7%
Emfuleni	2 699 207	2 698 807	603 775	22,4%	1 429 415	53,0%	1 328 825	26,4%
George	803 991	803 991	179 381	22,3%	357 159	44,4%	347 432	24,0%
Gov an Mbeki	656 447	656 447	116 833	17,8%	226 711	34,5%	251 953	22,3%
J B Marks	818 523	818 523	264 317	32,3%	479 211	58,5%	431 152	22,7%
Madibeng	485 038	485 038	175 122	36,1%	299 838	61,8%	233 004	26,0%
Majhabeng	789 210	789 210	157 475	20,0%	357 241	45,3%	356 167	20,6%
Mogale City	1 232 508	1 112 558	282 014	22,9%	574 791	46,6%	401 493	23,0%
Msunduzi	2 634 266	2 634 266	573 400	21,8%	3 210 514	121,9%	648 160	(0,5%)
New castle	698 157	698 157	184 320	26,4%	396 462	56,8%	352 458	16,4%
Polokwane	1 234 594	1 234 594	259 880	21,0%	513 902	41,6%	501 674	22,2%
Rustenburg	2 435 325	2 484 825	640 614	26,3%	1 063 506	43,7%	918 047	23,6%
Sol Plaatje	781 232	781 232	133 216	17,1%	336 557	43,1%	357 900	19,6%
Stellenbosch	741 048	744 264	129 380	17,5%	314 795	42,5%	337 709	21,9%
Stev e Tshwete	707 460	707 460	155 681	22,0%	354 831	50,2%	335 945	23,7%
uMhlathuze	1 677 702	1 679 015	352 047	21,0%	850 113	50,7%	773 002	19,8%
<b>Total</b>	<b>23 374 014</b>	<b>23 315 089</b>	<b>5 183 364</b>	<b>22,2%</b>	<b>12 872 908</b>	<b>55,1%</b>	<b>9 639 185</b>	<b>20,0%</b>
R thousand	Budget		Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20	
	Main appropriation	Adjusted Budget	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Exp as % of main appr	Actual Expenditure	Total Exp as % of main appr
<b>Energy sources</b>								
City of Matlosana	1 182 974	1 146 334	220 532	18,6%	408 802	34,6%	523 310	41,5%
City of Mbombela	1 340 909	1 340 909	227 325	17,0%	507 887	37,9%	490 780	23,8%
Drakenstein	1 069 659	1 069 613	264 782	24,8%	533 867	49,9%	467 896	22,5%
Emalahleni (MP)	1 805 883	1 782 773	294 028	16,3%	696 651	38,6%	821 614	22,3%
Emfuleni	2 237 607	2 244 882	196 607	8,8%	773 871	34,6%	1 099 756	31,1%
George	675 043	675 043	150 499	22,3%	299 419	44,4%	284 305	22,0%
Gov an Mbeki	724 844	724 844	173 149	23,9%	350 478	48,4%	410 645	21,6%
J B Marks	689 176	689 156	129 572	18,8%	321 488	46,6%	281 859	20,7%
Madibeng	541 084	541 284	233 770	43,2%	326 343	60,3%	182 659	25,3%
Majhabeng	642 705	642 705	94 287	14,7%	112 667	17,5%	91 202	7,1%
Mogale City	1 083 046	1 061 255	218 814	20,2%	435 717	40,2%	390 523	22,4%
Msunduzi	2 249 522	2 252 934	424 028	18,8%	3 268 650	145,3%	774 472	2,3%
New castle	680 599	671 919	119 698	17,6%	251 755	37,0%	262 238	23,5%
Polokwane	1 020 858	1 000 858	204 728	20,1%	486 755	47,7%	473 695	21,1%
Rustenburg	1 471 428	1 520 928	539 705	36,7%	846 530	57,5%	871 271	21,8%
Sol Plaatje	762 833	762 833	165 299	21,7%	338 057	44,3%	240 012	25,7%
Stellenbosch	537 272	555 214	110 537	20,6%	220 647	41,1%	228 268	24,4%
Stev e Tshwete	714 654	714 654	160 811	22,5%	329 665	46,1%	291 180	21,6%
uMhlathuze	1 281 244	1 309 517	305 468	23,8%	665 257	51,9%	665 773	24,3%
<b>Total</b>	<b>20 711 340</b>	<b>20 707 655</b>	<b>4 233 639</b>	<b>20,4%</b>	<b>11 174 507</b>	<b>54,0%</b>	<b>8 851 460</b>	<b>21,8%</b>

