



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

---

## MEDIA STATEMENT

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

**FOR THE PERIOD: 1 OCTOBER 2021 – 31 DECEMBER 2021**

---

National Treasury has released the local government revenue and expenditure report for the second quarter of the 2021/22 financial year. This report covers the performance against the adopted budgets of local government for the second quarter of the municipal financial year ending on 31 December 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 an 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 second quarter 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 tool that serve as an early warning mechanism 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 45 per cent, or R234.4 billion, of the total adopted expenditure budget of R521.3 billion as at 31 December 2021 (second quarter results for the 2021/22 financial year). In respect of revenue, aggregate billing and other revenue amounted to 48.9 per cent, or R252.8 billion, of the total adopted revenue budget of R516.7 billion.
2. Of the adopted operating expenditure budget amounting to R452.3 billion, R214.1 billion or 47.3 per cent was spent by 31 December 2021.
3. Municipalities have adopted the budget for salaries and wages expenditure at R138 billion (including remuneration of councillors), which is R11.4 billion more than the adopted budget of R126.5 billion reported in the second 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 31 December 2021, spending on salaries and wages is 48.1 per cent, or R66.4 billion.
4. In the period under review, capital expenditure amounted to R20.3 billion, or 29.5 per cent, of the adopted capital budget of R69 billion.
5. Aggregated year-to-date operating expenditure for metros amounts to R130.8 billion, or 48.8 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 23.5 per cent, or R8.1 billion, has been spent as at 31 December 2021.
6. When billed revenue is measured against their adopted budgets, the performance of metros reflects a surplus for the second quarter of the 2021/22 financial year. This does not take into account the collection rate:
  - Billed water revenue billed was R15.9 billion against expenditure of R15.8 billion;
  - Energy sources revenue billed was R47.1 billion against expenditure of R44.8 billion;
  - The revenue billed for waste water management was R4.8 billion against expenditure of R3.7 billion, and
  - Levies for waste management billed were R6.2 billion against expenditure R4.9 billion.
7. As at 31 December 2021, aggregated revenue for secondary cities is 51.3 per cent or R37 billion of their total adopted revenue budget of R72 billion for the 2021/22 financial year. A year-on-year comparison shows that the total revenue on average has decreased



- by 5.2 per cent when compared to the same period in 2020/21. The year-to-date aggregated operating expenditure level of the secondary cities is 52.5 per cent or R38.2 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 second quarter 2021/22 also shows deficit position against billed revenue without taking into account the collection rate:
    - Water revenue billed was R4.8 billion against expenditure of R7.4 billion;
    - Energy sources revenue billed was R13.6 billion against expenditure of R12.5 billion;
    - The revenue billed for waste water management was R1.6 billion against expenditure of R1.7 billion; and
    - Levies for waste management billed were R1.9 billion against expenditure of R2.2 billion.
  9. Capital spending levels are low at an average of 32 per cent or R2.4 billion of the adopted capital budget of R7.5 billion.
  10. Aggregate municipal consumer debts amounted to R261.5 billion (compared to R230.5 billion reported in the second quarter of 2020/21) as at 31 December 2021. Government debt accounts for 7.5 per cent, or R19.6 billion (R19.5 billion reported in the first quarter of 2021/22) of the total outstanding debtors. The largest component of this debt relates to households which account for 69.7 per cent or R182.4 billion (70.5 per cent or R186.5 billion in the first quarter of the current financial year).
  11. Included in the outstanding debt is an amount of R219.7 billion, which is debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries which may not be realistically collectable by municipalities.
  12. If consumer debt is limited to below 90 days, then the actual realistically collectable amount is estimated at R41.6 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 R128.4 billion (R111.2 billion reported in the second quarter of 2020/21) in outstanding debt as of 31 December 2021. The largest contributors were the Cities of Johannesburg at 30.9 per cent, Ekurhuleni at 18.2 per cent, eThekweni at 13.8 per cent, Tshwane at 13.2 per cent and Nelson Mandela Bay at 8.2 per cent.
  14. Households in metropolitan areas are reported to account for R95.3 billion or 74.2 per cent of outstanding debt, followed by businesses that account for R27.3 billion or 21.3 per cent. Debt owed by government agencies is at R5.3 billion or 4.1 per cent of the total outstanding debt owed to metros.
  15. Secondary cities are owed R52.5 billion (R50.4 billion reported in the second quarter of 2020/21) in outstanding consumer debt. The majority of debt is owed by households, which amount to R35.2 billion, or 67.0 per cent, of the total outstanding debt. An analysis by customer group indicates an amount of R46.1 billion or 87.8 per cent, has been outstanding for more than 90 days.
  16. Municipalities owed their creditors R76.6 billion as of 31 December 2021 and provinces with the highest percentage of outstanding municipal creditors in the category greater than 90 days include Free State at 89 per cent, Mpumalanga at 87 per cent, Northern Cape at 86.7



per cent and North West at 83 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 R69.8 billion as of 31 December 2021. This includes long term loans of R50.6 billion, long term marketable bonds of R10.7 billion, and other long term non-marketable bonds of R5.6 billion. The balance represents other short- and long-term financing instruments.
18. As of 31 December 2021, the total investments made by municipalities equates to R38.6 billion. This is R1 billion more than the R37.6 billion reported in the second quarter of the previous financial year (2020/21). Investments include Bank Deposits of R34.5 billion, guaranteed endowment policies (sinking funds) of R3.5 billion, Listed Corporate Bonds of R256.5 million and other smaller investments.

