



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

MEDIA STATEMENT

LOCAL GOVERNMENT REVENUE AND EXPENDITURE: FIRST QUARTER LOCAL GOVERNMENT SECTION 71 REPORT

FOR THE PERIOD: 1 JULY 2021 – 30 SEPTEMBER 2021

National Treasury has released the local government revenue and expenditure report for the first quarter of the 2021/22 financial year. This report covers the performance against the adopted budgets of local government for the first quarter of the municipal financial year ending on 30 September 2021 and includes spending against conditional grant allocations for the same period.

The report was prepared by using figures from the Municipal Standard Chart of Account (*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 challenges in implementing municipal budgets and conditional grants.

The credibility of the information contained in the *mSCOA* data strings is a concern but is improving as the reform is maturing. 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 and 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 2021/22, 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 three months of the 2021/22 municipal financial year is included as a separate Annexure to this publication.



The Section 71 report facilitates transparency in reporting, better in-year management as well as the oversight of the financial performance of municipalities against their adopted budgets. This report is therefore a management tools that serves as an early warning mechanisms for councils, provincial legislatures and municipal management to monitor and improve municipal performance timeously. The improvement of the credibility of the data strings is a priority for national and provincial treasuries and the submitted data strings are analysed monthly and errors are communicated to municipalities for correction.

KEY TRENDS:

Aggregate trends

1. On aggregate, municipalities spent 21.5 per cent, or R111.9 billion, of the total adopted expenditure budget of R521.3 billion as at 30 September 2021 (first quarter results for the 2021/22 financial year). In respect of revenue, aggregate billing and other revenue amounted to 25.3 per cent, or R130.6 billion, of the total adopted revenue budget of R516.7 billion.
2. Of the adopted operating expenditure budget amounting to R452.3 billion, R103.8 billion or 22.9 per cent was spent by 30 September 2021.
3. Municipalities have adopted the budget for salaries and wages expenditure at R138 billion, which is R11.5 billion more than the adopted budget of R126.5 billion reported in the first quarter of the 2021/22 municipal financial year. This constitutes 30.5 per cent of their total adopted operational expenditure budget of R452.3 billion. As at 30 September 2021, spending on salaries and wages is 21.6 per cent, or R29.8 billion.
4. In the period under review, capital expenditure amounted to R8.2 billion, or 11.9 per cent, of the adopted capital budget of R69 billion.
5. Aggregated year-to-date operating expenditure for metros amounts to R64.8 billion, or 24.2 per cent, of their adopted budget expenditure of R268 billion. The aggregated adopted capital budget for metros in the 2021/22 financial year is R34.4 billion, of which 7.6 per cent, or R2.6 billion, has been spent as at 30 September 2021.
6. When billed revenue is measured against their adopted budgets, the performance of metros reflects a shortfall on electricity services for the first quarter of the 2021/22 financial year. This does not take into account the collection rate:
 - Billed water revenue billed was R7.8 billion against expenditure of R7 billion;
 - Energy sources revenue billed was R25.1 billion against expenditure of R25.2 billion;
 - The revenue billed for waste water management was R2.5 billion against expenditure of R1.6 billion, and
 - Levies for waste management billed were R3.2 billion against expenditure R2 billion.
7. As at 30 September 2021, aggregated revenue for secondary cities is 25.2 per cent or R18.1 billion of their total adopted revenue budget of R72 billion for the 2021/22 financial year. The year-to-date aggregated operating expenditure level of the secondary cities is 25.5 per cent or R18.6 billion of the total adopted operating budget of R72.8 billion for the 2021/22 financial year.



8. The performance against the adopted budget for the three core services for the secondary cities for the first quarter 2021/22 also shows deficit position against billed revenue without taking into account the collection rate:
 - Water revenue billed was R2.3 billion against expenditure of R4.4 billion;
 - Energy sources revenue billed was R6.9 billion against expenditure of R6 billion;
 - The revenue billed for waste water management was R945.5 million against expenditure of R1.3 billion; and
 - Levies for waste management billed were R813.7 million against expenditure of R974 million.
9. Capital spending levels are low at an average of 10.2 per cent or R768.6 billion of the adopted capital budget of R7.5 billion.
10. Aggregate municipal consumer debts amounted to R264.7 billion (compared to R194.2 billion reported in the first quarter of 2020/21) as at 30 September 2021. Government debt accounts for 7.4 per cent, or R19.6 billion (R16.7 billion reported in the fourth quarter of 2020/21). The largest component of this debt relates to households which account for 70.5 per cent or R186.6 billion (72.6 per cent or R168.9 billion in the fourth quarter of 2020/21).
11. It needs to be acknowledged that not all the outstanding debt of R214.3 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.
12. If consumer debt is limited to below 90 days, then the actual realistically collectable amount is estimated at R50.2 billion. This should not be interpreted that the National Treasury by implication suggests that the balance must be written-off by municipalities.
13. Metropolitan municipalities are owed R125.6 billion (R78.9 billion reported in the first quarter of 2020/21) in outstanding debt as at 30 September 2021. The largest contributors were the Cities of Johannesburg at R38.2 billion, Ekurhuleni at R22.6 billion, Tshwane at R17.1 billion, eThekweni at R17.7 billion and Nelson Mandela Bay at R10.4 billion.
14. Households in metropolitan areas are reported to account for R91.6 billion or 72.9 per cent of outstanding debt to metros, followed by businesses which account for R28.1 billion or 22.4 per cent. Debt owed by government agencies is at R5.4 billion or 4.3 per cent of the total outstanding debt owed to metros.
15. Secondary cities are owed R50.6 billion (R49 billion reported in the first quarter of 2020/21) in outstanding consumer debt. The majority of debt is owed by households, which amount to R34.3 billion, or 67.8 per cent, of the total outstanding debt. An analysis by customer group indicates an amount of R44.3 billion or 87.5 per cent, has been outstanding for more than 90 days.
16. Municipalities owed their creditors R78.3 billion as at 30 September 2021 and provinces with the highest percentage of outstanding municipal creditors in the category greater than 90 days include Free State at 90 per cent, Mpumalanga at 82.7 per cent, Northern Cape at 82 per cent and North West at 79.7 per cent. An increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash challenges and consequently are delaying the settlement of outstanding debt owed.



17. The total balance on borrowing for all municipalities equates to R69.4 billion as at 30 September 2021. This includes long term loans of R50 billion, long term marketable bonds of R10.7 billion, and other long term non-marketable bonds of R5.7 billion. The balance represents other short- and long-term financing instruments.
18. As at 30 September 2021, the total investments made by municipalities equates to R39.4 billion. This is R5.4 billion more than the R33.9 billion reported in the first quarter of 2020/21. Investments includes Bank Deposits of R35.1 billion, guaranteed endowment policies (sinking funds) of R3.6 billion, Listed Corporate Bonds of R582.3 million and other smaller investments.

Conditional Grants

Conditional Grants Expenditure as at 30 September 2021

19. The Division of Revenue Act, 2021 (Act No. 9 of 2021) (DoRA) gazetted on 28 June 2021 provides for the equitable division of nationally raised revenue between the three spheres of government (National, Provincial and Local Government). DoRA further provides that all conditional grants allocated to municipalities must be spent subject to the legislated conditions as articulated in the respective conditional grant frameworks.
20. Section 11 and 12 of the 2021 DoRA requires municipalities to report information on conditional grants received, withheld or stopped and their performance on their allocations in accordance with sections 71 and 74 of the MFMA, 2003 (Act No. 56 of 2003) on a monthly and quarterly basis
21. The DoRA allocated a total amount of R130.6 billion to local government for the 2021/22 financial year. This allocation includes unconditional transfers in the form of the Equitable Share (R77.9 billion), direct conditional grants allocated for capacity grants (R2.3 billion), direct conditional grants for infrastructure projects (R43.1 billion, including of the Urban Settlements Development Grant (USDG) of R7.4 billion)) and indirect conditional grants (R7 billion - a slight decrease from the R7.5 billion allocated in 2020/21). Transfers to local government continue to grow above inflation over the medium term, particularly the Equitable Share allocations to accommodate the rising cost of providing Free Basic Services to poor households. These allocations exclude the General fuel levy to metropolitan municipalities to the amount of R14.6 billion (R14 billion was allocated in the previous year).
22. As at the 30 September 2021, of the R35.7 billion (excluding USDG) allocated to municipalities in direct conditional grants for 2021/22, R12.3 billion or 33.1 per cent was transferred to municipalities. The reported expenditure as at the end of September 2021 by the transferring officers was a mere R5.2 billion or 13.7 per cent. This was a slight improvement from the 11.1 per cent achieved in the same period in the 2020/21 financial year. However, the reported expenditure by municipalities is significantly low at six per cent.
23. The eight metropolitan municipalities are the largest contributors to the economy in the country and are therefore allocated the lion's share of transfers from national government to municipalities of R10.8 billion in direct conditional grants. From this allocation R3.3 billion or 30.6 per cent was transferred as at 30 September 2021 and R860.4 million or 25.8 per cent of the transferred amount was reported as spent. This excludes



supplementary grants such as the Urban Settlements Development Grant (USDG) as the grant is reported as part of the overall capital budget of the receiving metropolitan municipalities

24. Similar to the same period last year, the highest performing metro was eThekweni Metropolitan Municipality having reported expenditure of R330.4 million or 20.7 per cent of the R1.6 billion allocation in direct conditional grants. The City of Tshwane followed with reported overall expenditure of R165.4 million or 12.3 per cent on the allocated amount. This expenditure is mainly informed by performance of capital grants.
25. The lowest performing metropolitan municipality (similar to the same period last year) was the Nelson Mandela Bay Metropolitan municipality which reported an overall expenditure of R23.5 million which equates to 3.6 per cent of the allocated amount or 11.8 per cent of the transferred amount.
26. With regard to expenditure performance on operating grants, the highest performing metro was eThekweni metropolitan municipality, followed by Buffalo City Metropolitan Municipality with reported overall expenditure of 19.7 per cent and 14.9 per cent which translates respectively into R7.9 million and R173.7 million expenditure on the transferred amount.
27. The lowest performing metropolitan municipality was the Nelson Mandela Bay Metropolitan Municipality which reported an overall expenditure of R770 thousand which equates to 0.2 per cent of the amount transferred to the municipality.
28. The impact of the COVID-19 on conditional grants performance continues, and this is evident in the first quarter performance and shows some municipalities are still grappling with procurement processes. The nationwide lockdown that came into effect in the last quarter of the 2019/20 municipal financial year disrupted progress on projects that were being implemented and hampered municipal procurement processes. Municipalities are also continuing with previous years' projects where milestones could not be achieved due to effects of the COVID-19 pandemic and lockdown restrictions.

Capacity Building and Other Conditional Grants Expenditure as at 30 September 2021

29. A total of R2.3 billion was allocated to capacity building and other grants (including the unallocated Municipal Disaster Grant and the Municipal Emergency Housing Grant). These grants are intended to assist municipalities in the development of their management, planning, technical, budgeting and financial management capabilities in the 2021/22 financial year. This included the Municipal Disaster Grant which assists municipalities in alleviating the impact of a disaster, such as the COVID-19 pandemic which was declared a disaster in 2020 and for which funding was allocated to alleviate its impact.
30. The highest performing conditional grant under this category during the first quarter was the Expanded Public Works Programme (EPWP) with reported performance of 32.7 per cent, followed by the Infrastructure Skills Development Grant (ISDG) at 17.9 per cent and the Financial Management Grant (FMG) at 16.3 per cent.
31. The lowest performing grant in the first quarter ended 30 September 2021 is the new grant, namely the Programme and Project Preparation Support Grant (PPPSG) with reported expenditure performance of 0.4 per cent. The low expenditure reported on the grant may be as a result of the grant being new and performance is expected to improve in the second quarter. A concerted effort is required from the Transferring Officer (TO) to support



municipalities that receive this grant.

Infrastructure Conditional Grants Expenditure as at 30 September 2021

32. National transfers for infrastructure, excluding indirect or in-kind allocations to Transferring Officers executing specific projects on behalf of municipalities in the municipal area, amounts to R35.5 billion in the 2021/22 financial year.
33. The highest performing direct infrastructure grant to municipalities during the first quarter was the Municipal Infrastructure Grant (MIG) which reported performance of 20 per cent, followed by the Integrated Urban Development Grant (IUDG) which reported performance of 18.8 per cent, and the Water Services Infrastructure Grant (WSIG) grant with reported performance of 11.2 per cent.
34. The lowest spending grant under the infrastructure grants during the first quarter was the Informal Settlements Upgrading Partnership Grant (ISUPG) with expenditure of 6.6 per cent which is equivalent to R259.6 million against the allocation of R3.9 billion. The second lowest performing grant is the Rural Roads Asset Management Systems (RRAMS) grant. The low levels of expenditure on the infrastructure grants are a concern, especially on the ISUPG that is meant for the provision of basic services in informal settlements.
35. Indirect grants (Infrastructure and capacity) allocated to municipalities increased from R5.8 billion in the 2020/21 financial year to R7 billion in the 2021/22 financial year. Indirect grants are allocations whereby the National Transferring Officers are responsible for the implementation and administration of the grants. Performance monitoring for these grants is 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). These reports are submitted monthly to the National Treasury's Public Finance Division.

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.



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 2021 Division of Revenue Act. The budgeted figures shown are based on the 2021/22 adopted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers were required to sign and submit data to the National Treasury by 30 October 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 first quarter publication covers 257 municipalities on financial information and conditional grant information.