Source: National Treasury Local Government Database

**Table 5c. Secondary cities aggregated budgets and revenue per function as at 31 December 2020**

R thousand	Budget		Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20	
	Main appropriation	Adjusted Budget	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Rev as % of main appr	Actual Revenue	Total Rev as % of main appr
<b>Waste water management</b>								
City of Matlosana	125 874	125 874	30 462	24,2%	61 247	48,7%	58 641	26,1%
City of Mbombela	191 511	191 511	119 007	62,1%	124 870	65,2%	11 859	25,3%
Drakenstein	148 017	150 684	32 116	21,7%	70 929	47,9%	67 017	20,8%
Emalahleni (MP)	184 068	184 068	36 081	19,6%	69 183	37,6%	77 814	28,2%
Emfuleni	354 842	354 842	81 828	23,1%	161 505	45,5%	174 047	25,7%
George	163 076	163 076	31 017	19,0%	83 932	51,5%	87 972	28,6%
Govan Mbeki	163 538	163 538	31 208	19,1%	64 553	39,5%	60 251	26,5%
J B Marks	67 745	67 745	22 481	33,2%	45 649	67,4%	41 178	27,4%
Madibeng	68 819	68 819	24 017	34,9%	40 518	58,9%	32 575	30,4%
Matjhabeng	194 671	194 671	50 675	26,0%	100 676	51,7%	102 404	27,5%
Mogale City	315 363	294 886	79 394	25,2%	160 632	50,9%	213 795	32,4%
Msunduzi	193 068	193 068	56 379	29,2%	324 856	168,3%	53 410	0,2%
Newcastle	227 307	246 307	79 846	35,1%	158 318	69,6%	98 161	12,7%
Polokwane	126 898	126 898	26 384	20,8%	55 411	43,7%	48 371	15,2%
Rustenburg	464 231	474 231	115 622	24,9%	154 808	33,3%	114 068	18,3%
Sol Plaatje	82 175	82 175	21 831	26,6%	44 054	53,6%	43 118	26,2%
Stellenbosch	150 123	153 576	33 856	22,6%	74 038	49,3%	65 427	20,5%
Steve Tshwete	105 429	105 429	30 565	29,0%	61 789	58,6%	55 591	27,9%
uMhlathuze	284 226	312 442	106 798	37,6%	209 457	73,7%	115 239	9,8%
<b>Total</b>	<b>3 610 980</b>	<b>3 653 840</b>	<b>1 009 569</b>	<b>28,0%</b>	<b>2 066 426</b>	<b>57,2%</b>	<b>1 520 938</b>	<b>21,2%</b>
R thousand	Budget		Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20	
	Main appropriation	Adjusted Budget	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Exp as % of main appr	Actual Expenditure	Total Exp as % of main appr
<b>Waste water management</b>								
City of Matlosana	170 257	169 907	49 971	29,4%	67 599	39,7%	99 352	47,5%
City of Mbombela	117 480	117 480	22 365	19,0%	31 065	26,4%	15 230	5,5%
Drakenstein	129 446	129 423	51 622	39,9%	64 639	49,9%	59 767	28,1%
Emalahleni (MP)	231 740	216 017	26 563	11,5%	53 085	22,9%	53 288	12,0%
Emfuleni	361 287	310 256	23 274	6,4%	47 026	13,0%	101 850	13,6%
George	197 867	197 757	53 827	27,2%	93 195	47,1%	84 154	22,8%
Govan Mbeki	140 166	140 166	36 437	26,0%	42 862	30,6%	17 032	4,3%
J B Marks	84 562	84 562	7 771	9,2%	10 427	12,3%	12 187	5,9%
Madibeng	47 098	47 098	14 557	30,9%	20 704	44,0%	23 888	34,8%
Matjhabeng	198 168	228 857	121 646	61,4%	180 620	91,1%	99 715	47,6%
Mogale City	88 916	84 594	25 654	28,9%	37 412	42,1%	(529 747)	101,3%
Msunduzi	165 111	165 001	59 048	35,8%	348 372	211,0%	68 673	4,2%
Newcastle	52 929	56 891	20 693	39,1%	26 429	49,9%	15 866	22,4%
Polokwane	50 741	50 741	18 950	37,3%	34 915	68,8%	29 340	20,0%
Rustenburg	305 872	305 872	21 551	7,0%	31 058	10,2%	33 120	4,9%
Sol Plaatje	79 014	83 114	18 708	23,7%	30 651	38,8%	26 968	16,8%
Stellenbosch	145 692	144 074	30 332	20,8%	47 771	32,8%	39 583	17,2%
Steve Tshwete	99 686	99 686	21 982	22,1%	41 035	41,2%	38 666	22,9%
uMhlathuze	274 179	296 335	53 912	19,7%	100 724	36,7%	114 327	28,3%
<b>Total</b>	<b>2 940 212</b>	<b>2 927 832</b>	<b>678 864</b>	<b>23,1%</b>	<b>1 309 589</b>	<b>44,5%</b>	<b>403 257</b>	<b>19,8%</b>

Source: National Treasury Local Government Database



## Secondary cities aggregated budgets and revenue per function as at 31 December 2020

R thousand	Budget		Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20	
	Main appropriation	Adjusted Budget	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Rev as % of main appr	Actual Revenue	Total Rev as % of main appr
<b>Waste management</b>								
City of Matlosana	217 378	217 378	58 464	26,9%	111 157	51,1%	107 866	37,0%
City of Mbombela	277 758	277 758	174 190	62,7%	208 784	75,2%	65 007	25,3%
Drakenstein	184 159	190 623	37 496	20,4%	83 167	45,2%	82 080	18,6%
Emalahleni (MP)	154 044	154 044	30 282	19,7%	60 609	39,3%	64 332	23,8%
Empuleni	170 058	170 058	43 540	25,6%	87 152	51,2%	83 320	24,0%
George	136 779	137 981	25 788	18,9%	71 775	52,5%	77 433	29,0%
Gov an Mbeki	169 552	169 552	32 403	19,1%	64 642	38,1%	62 119	25,1%
J B Marks	44 768	44 768	19 122	42,7%	38 373	85,7%	36 304	26,2%
Madibeng	69 838	69 838	17 334	24,8%	34 093	48,8%	33 812	28,7%
Majhabeng	135 367	135 367	31 139	23,0%	62 007	45,8%	63 735	27,1%
Mogale City	272 254	248 283	84 566	31,1%	170 443	62,6%	81 662	30,9%
Msunduzi	166 919	166 919	38 486	23,1%	210 071	125,9%	31 772	0,5%
Newcastle	135 295	135 295	40 481	29,9%	82 656	61,1%	55 096	11,8%
Polokwane	122 020	122 020	30 598	25,1%	63 666	52,2%	55 127	20,5%
Rustenburg	247 004	257 004	141 978	57,5%	181 194	73,4%	105 972	28,7%
Sol Plaatje	66 004	66 004	16 240	24,6%	32 728	49,6%	32 622	24,3%
Stellenbosch	108 265	111 497	28 307	26,1%	66 785	61,7%	55 439	23,4%
Steve Tshwete	118 493	118 493	34 154	28,8%	70 045	59,1%	64 541	27,7%
uMhlathuze	199 543	212 667	62 487	31,3%	123 760	62,0%	77 396	12,7%
<b>Total</b>	<b>2 995 498</b>	<b>3 005 549</b>	<b>947 055</b>	<b>31,6%</b>	<b>1 823 107</b>	<b>60,9%</b>	<b>1 235 635</b>	<b>23,3%</b>
R thousand	Budget		Second Quarter 2020/21		Year to date: 31 December 2020		Second Quarter 2019/20	
	Main appropriation	Adjusted Budget	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Exp as % of main appr	Actual Expenditure	Total Exp as % of main appr
<b>Waste management</b>								
City of Matlosana	167 789	152 694	40 826	24,3%	74 981	44,7%	117 519	50,0%
City of Mbombela	328 328	328 328	66 529	20,3%	117 648	35,8%	153 726	32,8%
Drakenstein	98 464	97 912	26 415	26,8%	40 924	41,6%	36 659	26,8%
Emalahleni (MP)	153 738	122 172	32 196	20,9%	61 884	40,3%	61 406	21,7%
Empuleni	225 778	218 029	31 918	14,1%	53 582	23,7%	56 362	14,0%
George	95 009	96 120	21 161	22,3%	37 404	39,4%	36 520	22,4%
Gov an Mbeki	98 629	97 829	23 659	24,0%	28 945	29,3%	5 086	2,5%
J B Marks	47 584	47 539	5 542	11,6%	8 637	18,1%	11 065	13,4%
Madibeng	79 968	80 168	24 264	30,3%	34 738	43,4%	30 993	31,8%
Majhabeng	143 537	145 507	43 618	30,4%	78 237	54,5%	50 362	26,9%
Mogale City	135 677	79 912	31 065	22,9%	55 824	41,1%	(100 716)	30,1%
Msunduzi	134 249	134 793	25 999	19,4%	187 848	139,9%	24 585	0,6%
Newcastle	51 196	51 196	7 073	13,8%	14 280	27,9%	31 202	16,3%
Polokwane	113 682	113 682	37 774	33,2%	66 184	58,2%	54 011	23,4%
Rustenburg	278 773	288 773	45 604	16,4%	95 121	34,1%	106 956	17,9%
Sol Plaatje	66 904	66 904	13 366	20,0%	24 678	36,9%	27 152	22,3%
Stellenbosch	105 013	114 709	22 334	21,3%	35 398	33,7%	32 165	21,7%
Steve Tshwete	129 923	129 992	29 162	22,4%	56 715	43,7%	51 426	26,6%
uMhlathuze	118 317	120 938	28 909	24,4%	53 526	45,2%	44 806	18,9%
<b>Total</b>	<b>2 572 559</b>	<b>2 487 196</b>	<b>557 414</b>	<b>21,7%</b>	<b>1 126 554</b>	<b>43,8%</b>	<b>831 282</b>	<b>22,6%</b>