## **Conditional Grants**

### *Conditional Grants Expenditure as at 31 December 2021*

19. The second quarter performance on conditional grants in terms of section 71 of MFMA looks into the performance of the municipalities against the transferred allocations made in terms of the Division of Revenue Act, 2021 (Act No. 9 of 2021) (DoRA) gazetted on 28 June 2021. This publication also assesses the mid-year performance on grant funding for possible stopping and reallocation on slow or fast spending municipalities.
20. The MFMA Section 71 second quarter performance report was concluded using information as reported by the transferring officers responsible for administering and monitoring various conditional grants and municipalities who are implementing the several grants allocated to them. The reporting by transferring officers and municipalities is done in line with sections 10 and 12 of DoRA respectively.
21. The local government sphere has a total allocation amounting to R130.6 billion 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 (R2.2 billion), direct conditional grants for infrastructure projects (R43.4 billion) and indirect conditional grants (R7 billion - a slight decrease from the R7.5 billion allocated in 2020/21. These allocations exclude the General fuel levy to metropolitan municipalities to the amount of R14.6 billion.
22. As at 31 December 2021, of the R37 billion allocated to municipalities in direct conditional grants for 2021/22, R19.6 billion or 43.8 per cent was transferred to municipalities. The reported expenditure as at the end of 31 December 2021 by the national transferring officers was R12.6 billion or 33.5 per cent. This is a marginal decline from the 35.9 per cent achieved in the same period in the last financial year. However, it is noted that the reported expenditure by municipalities is significantly low with an eleven per cent difference between what transferring officers have reported and what Municipalities have reported.
23. The eight metropolitan municipalities are the largest contributors to the economy in the country and are allocated R10.8 billion in direct conditional grants. From this allocation R3.8 billion or 35.7 per cent was transferred as of 31 December 2021 and R1.1 billion or 28 per cent of the transferred amount was reported as spent. This performance 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. The highest performing metro is eThekweni Metropolitan Municipality having reported expenditure of R550 million or 32.4 per cent of the R1.7 billion allocation in direct conditional grants. The City of Tshwane followed second with a reported overall expenditure of R260.7 million or 26.9 per cent on the allocated amount. This expenditure is mainly informed by performance of capital grants excluding USDG.
25. The lowest performing metropolitan municipality (similar to the last quarter publication) was the Nelson Mandela Bay Metropolitan municipality which reported an overall expenditure of R52.9 million which equates to 9.1 per cent of the allocated amount or 29.5 per cent of the transferred amount.
26. The municipalities, in general, are underspending, and possibly COVID-19 continues to affect most of these municipalities in the rollout of services to the communities. In the same breath, we cannot ignore that municipalities had their municipal elections in November 2021 which fell during the second quarter. The anticipated change of leadership might have contributed to the slow spending since our local government systems have not matured to a level that change of leadership does not affect the service delivery of the municipality. Further, municipalities still need to improve their procurement processes in order to ensure spending takes place the moment the municipal financial year starts.

#### *Capacity Building and Other Conditional Grants Expenditure as of 31 December 2021*

27. A total of R2.2 billion was allocated to capacity building and other grants which includes unallocated conditional grants such as the 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, whilst the Municipal Disaster Grants are meant to assist municipalities in responding to a declared disaster and mitigating its impact.
28. The highest performing conditional grant under this category at end of the second quarter is the Expanded Public Works Programme (EPWP) with a reported performance of 64 per cent, followed by the Financial Management Grant (FMG) at 39.9 per cent and the Infrastructure Skills Development Grant (ISDG) at 17.9 per cent.
29. The lowest performing grant in the second quarter ended 31 December 2021 is a new grant, namely the Programme and Project Preparation Support Grant (PPPSG) with a reported expenditure performance of less than a 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 as the year progresses.

#### *Infrastructure Conditional Grants Expenditure as at 31 December 2021*

30. National transfers allocated to municipalities in order to fund government infrastructure programmes for infrastructure, amounts to R35.5 billion in the 2021/22 financial year. This is a significant increase from the R28.6 billion allocated in the previous financial year. The R35.5 billion excludes indirect or in-kind allocations whereby transferring officers execute specific projects on behalf of municipalities in the municipal area.