Issued by the Department of National Treasury

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STRUCTURE OF INFORMATION RELEASED:

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

- Municipal Budget Statements:
 - a. Cash Flow closing balances as at 30 September June 2021;
 - b. Covid-19 related expenditure;
 - c. High-level summary of revenue for 257 municipalities;
 - d. High-level summary of expenditure for 257 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 first quarter:
 - a. Summary of total monthly operating expenditure – 257 municipalities;
 - b. Summary of total monthly operating revenue – 257 municipalities;
 - c. Summary of total monthly capital expenditure – 257 municipalities;
 - d. Summary of total monthly capital revenue – 257 municipalities;
 - e. Summary – Metros;
 - f. Conditional Grant summary – Metros;
 - g. Summary – Top 19 municipalities;
 - h. Conditional Grant summary – Top 19 municipalities;
 - i. Summary – Provinces;
 - j. Conditional Grant summary – Provinces;
 - k. Analysis of Sources of Revenue – 257 municipalities;
 - l. Listing of borrowing instruments – 189 municipalities;
 - m. Listing of investment instruments – 181 municipalities;
 - n. Monthly repairs and maintenance expenditure – 257 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 8.4 per cent or R9.5 billion on revenue collection, an under performance of 7.1 per cent or R7.9 billion on operational expenditure and an under performance of 44 per cent or R6.4 billion on capital expenditure.

1. Consolidated statement of financial performance**National Quarterly Budget Summary as at 30 September 2021**

Description	2020/21		Budget year 2021/22				YTD variance %
	Audited Outcome	Original Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	
R thousands							
Financial Performance							
Property rates	71 305 992	80 591 655	22 076 039	22 076 039	17 669 983	4 406 056	24,94
Service charges	186 765 439	223 711 704	56 345 318	56 345 318	56 980 138	(634 820)	(1,11)
Investment revenue	3 194 035	3 594 446	668 225	668 225	879 036	(210 811)	(23,98)
Transfers and subsidies	98 138 105	93 326 152	33 855 313	33 855 313	26 432 105	7 423 208	28,08
Other own revenue	40 146 263	46 650 885	10 188 567	10 188 567	11 627 179	(1 438 612)	(12,37)
Total Revenue (excluding capital transfers and contributions)	399 549 834	447 874 842	123 133 461	123 133 461	113 588 440	9 545 021	8,40
Employee costs	120 928 959	133 118 587	28 835 970	28 835 970	32 571 877	(3 735 907)	(11,47)
Remuneration of councillors	4 074 963	4 868 635	1 007 194	1 007 194	1 228 325	(221 131)	(18,00)
Depreciation & asset impairment	34 264 566	34 691 748	5 373 717	5 373 717	8 424 394	(3 050 677)	(36,21)
Finance charges	11 342 541	10 597 280	1 768 961	1 768 961	2 209 486	(440 525)	(19,94)
Materials and bulk purchases	124 293 299	145 310 020	37 627 087	37 627 087	38 033 757	(406 670)	(1,07)
Transfers and subsidies	7 468 043	4 030 863	2 005 545	2 005 545	1 027 928	977 617	95,11
Other expenditure	117 064 291	119 496 350	27 181 873	27 181 873	28 208 909	(1 027 036)	(3,64)
Total Expenditure	419 436 663	452 113 484	103 800 347	103 800 347	111 704 675	(7 904 329)	(7,08)
Surplus/(Deficit)	(19 886 829)	(4 238 642)	19 333 114	19 333 114	1 883 764	17 449 350	926,30
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	33 858 052	40 841 454	3 775 682	3 775 682	9 382 561	(5 606 879)	(59,76)
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)	5 215 549	1 347 544	327 891	327 891	276 576	51 314	18,55
Surplus/(Deficit) after capital transfers & contributions	19 186 772	37 950 356	23 436 687	23 436 687	11 542 902	11 893 786	103,04
Share of surplus/ (deficit) of associate	73 018	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 259 790	37 950 356	23 436 687	23 436 687	11 542 902	11 893 786	103,04
Capital expenditure & funds sources							
Capital expenditure	105 885 409	69 016 174	8 159 030	8 159 030	14 576 054	(6 417 024)	(44,02)
Transfers recognised - capital	39 095 174	41 143 185	5 426 103	5 426 103	9 204 202	(3 778 099)	(41,05)
Borrowing	6 741 422	11 927 324	782 373	782 373	2 118 785	(1 336 412)	(63,07)
Internally generated funds	48 373 035	15 788 032	1 281 545	1 281 545	3 218 108	(1 936 562)	(60,18)
Total sources of capital funds	94 209 631	68 858 541	7 490 021	7 490 021	14 541 094	(7 051 073)	(48,49)

Source: NT Local Government Database Reporting System

2. Consolidated statement of financial position

National Quarterly Budget Statement - Financial Position as at 30 September 2021

Description	2020/21			Budget year 2021/22					
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
ASSETS									
Current assets									
Cash	30 189 520	24 263 162	24 065 310	13 540 071	13 540 071	10 585 186	2 954 885	27,92	24 065 310
Call deposits and investments	17 389 034	30 635 172	33 285 211	22 029 522	22 029 522	17 066 003	4 963 518	29,08	33 285 211
Consumer debtors	2 075 117 564	92 467 220	92 422 964	1 044 916 743	1 044 916 743	58 065 424	986 851 319	1 699,55	92 422 964
Other debtors	71 396 804	32 442 776	32 492 794	43 428 592	43 428 592	22 093 143	21 335 449	96,57	32 492 794
Current portion of long-term receivables	2 232 071	564 233	568 371	1 468 241	1 468 241	300 339	1 167 902	388,86	568 371
Inventory	7 863 544	7 870 522	7 870 971	5 647 456	5 647 456	5 179 025	468 431	9,04	7 870 971
Total current assets	2 204 188 536	188 243 086	190 705 621	1 131 030 626	1 131 030 626	113 289 121	1 017 741 505	898,36	190 705 621
Non current assets									
Long-term receivables	3 903 265	1 364 310	1 382 795	3 060 955	3 060 955	889 471	2 171 484	244,13	1 382 795
Investments	8 249 717	9 645 454	10 081 633	8 960 355	8 960 355	1 577 572	7 382 783	467,98	10 081 633
Investment property	24 428 938	27 309 603	27 305 116	19 122 353	19 122 353	15 726 459	3 395 894	21,59	27 305 116
Investment in Associate	1 051 705	1 215 751	1 215 751	683 074	683 074	466 409	216 665	46,45	1 215 751
Property, plant and equipment	570 028 078	734 140 587	735 341 455	392 586 596	392 586 596	362 726 938	29 859 658	8,23	735 341 455
Biological	302 757	721 461	721 461	84 014	84 014	197 799	(113 785)	(57,53)	721 461
Intangible	1 292 007	8 731 750	8 728 652	2 109 982	2 109 982	4 205 609	(2 095 627)	(49,83)	8 728 652
Other non-current assets	15 638 446	3 994 443	3 999 066	1 687 787	1 687 787	1 086 209	601 578	55,38	3 999 066
Total non current assets	624 894 912	787 123 359	788 775 928	428 295 117	428 295 117	386 876 467	41 418 650	10,71	788 775 928
TOTAL ASSETS	2 829 083 448	975 366 444	979 481 549	1 559 325 742	1 559 325 742	500 165 588	1 059 160 155	211,76	979 481 549
LIABILITIES									
Current liabilities									
Bank overdraft	18 152	22 375	22 371	337	337	5 597	(5 259)	(93,97)	22 371
Borrowing	9 279 340	9 086 527	9 105 390	3 383 483	3 383 483	3 049 441	334 042	10,95	9 105 390
Consumer deposits	5 802 796	5 214 962	5 220 021	3 261 911	3 261 911	3 116 056	145 856	4,68	5 220 021
Trade and other payables	2 204 717 514	135 029 477	135 100 268	1 113 213 940	1 113 213 940	72 788 800	1 040 425 140	1 429,38	135 100 268
Provisions	17 118 875	7 699 204	7 701 641	13 891 012	13 891 012	1 128 713	12 762 299	1 130,69	7 701 641
Total current liabilities	2 236 936 677	157 052 545	157 149 691	1 133 750 684	1 133 750 684	80 088 606	1 053 662 078	1 315,62	157 149 691
Non current liabilities									
Financial liabilities	69 989 233	74 502 966	74 521 801	25 902 514	25 902 514	35 632 231	(9 729 717)	(27,31)	74 521 801
Provisions	33 351 592	41 830 703	41 903 855	20 129 175	20 129 175	20 200 365	(71 190)	(0,35)	41 903 855
Total non current liabilities	103 340 825	116 333 669	116 425 657	46 031 690	46 031 690	55 832 596	(9 800 907)	(17,55)	116 425 657
TOTAL LIABILITIES	2 340 277 502	273 386 214	273 575 348	1 179 782 374	1 179 782 374	135 921 203	1 043 861 171	767,99	273 575 348
NET ASSETS	488 805 946	701 980 230	705 906 201	379 543 369	379 543 369	364 244 385	15 298 984	4,20	705 906 201
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	437 095 190	587 023 885	589 777 924	322 846 458	322 846 458	277 880 997	44 965 461	16,18	589 777 924
Reserves	46 231 435	42 057 264	42 601 396	42 323 734	42 323 734	22 731 464	19 592 270	86,19	42 601 396
TOTAL COMMUNITY WEALTH/EQUITY	483 326 626	629 081 149	632 379 319	365 170 192	365 170 192	300 612 461	64 557 731	21,48	632 379 319

Source: NT Local Government Database Reporting System

3. Aggregated revenue and expenditure for municipalities

National aggregated revenue as at 30 September 2021

R thousands	Main appropriation			First Quarter 2021/22				Year to date: 30 September 2021				First Quarter 2020/21				Q1 of 2020/21 to Q1 of 2021/22
	Operating Revenue	Capital Revenue	Total Revenue	Operating Revenue	Capital Revenue	Total Revenue	1st Q as % of Main appr	Operating Revenue	Capital Revenue	Total Revenue	Total as % of main appr	Operating Revenue	Capital Revenue	Total Revenue	Total as % of main appr	
Revenue																
Category A (Metro)	268 089 430	34 380 002	302 469 431	71 177 082	2 471 881	73 648 963	24,3%	71 177 082	2 471 881	73 648 963	24,3%	63 871 220	3 165 685	67 036 905	24,1%	9,9%
Category B (Local)	154 509 919	25 068 292	179 578 211	43 866 844	3 776 492	47 643 336	26,5%	43 866 844	3 776 492	47 643 336	26,5%	49 144 875	3 131 928	52 276 803	31,0%	(8,9%)
Category C (District)	25 275 494	9 410 248	34 685 741	8 089 535	1 241 648	9 331 183	26,9%	8 089 535	1 241 648	9 331 183	26,9%	7 394 951	96 308	7 491 259	19,8%	24,6%
Total	447 874 842	68 858 541	516 733 383	123 133 461	7 490 021	130 623 482	25,3%	123 133 461	7 490 021	130 623 482	25,3%	120 411 047	6 393 921	126 804 967	26,2%	3,0%
Summary per Province																
Eastern Cape	39 101 920	8 924 215	48 026 136	9 813 801	1 664 793	11 478 594	23,9%	9 813 801	1 664 793	11 478 594	23,9%	7 943 229	1 003 889	8 947 118	28,1%	28,3%
Free State	21 835 041	3 182 774	25 017 815	5 048 544	348 211	5 396 756	21,6%	5 048 544	348 211	5 396 756	21,6%	5 056 333	246 172	5 302 505	21,9%	1,8%
Gauteng	164 848 970	17 483 753	182 332 724	46 904 372	977 237	47 881 609	26,3%	46 904 372	977 237	47 881 609	26,3%	45 100 932	1 434 600	46 535 532	25,9%	2,9%
Kwazulu-Natal	77 285 963	12 053 278	89 339 241	21 759 719	1 486 813	23 246 532	26,0%	21 759 719	1 486 813	23 246 532	26,0%	25 623 098	1 351 988	27 175 086	32,8%	(14,5%)
Limpopo	22 384 956	6 243 631	28 628 588	6 626 410	899 356	7 525 766	26,3%	6 626 410	899 356	7 525 766	26,3%	6 079 558	913 796	6 993 354	26,5%	7,6%
Mpumalanga	22 433 143	4 499 127	26 932 270	5 922 814	754 076	6 676 890	24,8%	5 922 814	754 076	6 676 890	24,8%	5 561 365	489 212	6 050 577	24,4%	10,4%
North West	21 373 888	3 486 189	24 860 077	6 392 130	355 318	6 747 448	27,1%	6 392 130	355 318	6 747 448	27,1%	4 576 094	(730 466)	3 845 627	13,6%	75,5%
Northern Cape	8 471 460	1 365 725	9 837 185	2 393 615	168 183	2 561 798	26,0%	2 393 615	168 183	2 561 798	26,0%	3 243 396	181 470	3 424 866	36,7%	(25,2%)
Western Cape	70 139 501	11 619 848	81 759 349	18 272 056	836 033	19 108 089	23,4%	18 272 056	836 033	19 108 089	23,4%	17 022 043	1 503 260	18 525 303	24,2%	3,1%
Total National	447 874 842	68 858 541	516 733 383	123 133 461	7 490 021	130 623 482	25,3%	123 133 461	7 490 021	130 623 482	25,3%	120 411 047	6 393 921	126 804 967	26,2%	3,0%