Source: National Treasury Local Government Database

## 8. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 31 December 2020

R thousand	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>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4 751 230	1.3%	2 565 838	0.7%	2 496 580	0.7%	57 173 810	15.4%	66 987 459	29.1%	16 797 197	25.1%	9 440 862	14.1%
Trade and Other Receivables from Exchange Transactions - Electricity	6 427 452	3.9%	1 919 572	1.2%	1 550 699	0.9%	17 294 439	10.5%	27 192 162	11.8%	4 614 095	17.0%	4 109 573	15.1%
Receivables from Non-exchange Transactions - Property Rates	6 117 490	2.2%	1 791 411	0.6%	1 681 115	0.6%	37 050 018	13.3%	46 640 034	20.2%	9 084 870	19.5%	10 413 206	22.3%
Receivables from Exchange Transactions - Waste Water Management	1 501 894	1.3%	798 235	0.7%	799 103	0.7%	18 289 174	16.0%	21 388 406	9.3%	4 330 585	20.3%	4 540 158	21.2%
Receivables from Exchange Transactions - Waste Water Management	1 043 213	1.0%	542 341	0.5%	606 642	0.6%	16 219 973	15.4%	18 412 170	8.0%	1 984 116	10.8%	2 717 385	14.8%
Receivables from Exchange Transactions - Property Rental Debtors	136 349	0.8%	47 957	0.3%	48 159	0.3%	2 871 484	16.7%	3 103 949	1.4%	205 186	6.6%	313 488	10.1%
Interest on Arrear Debtor Accounts	636 205	0.4%	514 154	0.3%	638 220	0.4%	23 791 976	15.7%	25 580 555	11.1%	5 987 870	23.4%	609 754	2.4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	642	0.8%	325	0.4%	328	0.4%	14 383	18.6%	15 678	0.0%	69	0.4%	-	-
Other	125 709	0.1%	538 843	0.4%	519 825	0.4%	20 037 864	15.8%	21 222 240	9.2%	4 295 929	20.2%	444 396	2.1%
<b>Total</b>	<b>20 740 183</b>	<b>1.6%</b>	<b>8 718 677</b>	<b>0.7%</b>	<b>8 340 671</b>	<b>0.6%</b>	<b>192 743 121</b>	<b>14.5%</b>	<b>230 542 653</b>	<b>100.0%</b>	<b>47 299 917</b>	<b>20.5%</b>	<b>32 588 821</b>	<b>14.1%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 719 222	1.7%	997 289	1.0%	945 558	0.9%	17 052 801	16.4%	20 714 870	9.0%	8 042 646	38.8%	121 215	0.6%
Commercial	8 211 813	3.2%	2 161 323	0.8%	1 624 124	0.6%	27 031 557	10.5%	39 028 816	16.9%	8 905 615	22.8%	131 146	0.3%
Households	10 905 602	1.2%	5 484 036	0.6%	5 693 791	0.6%	144 387 507	15.4%	166 470 936	72.2%	29 509 223	17.7%	32 319 865	19.4%
Other	(96 454)	(0.4%)	76 030	0.3%	77 198	0.3%	4 271 256	16.2%	4 328 030	1.9%	842 433	19.5%	16 595	0.4%
<b>Total</b>	<b>20 740 183</b>	<b>1.6%</b>	<b>8 718 677</b>	<b>0.7%</b>	<b>8 340 671</b>	<b>0.6%</b>	<b>192 743 121</b>	<b>14.5%</b>	<b>230 542 653</b>	<b>100.0%</b>	<b>47 299 917</b>	<b>20.5%</b>	<b>32 588 821</b>	<b>14.1%</b>
<b>Per Province</b>														
Eastern Cape	3 318 887	2.6%	1 042 077	0.8%	1 051 902	0.8%	17 553 663	13.9%	22 966 529	10.0%	172 781	0.8%	21 588 592	94.0%
Free State	1 180 742	0.9%	703 421	0.5%	1 358 402	1.0%	18 855 179	14.3%	22 097 743	9.6%	33 265 444	150.5%	3 273 395	14.8%
Gauteng	7 885 003	1.6%	3 355 540	0.7%	3 024 187	0.6%	73 065 028	15.2%	87 329 758	37.9%	142 259	0.2%	7 439 784	8.5%
Kwazulu-Natal	3 243 222	1.7%	1 447 871	0.8%	1 045 833	0.5%	26 731 649	13.8%	32 468 576	14.1%	13 714 675	42.2%	41 346	0.1%
Limpopo	424 272	0.8%	347 038	0.6%	255 964	0.5%	8 067 497	14.2%	9 094 771	3.9%	1	-	-	-
Mpumalanga	346 513	0.4%	385 476	0.5%	359 776	0.4%	13 539 721	15.8%	14 631 486	6.3%	(1 555)	(0.0%)	-	-
North West	1 028 003	0.8%	599 418	0.5%	541 940	0.4%	19 691 347	15.7%	21 860 708	9.5%	-	-	-	-
Northern Cape	339 540	0.8%	198 677	0.5%	284 947	0.7%	5 848 553	13.8%	6 671 717	2.9%	1 912	0.0%	245 704	3.7%
Western Cape	2 974 002	3.6%	639 160	0.8%	417 720	0.5%	9 390 484	11.4%	13 421 365	5.8%	4 399	0.0%	-	-
<b>Total</b>	<b>20 740 183</b>	<b>1.6%</b>	<b>8 718 677</b>	<b>0.7%</b>	<b>8 340 671</b>	<b>0.6%</b>	<b>192 743 121</b>	<b>14.5%</b>	<b>230 542 653</b>	<b>100.0%</b>	<b>47 299 917</b>	<b>20.5%</b>	<b>32 588 821</b>	<b>14.1%</b>