31. The highest performing direct infrastructure grant to municipalities during the second quarter is the Municipal Infrastructure Grant (MIG) which reported performance of 46 per cent, followed by the Integrated Urban Development Grant (IUDG) which reported performance of 42.8 per cent, and the Water Services Infrastructure Grant (WSIG) grant with a reported performance of 30.1 per cent.
32. The lowest spending grant under the infrastructure grants during the second quarter is the Informal Settlements Upgrading Partnership Grant (ISUPG) with an 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 is a concern, especially on the ISUPG which is a grant that is meant for the provision of basic services in informal settlements. However, it should be noted that the grant in question is a new grant and as earlier explained new grants have a slow up take and the transferring officer should give the affected municipalities the support needed.
33. 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 the 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](http://www.treasury.gov.za).



## **NOTE TO EDITORS:**

- This information is published in terms of Sections 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), and 30(3) of the 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 28 January 2022. Any queries on the figures in these statements should be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- A municipal budget must be funded in terms of Section 18 of the MFMA before a Municipal Council can adopt that budget for implementation. A funded budget is essentially a budget that is funded by a combination of cash derived either from realistically anticipated revenues to be collected in that year, and cash backed surpluses of previous years. It is a common practice amongst most municipalities, when preparing their annual budgets, to overstate or inflate revenue projections, either to reflect a surplus, or on the surface to show that excess expenditure requirements are adequately covered by revenues to be collected. Therefore, the revenue estimates are seldom underpinned by realistic or realisable revenue assumptions resulting in municipalities not being able to collect this revenue, and as a result finding themselves in cash flow difficulties. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet these commitments.
- This second quarter publication covers 257 municipalities on financial information and conditional grant information.

**Issued by the Department of National Treasury**

**Date: 10 March 2022**



## STRUCTURE OF INFORMATION RELEASED:

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

- Municipal Budget Statements:
  - a. Cash Flow closing balances as at 31 December 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 second 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 2 per cent or R4.5 billion on revenue collection, an under performance of 4.5 per cent or R10 billion on operational expenditure and an under performance of 38.4 per cent or R12.7 billion on capital expenditure.