Source: NT Local Government Database Reporting System

National aggregated expenditure as at 30 September 2021

R thousands	Main appropriation			First Quarter 2021/22				Year to date: 30 September 2021				First Quarter 2020/21				Q1 of 2020/21 to Q1 of 2021/22
	Operating	Capital	Total	Operating	Capital	Total	1st Q as % of Main appr	Operating	Capital	Total	Total as % of main appr	Operating	Capital	Total	Total as % of main appr	
Expenditure																
Category A (Metro)	268 015 253	34 420 743	302 435 995	64 792 551	2 643 771	67 436 322	22,3%	64 792 551	2 643 771	67 436 322	22,3%	57 956 891	3 194 916	61 151 806	21,9%	10,3%
Category B (Local)	158 145 867	25 165 707	183 311 574	34 548 233	4 255 343	38 803 576	21,2%	34 548 233	4 255 343	38 803 576	21,2%	33 871 039	5 073 474	38 944 513	22,7%	(0,4%)
Category C (District)	26 112 732	9 429 725	35 542 457	4 449 651	1 259 917	5 709 568	16,1%	4 449 651	1 259 917	5 709 568	16,1%	4 406 990	122 425	4 529 415	12,0%	26,1%
Total	452 273 851	69 016 174	521 290 025	103 790 435	8 159 030	111 949 465	21,5%	103 790 435	8 159 030	111 949 465	21,5%	96 234 920	8 390 814	104 625 734	21,4%	7,0%
Summary per Province																
Eastern Cape	39 978 611	9 063 197	49 041 809	8 275 887	1 920 497	10 196 385	20,8%	8 275 887	1 920 497	10 196 385	20,8%	4 736 318	1 129 363	5 865 680	18,4%	73,8%
Free State	22 127 805	3 191 669	25 319 475	3 795 910	349 119	4 145 029	16,4%	3 795 910	349 119	4 145 029	16,4%	3 851 212	246 760	4 097 972	16,5%	1,1%
Gauteng	164 394 041	17 471 284	181 865 325	45 334 322	1 028 804	46 363 126	25,5%	45 334 322	1 028 804	46 363 126	25,5%	41 612 251	1 441 478	43 053 728	23,9%	7,7%
Kwazulu-Natal	77 904 480	12 053 908	89 958 387	18 322 758	1 572 236	19 894 994	22,1%	18 322 758	1 572 236	19 894 994	22,1%	20 894 783	1 628 943	22 523 726	27,1%	(11,7%)
Limpopo	21 870 307	6 250 996	28 121 303	3 744 153	910 566	4 654 719	16,6%	3 744 153	910 566	4 654 719	16,6%	3 542 171	943 485	4 485 655	17,6%	3,8%
Mpumalanga	23 536 623	4 521 727	28 058 350	4 782 958	755 057	5 538 015	19,7%	4 782 958	755 057	5 538 015	19,7%	3 878 814	496 261	4 375 075	16,2%	26,6%
North West	22 272 598	3 477 068	25 749 667	3 509 606	358 692	3 868 297	15,0%	3 509 606	358 692	3 868 297	15,0%	2 724 661	(705 122)	2 019 539	7,3%	91,5%
Northern Cape	8 696 524	1 366 325	10 062 849	1 747 903	171 147	1 919 050	19,1%	1 747 903	171 147	1 919 050	19,1%	1 712 405	1 336 256	3 048 661	32,5%	(37,1%)
Western Cape	71 492 662	11 619 998	83 112 660	14 276 938	1 092 911	15 369 849	18,5%	14 276 938	1 092 911	15 369 849	18,5%	13 282 305	1 873 392	15 155 697	19,0%	1,4%
Total National	452 273 851	69 016 174	521 290 025	103 790 435	8 159 030	111 949 465	21,5%	103 790 435	8 159 030	111 949 465	21,5%	96 234 920	8 390 814	104 625 734	21,4%	7,0%

Source: NT Local Government Database Reporting System

Salaries and wages expenditure as at 30 September 2021

R thousands	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Main appr	Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total as % of main appr	Actual Expenditure	Total as % of main appr	
Category A (Metro)	76 975 059	17 010 640	22,1%	17 010 640	22,1%	16 439 150	23,9%	3,5%
Category B (Local)	49 796 751	10 421 946	20,9%	10 421 946	20,9%	11 472 704	24,3%	(9,2%)
Category C (District)	11 215 412	2 410 578	21,5%	2 410 578	21,5%	2 449 738	23,2%	(1,6%)
Total	137 987 222	29 843 164	21,6%	29 843 164	21,6%	30 361 592	24,0%	(1,7%)
Per Province								
Eastern Cape	14 255 695	2 688 225	18,9%	2 688 225	18,9%	2 005 055	20,5%	34,1%
Free State	7 046 026	1 559 026	22,1%	1 559 026	22,1%	1 533 223	23,1%	1,7%
Gauteng	44 528 661	10 109 775	22,7%	10 109 775	22,7%	10 996 827	26,0%	(8,1%)
Kwazulu-Natal	23 659 663	5 238 547	22,1%	5 238 547	22,1%	6 177 981	28,5%	(15,2%)
Limpopo	7 845 436	1 654 290	21,1%	1 654 290	21,1%	1 627 528	22,6%	1,6%
Mpumalanga	7 529 366	1 570 360	20,9%	1 570 360	20,9%	1 406 686	19,6%	11,6%
North West	6 141 806	1 223 194	19,9%	1 223 194	19,9%	1 126 531	19,7%	8,6%
Northern Cape	3 297 293	778 259	23,6%	778 259	23,6%	655 959	20,9%	18,6%
Western Cape	23 683 274	5 021 489	21,2%	5 021 489	21,2%	4 831 803	21,0%	3,9%
Total	137 987 222	29 843 164	21,6%	29 843 164	21,6%	30 361 592	24,0%	(1,7%)

Source: NT Local Government Database Reporting System

4. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 30 September 2021

R thousands	Main appropriation			First Quarter 2021/22				Year to date: 30 September 2021				First Quarter 2020/21				Q1 of 2020/21 to Q1 of 2021/22
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	1st 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	
Buffalo City	8 234 112	1 803 592	10 037 703	2 337 560	106 139	2 443 698	24,3%	2 337 560	106 139	2 443 698	24,3%	2 044 858	104 114	2 148 972	23,4%	13,7%
Cape Town	47 512 224	8 325 971	55 838 195	12 238 459	553 989	12 792 448	22,9%	12 238 459	553 989	12 792 448	22,9%	11 339 579	1 109 942	12 449 521	23,9%	2,8%
City of Ekurhuleni	42 935 624	4 081 636	47 017 260	12 814 696	149 993	12 964 689	27,6%	12 814 696	149 993	12 964 689	27,6%	11 111 194	572 455	11 683 649	25,1%	11,0%
eThekweni	43 656 807	5 321 542	48 978 349	11 465 914	454 030	11 919 944	24,3%	11 465 914	454 030	11 919 944	24,3%	10 775 050	530 597	11 305 648	24,9%	5,4%
City of Johannesburg	65 846 786	8 157 478	74 004 264	18 542 306	491 704	19 034 010	25,7%	18 542 306	491 704	19 034 010	25,7%	17 423 418	476 375	17 899 793	24,0%	6,3%
Mangaung	8 073 601	1 221 006	9 294 606	1 563 746	140 044	1 703 790	18,3%	1 563 746	140 044	1 703 790	18,3%	2 070 734	75 564	2 146 298	25,1%	(20,6%)
Nelson Mandela Bay	12 835 948	1 511 907	14 347 854	1 474 943	344 128	1 819 071	12,7%	1 474 943	344 128	1 819 071	12,7%	-	-	-	-	-
City of Tshwane	38 994 329	3 956 871	42 951 200	10 739 458	231 855	10 971 313	25,5%	10 739 458	231 855	10 971 313	25,5%	9 106 386	296 638	9 403 024	22,6%	16,7%
Total	268 089 430	34 380 002	302 469 431	71 177 082	2 471 881	73 648 963	24,3%	71 177 082	2 471 881	73 648 963	24,3%	63 871 220	3 165 685	67 036 905	24,1%	9,9%

Source: NT Local Government Database Reporting System

Metros aggregated expenditure as at 30 September 2021

R thousands	Main appropriation			First Quarter 2021/22				Year to date: 30 September 2021				First Quarter 2020/21				Q1 of 2020/21 to Q1 of 2021/22
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	1st 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	
Buffalo City	8 231 745	1 803 592	10 035 336	2 247 572	106 139	2 353 711	23,5%	2 247 572	106 139	2 353 711	23,5%	1 961 566	104 150	2 065 717	22,5%	13,9%
Cape Town	48 403 183	8 325 971	56 729 154	9 817 543	565 220	10 382 762	18,3%	9 817 543	565 220	10 382 762	18,3%	9 357 461	1 135 386	10 492 847	19,1%	(1,0%)
City of Ekurhuleni	42 677 385	4 081 636	46 759 021	10 658 789	149 993	10 808 782	23,1%	10 658 789	149 993	10 808 782	23,1%	10 930 260	572 455	11 502 715	24,6%	(6,0%)
eThekweni	43 464 626	5 321 542	48 786 168	10 858 518	454 032	11 312 550	23,2%	10 858 518	454 032	11 312 550	23,2%	8 813 869	530 597	9 344 467	20,8%	21,1%
City of Johannesburg	65 363 298	8 157 478	73 520 776	18 175 200	543 045	18 718 245	25,5%	18 175 200	543 045	18 718 245	25,5%	16 548 083	478 388	17 026 471	22,9%	9,9%
Mangaung	7 450 829	1 221 006	8 671 834	1 792 003	140 044	1 932 047	22,3%	1 792 003	140 044	1 932 047	22,3%	2 051 448	75 564	2 127 012	26,5%	(9,2%)
Nelson Mandela Bay	13 284 135	1 552 648	14 836 783	2 944 642	453 444	3 398 085	22,9%	2 944 642	453 444	3 398 085	22,9%	-	-	-	-	-
City of Tshwane	39 140 052	3 956 871	43 096 923	8 298 285	231 855	8 530 140	19,8%	8 298 285	231 855	8 530 140	19,8%	8 294 203	298 374	8 592 577	20,6%	(0,7%)
Total	268 015 253	34 420 743	302 435 995	64 792 551	2 643 771	67 436 322	22,3%	64 792 551	2 643 771	67 436 322	22,3%	57 956 891	3 194 916	61 151 806	21,9%	10,3%

Source: NT Local Government Database Reporting System

Metros Quarterly Budget Summary as at 30 September 2021

Description	2020/21		Budget year 2021/22				
	Audited Outcome	Original Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands							
Financial Performance							
Property rates	49 669 155	55 890 940	14 122 027	14 122 027	14 067 726	54 301	0,39
Service charges	124 174 123	148 239 792	37 730 159	37 730 159	37 903 901	(173 742)	(0,46)
Investment revenue	1 887 519	2 001 951	381 491	381 491	495 647	(114 156)	(23,03)
Transfers and subsidies	36 862 577	33 273 170	11 675 861	11 675 861	10 283 434	1 392 427	13,54
Other own revenue	26 545 891	28 683 576	7 267 543	7 267 543	7 210 853	56 691	0,79
Total Revenue (excluding capital transfers and contributions)	239 139 265	268 089 430	71 177 082	71 177 082	69 961 561	1 215 521	1,74
Employee costs	69 997 165	75 920 529	16 783 271	16 783 271	18 089 127	(1 305 855)	(7,22)
Remuneration of councillors	864 654	1 054 530	227 369	227 369	263 224	(35 855)	(13,62)
Depreciation & asset impairment	17 060 109	17 426 810	3 895 156	3 895 156	4 325 741	(430 585)	(9,95)
Finance charges	8 447 332	7 930 156	1 459 081	1 459 081	1 747 029	(287 948)	(16,48)
Materials and bulk purchases	80 841 781	96 130 754	26 095 632	26 095 632	25 800 903	294 729	1,14
Transfers and subsidies	5 864 012	2 368 223	1 682 947	1 682 947	605 807	1 077 139	177,80
Other expenditure	63 466 039	67 023 882	14 659 007	14 659 007	15 926 820	(1 267 813)	(7,96)
Total Expenditure	246 541 091	267 854 885	64 802 462	64 802 462	66 758 651	(1 956 188)	(2,93)
Surplus/(Deficit)	(7 401 826)	234 545	6 374 619	6 374 619	3 202 910	3 171 709	99,03
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	12 158 178	15 297 032	883 078	883 078	3 014 643	(2 131 565)	(70,71)
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	3 244 747	1 176 418	304 151	304 151	231 741	72 410	31,25
Surplus/(Deficit) after capital transfers & contributions	8 001 099	16 707 995	7 561 849	7 561 849	6 449 295	1 112 554	17,25
Share of surplus/ (deficit) of associate	14 245	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 015 344	16 707 995	7 561 849	7 561 849	6 449 295	1 112 554	17,25
Capital expenditure & funds sources							
Capital expenditure	22 159 158	34 420 743	2 643 771	2 643 771	6 280 635	(3 636 864)	(57,91)
Transfers recognised - capital	10 102 812	15 976 172	1 408 990	1 408 990	3 013 136	(1 604 146)	(53,24)
Borrowing	4 435 409	10 152 572	649 452	649 452	1 775 035	(1 125 583)	(63,41)
Internally generated funds	7 366 229	8 251 257	413 439	413 439	1 482 279	(1 068 840)	(72,11)
Total sources of capital funds	21 904 450	34 380 002	2 471 881	2 471 881	6 270 450	(3 798 569)	(60,58)

Source: NT Local Government Database Reporting System

5. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated budgets and revenue as at 30 September 2021