Source: National Treasury Local Government Database

## 9. Debtors' age analysis for the metros

### Metros Debtors Age Analysis as at 31 December 2020

R thousand	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	%
<b>31 December 2020</b>														
Buffalo City	779 384	19.9%	263 123	6.7%	261 330	6.7%	2 613 791	66.7%	3 917 629	3.5%	-	-	248 643	6.4%
Cape Town	1 966 562	21.0%	431 301	4.6%	270 707	2.9%	6 686 570	71.5%	9 355 140	8.4%	-	-	-	-
City of Ekurhuleni	2 131 132	11.6%	747 490	4.1%	561 422	3.1%	14 944 090	81.3%	18 384 134	16.5%	109 100	0.6%	-	-
eThekwini	2 015 726	13.7%	787 772	5.4%	534 912	3.6%	11 372 438	77.3%	14 710 849	13.2%	-	-	-	-
City of Johannesburg	2 340 674	6.9%	1 557 101	4.6%	1 281 610	3.8%	28 702 006	84.7%	33 881 390	30.5%	-	-	7 329 245	21.6%
Mangaung	596 539	10.0%	199 680	3.3%	166 145	2.8%	5 023 279	83.9%	5 985 642	5.4%	33 258 746	555.6%	-	-
Nelson Mandela Bay	2 040 288	26.2%	405 605	5.2%	329 056	4.2%	5 007 851	64.4%	7 782 801	7.0%	172 707	2.2%	21 339 949	274.2%
City of Tshwane	2 456 759	14.3%	498 791	2.9%	702 891	4.1%	13 572 600	78.8%	17 231 041	15.5%	32 885	0.2%	-	-
<b>Total</b>	<b>14 327 065</b>	<b>12.9%</b>	<b>4 890 862</b>	<b>4.4%</b>	<b>4 108 073</b>	<b>3.7%</b>	<b>87 922 625</b>	<b>79.0%</b>	<b>111 248 625</b>	<b>100.0%</b>	<b>33 573 438</b>	<b>30.2%</b>	<b>28 917 837</b>	<b>26.0%</b>
<b>31 December 2019</b>														
Buffalo City	354 029	15.4%	119 645	5.2%	96 221	4.2%	1 733 348	75.3%	2 303 244	2.6%	-	-	186 453	8.1%
Cape Town	2 193 184	27.5%	219 155	2.8%	238 619	3.0%	5 315 796	66.7%	7 966 754	8.8%	-	-	-	-
City of Ekurhuleni	2 168 559	15.0%	759 597	5.2%	521 870	3.6%	11 034 588	76.2%	14 484 615	16.1%	232 308	1.6%	-	-
eThekwini	1 397 630	10.9%	1 103 693	8.6%	460 790	3.6%	9 852 364	76.9%	12 814 478	14.2%	199	-	20 444 313	159.5%
City of Johannesburg	2 084 313	7.6%	1 413 241	5.2%	1 168 022	4.3%	22 771 364	83.0%	27 436 940	30.5%	-	-	42 068 332	153.3%
Mangaung	277 063	5.1%	292 390	5.4%	158 595	2.9%	4 664 504	86.5%	5 392 551	6.0%	16 231 807	301.0%	-	-
Nelson Mandela Bay	1 933 206	32.5%	310 900	5.2%	172 855	2.9%	3 540 531	59.4%	5 957 491	6.6%	58 516	1.0%	17 099 831	287.0%
City of Tshwane	2 580 761	18.8%	552 395	4.0%	309 957	2.3%	10 294 948	74.9%	13 738 060	15.3%	261 961	1.9%	-	-
<b>Total</b>	<b>12 988 744</b>	<b>14.4%</b>	<b>4 771 018</b>	<b>5.3%</b>	<b>3 126 929</b>	<b>3.5%</b>	<b>69 207 442</b>	<b>76.8%</b>	<b>90 094 133</b>	<b>100.0%</b>	<b>16 784 791</b>	<b>18.6%</b>	<b>79 798 928</b>	<b>88.6%</b>
<b>2020</b>														
Buffalo City	425 355		143 478		165 109		880 443		1 614 385					
Cape Town	(226 622)		212 145		32 089		1 370 774		1 388 386					
City of Ekurhuleni	(37 427)		(12 108)		39 552		3 909 502		3 899 519					
eThekwini	618 097		(315 921)		74 121		1 520 074		1 896 371					
City of Johannesburg	256 361		143 859		113 588		5 930 642		6 444 450					
Mangaung	319 476		(92 710)		7 550		358 775		593 091					
Nelson Mandela Bay	107 082		94 705		156 201		1 467 321		1 825 310					
City of Tshwane	(124 002)		(53 604)		392 934		3 277 653		3 492 980					
<b>Total</b>	<b>1 338 321</b>		<b>119 845</b>		<b>981 143</b>		<b>18 715 183</b>		<b>21 154 492</b>					
<b>Growth rate 31 December 2019 to 31 December 2020</b>														
Buffalo City	120.1%		119.9%		171.6%		50.8%		70.1%					
Cape Town	(10.3%)		96.8%		13.4%		25.8%		17.4%					
City of Ekurhuleni	(1.7%)		(1.6%)		7.6%		35.4%		26.9%					
eThekwini	44.2%		(28.6%)		16.1%		15.4%		14.8%					
City of Johannesburg	12.3%		10.2%		9.7%		26.0%		23.5%					
Mangaung	115.3%		(31.7%)		4.8%		7.7%		11.0%					
Nelson Mandela Bay	5.5%		30.5%		90.4%		41.4%		30.6%					
City of Tshwane	(4.8%)		(9.7%)		126.8%		31.8%		25.4%					
<b>Total</b>	<b>10.3%</b>		<b>2.5%</b>		<b>31.4%</b>		<b>27.0%</b>		<b>23.5%</b>					

Source: National Treasury Local Government Database

### Metros Debtors Age Analysis By Customer Group as at 31 December 2020

R thousand	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	1 205 223	13.2%	575 956	6.3%	494 611	5.4%	6 880 026	75.1%	9 155 816	8.2%	7 595 906	83.0%	-	-
Commercial	5 654 896	28.1%	1 127 799	5.6%	735 787	3.7%	12 631 057	62.7%	20 149 539	18.1%	7 597 215	37.7%	-	-
Households	7 611 181	9.4%	3 199 315	3.9%	2 898 567	3.6%	67 680 551	83.2%	81 389 614	73.2%	18 380 316	22.6%	28 917 837	35.5%
Other	(144 235)	(26.1%)	(12 208)	(2.2%)	(20 892)	(3.8%)	730 991	132.0%	553 656	0.5%	-	-	-	-
<b>Total</b>	<b>14 327 065</b>	<b>12.9%</b>	<b>4 890 862</b>	<b>4.4%</b>	<b>4 108 073</b>	<b>3.7%</b>	<b>87 922 625</b>	<b>79.0%</b>	<b>111 248 625</b>	<b>100.0%</b>	<b>33 573 438</b>	<b>30.2%</b>	<b>28 917 837</b>	<b>26.0%</b>