**1. Consolidated statement of financial performance****National Quarterly Budget Summary as at 31 December 2021**

Description	2020/21		Budget year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>										
Property rates	74 215 344	80 591 655	80 409 055	22 076 039	18 700 325	40 776 364	40 428 194	348 170	0.86	80 409 055
Service charges	194 532 486	223 711 704	223 738 289	56 345 318	52 997 082	109 342 400	111 892 248	(2 549 848)	(2.28)	223 738 289
Investment revenue	3 314 439	3 594 446	3 595 010	668 225	702 024	1 370 250	1 779 570	(409 320)	(23.00)	3 595 010
Transfers and subsidies	101 034 962	93 326 152	93 788 614	33 855 313	26 702 225	60 557 538	51 380 116	9 177 422	17.86	93 788 614
Other own revenue	41 536 722	46 650 885	46 730 188	10 188 567	11 260 556	21 449 123	23 519 403	(2 070 280)	(8.80)	46 730 188
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>414 633 952</b>	<b>447 874 842</b>	<b>448 261 156</b>	<b>123 133 461</b>	<b>110 362 213</b>	<b>233 495 674</b>	<b>228 999 530</b>	<b>4 496 144</b>	<b>1.96</b>	<b>448 261 156</b>
Employee costs	125 788 542	133 118 587	132 997 041	28 835 970	35 567 707	64 403 677	67 576 226	(3 172 549)	(4.69)	132 997 041
Remuneration of councillors	4 225 995	4 868 635	4 868 559	1 007 194	1 018 086	2 025 280	2 436 020	(410 740)	(16.86)	4 868 559
Depreciation & asset impairment	35 692 853	34 691 748	34 707 003	5 373 717	6 889 572	12 263 289	17 089 741	(4 826 452)	(28.24)	34 707 003
Finance charges	11 557 289	10 597 280	10 595 832	1 768 961	2 680 551	4 449 512	5 343 811	(894 299)	(16.74)	10 595 832
Materials and bulk purchases	129 861 589	145 310 020	145 360 474	37 627 087	35 564 420	73 191 506	71 900 755	1 290 751	1.80	145 360 474
Transfers and subsidies	7 497 441	4 030 863	4 095 159	2 005 545	1 937 126	3 942 670	2 023 107	1 919 564	94.88	4 095 159
Other expenditure	121 775 011	119 496 350	120 238 982	27 181 873	26 602 666	53 784 540	57 658 829	(3 874 289)	(6.72)	120 238 982
<b>Total Expenditure</b>	<b>436 398 719</b>	<b>452 113 484</b>	<b>452 863 050</b>	<b>103 800 347</b>	<b>110 260 127</b>	<b>214 060 474</b>	<b>224 028 488</b>	<b>(9 968 014)</b>	<b>(4.45)</b>	<b>452 863 050</b>
<b>Surplus/(Deficit)</b>	<b>(21 764 767)</b>	<b>(4 238 642)</b>	<b>(4 601 894)</b>	<b>19 333 114</b>	<b>102 086</b>	<b>19 435 200</b>	<b>4 971 042</b>	<b>14 464 158</b>	<b>290.97</b>	<b>(4 601 894)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	35 570 189	40 841 454	41 091 672	3 775 682	8 230 058	12 005 740	20 137 151	(8 131 411)	(40.38)	41 091 672
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	5 319 872	1 347 544	1 355 672	327 891	302 242	630 133	561 617	68 516	12.20	1 355 672
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>19 125 294</b>	<b>37 950 356</b>	<b>37 845 450</b>	<b>23 436 687</b>	<b>8 634 386</b>	<b>32 071 073</b>	<b>25 669 810</b>	<b>6 401 263</b>	<b>24.94</b>	<b>37 845 450</b>
Share of surplus/ (deficit) of associate	73 018	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>19 198 312</b>	<b>37 950 356</b>	<b>37 845 450</b>	<b>23 436 687</b>	<b>8 634 386</b>	<b>32 071 073</b>	<b>25 669 810</b>	<b>6 401 263</b>	<b>24.94</b>	<b>37 845 450</b>
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	137 436 072	69 016 174	70 264 036	8 159 030	12 180 659	20 339 689	33 021 334	(12 681 645)	(38.40)	70 264 036
Transfers recognised - capital	42 044 311	41 143 185	41 437 870	5 426 103	7 941 806	13 367 909	19 586 762	(6 218 854)	(31.75)	41 437 870
Borrowing	6 757 065	11 927 324	11 955 093	782 373	1 521 970	2 304 343	5 498 952	(3 194 609)	(58.09)	11 955 093
Internally generated funds	48 567 651	15 788 032	16 712 898	1 281 545	2 343 771	3 625 316	7 861 705	(4 236 390)	(53.89)	16 712 898
<b>Total sources of capital funds</b>	<b>97 369 027</b>	<b>68 858 541</b>	<b>70 105 860</b>	<b>7 490 021</b>	<b>11 807 546</b>	<b>19 297 567</b>	<b>32 947 420</b>	<b>(13 649 853)</b>	<b>(41.43)</b>	<b>70 105 860</b>