R thousands	Main appropriation			First Quarter 2021/22				Year to date: 30 September 2021				First Quarter 2020/21				Q1 of 2020/21 to Q1 of 2021/22
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	1st 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	3 531 358	167 630	3 698 988	973 290	41 572	1 014 863	27.4%	973 290	41 572	1 014 863	27.4%	871 995	18 259	890 255	25.0%	14.0%
City of Mbombela	3 474 234	617 205	4 091 439	977 272	55 154	1 032 426	25.2%	977 272	55 154	1 032 426	25.2%	931 811	45 243	977 054	27.0%	5.7%
Drakenstein	2 608 798	128 103	2 736 900	635 140	14 081	649 221	23.7%	635 140	14 081	649 221	23.7%	581 863	34 359	616 222	23.3%	5.4%
Emalahleni (MP)	3 802 907	183 780	3 986 687	873 859	29 411	903 270	22.7%	873 859	29 411	903 270	22.7%	890 941	40 916	931 857	25.4%	(3.1%)
Emfuleni	6 754 321	428 432	7 182 752	1 946 627	3 042	1 949 670	27.1%	1 946 627	3 042	1 949 670	27.1%	1 826 566	5 577	1 832 144	28.1%	6.4%
George	2 512 874	370 443	2 883 317	555 456	57 501	612 957	21.3%	555 456	57 501	612 957	21.3%	438 246	19 127	457 373	16.8%	34.0%
Govan Mbeki	2 589 362	264 380	2 853 742	562 782	7 543	570 325	20.0%	562 782	7 543	570 325	20.0%	548 290	16 274	564 565	21.7%	1.0%
J B Marks	1 887 847	213 117	2 100 964	621 014	24 313	645 326	30.7%	621 014	24 313	645 326	30.7%	480 939	37 769	518 708	27.8%	24.4%
Madibeng	2 155 760	310 285	2 466 045	672 314	41 615	713 929	29.0%	672 314	41 615	713 929	29.0%	657 772	35 361	693 133	29.6%	3.0%
Matjhabeng	3 527 317	157 833	3 685 149	822 442	7 460	829 902	22.5%	822 442	7 460	829 902	22.5%	799 779	26 100	825 880	26.5%	0.5%
Mogale City	3 156 894	259 784	3 416 678	848 929	18 955	867 884	25.4%	848 929	18 955	867 884	25.4%	782 769	27 479	810 248	22.9%	7.1%
Msunduzi	6 418 414	576 302	6 994 716	1 662 125	31 163	1 693 288	24.2%	1 662 125	31 163	1 693 288	24.2%	6 556 710	1 160 570	7 717 281	118.8%	(78.1%)
Newcastle	2 214 242	68 741	2 282 982	630 991	12 862	643 853	28.2%	630 991	12 862	643 853	28.2%	567 410	11 723	579 133	27.7%	11.2%
Polokwane	4 028 835	1 128 560	5 157 394	1 091 456	135 636	1 227 092	23.8%	1 091 456	135 636	1 227 092	23.8%	987 240	132 203	1 119 443	22.4%	9.6%
Rustenburg	5 669 738	626 870	6 296 608	1 643 368	32 738	1 676 106	26.6%	1 643 368	32 738	1 676 106	26.6%	857 205	50 884	908 089	15.7%	84.6%
Sol Plaatje	2 365 711	179 266	2 544 977	670 087	8 715	678 803	26.7%	670 087	8 715	678 803	26.7%	1 505 815	15 223	1 521 038	64.3%	(55.4%)
Stellenbosch	2 020 051	406 054	2 426 105	539 226	23 615	562 840	23.2%	539 226	23 615	562 840	23.2%	493 322	63 649	556 971	24.5%	1.1%
Steve Tshwale	1 993 805	611 391	2 605 196	526 606	96 065	622 670	23.9%	526 606	96 065	622 670	23.9%	489 275	110 975	600 251	24.4%	3.7%
uMhlatuze	3 762 787	830 967	4 593 755	1 165 734	62 411	1 228 145	26.7%	1 165 734	62 411	1 228 145	26.7%	1 056 857	21 085	1 077 942	26.4%	13.9%
Total	64 475 253	7 529 142	72 004 395	17 418 719	703 851	18 122 570	25.2%	17 418 719	703 851	18 122 570	25.2%	21 324 808	1 872 777	23 197 585	34.7%	(21.9%)

Source: NT Local Government Database Reporting System

Secondary cities aggregated budgets and expenditure as at 30 September 2021

R thousands	Main appropriation			First Quarter 2021/22				Year to date: 30 September 2021				First Quarter 2020/21				Q1 of 2020/21 to Q1 of 2021/22
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	1st 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	3 692 555	167 630	3 860 186	436 959	41 572	478 532	12.4%	436 959	41 572	478 532	12.4%	454 281	18 259	472 541	13.3%	1.3%
City of Mbombela	3 353 878	617 205	3 971 083	851 497	55 154	906 651	22.8%	851 497	55 154	906 651	22.8%	642 405	45 243	687 647	17.1%	31.8%
Drakenstein	2 660 568	128 103	2 788 671	529 428	14 081	543 508	19.5%	529 428	14 081	543 508	19.5%	469 207	34 359	503 566	18.4%	7.9%
Emalahleni (MP)	4 088 203	183 780	4 271 983	817 767	29 411	847 178	19.8%	817 767	29 411	847 178	19.8%	722 940	40 916	763 855	16.1%	10.9%
Emfuleni	6 521 452	428 432	6 950 083	6 127 077	3 042	6 130 119	88.2%	6 127 077	3 042	6 130 119	88.2%	1 085 721	5 577	1 091 298	17.1%	461.7%
George	2 511 069	370 443	2 881 512	469 541	57 501	527 042	18.3%	469 541	57 501	527 042	18.3%	389 390	19 127	408 517	14.8%	29.0%
Govan Mbeki	2 492 629	264 380	2 757 009	509 181	7 550	516 731	18.7%	509 181	7 550	516 731	18.7%	343 296	20 116	363 413	13.4%	42.2%
J B Marks	2 191 276	213 117	2 404 393	414 673	24 313	438 986	18.3%	414 673	24 313	438 986	18.3%	281 890	47 809	329 699	14.6%	33.1%
Madibeng	2 635 090	310 285	2 945 375	399 011	41 615	440 626	15.0%	399 011	41 615	440 626	15.0%	243 964	35 361	279 325	10.2%	57.7%
Matjhabeng	3 499 848	157 833	3 657 681	260 397	7 460	267 857	7.3%	260 397	7 460	267 857	7.3%	364 360	26 100	390 460	12.5%	(31.4%)
Mogale City	3 451 948	259 784	3 711 732	733 798	18 955	752 753	20.3%	733 798	18 955	752 753	20.3%	612 753	27 479	640 232	18.3%	17.6%
Msunduzi	6 118 414	576 302	6 694 716	1 604 218	95 927	1 700 145	25.4%	1 604 218	95 927	1 700 145	25.4%	6 960 382	1 445 837	8 406 218	137.9%	(79.8%)
Newcastle	2 488 931	68 831	2 557 761	498 182	12 862	511 045	20.0%	498 182	12 862	511 045	20.0%	451 848	8 784	460 632	19.0%	10.9%
Polokwane	3 789 546	1 128 560	4 918 106	839 398	135 636	975 034	19.8%	839 398	135 636	975 034	19.8%	788 803	132 203	921 006	18.9%	5.9%
Rustenburg	5 310 189	626 870	5 937 059	1 050 495	32 738	1 083 234	18.2%	1 050 495	32 738	1 083 234	18.2%	732 271	50 884	783 155	15.9%	38.3%
Sol Plaatje	2 344 984	179 266	2 524 250	536 281	8 715	544 996	21.6%	536 281	8 715	544 996	21.6%	427 281	15 223	442 504	18.9%	23.2%
Stellenbosch	2 017 490	406 054	2 423 544	331 863	23 615	355 478	14.7%	331 863	23 615	355 478	14.7%	289 676	63 649	353 325	15.6%	0.6%
Steve Tshwale	2 164 828	611 391	2 776 219	452 287	96 065	548 352	19.8%	452 287	96 065	548 352	19.8%	411 449	110 975	522 424	20.2%	5.0%
uMhlatuze	3 913 242	830 967	4 744 209	961 190	62 411	1 023 601	21.6%	961 190	62 411	1 023 601	21.6%	767 623	21 085	788 708	19.0%	28.8%
Total	65 246 141	7 529 432	72 775 572	17 823 244	768 622	18 591 866	25.5%	17 823 244	768 622	18 591 866	25.5%	16 439 538	2 168 988	18 608 526	27.3%	(0.1%)

Source: NT Local Government Database Reporting System

Secondary Cities Quarterly Budget Summary as at 30 September 2021

Description	2020/21		Budget year 2021/22				
	Audited Outcome	Original Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands							
Financial Performance							
Property rates	9 685 012	10 341 929	2 809 652	2 809 652	2 671 253	138 399	5,18
Service charges	32 335 016	37 194 923	9 649 317	9 649 317	9 389 977	259 340	2,76
Investment revenue	207 044	316 379	46 663	46 663	79 960	(33 297)	(41,64)
Transfers and subsidies	11 710 536	10 787 569	3 904 440	3 904 440	2 837 345	1 067 096	37,61
Other own revenue	4 531 178	5 834 453	1 008 647	1 008 647	1 382 145	(373 499)	(27,02)
Total Revenue (excluding capital transfers and contributions)	58 468 786	64 475 253	17 418 719	17 418 719	16 360 679	1 058 040	6,47
Employee costs	15 304 637	16 309 819	3 437 756	3 437 756	4 017 911	(580 155)	(14,44)
Remuneration of councillors	666 621	737 342	160 328	160 328	183 789	(23 460)	(12,76)
Depreciation & asset impairment	6 218 760	5 743 118	724 654	724 654	1 322 224	(597 570)	(45,19)
Finance charges	1 347 587	1 403 988	142 626	142 626	285 608	(142 982)	(50,06)
Materials and bulk purchases	23 261 797	23 736 229	6 110 089	6 110 089	5 967 536	142 553	2,39
Transfers and subsidies	286 218	268 734	64 086	64 086	69 253	(5 167)	(7,46)
Other expenditure	18 516 211	17 046 911	7 183 705	7 183 705	4 104 226	3 079 478	75,03
Total Expenditure	65 601 830	65 246 141	17 823 244	17 823 244	15 950 546	1 872 697	11,74
Surplus/(Deficit)	(7 133 044)	(770 887)	(404 525)	(404 525)	410 133	(814 658)	(198,63)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4 384 836	4 540 880	345 856	345 856	1 138 005	(792 149)	(69,61)
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)	1 381 610	21 887	8 516	8 516	5 968	2 548	42,69
Surplus/(Deficit) after capital transfers & contributions	(1 366 598)	3 791 880	(50 153)	(50 153)	1 554 106	(1 604 259)	(103,23)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 366 598)	3 791 880	(50 153)	(50 153)	1 554 106	(1 604 259)	(103,23)
Capital expenditure & funds sources							
Capital expenditure	26 780 192	7 529 432	768 622	768 622	1 761 560	(992 938)	(56,37)
Transfers recognised - capital	10 099 252	4 421 901	541 511	541 511	1 042 916	(501 405)	(48,08)
Borrowing	2 058 495	888 896	81 534	81 534	163 088	(81 554)	(50,01)
Internally generated funds	11 415 519	2 218 344	80 805	80 805	555 416	(474 611)	(85,45)
Total sources of capital funds	23 573 266	7 529 142	703 851	703 851	1 761 420	(1 057 569)	(60,04)

Source: NT Local Government Database Reporting System

6. Operating revenue and expenditure per function for metros

Metros aggregated revenue and expenditure per function as at 30 September 2021

R thousands	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Main appropriation	Actual Revenue	1st Q as % of Main appr	Actual Revenue	Total Rev as % of main appr	Actual Revenue	Total Rev as % of main appr	
Water management								
Buffalo City	989 977	362 541	36,6%	362 541	36,6%	306 028	37,8%	18,5%
Cape Town	6 810 737	1 293 456	19,0%	1 293 456	19,0%	1 223 573	27,9%	5,7%
City of Ekurhuleni	7 534 070	2 203 451	29,2%	2 203 451	29,2%	1 906 731	24,2%	15,6%
eThekwini	6 797 108	1 429 932	21,0%	1 429 932	21,0%	1 743 446	25,5%	(18,0%)
City of Johannesburg	-	-	-	-	-	-	-	-
Mangaung	1 476 772	280 199	19,0%	280 199	19,0%	343 122	24,3%	(18,3%)
Nelson Mandela Bay	1 762 021	910 603	51,7%	910 603	51,7%	-	-	-
City of Tshwane	5 193 512	1 362 205	26,2%	1 362 205	26,2%	1 009 398	19,8%	35,0%
Total	30 564 197	7 842 386	25,7%	7 842 386	25,7%	6 532 298	24,7%	20,1%
	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		
	Main appropriation	Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total Exp as % of main appr	Actual Expenditure	Total Exp as % of main appr	Q1 of 2020/21 to Q1 of 2021/22
Water management								
Buffalo City	725 390	196 112	27,0%	196 112	27,0%	193 113	27,8%	1,6%
Cape Town	5 286 244	617 437	11,7%	617 437	11,7%	709 390	19,9%	(13,0%)
City of Ekurhuleni	6 468 323	1 155 342	17,9%	1 155 342	17,9%	1 521 468	20,8%	(24,1%)
eThekwini	6 712 278	1 962 410	29,2%	1 962 410	29,2%	946 423	15,6%	107,4%
City of Johannesburg	8 118 190	1 882 916	23,2%	1 882 916	23,2%	1 714 961	22,4%	9,8%
Mangaung	1 562 155	303 674	19,4%	303 674	19,4%	534 725	38,4%	(43,2%)
Nelson Mandela Bay	968 233	85 083	8,8%	85 083	8,8%	-	-	-
City of Tshwane	4 273 872	756 672	17,7%	756 672	17,7%	784 578	18,7%	(3,6%)
Total	34 114 685	6 959 646	20,4%	6 959 646	20,4%	6 404 658	20,7%	8,7%