Source: National Treasury Local Government Database

## 10. Debtors' age analysis for secondary cities

### Secondary cities Debtors Age Analysis as at 31 December 2020

R thousand	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	221 916	4.5%	160 612	3.2%	130 642	2.6%	4 465 992	89.7%	4 979 162	9.9%	-	-	-	-
City of Mbombela	136 284	16.3%	2 218	0.3%	63 576	7.6%	632 612	75.8%	834 691	1.7%	-	-	-	-
Drakenstein	136 350	37.3%	25 262	6.9%	15 332	4.2%	188 316	51.6%	365 261	0.7%	-	-	-	-
Emalahleni (MP)	(93 348)	(1.7%)	196 966	3.6%	126 117	2.3%	5 274 372	95.8%	5 504 106	10.9%	-	-	-	-
Emluleni	393 154	3.8%	317 328	3.1%	263 432	2.6%	9 255 708	90.5%	10 229 623	20.3%	-	-	-	-
George	89 771	28.5%	14 695	4.7%	11 472	3.6%	199 536	63.3%	315 474	0.6%	1 929	0.6%	-	-
Govan Mbeki	-	-	-	-	-	-	-	-	-	-	-	-	-	-
J B Marks	117 253	15.2%	45 438	5.9%	44 516	5.8%	565 726	73.2%	772 933	1.5%	-	-	-	-
Madibeng	195 988	7.0%	64 787	2.3%	58 342	2.1%	2 499 126	88.7%	2 818 243	5.6%	-	-	-	-
Maljhabeng	153 686	3.5%	163 373	3.8%	117 230	2.7%	3 908 751	90.0%	4 343 040	8.6%	-	-	-	-
Mogale City	133 446	6.3%	12 413	0.6%	33 535	1.6%	1 937 170	91.5%	2 116 564	4.2%	-	-	-	-
Msunduzi	464 685	9.7%	159 561	3.3%	118 330	2.5%	4 029 931	84.4%	4 772 507	9.5%	13 714 717	287.4%	-	-
Newcastle	(124 788)	(7.7%)	105 861	6.5%	44 249	2.7%	1 603 200	98.5%	1 628 523	3.2%	-	-	-	-
Polokwane	146 953	9.4%	64 516	4.1%	46 851	3.0%	1 313 726	83.6%	1 572 045	3.1%	-	-	-	-
Rustenburg	364 849	5.9%	176 253	2.8%	158 173	2.6%	5 500 341	88.7%	6 199 617	12.3%	-	-	-	-
Sol Plaatje	196 816	7.5%	69 012	2.6%	62 451	2.4%	2 283 457	87.4%	2 611 737	5.2%	-	-	-	-
Stellenbosch	77 786	27.1%	9 248	3.2%	9 758	3.4%	190 307	66.3%	287 099	0.6%	-	-	-	-
Svele Tshwete	71 136	31.0%	15 553	6.8%	9 691	4.2%	133 460	58.1%	229 839	0.5%	-	-	-	-
uMhlabuze	358 046	42.2%	40 575	4.8%	34 402	4.1%	416 457	49.0%	849 480	1.7%	-	-	-	-
<b>Total</b>	<b>3 039 985</b>	<b>6.0%</b>	<b>1 643 670</b>	<b>3.3%</b>	<b>1 348 099</b>	<b>2.7%</b>	<b>44 398 189</b>	<b>88.0%</b>	<b>50 429 943</b>	<b>100.0%</b>	<b>13 716 645</b>	<b>27.2%</b>	<b>-</b>	<b>-</b>

Source: National Treasury Local Government Database

### Secondary cities Debtors Age Analysis By Customer Group as at 31 December 2020

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	166 704	7.2%	111 455	4.8%	90 446	3.9%	1 957 676	84.2%	2 326 281	4.6%	446 796	19.2%	-	-
Commercial	1 429 447	18.1%	506 932	6.4%	331 556	4.2%	5 633 733	71.3%	7 901 668	15.7%	1 307 200	16.5%	-	-
Households	1 459 725	3.8%	1 000 966	2.6%	881 947	2.3%	34 858 853	91.2%	38 201 490	75.8%	11 120 216	29.1%	-	-
Other	(15 891)	(8%)	24 317	1.2%	44 151	2.2%	1 947 926	97.4%	2 000 503	4.0%	842 433	42.1%	-	-
<b>Total</b>	<b>3 039 985</b>	<b>6.0%</b>	<b>1 643 670</b>	<b>3.3%</b>	<b>1 348 099</b>	<b>2.7%</b>	<b>44 398 189</b>	<b>88.0%</b>	<b>50 429 943</b>	<b>100.0%</b>	<b>13 716 645</b>	<b>27.2%</b>	<b>-</b>	<b>-</b>

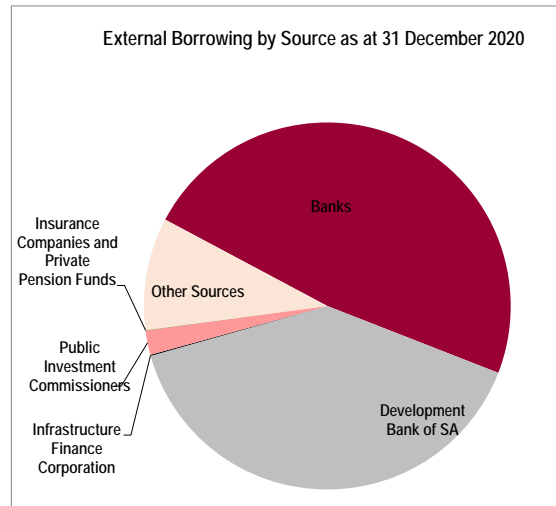
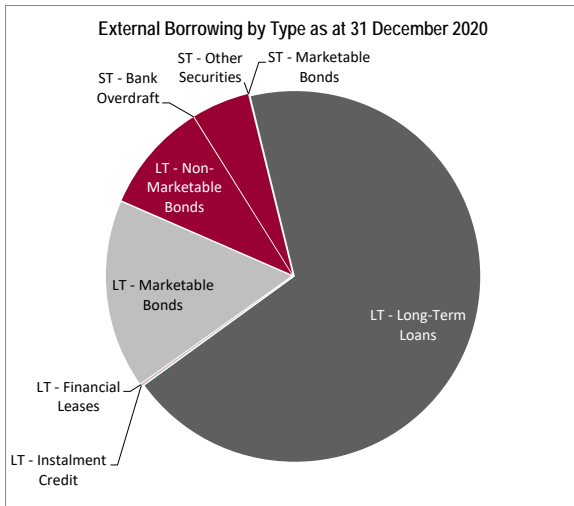
Source: National Treasury Local Government Database