Source: National Treasury Local Government Database

## 2. Consolidated statement of financial position

National Quarterly Budget Statement - Financial Position as at 31 December 2021

Description	2020/21			Budget year 2021/22						
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>ASSETS</b>										
<b>Current assets</b>										
Cash	30 530 475	24 263 162	27 469 159	13 540 071	2 304 144	15 844 216	14 937 709	906 507	6.07	27 469 159
Call deposits and investments	21 558 846	30 635 172	33 432 617	22 029 522	1 068 795	23 098 316	19 047 446	4 050 871	21.27	33 432 617
Consumer debtors	2 077 885 566	92 467 220	94 060 336	1 044 916 743	3 885 135	1 048 801 879	60 896 694	987 905 185	1 622.26	94 060 336
Other debtors	74 413 011	32 442 776	33 268 274	43 428 592	395 001	43 823 593	25 822 162	18 001 432	69.71	33 268 274
Current portion of long-term receivables	2 243 018	564 233	569 772	1 468 241	(659 056)	809 185	384 426	424 759	110.49	569 772
Inventory	8 144 133	7 870 522	7 886 112	5 647 456	1 647 754	7 295 210	6 004 134	1 291 076	21.50	7 886 112
<b>Total current assets</b>	<b>2 214 775 048</b>	<b>188 243 086</b>	<b>196 686 269</b>	<b>1 131 030 626</b>	<b>8 641 773</b>	<b>1 139 672 399</b>	<b>127 092 571</b>	<b>1 012 579 828</b>	<b>796.73</b>	<b>196 686 269</b>
<b>Non current assets</b>										
Long-term receivables	4 028 772	1 364 310	1 309 781	3 060 955	(1 228 532)	1 832 424	919 932	912 492	99.19	1 309 781
Investments	8 251 203	9 645 454	10 081 654	8 960 355	(278 080)	8 682 275	2 160 347	6 521 928	301.89	10 081 654
Investment property	24 307 248	27 309 603	27 310 488	19 122 353	442 716	19 565 069	19 265 418	299 651	1.56	27 310 488
Investment in Associate	1 051 705	1 215 751	1 215 751	683 074	0	683 074	717 601	(34 527)	(4.81)	1 215 751
Property, plant and equipment	597 969 347	734 140 587	735 288 128	392 586 596	23 762 696	416 349 292	466 087 416	(49 738 124)	(10.67)	735 288 128
Biological	315 437	721 461	721 461	84 014	6 282	90 296	372 354	(282 058)	(75.75)	721 461
Intangible	1 425 741	8 731 750	8 702 804	2 109 982	37 116	2 147 098	5 613 368	(3 466 270)	(61.75)	8 702 804
Other non-current assets	15 867 686	3 994 443	3 997 743	1 687 787	24 996	1 712 783	1 886 321	(173 538)	(9.20)	3 997 743
<b>Total non current assets</b>	<b>653 217 138</b>	<b>787 123 359</b>	<b>788 627 810</b>	<b>428 295 117</b>	<b>22 767 194</b>	<b>451 062 311</b>	<b>497 022 756</b>	<b>(45 960 445)</b>	<b>(9.25)</b>	<b>788 627 810</b>
<b>TOTAL ASSETS</b>	<b>2 867 992 186</b>	<b>975 366 444</b>	<b>985 314 079</b>	<b>1 559 325 742</b>	<b>31 408 968</b>	<b>1 590 734 710</b>	<b>624 115 327</b>	<b>966 619 384</b>	<b>154.88</b>	<b>985 314 079</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Bank overdraft	18 152	22 375	22 371	337	206	543	11 188	(10 645)	(95.14)	22 371
Borrowing	9 492 110	9 086 527	9 664 060	3 383 483	(530 671)	2 852 812	4 988 497	(2 135 684)	(42.81)	9 664 060
Consumer deposits	6 008 334	5 214 962	5 220 214	3 261 911	176 944	3 438 855	3 617 127	(178 271)	(4.93)	5 220 214
Trade and other payables	2 212 411 535	135 029 477	137 143 707	1 113 213 940	8 277 128	1 121 491 068	92 092 533	1 029 398 535	1 117.79	137 143 707
Provisions	17 701 784	7 699 204	5 226 543	13 891 012	(24 063)	13 866 949	3 003	13 863 946	461 719.53	5 226 543
<b>Total current liabilities</b>	<b>2 245 631 914</b>	<b>157 052 545</b>	<b>157 276 896</b>	<b>1 133 750 684</b>	<b>7 899 544</b>	<b>1 141 650 228</b>	<b>100 712 347</b>	<b>1 040 937 880</b>	<b>1 033.58</b>	<b>157 276 896</b>
<b>Non current liabilities</b>										
Financial liabilities	71 165 299	74 502 966	74 042 141	25 902 514	(2 669 441)	23 233 073	45 087 740	(21 854 667)	(48.47)	74 042 141
Provisions	36 158 601	41 830 703	42 262 121	20 129 175	114 510	20 243 685	24 730 431	(4 486 746)	(18.14)	42 262 121
<b>Total non current liabilities</b>	<b>107 323 900</b>	<b>116 333 669</b>	<b>116 304 262</b>	<b>46 031 690</b>	<b>(2 554 931)</b>	<b>43 476 758</b>	<b>69 818 171</b>	<b>(26 341 412)</b>	<b>(37.73)</b>	<b>116 304 262</b>
<b>TOTAL LIABILITIES</b>	<b>2 352 955 814</b>	<b>273 386 214</b>	<b>273 581 157</b>	<b>1 179 782 374</b>	<b>5 344 612</b>	<b>1 185 126 986</b>	<b>170 530 518</b>	<b>1 014 596 468</b>	<b>594.96</b>	<b>273 581 157</b>
<b>NET ASSETS</b>	<b>515 036 372</b>	<b>701 980 230</b>	<b>711 732 922</b>	<b>379 543 369</b>	<b>26 064 356</b>	<b>405 607 724</b>	<b>453 584 809</b>	<b>(47 977 085)</b>	<b>(10.58)</b>	<b>711 732 922</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
Accumulated Surplus/(Deficit)	462 600 366	587 023 885	595 504 805	322 846 458	20 749 373	343 595 831	357 676 904	(14 081 073)	(0)	595 504 805
Reserves	46 662 101	42 057 264	42 590 279	42 323 734	591 952	42 915 686	27 197 302	15 718 384	0	42 590 279
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>509 262 467</b>	<b>629 081 149</b>	<b>638 095 084</b>	<b>365 170 192</b>	<b>21 341 325</b>	<b>386 511 517</b>	<b>384 874 206</b>	<b>1 637 312</b>	<b>0</b>	<b>638 095 084</b>