Source: NT Local Government Database Reporting System

Metros aggregated revenue and expenditure per function as at 30 September 2021

R thousands	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Main appropriation	Actual Revenue	1st Q as % of Main appr	Actual Revenue	Total Rev as % of main appr	Actual Revenue	Total Rev as % of main appr	
Energy sources								
Buffalo City	2 438 771	573 433	23,5%	573 433	23,5%	416 100	18,5%	37,8%
Cape Town	16 027 668	4 594 740	28,7%	4 594 740	28,7%	3 966 522	28,2%	15,8%
City of Ekurhuleni	18 570 641	5 649 511	30,4%	5 649 511	30,4%	5 079 983	29,1%	11,2%
eThekwini	16 356 005	4 220 501	25,8%	4 220 501	25,8%	3 593 542	25,5%	17,4%
City of Johannesburg	19 995 270	5 131 097	25,7%	5 131 097	25,7%	4 630 553	27,0%	10,8%
Mangaung	3 202 823	237 552	7,4%	237 552	7,4%	872 265	31,5%	(72,8%)
Nelson Mandela Bay	4 666 435	381 552	8,2%	381 552	8,2%	-	-	-
City of Tshwane	15 258 442	4 309 470	28,2%	4 309 470	28,2%	3 219 709	22,6%	33,8%
Total	96 516 055	25 097 854	26,0%	25 097 854	26,0%	21 778 673	26,5%	15,2%
	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		
	Main appropriation	Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total Exp as % of main appr	Actual Expenditure	Total Exp as % of main appr	Q1 of 2020/21 to Q1 of 2021/22
Energy sources								
Buffalo City	2 809 519	853 308	30,4%	853 308	30,4%	702 886	29,3%	21,4%
Cape Town	13 547 693	3 447 434	25,4%	3 447 434	25,4%	2 911 018	24,3%	18,4%
City of Ekurhuleni	17 660 214	5 592 231	31,7%	5 592 231	31,7%	5 559 147	34,5%	0,6%
eThekwini	15 804 083	4 558 867	28,8%	4 558 867	28,8%	3 845 178	28,8%	18,6%
City of Johannesburg	16 839 440	6 012 701	35,7%	6 012 701	35,7%	5 115 723	32,8%	17,5%
Mangaung	2 824 407	812 179	28,8%	812 179	28,8%	825 740	33,7%	(1,6%)
Nelson Mandela Bay	5 406 254	494 057	9,1%	494 057	9,1%	-	-	-
City of Tshwane	14 054 669	3 442 058	24,5%	3 442 058	24,5%	3 165 429	25,5%	8,7%
Total	88 946 279	25 212 835	28,3%	25 212 835	28,3%	22 125 122	29,8%	14,0%

Source: NT Local Government Database Reporting System

Metros aggregated revenue and expenditure per function as at 30 September 2021

	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Main appropriation	Actual Revenue	1st Q as % of Main appr	Actual Revenue	Total Rev as % of main appr	Actual Revenue	Total Rev as % of main appr	
R thousands								
Waste water management								
Buffalo City	573 392	161 129	28,1%	161 129	28,1%	158 911	29,7%	1,4%
Cape Town	1 939 939	432 450	22,3%	432 450	22,3%	398 218	23,8%	8,6%
City of Ekurhuleni	3 129 314	705 003	22,5%	705 003	22,5%	555 242	18,1%	27,0%
eThekwini	1 879 099	577 894	30,8%	577 894	30,8%	351 777	21,0%	64,3%
City of Johannesburg	-	-	-	-	-	-	-	-
Mangaung	557 661	111 283	20,0%	111 283	20,0%	144 688	29,9%	(23,1%)
Nelson Mandela Bay	1 146 894	177 846	15,5%	177 846	15,5%	-	-	-
City of Tshwane	1 506 023	327 565	21,8%	327 565	21,8%	265 722	19,5%	23,3%
Total	10 732 323	2 493 170	23,2%	2 493 170	23,2%	1 874 558	21,3%	33,0%
	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		
	Main appropriation	Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total Exp as % of main appr	Actual Expenditure	Total Exp as % of main appr	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Waste water management								
Buffalo City	352 025	98 159	27,9%	98 159	27,9%	77 194	17,4%	27,2%
Cape Town	2 569 535	455 006	17,7%	455 006	17,7%	463 126	18,3%	(1,8%)
City of Ekurhuleni	1 247 189	228 033	18,3%	228 033	18,3%	265 550	22,9%	(14,1%)
eThekwini	1 923 899	403 076	21,0%	403 076	21,0%	385 596	21,4%	4,5%
City of Johannesburg	611 591	146 992	24,0%	146 992	24,0%	160 125	27,4%	(8,2%)
Mangaung	316 031	54 014	17,1%	54 014	17,1%	72 680	24,4%	(25,7%)
Nelson Mandela Bay	731 885	53 097	7,3%	53 097	7,3%	-	-	-
City of Tshwane	813 253	139 914	17,2%	139 914	17,2%	191 059	20,2%	(26,8%)
Total	8 565 409	1 578 290	18,4%	1 578 290	18,4%	1 615 330	20,8%	(2,3%)

Source: NT Local Government Database Reporting System

Metros aggregated revenue and expenditure per function as at 30 September 2021

	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Main appropriation	Actual Revenue	1st Q as % of Main appr	Actual Revenue	Total Rev as % of main appr	Actual Revenue	Total Rev as % of main appr	
R thousands								
Waste management								
Buffalo City	534 413	164 757	30,8%	164 757	30,8%	160 904	33,0%	2,4%
Cape Town	1 827 569	502 253	27,5%	502 253	27,5%	522 970	29,5%	(4,0%)
City of Ekurhuleni	2 184 311	696 691	31,9%	696 691	31,9%	638 861	28,9%	9,1%
eThekwini	1 246 093	377 385	30,3%	377 385	30,3%	357 730	28,7%	5,5%
City of Johannesburg	2 241 797	840 763	37,5%	840 763	37,5%	740 804	25,3%	13,5%
Mangaung	453 518	42 144	9,3%	42 144	9,3%	120 299	31,4%	(65,0%)
Nelson Mandela Bay	464 878	116 743	25,1%	116 743	25,1%	-	-	-
City of Tshwane	1 600 123	454 503	28,4%	454 503	28,4%	388 618	21,2%	17,0%
Total	10 552 703	3 195 240	30,3%	3 195 240	30,3%	2 930 186	27,0%	9,0%
	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		
	Main appropriation	Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total Exp as % of main appr	Actual Expenditure	Total Exp as % of main appr	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Waste management								
Buffalo City	416 603	96 436	23,1%	96 436	23,1%	97 256	25,5%	(0,8%)
Cape Town	2 509 821	486 442	19,4%	486 442	19,4%	478 373	19,2%	1,7%
City of Ekurhuleni	1 405 567	200 849	14,3%	200 849	14,3%	222 049	16,5%	(9,5%)
eThekwini	1 464 490	259 418	17,7%	259 418	17,7%	279 451	20,9%	(7,2%)
City of Johannesburg	2 790 531	646 321	23,2%	646 321	23,2%	580 951	24,0%	11,3%
Mangaung	236 687	64 716	27,3%	64 716	27,3%	79 514	34,7%	(18,6%)
Nelson Mandela Bay	411 060	45 363	11,0%	45 363	11,0%	-	-	-
City of Tshwane	1 613 715	237 516	14,7%	237 516	14,7%	325 596	19,5%	(27,1%)
Total	10 848 473	2 037 061	18,8%	2 037 061	18,8%	2 063 191	20,9%	(1,3%)

Source: NT Local Government Database Reporting System

7. Operating revenue and expenditure per function for secondary cities

Secondary cities aggregated revenue and expenditure per function as at 30 September 2021

	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Main appropriation	Actual Revenue	1st Q as % of Main appr	Actual Revenue	Total Rev as % of main appr	Actual Revenue	Total Rev as % of main appr	
R thousands								
Water management								
City of Matlosana	889 466	219 349	24,7%	219 349	24,7%	189 745	23,2%	15,6%
City of Mbombela	390 420	28 397	7,3%	28 397	7,3%	28 135	5,8%	0,9%
Drakenstein	190 439	36 181	19,0%	36 181	19,0%	46 092	24,5%	(21,5%)
Emalahleni (MP)	529 054	102 656	19,4%	102 656	19,4%	101 358	17,7%	1,3%
Emsfuleni	956 101	237 101	24,8%	237 101	24,8%	233 468	27,9%	1,6%
George	185 492	46 943	25,3%	46 943	25,3%	40 927	22,8%	14,7%
Govan Mbeki	666 425	126 556	19,0%	126 556	19,0%	157 597	25,0%	(19,7%)
J B Marks	98 732	50 614	51,3%	50 614	51,3%	30 329	27,5%	66,9%
Madibeng	230 243	52 383	22,8%	52 383	22,8%	50 616	24,2%	3,5%
Matjhabeng	537 463	125 136	23,3%	125 136	23,3%	122 118	24,1%	2,5%
Mogale City	431 389	110 003	25,5%	110 003	25,5%	105 397	21,5%	4,4%
Msunduzi	1 046 395	298 140	28,5%	298 140	28,5%	1 237 426	122,6%	(75,9%)
New castle	314 574	100 473	31,9%	100 473	31,9%	83 701	30,7%	20,0%
Polokwane	275 255	57 753	21,0%	57 753	21,0%	52 436	17,7%	10,1%
Rustenburg	988 280	313 792	31,8%	313 792	31,8%	116 005	12,3%	170,5%
Sol Plaatje	328 612	80 394	24,5%	80 394	24,5%	936 858	301,0%	(91,4%)
Stellenbosch	172 558	27 767	16,1%	27 767	16,1%	39 573	21,0%	(29,8%)
Steve Tshwete	161 938	43 000	26,6%	43 000	26,6%	42 562	26,6%	1,0%
uMhlathuze	635 289	256 699	40,4%	256 699	40,4%	200 955	36,1%	27,7%
Total	9 028 123	2 313 337	25,6%	2 313 337	25,6%	3 815 298	43,5%	(39,4%)
	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		
	Main appropriation	Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total Exp as % of main appr	Actual Expenditure	Total Exp as % of main appr	Q1 of 2020/21 to Q1 of 2021/22
R thousands								
Water management								
City of Matlosana	678 794	51 044	7,5%	51 044	7,5%	62 286	8,2%	(18,0%)
City of Mbombela	336 891	63 006	18,7%	63 006	18,7%	47 972	13,5%	31,3%
Drakenstein	115 228	12 376	10,7%	12 376	10,7%	14 646	13,0%	(15,5%)
Emalahleni (MP)	472 227	62 303	13,2%	62 303	13,2%	56 636	17,7%	10,0%
Emsfuleni	1 248 486	2 931 065	234,8%	2 931 065	234,8%	189 487	15,3%	1446,8%
George	130 674	33 612	25,7%	33 612	25,7%	25 943	19,3%	29,6%
Govan Mbeki	410 265	137 231	33,4%	137 231	33,4%	93 200	23,2%	47,2%
J B Marks	120 057	11 257	9,4%	11 257	9,4%	1 917	1,8%	487,1%
Madibeng	239 236	42 044	17,6%	42 044	17,6%	20 426	9,3%	105,8%
Matjhabeng	906 017	19 840	2,2%	19 840	2,2%	27 962	3,4%	(29,0%)
Mogale City	566 006	144 906	25,6%	144 906	25,6%	119 397	21,3%	21,4%
Msunduzi	951 474	275 148	28,9%	275 148	28,9%	1 437 968	166,4%	(80,9%)
New castle	615 329	87 091	14,2%	87 091	14,2%	77 782	15,7%	12,0%
Polokwane	493 915	97 516	19,7%	97 516	19,7%	115 330	23,6%	(15,4%)
Rustenburg	1 077 816	103 263	9,6%	103 263	9,6%	101 376	12,0%	1,9%
Sol Plaatje	296 663	54 419	18,3%	54 419	18,3%	34 974	12,6%	55,6%
Stellenbosch	127 577	9 627	7,5%	9 627	7,5%	10 850	7,3%	(11,3%)
Steve Tshwete	136 555	22 507	16,5%	22 507	16,5%	18 554	16,8%	21,3%
uMhlathuze	520 165	195 866	37,7%	195 866	37,7%	92 587	20,2%	111,5%
Total	9 443 377	4 354 120	46,1%	4 354 120	46,1%	2 549 294	29,3%	70,8%

Source: NT Local Government Database Reporting System

Secondary cities aggregated revenue and expenditure per function as at 30 September 2021

	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Main appropriation	Actual Revenue	1st Q as % of Main appr	Actual Revenue	Total Rev as % of main appr	Actual Revenue	Total Rev as % of main appr	
R thousands								
Energy sources								
City of Matlosana	1 030 526	282 006	27,4%	282 006	27,4%	247 129	23,6%	14,1%
City of Mbombela	1 551 730	343 662	22,1%	343 662	22,1%	296 645	22,2%	15,8%
Drakenstein	1 470 290	360 490	24,5%	360 490	24,5%	316 039	24,2%	14,1%
Emalahleni (MP)	1 261 311	308 939	24,5%	308 939	24,5%	272 141	21,1%	13,5%
Emfuleni	3 032 919	943 792	31,1%	943 792	31,1%	825 640	30,6%	14,3%
George	907 882	205 621	22,6%	205 621	22,6%	177 778	22,1%	15,7%
Govan Mbeki	751 567	137 656	18,3%	137 656	18,3%	109 878	16,7%	25,3%
J B Marks	984 295	319 355	32,4%	319 355	32,4%	214 895	26,3%	48,6%
Madibeng	597 618	140 082	23,4%	140 082	23,4%	124 716	25,7%	12,3%
Matjhabeng	903 307	212 832	23,6%	212 832	23,6%	199 766	25,3%	6,5%
Mogale City	1 225 257	331 954	27,1%	331 954	27,1%	292 778	23,8%	13,4%
Msunduzi	3 010 524	766 918	25,5%	766 918	25,5%	2 637 114	100,1%	(70,9%)
New castle	806 767	231 824	28,7%	231 824	28,7%	212 142	30,4%	9,3%
Polokwane	1 419 786	298 426	21,0%	298 426	21,0%	254 022	20,6%	17,5%
Rustenburg	2 602 598	842 390	32,4%	842 390	32,4%	422 892	17,4%	99,2%
Sol Plaatje	877 157	221 444	25,2%	221 444	25,2%	203 341	26,0%	8,9%
Stellenbosch	824 934	225 654	27,4%	225 654	27,4%	185 414	25,0%	21,7%
Steve Tshwete	819 917	221 387	27,0%	221 387	27,0%	199 149	28,1%	11,2%
uMhlathuze	1 802 861	531 913	29,5%	531 913	29,5%	498 066	29,7%	6,8%
Total	25 881 243	6 926 343	26,8%	6 926 343	26,8%	7 689 544	32,9%	(9,9%)