## 11. Aggregated municipal creditors age analysis

### Creditors Age Analysis as at 31 December 2020

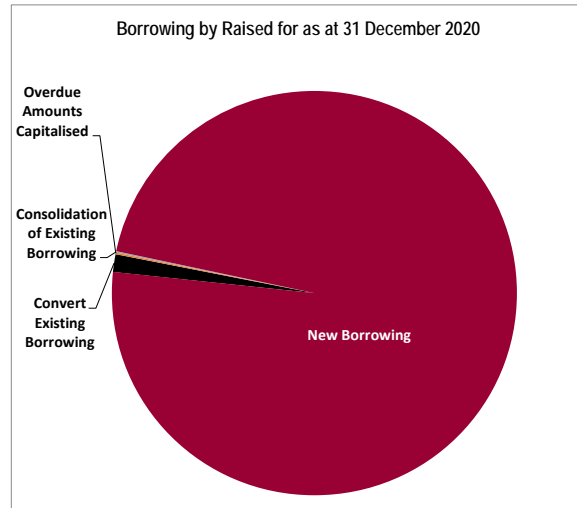
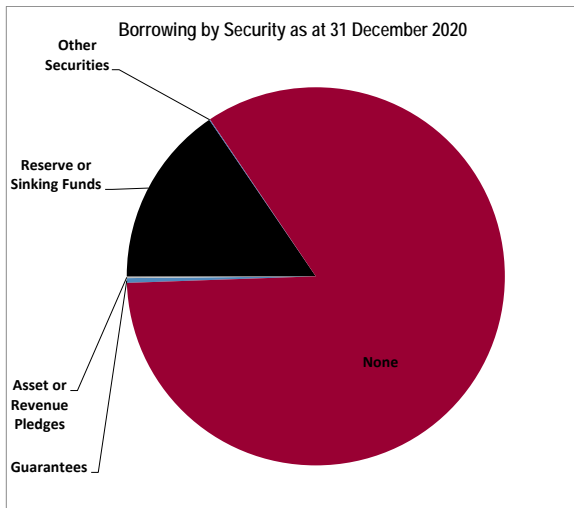
R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	5 429 747	20.4%	562 853	2.1%	2 634 939	9.9%	18 024 908	67.6%	26 652 448	39.6%
Bulk Water	2 302 492	17.2%	284 747	2.1%	399 344	3.0%	10 407 295	77.7%	13 393 878	19.9%
PAYE deductions	559 476	78.7%	(121)	(0.0%)	4 887	0.7%	146 753	20.6%	710 995	1.1%
VAT (output less input)	433 358	91.2%	2 987	0.6%	4 994	1.1%	33 838	7.1%	475 176	0.7%
Pensions / Retirement deductions	410 424	69.7%	(24 149)	(4.1%)	4 605	0.8%	198 289	33.7%	589 169	0.9%
Loan repayments	1 539 023	64.5%	(1 667)	(0.1%)	50 274	2.1%	100 071	4.2%	2 387 691	3.6%
Trade Creditors	4 097 496	25.4%	748 406	4.7%	567 208	3.5%	10 501 306	65.2%	16 103 641	23.9%
Auditor General	30 498	19.6%	13 437	8.6%	5 621	3.6%	106 053	68.2%	155 609	0.2%
Other	4 906 455	71.9%	80 569	1.2%	46 679	0.7%	1 791 330	26.3%	6 825 033	10.1%
<b>Total</b>	<b>19 708 969</b>	<b>29.3%</b>	<b>1 667 062</b>	<b>2.5%</b>	<b>3 718 550</b>	<b>5.5%</b>	<b>41 309 844</b>	<b>61.4%</b>	<b>67 293 640</b>	<b>100.0%</b>
Per Province										
Eastern Cape	1 236 091	30.6%	64 972	1.6%	107 174	2.7%	2 629 878	65.1%	4 038 114	6.0%
Free State	1 407 868	8.3%	238 065	1.4%	2 034 600	12.0%	13 303 802	78.3%	16 984 334	25.2%
Gauteng	12 034 074	64.2%	269 987	1.4%	559 899	3.0%	5 870 607	31.3%	18 734 568	27.8%
Kwazulu-Natal	2 799 302	47.9%	240 968	4.1%	146 378	2.5%	2 658 905	45.5%	5 845 553	8.7%
Limpopo	691 899	37.6%	78 316	4.3%	108 292	5.9%	960 568	52.2%	1 839 074	2.7%
Mpumalanga	627 713	4.8%	362 375	2.8%	399 751	3.1%	11 660 994	89.4%	13 050 833	19.4%
North West	483 748	11.9%	326 223	8.0%	297 127	7.3%	2 957 410	72.8%	4 064 509	6.0%
Northern Cape	173 410	7.3%	71 846	3.0%	57 782	2.5%	2 058 845	87.2%	2 361 882	3.5%
Western Cape	250 010	67.6%	14 310	3.9%	7 548	2.0%	98 050	26.5%	369 917	0.6%
<b>Total</b>	<b>19 704 114</b>	<b>29.3%</b>	<b>1 667 062</b>	<b>2.5%</b>	<b>3 718 550</b>	<b>5.5%</b>	<b>42 199 058</b>	<b>62.7%</b>	<b>67 288 784</b>	<b>100.0%</b>

## 12. Borrowing instruments



Type	Balance (R'000)
ST - Bank Overdraft	4 535
ST - Other Short-Term Loans	3 575 000
ST - Marketable Bonds	855
ST - Non-Marketable Bonds	
ST - Other Securities	3 000
LT - Long-Term Loans	48 798 579
LT - Instalment Credit	61 940
LT - Financial Leases	41 405
LT - Marketable Bonds	11 616 000
LT - Non-Marketable Bonds	6 787 333
LT - Other Securities	
<b>Total</b>	<b>70 888 647</b>

Source	Balance (R'000)
General Public	218
Banks	34 134 020
Development Bank of SA	28 133 107
Infrastructure Finance Corporation	74 323
Public Investment Commissioners	1 516 785
Insurance Companies and Private Pension Funds	26 039
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	7 004 155
<b>Total</b>	<b>70 888 647</b>