### 3. Aggregated revenue and expenditure for municipalities

#### National aggregated revenue as at 2nd Quarter Ended 31 December 2021

	Main appropriation			Second Quarter 2021/22				Year to date: 31 December 2021				Year to date: 31 December 2020				Q2 of 2020/21 to Q2 of 2021/22
	Operating	Capital	Total	Operating	Capital	Total	2nd Q as % of Main appropriation	Operating	Capital	Total	Total as % of main appropriation	Operating	Capital	Total	Total as % of main appropriation	
<b>R thousands</b>																
<b>Revenue</b>																
Category A (Metro)	268 089 430	34 380 002	302 469 431	66 351 587	5 472 042	71 823 629	23.7%	137 528 669	7 943 923	145 472 592	48.1%	124 934 842	9 498 942	134 433 785	24.3%	8.2%
Category B (Local)	154 509 919	25 068 292	179 578 211	37 306 364	4 722 477	42 028 841	23.4%	81 173 209	8 498 969	89 672 177	49.9%	86 185 494	8 367 480	94 552 974	25.1%	(5.2%)
Category C (District)	25 275 494	9 410 248	34 685 741	6 704 262	1 613 028	8 317 289	24.0%	14 793 797	2 854 676	17 648 472	50.9%	14 268 092	2 224 916	16 493 008	23.8%	7.0%
<b>Total</b>	<b>447 874 842</b>	<b>68 858 541</b>	<b>516 733 383</b>	<b>110 362 213</b>	<b>11 807 546</b>	<b>122 169 759</b>	<b>23.6%</b>	<b>233 495 674</b>	<b>19 297 567</b>	<b>252 793 241</b>	<b>48.9%</b>	<b>225 388 428</b>	<b>20 091 339</b>	<b>245 479 767</b>	<b>24.5%</b>	<b>3.0%</b>
<b>Summary per Province</b>																
Eastern Cape	39 101 920	8 924 215	48 026 136	9 049 688	1 737 498	10 787 186	22.5%	18 863 489	3 402 291	22 265 780	46.4%	14 917 242	2 635 364	17 552 606	27.0%	26.9%
Free State	21 835 041	3 182 774	25 017 815	5 246 926	550 267	5 797 193	23.2%	10 295 471	898 478	11 193 949	44.7%	9 887 236	663 342	10 550 578	21.6%	6.1%
Gauteng	164 848 970	17 483 753	182 332 724	40 161 032	2 481 309	42 642 341	23.4%	87 065 404	3 458 546	90 523 950	49.6%	84 743 687	4 882 290	89 625 976	23.9%	1.0%
Kwazulu-Natal	77 285 963	12 053 278	89 339 241	22 146 524	2 382 089	24 528 613	27.5%	43 906 243	3 868 902	47 775 145	53.5%	44 465 381	3 974 990	48 440 371	25.6%	(1.4%)
Limpopo	22 384 956	6 243 631	28 628 588	5 470 389	1 162 096	6 632 485	23.2%	12 096 798	2 061 453	14 158 251	49.5%	12 967 260	2 470 046	15 437 306	31.9%	(8.3%)
Mpumalanga	22 433 143	4 499 127	26 932 270	5 100 623	811 685	5 912 308	22.0%	11 023 436	1 565 761	12 589 197	46.7%	11 329 188	1 399 092	12 728 280	26.9%	(1.1%)
North West	21 373 888	3 486 189	24 860 077	4 152 208	569 918	4 722 126	19.0%	10 544 339	925 236	11 469 574	46.1%	10 121 714	(120 840)	10 000 874	21.8%	14.7%
Northern Cape	8 471 460	1 365 725	9 837 185	1 721 941	232 767	1 954 708	19.9%	4 115 556	400 950	4 516 507	45.9%	4 032 656	441 995	4 474 650	11.3%	0.9%
Western Cape	70 139 501	11 619 848	81 759 349	17 312 882	1 879 918	19 192 799	23.5%	35 584 938	2 715 951	38 300 889	46.8%	32 924 065	3 745 061	36 669 126	23.7%	4.4%
<b>Total National</b>	<b>447 874 842</b>	<b>68 858 541</b>	<b>516 733 383</b>	<b>110 362 213</b>	<b>11 807 546</b>	<b>122 169 759</b>	<b>23.6%</b>	<b>233 495 674</b>	<b>19 297 567</b>	<b>252 793 241</b>	<b>48.9%</b>	<b>225 388 428</b>	<b>20 091 339</b>	<b>245 479 767</b>	<b>24.5%</b>	<b>3.0%</b>