	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Main appropriation	Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total Exp as % of main appr	Actual Expenditure	Total Exp as % of main appr	
R thousands								
Energy sources								
City of Matlosana	1 503 969	164 441	10,9%	164 441	10,9%	188 270	15,9%	(12,7%)
City of Mbombela	1 118 296	361 625	32,3%	361 625	32,3%	280 562	20,9%	28,9%
Drakenstein	1 210 061	323 678	26,7%	323 678	26,7%	269 084	25,2%	20,3%
Emalahleni (MP)	1 964 788	583 272	29,7%	583 272	29,7%	402 623	22,3%	44,9%
Emfuleni	2 779 915	636 641	22,9%	636 641	22,9%	577 265	25,8%	10,3%
George	790 207	178 330	22,6%	178 330	22,6%	148 920	22,1%	19,7%
Govan Mbeki	733 496	228 524	31,2%	228 524	31,2%	177 330	24,5%	28,9%
J B Marks	780 940	177 361	22,7%	177 361	22,7%	191 915	27,8%	(7,6%)
Madibeng	647 055	116 752	18,0%	116 752	18,0%	92 573	17,1%	26,1%
Matjhabeng	801 189	(45 631)	(5,7%)	(45 631)	(5,7%)	18 381	2,9%	(348,3%)
Mogale City	1 235 295	269 838	21,8%	269 838	21,8%	216 903	20,0%	24,4%
Msunduzi	2 657 799	922 149	34,7%	922 149	34,7%	2 844 623	126,5%	(67,6%)
New castle	701 055	150 064	21,4%	150 064	21,4%	132 057	19,4%	13,6%
Polokwane	1 068 056	331 308	31,0%	331 308	31,0%	282 027	27,6%	17,5%
Rustenburg	2 037 927	624 218	30,6%	624 218	30,6%	306 825	20,9%	103,4%
Sol Plaatje	857 928	227 518	26,5%	227 518	26,5%	172 758	22,6%	31,7%
Stellenbosch	610 888	140 775	23,0%	140 775	23,0%	110 110	20,5%	27,8%
Steve Tshwete	801 566	194 752	24,3%	194 752	24,3%	168 854	23,6%	15,3%
uMhlathuze	1 524 917	400 252	26,2%	400 252	26,2%	359 789	28,1%	11,2%
Total	23 825 348	5 985 868	25,1%	5 985 868	25,1%	6 940 868	33,5%	(13,8%)

Source: NT Local Government Database Reporting System

Secondary cities aggregated revenue and expenditure per function as at 30 September 2021

R thousands	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Main appropriation	Actual Revenue	1st Q as % of Main appropriation	Actual Revenue	Total Rev as % of main appr	Actual Revenue	Total Rev as % of main appr	
Waste water management								
City of Matlosana	134 720	32 427	24,1%	32 427	24,1%	30 784	24,5%	5,3%
City of Mbombela	191 515	6 045	3,2%	6 045	3,2%	5 863	3,1%	3,1%
Drakenstein	153 518	39 218	25,5%	39 218	25,5%	38 813	26,2%	1,0%
Emalahleni (MP)	162 163	45 086	27,8%	45 086	27,8%	33 102	18,0%	36,2%
Emfuleni	340 138	91 162	26,8%	91 162	26,8%	79 677	22,5%	14,4%
George	195 506	54 514	27,9%	54 514	27,9%	52 915	32,4%	3,0%
Govan Mbeki	172 618	32 597	18,9%	32 597	18,9%	33 344	20,4%	(2,2%)
J B Marks	70 893	26 106	36,8%	26 106	36,8%	23 167	34,2%	12,7%
Madibeng	78 516	15 533	19,8%	15 533	19,8%	16 501	24,0%	(5,9%)
Matjhabeng	206 351	55 083	26,7%	55 083	26,7%	50 001	25,7%	10,2%
Mogale City	310 343	82 006	26,4%	82 006	26,4%	81 238	25,8%	0,9%
Msunduzi	200 139	60 078	30,0%	60 078	30,0%	268 477	139,1%	(77,6%)
New castle	231 907	81 410	35,1%	81 410	35,1%	78 472	34,5%	3,7%
Polokwane	131 986	38 072	28,8%	38 072	28,8%	29 027	22,9%	31,2%
Rustenburg	478 968	81 336	17,0%	81 336	17,0%	39 186	8,4%	107,6%
Sol Plaatje	86 848	23 645	27,2%	23 645	27,2%	22 223	27,0%	6,4%
Stellenbosch	150 230	44 523	29,6%	44 523	29,6%	40 182	26,8%	10,8%
Steve Tshwete	110 538	34 652	31,3%	34 652	31,3%	31 225	29,6%	11,0%
uMhlathuze	292 573	102 009	34,9%	102 009	34,9%	102 659	36,1%	(0,6%)
Total	3 699 471	945 502	25,6%	945 502	25,6%	1 056 857	29,3%	(10,5%)
R thousands	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Main appropriation	Actual Expenditure	1st Q as % of Main appr	Actual Expenditure	Total Exp as % of main appr	Actual Expenditure	Total Exp as % of main appr	
Waste water management								
City of Matlosana	190 024	17 099	9,0%	17 099	9,0%	17 628	10,4%	(3,0%)
City of Mbombela	134 763	23 003	17,1%	23 003	17,1%	8 699	7,4%	164,4%
Drakenstein	126 101	12 145	9,6%	12 145	9,6%	13 017	10,1%	(6,7%)
Emalahleni (MP)	180 218	15 306	8,5%	15 306	8,5%	26 522	11,4%	(42,3%)
Emfuleni	239 812	818 444	341,3%	818 444	341,3%	23 752	6,6%	3345,8%
George	200 086	42 506	21,2%	42 506	21,2%	39 368	19,9%	8,0%
Govan Mbeki	128 624	9 173	7,1%	9 173	7,1%	6 425	4,6%	42,8%
J B Marks	86 258	6 206	7,2%	6 206	7,2%	2 656	3,1%	133,7%
Madibeng	51 606	10 129	19,6%	10 129	19,6%	6 147	13,1%	64,8%
Matjhabeng	237 739	52 559	22,1%	52 559	22,1%	58 973	29,8%	(10,9%)
Mogale City	153 075	21 471	14,0%	21 471	14,0%	11 759	13,2%	82,6%
Msunduzi	251 353	71 494	28,4%	71 494	28,4%	289 324	175,2%	(75,3%)
New castle	63 720	23 798	37,3%	23 798	37,3%	5 736	10,8%	314,9%
Polokwane	58 736	3 801	6,5%	3 801	6,5%	15 965	31,5%	(76,2%)
Rustenburg	284 504	17 177	6,0%	17 177	6,0%	9 506	3,1%	80,7%
Sol Plaatje	88 033	18 889	21,5%	18 889	21,5%	11 942	15,1%	58,2%
Stellenbosch	182 682	18 230	10,0%	18 230	10,0%	17 439	12,0%	4,5%
Steve Tshwete	105 694	20 698	19,6%	20 698	19,6%	19 053	19,1%	8,6%
uMhlathuze	249 811	54 166	21,7%	54 166	21,7%	46 812	17,1%	15,7%
Total	3 012 838	1 256 295	41,7%	1 256 295	41,7%	630 724	21,5%	99,2%

Source: NT Local Government Database Reporting System

Secondary cities aggregated revenue and expenditure per function as at 30 September 2021

R thousands	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		Q1 of 2020/21 to Q1 of
	Main appropriation	Actual Revenue	1st Q as % of Main appropriati	Actual Revenue	Total Rev as % of main	Actual Revenue	Total Rev as % of main	
Waste management								
City of Matlosana	255 105	67 908	26,6%	67 908	26,6%	52 694	24,2%	28,9%
City of Mbombela	290 302	36 564	12,6%	36 564	12,6%	34 594	12,5%	5,7%
Drakenstein	186 695	47 295	25,3%	47 295	25,3%	45 671	24,8%	3,6%
Emalaheni (MP)	145 597	38 694	26,6%	38 694	26,6%	30 327	19,7%	27,6%
Emluleni	180 515	47 511	26,3%	47 511	26,3%	43 611	25,6%	8,9%
George	157 124	49 300	31,4%	49 300	31,4%	45 987	33,6%	7,2%
Gov an Mbeki	176 504	(1 598)	(0,9%)	(1 598)	(0,9%)	32 240	19,0%	(105,0%)
J B Marks	48 102	20 001	41,6%	20 001	41,6%	19 251	43,0%	3,9%
Madibeng	70 131	17 550	25,0%	17 550	25,0%	16 758	24,0%	4,7%
Matjhabeng	143 489	33 626	23,4%	33 626	23,4%	30 868	22,8%	8,9%
Mogale City	247 469	85 343	34,5%	85 343	34,5%	85 877	31,5%	(0,6%)
Msunduzi	169 712	39 313	23,2%	39 313	23,2%	171 585	102,8%	(77,1%)
New castle	136 438	41 613	30,5%	41 613	30,5%	42 174	31,2%	(1,3%)
Polokwane	126 902	35 747	28,2%	35 747	28,2%	33 069	27,1%	8,1%
Rustenburg	285 929	91 392	32,0%	91 392	32,0%	39 216	15,9%	133,1%
Sol Plaatje	70 592	17 702	25,1%	17 702	25,1%	16 488	25,0%	7,4%
Stellenbosch	121 589	42 094	34,6%	42 094	34,6%	38 478	35,5%	9,4%
Stev e Tshwete	122 862	42 681	34,7%	42 681	34,7%	35 890	30,3%	18,9%
uMhlathuze	193 320	60 961	31,5%	60 961	31,5%	61 273	30,7%	(0,5%)
Total	3 128 374	813 696	26,0%	813 696	26,0%	876 053	29,2%	(7,1%)
R thousands	Budget	First Quarter 2021/22		Year to date: 30 September 2021		First Quarter 2020/21		Q1 of 2020/21 to Q1 of 2021/22
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Exp as % of main appr	Actual Expenditure	Total Exp as % of main appr	
Waste management								
City of Matlosana	189 613	39 306	20,7%	39 306	20,7%	34 155	20,4%	15,1%
City of Mbombela	309 955	60 703	19,6%	60 703	19,6%	51 119	15,6%	18,8%
Drakenstein	88 564	13 530	15,3%	13 530	15,3%	14 509	14,7%	(6,7%)
Emalaheni (MP)	162 133	23 640	14,6%	23 640	14,6%	29 688	19,3%	(20,4%)
Emluleni	225 289	524 353	232,7%	524 353	232,7%	21 664	9,6%	2320,4%
George	87 563	16 592	18,9%	16 592	18,9%	16 243	17,1%	2,2%
Gov an Mbeki	109 874	8 514	7,7%	8 514	7,7%	5 286	5,4%	61,1%
J B Marks	53 723	10 858	20,2%	10 858	20,2%	3 094	6,5%	250,9%
Madibeng	84 086	14 207	16,9%	14 207	16,9%	10 474	13,1%	35,6%
Matjhabeng	198 443	37 839	19,1%	37 839	19,1%	34 619	24,1%	9,3%
Mogale City	144 823	24 670	17,0%	24 670	17,0%	24 759	18,2%	(0,4%)
Msunduzi	115 539	27 718	24,0%	27 718	24,0%	161 848	120,6%	(82,9%)
New castle	38 948	8 540	21,9%	8 540	21,9%	7 208	14,1%	18,5%
Polokwane	127 888	28 905	22,6%	28 905	22,6%	28 410	25,0%	1,7%
Rustenburg	305 855	46 780	15,3%	46 780	15,3%	49 517	17,8%	(5,5%)
Sol Plaatje	70 592	14 732	20,9%	14 732	20,9%	11 311	16,9%	30,2%
Stellenbosch	147 785	18 605	12,6%	18 605	12,6%	13 064	12,4%	42,4%
Stev e Tshwete	133 228	24 441	18,3%	24 441	18,3%	27 553	21,2%	(11,3%)
uMhlathuze	129 448	30 084	23,2%	30 084	23,2%	24 617	20,8%	22,2%
Total	2 723 350	974 019	35,8%	974 019	35,8%	569 139	22,1%	71,1%