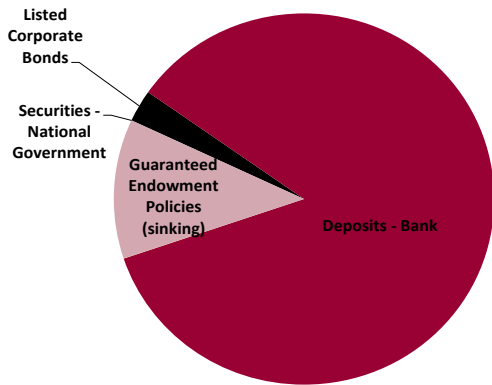


Security	Balance (R'000)
Guarantees	287 940
Asset or Revenue Pledges	87 892
Bond Insurance	
Reserve or Sinking Funds	10 990 741
Other Securities	50 473
None	59 471 601
<b>Total</b>	<b>70 888 647</b>

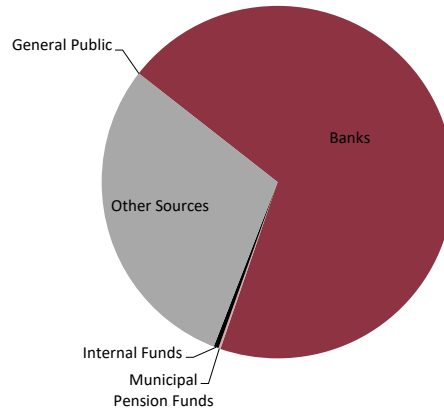
Raised For	Balance (R'000)
Convert Existing Borrowing	1 007 441
Overdue Amounts Capitalised	86 135
Consolidation of Existing Borrowing	83 305
New Borrowing	69 711 766
Bridging Finance	
<b>Total</b>	<b>70 888 647</b>

### 13. Investment instruments

Investment by Type as at 31 December 2020



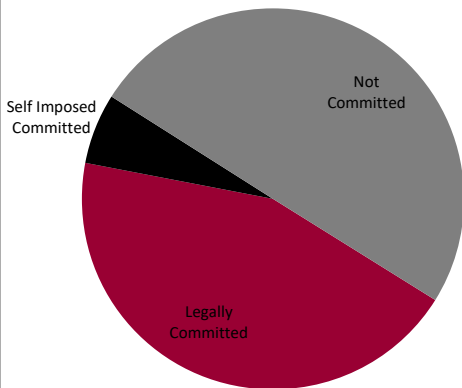
Investment balance by Group as at 31 December 2020



Type	Balance (R'000)
Securities - National Government	6 829
Listed Corporate Bonds	1 049 495
Deposits - Bank	31 974 731
Deposits - Public Investment Commissioners	5 790
Deposits - Corporation for Public Deposits	
Bankers Acceptance Certificates	
Negotiable Certificates of Deposit - Banks	
Guaranteed Endowment Policies (sinking)	4 557 354
Repurchase Agreements - Banks	
Municipal Bonds	
<b>TOTAL</b>	<b>37 594 199</b>

Group	Balance (R'000)
General Public	4 479
Banks	26 201 837
DBSA	
Public Investment Commissioners	
Insurance Companies	
Municipal Pension Funds	75 063
Other Public Pension Funds	
Private Pension Funds	
Unit Trusts	
Internal Funds	166 320
Other Sources	11 146 500
<b>Total</b>	<b>37 594 199</b>

Investment balance by Committed as at 31 December 2020



Committed	Balance (R'000)
Legally Committed	16 594 487
Self Imposed Committed	2 251 714
Not Committed	18 747 998
<b>TOTAL</b>	<b>37 594 199</b>