Source: National Treasury Local Government Database

#### National aggregated expenditure as at 2nd Quarter Ended 31 December 2021

	Main appropriation			Second Quarter 2021/22				Year to date: 31 December 2021				Year to date: 31 December 2020				Q2 of 2020/21 to Q2 of 2021/22
	Operating	Capital	Total	Operating	Capital	Total	2nd Q as % of Main appr	Operating	Capital	Total	Total as % of main appr	Operating	Capital	Total	Total as % of main appr	
<b>R thousands</b>																
<b>Expenditure</b>																
Category A (Metro)	268 015 253	34 420 743	302 435 995	66 018 853	5 433 220	71 452 073	23.6%	130 811 404	8 076 991	138 888 395	45.9%	117 939 120	8 942 600	126 881 720	23.5%	9.5%
Category B (Local)	158 145 867	25 165 707	183 311 574	38 610 367	5 141 641	43 752 007	23.9%	73 158 600	9 396 983	82 555 583	45.0%	64 126 152	11 719 365	75 845 517	21.5%	8.8%
Category C (District)	26 112 732	9 429 725	35 542 457	5 665 264	1 605 798	7 271 063	20.5%	10 114 915	2 865 715	12 980 630	36.5%	9 931 505	2 296 605	12 228 109	20.4%	6.2%
<b>Total</b>	<b>452 273 851</b>	<b>69 016 174</b>	<b>521 290 025</b>	<b>110 294 484</b>	<b>12 180 659</b>	<b>122 475 143</b>	<b>23.5%</b>	<b>214 084 919</b>	<b>20 339 689</b>	<b>234 424 608</b>	<b>45.0%</b>	<b>191 996 776</b>	<b>22 958 570</b>	<b>214 955 346</b>	<b>22.5%</b>	<b>9.1%</b>
<b>Summary per Province</b>																
Eastern Cape	39 978 611	9 063 197	49 041 809	8 457 342	1 740 632	10 197 974	20.8%	16 733 229	3 661 130	20 394 359	41.6%	10 130 136	2 776 962	12 907 098	22.1%	58.0%
Free State	22 127 805	3 191 669	25 319 475	5 628 734	550 490	6 179 224	24.4%	9 424 644	899 609	10 324 253	40.8%	7 787 408	668 366	8 455 775	17.6%	22.1%
Gauteng	164 394 041	17 471 284	181 865 325	41 364 195	2 432 116	43 796 311	24.1%	86 698 517	3 460 920	90 159 436	49.6%	79 718 463	4 889 019	84 607 483	23.1%	6.6%
Kwazulu-Natal	77 904 480	12 053 908	89 958 387	21 445 205	2 752 893	24 198 098	26.9%	39 767 964	4 325 129	44 093 093	49.0%	37 794 653	4 313 051	42 107 704	23.5%	4.7%
Limpopo	21 870 307	6 250 996	28 121 303	4 498 314	1 194 056	5 692 370	20.2%	8 242 467	2 104 622	10 347 089	36.8%	8 393 693	3 842 920	12 236 613	30.5%	(15.4%)
Mpumalanga	23 536 823	4 521 727	28 058 550	4 894 489	813 330	5 707 819	20.3%	9 677 447	1 568 387	11 245 834	40.1%	8 892 726	1 414 280	10 307 006	22.0%	9.1%
North West	22 272 598	3 477 068	25 749 667	4 813 807	569 476	5 383 283	20.9%	8 323 413	928 168	9 251 581	35.9%	6 758 759	(74 584)	6 684 174	16.8%	38.4%
Northern Cape	8 696 524	1 366 325	10 062 849	1 817 961	234 980	2 052 941	20.4%	3 565 864	406 127	3 971 991	39.5%	3 366 056	1 596 669	4 962 725	20.4%	(20.0%)
Western Cape	71 492 662	11 619 998	83 112 660	17 374 436	1 892 687	19 267 123	23.2%	31 651 375	2 985 598	34 636 973	41.7%	29 154 882	3 531 887	32 686 768	22.0%	6.0%
<b>Total National</b>	<b>452 273 851</b>	<b>69 016 174</b>	<b>521 290 025</b>	<b>110 294 484</b>	<b>12 180 659</b>	<b>122 475 143</b>	<b>23.5%</b>	<b>214 084 919</b>	<b>20 339 689</b>	<b>234 424 608</b>	<b>45.0%</b>	<b>191 996 776</b>	<b>22 958 570</b>	<b>214 955 346</b>	<b>22.5%</b>	<b>9.1%</b>