Source: NT Local Government Database Reporting System

8. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 30 September 2021

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 918 401	7,5%	2 827 162	3,6%	2 701 180	3,4%	67 134 724	85,4%	78 581 467	29,7%	5 859 830	7,5%	9 027 954	11,5%
Trade and Other Receivables from Exchange Transactions - Electricity	12 252 699	34,1%	2 199 300	6,1%	1 228 752	3,4%	20 218 997	56,3%	35 913 194	13,6%	1 270 971	3,5%	3 336 899	9,3%
Receivables from Non-exchange Transactions - Property Rates	8 321 041	14,9%	2 490 160	4,5%	2 793 448	5,0%	42 059 476	75,6%	55 664 125	21,0%	2 797 342	5,0%	7 913 620	14,2%
Receivables from Exchange Transactions - Waste Water Management	1 883 068	7,5%	899 771	3,6%	705 344	2,8%	21 712 587	86,2%	25 200 771	9,5%	1 258 738	5,0%	2 758 961	10,9%
Receivables from Exchange Transactions - Waste Management	1 348 887	6,4%	538 521	2,5%	580 505	2,7%	18 745 484	88,4%	21 215 317	8,0%	632 843	3,0%	2 123 054	10,0%
Rental Debtors	136 103	4,1%	47 507	1,4%	44 282	1,3%	2 954 383	88,1%	3 353 088	1,3%	96 568	2,9%	198 606	5,9%
Interest on Arrear Debtor Accounts	949 620	3,3%	553 337	1,9%	773 445	2,7%	26 505 261	92,1%	28 781 662	10,9%	2 246 787	7,8%	2 529 852	8,8%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	410	1,5%	317	1,2%	414	1,5%	25 910	95,8%	27 051	0,0%	-	-	-	-
Other	269 808	1,7%	313 642	2,0%	399 009	2,5%	14 975 538	93,8%	15 963 759	6,0%	732 813	4,6%	1 076 991	6,7%
Total	31 080 039	11,7%	9 869 716	3,7%	9 226 377	3,5%	214 332 359	81,0%	264 700 434	100,0%	14 895 892	5,6%	28 965 937	10,9%
Debtors Age Analysis By Customer Group														
Organs of State	2 154 752	11,0%	796 474	4,1%	1 321 429	6,7%	15 312 836	78,2%	19 585 490	7,4%	2 090 093	10,7%	497 496	2,5%
Commercial	11 718 559	21,3%	2 760 920	5,0%	2 102 137	3,8%	38 432 698	69,9%	55 014 314	20,8%	1 894 227	3,4%	5 146 810	9,4%
Households	17 916 634	9,6%	6 191 761	3,3%	5 663 485	3,0%	156 810 914	84,0%	186 582 795	70,5%	10 522 154	5,6%	23 253 501	12,5%
Other	(709 906)	(20,2%)	120 562	3,4%	139 326	4,0%	3 967 853	112,8%	3 517 835	1,3%	389 419	11,1%	68 131	1,9%
Total	31 080 039	11,7%	9 869 716	3,7%	9 226 377	3,5%	214 524 302	81,0%	264 700 434	100,0%	14 895 892	5,6%	28 965 937	10,9%
Per Province														
Eastern Cape	4 995 884	18,7%	1 186 631	4,4%	1 164 793	4,3%	19 429 582	72,6%	26 776 891	10,1%	75 934	0,3%	14 325 427	53,5%
Free State	1 667 564	6,4%	803 218	3,1%	1 294 004	5,0%	22 323 594	85,6%	26 088 381	9,9%	7 236 388	27,7%	1 499 765	5,7%
Gauteng	10 870 753	11,8%	4 379 034	4,7%	2 804 416	3,0%	74 388 444	80,5%	92 442 646	34,9%	101 117	0,1%	8 219 545	8,9%
Kwazulu-Natal	3 481 881	10,0%	1 509 089	4,4%	1 781 805	5,1%	27 876 407	80,5%	34 649 182	13,1%	7 471 585	21,6%	5 034 934	14,5%
Limpopo	956 769	6,8%	431 546	3,1%	397 211	2,8%	12 321 784	87,3%	14 107 310	5,3%	(49)	(0,0%)	(331 549)	(2,4%)
Mpumalanga	1 041 377	5,1%	451 386	2,2%	489 625	2,4%	18 417 935	90,3%	20 400 323	7,7%	1 231	0,0%	-	-
North West	801 161	3,2%	422 429	1,7%	686 597	2,8%	22 966 050	92,3%	24 876 238	9,4%	(214)	(0,0%)	-	-
Northern Cape	3 704 130	28,4%	327 585	2,5%	350 867	2,7%	8 654 009	66,4%	13 036 590	4,9%	(1 875)	(0,0%)	217 815	1,7%
Western Cape	3 560 520	28,9%	358 798	2,9%	257 059	2,1%	8 146 497	66,1%	12 322 873	4,7%	11 775	0,1%	-	-
Total	31 080 039	11,7%	9 869 716	3,7%	9 226 377	3,5%	214 524 302	81,0%	264 700 434	100,0%	14 895 892	5,6%	28 965 937	10,9%

Source: NT Local Government Database Reporting System

9. Debtors' age analysis for the metros

Table 6b: Metros Debtors Age Analysis as at 1st Quarter Ended 30 September 2021

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
1st Quarter Ended 30 September 2021														
Buffalo City	577 895	13,2%	251 794	5,8%	212 017	4,9%	3 327 638	76,2%	4 369 344	3,5%	-	-	217 993	5,0%
Cape Town	2 229 143	28,5%	104 597	1,3%	88 932	1,1%	5 392 305	69,0%	7 814 976	6,2%	-	-	-	-
City of Ekurhuleni	3 289 568	14,5%	1 067 421	4,7%	759 512	3,4%	17 510 073	77,4%	22 626 574	18,0%	66 579	0,3%	-	-
eThekwiini	2 330 753	13,2%	880 639	5,0%	1 054 709	6,0%	13 407 915	75,9%	17 674 017	14,1%	-	-	4 993 951	28,3%
City of Johannesburg	3 247 421	8,5%	1 980 267	5,2%	1 017 786	2,7%	31 988 540	83,7%	38 234 014	30,4%	-	-	-	-
Mangaung	777 049	10,4%	338 321	4,5%	178 018	2,4%	6 197 249	82,7%	7 490 638	6,0%	7 235 152	96,6%	-	-
Nelson Mandela Bay	3 413 435	32,9%	554 834	5,3%	394 899	3,8%	6 022 044	58,0%	10 385 212	8,3%	75 890	0,7%	14 107 434	135,8%
City of Tshwane	3 160 616	18,5%	571 420	3,4%	557 237	3,3%	12 763 200	74,8%	17 052 472	13,6%	35 775	0,2%	-	-
Total	19 025 881	15,1%	5 749 292	4,6%	4 263 110	3,4%	96 608 966	76,9%	125 647 249	100,0%	7 413 397	5,9%	19 319 378	15,4%
1st Quarter Ended 30 September 2020														
Buffalo City	998 610	28,6%	196 630	5,6%	132 345	3,8%	2 160 713	61,9%	3 488 298	4,4%	-	-	174 514	5,0%
Cape Town	2 372 864	24,1%	520 665	5,3%	173 746	1,8%	6 796 749	68,9%	9 864 024	12,5%	-	-	-	-
City of Ekurhuleni	2 679 345	14,8%	908 171	5,0%	755 075	4,2%	13 722 273	76,0%	18 064 864	22,9%	65 362	0,4%	-	-
eThekwiini	2 199 404	14,8%	942 148	6,3%	1 247 856	8,4%	10 483 018	70,5%	14 872 427	18,9%	-	-	-	-
City of Johannesburg	-	-	-	-	-	-	-	-	-	-	-	-	2 931 698	-
Mangaung	935 040	13,1%	316 443	4,4%	155 773	2,2%	5 752 129	80,3%	7 159 385	9,1%	13 931 064	194,6%	-	-
Nelson Mandela Bay	2 802 240	35,2%	325 818	4,1%	241 179	3,0%	4 585 578	57,6%	7 954 815	10,1%	143 652	1,8%	10 259 799	129,0%
City of Tshwane	3 428 876	19,7%	626 718	3,6%	577 496	3,3%	12 814 168	73,4%	17 447 258	22,1%	17 745	0,1%	-	-
Total	15 416 379	19,6%	3 836 594	4,9%	3 283 470	4,2%	56 314 627	71,4%	78 851 069	100,0%	14 157 823	18,0%	13 366 011	17,0%
Movement between 30 September 2020 and 30 September 2021														
Buffalo City	(420 715)		55 163		79 672		1 166 926		881 047					
Cape Town	(143 721)		(416 069)		(84 815)		(1 404 443)		(2 049 048)					
City of Ekurhuleni	610 223		159 250		4 437		3 787 801		4 561 711					
eThekwiini	131 349		(61 509)		(193 147)		2 924 897		2 801 591					
City of Johannesburg	3 247 421		1 980 267		1 017 786		31 988 540		38 234 014					
Mangaung	(157 991)		21 879		22 246		445 120		331 254					
Nelson Mandela Bay	611 195		229 016		153 720		1 436 466		2 430 397					
City of Tshwane	(268 261)		(55 298)		(20 259)		(50 968)		(394 785)					
Total	3 609 502		1 912 699		979 640		40 294 339		46 796 180					
Growth rate 30 September 2020 to 30 September 2021														
Buffalo City	(42,1%)		28,1%		60,2%		54,0%		25,3%					
Cape Town	(6,1%)		(79,9%)		(48,8%)		(20,7%)		(20,8%)					
City of Ekurhuleni	22,8%		17,5%		0,6%		27,6%		25,3%					
eThekwiini	6,0%		(6,5%)		(15,5%)		27,9%		18,8%					
City of Johannesburg														
Mangaung	(16,9%)		6,9%		14,3%		7,7%		4,6%					
Nelson Mandela Bay	21,8%		70,3%		63,7%		31,3%		30,6%					
City of Tshwane	(7,8%)		(8,8%)		(3,5%)		(0,4%)		(2,3%)					
Total	23,4%		49,9%		29,8%		71,6%		59,3%					

Source: NT Local Government Database Reporting System

Metros Debtors Age Analysis By Customer Group as at 30 September 2021

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	987 370	18,4%	126 228	2,4%	407 422	7,6%	3 849 347	71,7%	5 370 368	4,3%	1 798 440	33,5%	494 038	9,2%
Commercial	7 912 247	28,1%	1 688 460	6,0%	1 000 625	3,6%	17 540 552	62,3%	28 141 884	22,4%	1 220 972	4,3%	1 200 725	4,3%
Households	10 088 290	11,0%	3 967 824	4,3%	2 853 372	3,1%	74 701 392	81,5%	91 610 878	72,9%	4 393 985	4,8%	17 557 618	19,2%
Other	37 973	7,2%	(33 220)	(6,3%)	1 691	0,3%	517 674	98,8%	524 118	0,4%	-	-	66 997	12,8%
Total	19 025 881	15,1%	5 749 292	4,6%	4 263 110	3,4%	96 608 966	76,9%	125 647 249	100,0%	7 413 397	5,9%	19 319 378	15,4%

Source: NT Local Government Database Reporting System

10. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 1st Quarter Ended 30 September 2021

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City of Matlosana	269 046	4,6%	148 160	2,5%	175 922	3,0%	5 239 946	89,8%	5 833 073	11,5%	-	-	-	-
City of Mbombela	163 933	27,9%	572	0,1%	63 466	10,8%	359 471	61,2%	587 442	1,2%	-	-	-	-
Drakenstein	193 132	47,1%	22 482	5,5%	10 756	2,6%	183 963	44,8%	410 334	0,8%	-	-	-	-
Emalahleni (MP)	221 270	3,7%	143 963	2,4%	108 403	1,8%	5 575 319	92,2%	6 048 956	12,0%	-	-	-	-
Emfuleni	586 203	10,4%	406 571	7,2%	297 735	5,3%	4 359 192	77,2%	5 649 701	11,2%	-	-	-	-
George	126 390	34,5%	13 720	3,8%	11 759	3,2%	213 964	58,5%	365 834	0,7%	9 972	2,7%	-	-
Gov an Mbeki	160 385	5,9%	81 329	3,0%	71 298	2,6%	2 405 948	88,5%	2 718 960	5,4%	-	-	-	-
J B Marks	(813 255)	742,7%	63 026	(57,6%)	31 527	(28,8%)	609 205	(556,4%)	(109 497)	(0,2%)	-	-	-	-
Madibeng	180 327	6,3%	53 864	1,9%	53 856	1,9%	2 575 392	89,9%	2 863 438	5,7%	-	-	-	-
Majhabeng	229 979	4,7%	123 679	2,5%	90 354	1,9%	4 430 750	90,9%	4 874 763	9,6%	-	-	-	-
Mogale City	153 056	6,3%	109 832	4,5%	822	0,0%	2 160 222	89,1%	2 423 933	4,8%	-	-	-	-
Msunduzi	578 801	11,4%	153 900	3,0%	123 025	2,4%	4 218 289	83,1%	5 074 015	10,0%	7 471 588	147,3%	-	-
New castle	(606 322)	(50,2%)	145 732	12,1%	54 000	4,5%	1 613 380	133,7%	1 206 789	2,4%	-	-	-	-
Polokwane	161 744	10,1%	79 446	4,9%	51 439	3,2%	1 315 458	81,8%	1 608 087	3,2%	-	-	-	-
Rustenburg	616 856	9,1%	(14 755)	(0,2%)	181 808	2,7%	5 999 702	88,4%	6 783 611	13,4%	-	-	-	-
Sol Plaatje	234 097	8,7%	138 140	5,2%	57 590	2,1%	2 249 352	84,0%	2 679 179	5,3%	-	-	-	-
Stellenbosch	95 509	28,0%	45 077	13,2%	6 838	2,0%	194 097	56,8%	341 522	0,7%	-	-	-	-
Steve Tshwete	93 377	32,9%	23 835	8,4%	15 359	5,4%	151 568	53,3%	284 138	0,6%	-	-	-	-
uMhlatuze	435 518	45,7%	64 350	6,8%	34 638	3,6%	418 469	43,9%	952 975	1,9%	-	-	-	-
Total	3 080 046	6,1%	1 802 922	3,6%	1 440 597	2,8%	44 273 686	87,5%	50 597 252	100,0%	7 481 559	14,8%	-	-

Source: NT Local Government Database Reporting System

Secondary cities Debtors Age Analysis By Customer Group as at 1st Quarter Ended 30 September 2021

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	382 763	14,5%	224 413	8,5%	144 335	5,5%	1 896 599	71,6%	2 648 110	5,2%	291 651	11,0%	-	-
Commercial	2 023 506	15,7%	567 903	4,4%	436 466	3,4%	9 890 091	76,6%	12 917 965	25,5%	675 001	5,2%	-	-
Households	1 575 522	4,6%	894 970	2,6%	849 707	2,5%	30 961 177	90,3%	34 281 376	67,8%	6 125 489	17,9%	-	-
Other	(901 745)	(120,3%)	115 637	15,4%	10 090	1,3%	1 525 819	203,5%	749 801	1,5%	389 419	51,9%	-	-
Total	3 080 046	6,1%	1 802 922	3,6%	1 440 597	2,8%	44 273 686	87,5%	50 597 252	100,0%	7 481 559	14,8%	-	-