# 14. Conditional grants transfers, payments and expenditure as at 31 December 2020

2nd Quarter Ended 31 December 2020

CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS

AGGREGATED INFORMATION FOR ALL MUNICIPALITIES

	Division of revenue Act No. 16 of 2019	Adjustment (Mid year)	Other Adjustments	Total Available 2020/21	Year to date		First Quarter		Second Quarter		YTD Expenditure		% Changes from 1st to 2nd Q		% Changes from Allocation National Department
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2020	Actual expenditure by municipalities by 30 September 2020	Actual expenditure National Department by 31 December 2020	Actual expenditure by municipalities by 31 December 2020	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	
<b>R thousands</b>															
<b>National Treasury (Vote 10)</b>															
Local Government Financial Management Grant	544 862	-	-	544 862	544 862	544 862	73 358	84 466	151 914	107 137	225 272	191 603	107.1%	26.8%	41.3%
Infrastructure Skills Development Grant	153 192	(9 332)	-	143 860	145 592	75 750	23 423	75 244	29 255	24 526	52 678	99 770	24.9%	(67.4%)	36.6%
Integrated City Development Grant	317 499	-	-	317 499	-	-	-	6 561	-	38 742	-	45 303	-	490.5%	-
Neighbourhood Development Partnership (Schedule 5B)	559 442	(67 693)	-	491 749	491 749	332 839	68 338	67 839	101 576	110 237	169 914	178 075	48.6%	62.5%	34.6%
Neighbourhood Development Partnership (Schedule 6B)	62 702	-	-	62 702	62 702	48 963	26 364	22 599	934 379	48 963	-	-	(14.3%)	78.1%	
Integrated Urban Development Grant	948 031	(11 663)	-	936 368	948 031	691 160	193 735	85 096	234 275	125 518	428 010	210 614	20.9%	47.5%	45.7%
<b>Sub-Total Vote</b>	<b>2 585 728</b>	<b>(88 688)</b>	-	<b>2 497 040</b>	<b>2 192 936</b>	<b>1 693 574</b>	<b>385 218</b>	<b>319 205</b>	<b>539 619</b>	<b>406 160</b>	<b>924 837</b>	<b>725 365</b>	<b>40.1%</b>	<b>27.2%</b>	<b>38.0%</b>
<b>Cooperative Governance (Vote 3)</b>															
Municipal Systems Improvement Grant (Schedule 5B)	128 248	(8 474)	-	119 774	119 774	-	-	199	-	50	-	249	-	(75.0%)	-
Municipal Systems Improvement Grant (Schedule 6B)	128 248	(8 474)	-	119 774	119 774	-	-	-	-	-	-	-	-	-	-
Municipal Disaster Grant	150 970	-	-	150 970	150 970	150 970	25 152	10 610	523	21 126	25 675	31 736	(97.9%)	99.1%	17.0%
Municipal Disaster Recovery Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>407 466</b>	<b>(16 948)</b>	-	<b>390 518</b>	<b>270 744</b>	<b>150 970</b>	<b>25 152</b>	<b>10 809</b>	<b>523</b>	<b>21 176</b>	<b>25 675</b>	<b>31 985</b>	<b>(97.9%)</b>	<b>95.9%</b>	<b>9.5%</b>
<b>Transport (Vote 37)</b>															
Public Transport Infrastructure and Systems Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Grant	6 445 848	(1 902 275)	-	4 543 573	4 543 573	2 500 241	472 606	458 463	1 285 469	841 082	1 758 075	1 299 545	172.0%	83.5%	38.7%
Rural Road Assets Management Systems Grant	108 436	-	-	108 436	108 436	9 309	9 138	7 661	10 231	13 783	19 369	21 444	12.0%	79.9%	17.9%
<b>Sub-Total Vote</b>	<b>6 554 284</b>	<b>(1 902 275)</b>	-	<b>4 652 009</b>	<b>4 652 009</b>	<b>2 509 550</b>	<b>481 744</b>	<b>466 124</b>	<b>1 295 700</b>	<b>854 865</b>	<b>1 777 444</b>	<b>1 320 989</b>	<b>169.0%</b>	<b>83.4%</b>	<b>38.2%</b>
<b>Public Works (Vote 6)</b>															
Expanded Public Works Programme Integrated Grant (Municipality)	748 039	-	-	748 039	748 039	464 515	225 470	195 046	166 219	192 914	391 689	387 960	(26.3%)	(1.1%)	52.4%
<b>Sub-Total Vote</b>	<b>748 039</b>	<b>-</b>	<b>-</b>	<b>748 039</b>	<b>748 039</b>	<b>464 515</b>	<b>225 470</b>	<b>195 046</b>	<b>166 219</b>	<b>192 914</b>	<b>391 689</b>	<b>387 960</b>	<b>(26.3%)</b>	<b>(1.1%)</b>	<b>52.4%</b>
<b>Energy (Vote 29)</b>															
Integrated National Electrification Programme (Municipal) Grant	1 858 752	(500 000)	-	1 358 752	1 358 752	995 882	138 638	41 614	169 314	252 584	307 952	294 198	22.1%	507.0%	22.7%
Integrated National Electrification Programme (Allocation in-kind) Grant	3 001 483	(1 000 000)	-	2 001 483	2 001 483	-	-	-	-	-	-	-	-	-	-
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management (Municipal) Grant	217 994	(21 799)	-	196 195	196 195	99 495	-	5 881	29 932	27 071	29 932	32 952	-	360.3%	15.3%
Energy Efficiency and Demand Side Management (Eskom) Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>5 078 229</b>	<b>(1 521 799)</b>	-	<b>3 556 430</b>	<b>3 556 430</b>	<b>1 095 377</b>	<b>138 638</b>	<b>47 495</b>	<b>199 246</b>	<b>279 655</b>	<b>337 884</b>	<b>327 150</b>	<b>43.7%</b>	<b>488.8%</b>	<b>21.7%</b>
<b>Water Affairs (Vote 38)</b>															
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)	2 005 605	-	-	2 005 605	2 005 605	998 592	135 837	37 983	259 200	399 246	395 037	437 228	90.8%	951.1%	19.7%
Regional Bulk Infrastructure Grant (Schedule 6B)	3 856 833	(80 000)	-	3 776 833	3 776 833	-	-	-	-	-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bucket Eradication Programme Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (Schedule 5B)	3 445 165	-	-	3 445 165	3 445 165	1 922 482	318 974	342 112	623 877	893 427	942 851	1 235 539	95.6%	161.2%	27.4%
Water Services Infrastructure Grant (Schedule 6B)	578 806	-	-	578 806	578 806	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>9 886 409</b>	<b>(80 000)</b>	-	<b>9 806 409</b>	<b>9 806 409</b>	<b>2 921 074</b>	<b>454 811</b>	<b>380 094</b>	<b>883 077</b>	<b>1 292 673</b>	<b>1 337 888</b>	<b>1 672 767</b>	<b>94.2%</b>	<b>240.1%</b>	<b>24.5%</b>
<b>Sport and Recreation South Africa (Vote 19)</b>															
2013 Africa Cup of Nations Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Human Settlements (Vote 31)</b>															
Rural Households Infrastructure Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Households Infrastructure Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Human Settlements Capacity Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant	-	124 564	-	124 564	124 564	105 554	-	-	15 814	-	15 814	-	-	-	12.7%
Metro Informal Settlements Partnership Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>-</b>	<b>124 564</b>	<b>-</b>	<b>124 564</b>	<b>124 564</b>	<b>105 554</b>	<b>-</b>	<b>-</b>	<b>15 814</b>	<b>-</b>	<b>15 814</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12.7%</b>
<b>Sub-Total</b>	<b>25 260 155</b>	<b>(3 485 146)</b>	<b>-</b>	<b>21 775 009</b>	<b>21 351 131</b>	<b>8 940 614</b>	<b>1 711 033</b>	<b>1 418 774</b>	<b>3 100 198</b>	<b>3 047 443</b>	<b>4 811 231</b>	<b>4 466 216</b>	<b>81.2%</b>	<b>114.8%</b>	<b>31.6%</b>
<b>Cooperative Governance (Vote 3)</b>															
Municipal Infrastructure Grant	14 671 101	(21 778)	-	14 649 323	14 671 101	10 015 426	2 536 743	2 197 769	2 996 407	4 061 656	5 533 150	6 259 426	18.1%	84.8%	37.8%
<b>Sub-Total Vote</b>	<b>14 671 101</b>	<b>(21 778)</b>	<b>-</b>	<b>14 649 323</b>	<b>14 671 101</b>	<b>10 015 426</b>	<b>2 536 743</b>	<b>2 197 769</b>	<b>2 996 407</b>	<b>4 061 656</b>	<b>5 533 150</b>	<b>6 259 426</b>	<b>18.1%</b>	<b>84.8%</b>	<b>37.8%</b>
<b>Sub-Total</b>	<b>14 671 101</b>	<b>(21 778)</b>	<b>-</b>	<b>14 649 323</b>	<b>14 671 101</b>	<b>10 015 426</b>	<b>2 536 743</b>	<b>2 197 769</b>	<b>2 996 407</b>	<b>4 061 656</b>	<b>5 533 150</b>	<b>6 259 426</b>	<b>18.1%</b>	<b>84.8%</b>	<b>37.8%</b>
<b>Total</b>	<b>39 931 256</b>	<b>(3 506 924)</b>	<b>-</b>	<b>36 424 332</b>	<b>36 022 232</b>	<b>18 956 040</b>	<b>4 247 776</b>	<b>3 616 543</b>	<b>6 096 604</b>	<b>7 109 099</b>	<b>10 344 380</b>	<b>10 725 642</b>	<b>43.5%</b>	<b>96.6%</b>	<b>34.6%</b>