Source: NT Local Government Database Reporting System

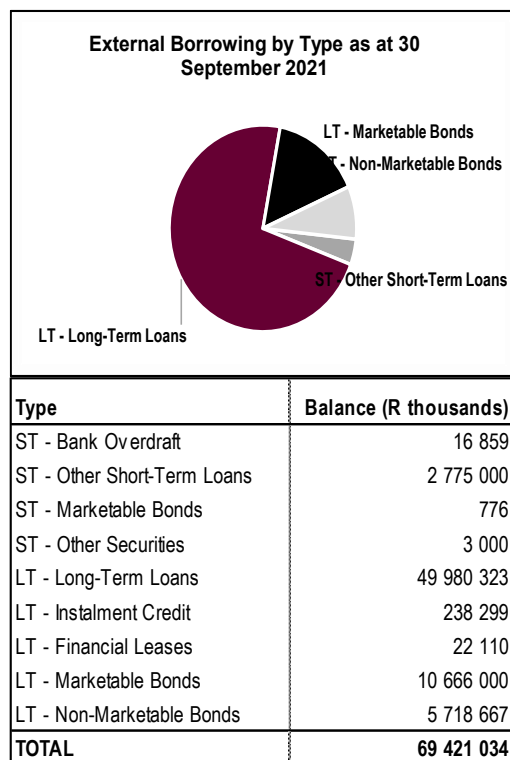
11. Aggregated municipal creditors age analysis

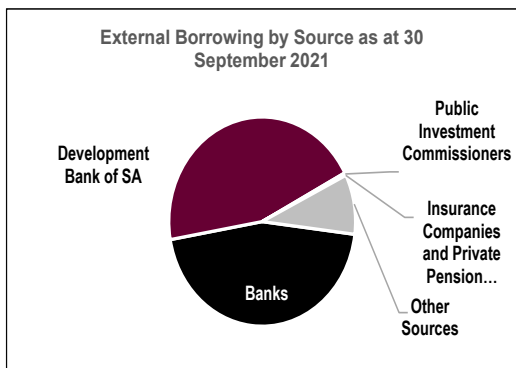
Creditors Age Analysis as at 30 September 2021

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	9 602 629	28,0%	1 508 836	4,4%	1 226 678	3,6%	22 006 238	64,1%	34 344 382	43,9%
Bulk Water	2 639 979	17,8%	360 930	2,4%	353 925	2,4%	11 509 490	77,4%	14 864 324	19,0%
PAYE deductions	548 690	85,4%	10 051	1,6%	240	0,0%	83 540	13,0%	642 520	0,8%
VAT (output less input)	315 773	99,3%	-	-	(1 291)	(0,4%)	3 531	1,1%	318 012	0,4%
Pensions / Retirement deductions	449 347	53,7%	2 546	0,3%	(1 141)	(0,1%)	386 692	46,2%	837 444	1,1%
Loan repayments	138 289	13,0%	12 758	1,2%	363 386	34,2%	113 376	10,7%	1 064 025	1,4%
Trade Creditors	5 036 555	27,9%	582 052	3,2%	620 373	3,4%	11 710 193	65,0%	18 026 117	23,0%
Auditor General	21 323	10,4%	6 999	3,4%	11 277	5,5%	166 341	80,8%	205 940	0,3%
Other	4 578 896	57,4%	122 130	1,5%	16 829	0,2%	3 265 606	40,9%	7 983 461	10,2%
Total	23 331 480	29,8%	2 606 302	3,3%	2 590 275	3,3%	49 245 007	62,9%	78 286 225	100,0%
Per Province										
Eastern Cape	1 540 728	30,0%	143 110	2,8%	125 585	2,4%	3 331 313	64,8%	5 140 736	6,6%
Free State	1 056 002	5,6%	319 337	1,7%	492 317	2,6%	16 824 784	90,0%	18 692 440	23,9%
Gauteng	13 660 597	63,5%	782 525	3,6%	242 524	1,1%	6 825 819	31,7%	21 511 465	27,5%
Kwazulu-Natal	3 831 817	56,0%	286 376	4,2%	498 971	7,3%	2 227 125	32,5%	6 844 289	8,7%
Limpopo	459 365	22,4%	62 291	3,0%	301 407	14,7%	1 225 091	59,8%	2 048 154	2,6%
Mpumalanga	1 613 801	11,1%	400 930	2,8%	510 128	3,5%	12 051 504	82,7%	14 576 363	18,6%
North West	608 770	10,4%	366 811	6,3%	214 567	3,7%	4 673 482	79,7%	5 863 629	7,5%
Northern Cape	172 849	5,8%	198 404	6,6%	165 943	5,6%	2 448 778	82,0%	2 985 974	3,8%
Western Cape	387 551	62,2%	46 517	7,5%	38 833	6,2%	150 274	24,1%	623 175	0,8%
Total	23 331 480	29,8%	2 606 302	3,3%	2 590 275	3,3%	49 758 168	63,6%	78 286 225	100,0%

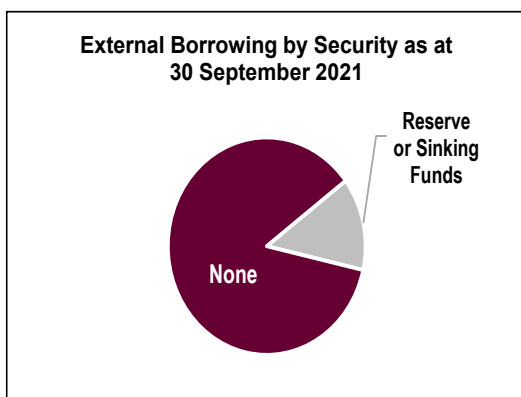
Source: NT Local Government Database Reporting System

12. Borrowing instruments

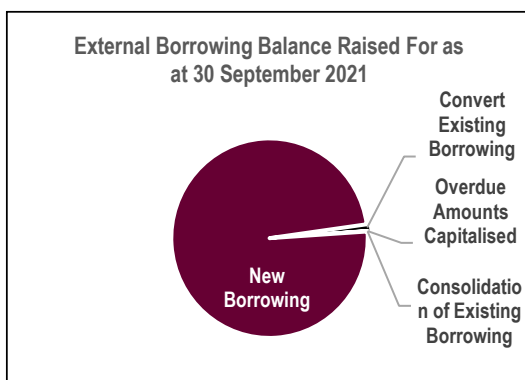




Source	Balance (R thousands)
General Public	120
Banks	31 447 128
Development Bank of SA	31 269 323
Infrastructure Finance Corporation	299
Public Investment Commissioners	268 560
Insurance Companies and Private Pension Funds	26 039
Other Sources	6 409 565
TOTAL	69 421 034

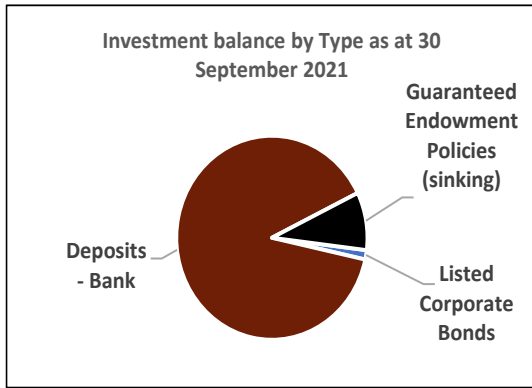


Security	Balance (R thousands)
Guarantees	230 167
Asset or Revenue	88 630
Bond Insurance	11 450
Reserve or Sinking Funds	9 534 356
Other Securities	25 354
None	59 531 076
TOTAL	69 421 033

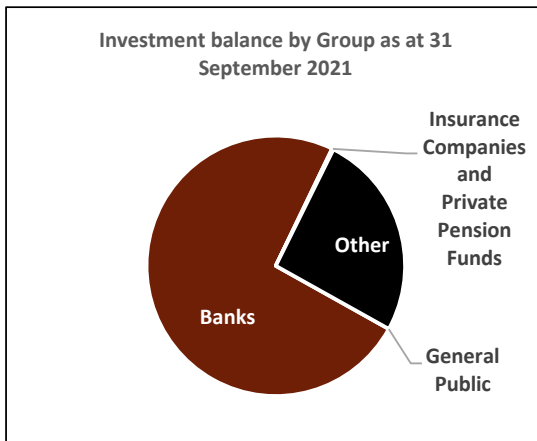


Raised For	Balance (R thousands)
Convert Existing	741 870
Overdue Amounts	26 337
Consolidation of Existing	30 731
New Borrowing	68 622 096
TOTAL	69 421 034

13. Investment instruments



Type	Balance (R thousands)
Securities - National Government	64 934
Listed Corporate Bonds	582 254
Deposits - Bank	35 070 964
Deposits - Public Investment Commissioners	7 033
Bankers Acceptance Certificates	1 174
Negotiable Certificates of Deposit - Banks	31 134
Guaranteed Endowment Policies (sinking)	3 605 208
TOTAL	39 362 701



Group	Balance (R thousands)
General Public	4 785
Banks	29 172 881
Insurance Companies and Private Pension Funds	73 714
Other	10 111 321
TOTAL	39 362 701

14. Conditional grants transfers, payments and expenditure as at 30 September 2021

1st Quarter Ended 30 September 2021

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

Summary

	Division of revenue Act No. 16 of 2019	Adjustment (Mid year)	Other Adjustments	Total Available 2021/22	Year to date		First Quarter		YTD Expenditure		% Changes from 1st to 1st Q		% Changes in Exp as % of Allocation National Department
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2021	Actual expenditure by municipalities by 30 September 2021	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	
R thousands													
National Treasury (Vote 10)													
Programme and Project Preparation Support Grant	341 312	-	-	341 312	341 312	113 879	1 478	7	1 478	7	-	-	0,4%
Local Government Financial Management Grant	552 061	-	-	552 061	552 061	550 061	90 176	56 865	90 176	56 865	-	-	16,3%
Infrastructure Skills Development Grant	155 217	-	-	155 217	155 217	85 369	27 763	9 223	27 763	9 223	-	-	17,9%
Integrated City Development Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership (Schedule 5B)	566 611	-	-	566 611	566 611	226 644	50 440	18 415	50 440	18 415	-	-	8,9%
Neighbourhood Development Partnership (Schedule 6B)	90 755	-	-	90 755	90 755	-	-	-	-	-	-	-	-
Integrated Urban Development Grant	1 009 068	-	-	1 009 068	1 009 068	371 957	189 680	115 514	189 680	115 514	-	-	18,8%
Sub-Total Vote	2 715 024	-	-	2 715 024	2 715 024	1 347 910	359 537	200 024	359 537	200 024	-	-	13,7%
Cooperative Governance (Vote 3)													
Municipal Systems Improvement Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant (Schedule 6B)	135 302	-	-	135 302	135 302	-	-	-	-	-	-	-	-
Municipal Disaster Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	135 302	-	-	135 302	135 302	-	-	-	-	-	-	-	-
Transport (Vote 37)													
Public Transport Infrastructure and Systems Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Grant	6 514 533	-	-	6 514 533	6 514 533	2 141 578	542 579	153 569	542 579	153 569	-	-	8,3%
Rural Road Assets Management Systems Grant	109 870	-	-	109 870	109 870	74 810	8 658	8 304	8 658	8 304	-	-	7,9%
Sub-Total Vote	6 624 403	-	-	6 624 403	6 624 403	2 216 388	551 237	161 873	551 237	161 873	-	-	8,3%
Public Works (Vote 6)													
Expanded Public Works Programme Integrated Grant (Municipality)	758 693	-	-	758 693	758 693	186 140	247 963	82 698	247 963	82 698	-	-	32,7%
Sub-Total Vote	758 693	-	-	758 693	758 693	186 140	247 963	82 698	247 963	82 698	-	-	32,7%
Energy (Vote 29)													
Integrated National Electrification Programme (Municipal) Grant	2 003 157	-	-	2 003 157	2 003 157	-	-	131 887	-	131 887	-	-	-
Integrated National Electrification Programme (Allocation in-kind) Grant	2 824 257	-	-	2 824 257	2 824 257	-	-	-	-	-	-	-	-
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management (Municipal) Grant	220 874	-	-	220 874	220 874	51 000	12 133	9 938	12 133	9 938	-	-	5,5%
Energy Efficiency and Demand Side Management (Eskom) Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	5 048 288	-	-	5 048 288	5 048 288	51 000	12 133	141 825	12 133	141 825	-	-	0,5%
Water Affairs (Vote 38)													
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)	2 156 025	-	-	2 156 025	2 156 025	368 529	208 038	87 938	208 038	87 938	-	-	9,6%
Regional Bulk Infrastructure Grant (Schedule 6B)	3 274 930	-	-	3 274 930	3 274 930	-	-	-	-	-	-	-	-
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)	3 620 327	-	-	3 620 327	3 620 327	995 175	404 774	53 261	404 774	53 261	-	-	11,2%
Water Services Infrastructure Grant (Schedule 6B)	729 692	-	-	729 692	729 692	-	-	-	-	-	-	-	-
Sub-Total Vote	9 780 974	-	-	9 780 974	9 780 974	1 363 704	612 812	141 199	612 812	141 199	-	-	10,6%
Sport and Recreation South Africa (Vote 19)													
2013 Africa Cup of Nations Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Settlements (Vote 31)													
Rural Households Infrastructure Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Households Infrastructure Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Human Settlements Capacity Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant	30 997	-	-	30 997	30 997	-	481	-	481	-	-	-	1,6%
Metro Informal Settlements Partnership Grant	3 945 447	-	-	3 945 447	3 945 447	962 072	259 681	192 536	259 681	192 536	-	-	6,6%
Sub-Total Vote	3 976 444	-	-	3 976 444	3 976 444	962 072	260 162	192 536	260 162	192 536	-	-	6,5%
Sub-Total	29 039 128	-	-	29 039 128	29 039 128	6 127 214	2 043 844	920 155	2 043 844	920 155	-	-	9,3%
Cooperative Governance (Vote 3)													
Municipal Infrastructure Grant	15 592 748	-	-	15 592 748	15 592 748	6 134 176	3 117 362	1 282 514	3 117 362	1 282 514	-	-	20,0%
Sub-Total Vote	15 592 748	-	-	15 592 748	15 592 748	6 134 176	3 117 362	1 282 514	3 117 362	1 282 514	-	-	20,0%
Sub-Total	15 592 748	-	-	15 592 748	15 592 748	6 134 176	3 117 362	1 282 514	3 117 362	1 282 514	-	-	20,0%
Total	44 631 876	-	-	44 631 876	44 631 876	12 261 390	5 161 206	2 202 669	5 161 206	2 202 669	-	-	13,7%