Source: National Treasury Local Government Database

#### Salaries and wages expenditure as at 31 December 2021

	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appr	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total as % of main appr	Actual Expenditure	Total as % of main appr	
<b>R thousands</b>								
Category A (Metro)	76 975 059	20 558 437	26.7%	37 569 078	48.8%	35 989 882	28.4%	4.4%
Category B (Local)	49 796 751	13 170 648	26.4%	23 592 593	47.4%	22 644 368	23.7%	4.2%
Category C (District)	11 215 412	2 856 707	25.5%	5 267 286	47.0%	5 110 090	25.2%	3.1%
<b>Total</b>	<b>137 987 222</b>	<b>36 585 792</b>	<b>26.5%</b>	<b>66 428 957</b>	<b>48.1%</b>	<b>63 744 339</b>	<b>26.4%</b>	<b>4.2%</b>
<b>Per Province</b>								
Eastern Cape	14 255 695	3 576 055	25.1%	6 264 280	43.9%	4 386 892	24.4%	42.8%
Free State	7 046 026	2 096 110	29.7%	3 655 136	51.9%	3 029 966	22.6%	20.6%
Gauteng	44 528 661	11 372 529	25.5%	21 482 304	48.2%	22 939 891	28.3%	(6.4%)
Kwazulu-Natal	23 659 663	6 961 070	29.4%	12 199 618	51.6%	12 066 061	27.1%	1.1%
Limpopo	7 845 436	1 817 709	23.2%	3 471 999	44.3%	3 406 496	24.7%	1.9%
Mpumalanga	7 529 366	1 904 573	25.3%	3 474 932	46.2%	3 274 268	26.0%	6.1%
North West	6 141 806	1 492 752	24.3%	2 715 945	44.2%	2 505 787	24.2%	8.4%
Northern Cape	3 297 293	816 246	24.8%	1 594 505	48.4%	1 420 288	24.4%	12.3%
Western Cape	23 683 274	6 548 748	27.7%	11 570 237	48.9%	10 714 690	25.6%	8.0%
<b>Total</b>	<b>137 987 222</b>	<b>36 585 792</b>	<b>26.5%</b>	<b>66 428 957</b>	<b>48.1%</b>	<b>63 744 339</b>	<b>26.4%</b>	<b>4.2%</b>

Source: National Treasury Local Government Database

## 4. Aggregate revenue and expenditure trends for metros

### Metros aggregated revenue as at 31 December 2021

R thousands	Main appropriation			Second Quarter 2021/22				Year to date: 31 December 2021				Year to date: 31 December 2020				Q2 of 2020/21 to Q2 of 2021/22
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	2nd Q as % of Main appr	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main appr	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main appr	
Buffalo City	8 234 112	1 803 592	10 037 703	2 199 459	392 239	2 591 698	25.8%	4 537 018	498 377	5 035 396	50.2%	4 309 515	526 302	4 835 817	29.3%	4.1%
Cape Town	47 512 224	8 325 971	55 838 195	11 982 142	1 235 929	13 218 071	23.7%	24 220 601	1 789 917	26 010 518	46.6%	22 498 601	2 772 256	25 270 857	24.6%	2.9%
City of Ekurhuleni	42 935 624	4 081 636	47 017 260	10 932 496	687 942	11 620 438	24.7%	23 747 192	837 935	24 585 127	52.3%	20 583 121	1 855 863	22 438 984	23.1%	9.6%
eThekweni	43 656 807	5 321 542	48 978 349	10 790 006	1 096 692	11 886 698	24.3%	22 255 921	1 550 722	23 806 642	48.6%	20 749 797	1 281 749	22 031 546	23.7%	8.1%
City of Johannesburg	65 846 786	8 157 478	74 004 264	17 521 373	766 523	18 287 896	24.7%	36 063 679	1 258 227	37 321 906	50.4%	34 758 245	1 783 047	36 541 292	25.0%	2.1%
Mangaung	8 073 601	1 221 006	9 294 606	2 674 462	259 377	2 933 839	31.6%	4 238 208	399 421	4 637 629	49.9%	3 567 177	270 476	3 837 653	19.8%	20.8%
Nelson Mandela Bay	12 835 948	1 511 907	14 347 854	2 606 468	269 740	2 876 208	20.0%	4 081 410	613 868	4 695 279	32.7%	-	-	-	-	-
City of Tshwane	38 994 329	3 956 871	42 951 200	7 645 182	763 600	8 408 781	19.6%	18 384 639	995 455	19 380 094	45.1%	18 468 387	1 009 250	19 477 636	24.2%	(0.5%)
<b>Total</b>	<b>268 089 430</b>	<b>34 380 002</b>	<b>302 469 431</b>	<b>66 351 587</b>	<b>5 472 042</b>	<b>71 823 629</b>	<b>23.7%</b>	<b>137 528 669</b>	<b>7 943 923</b>	<b>145 472 592</b>	<b>48.1%</b>	<b>124 934 842</b>	<b>9 498 942</b>	<b>134 433 785</b>	<b>24.3%</b>	<b>8.2%</b>

Source: National Treasury Local Government Database

### Metros aggregated expenditure as at 31 December 2021

R thousands	Main appropriation			Second Quarter 2021/22				Year to date: 31 December 2021				Year to date: 31 December 2020				Q2 of 2020/21 to Q2 of 2021/22
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	2nd Q as % of Main appr	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of main appr	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of main appr	
Buffalo City	8 231 745	1 803 592	10 035 336	2 182 002	392 239	2 574 241	25.7%	4 429 574	498 377	4 927 952	49.1%	3 874 211	526 302	4 400 513	25.5%	12.0%
Cape Town	48 403 183	8 325 971	56 729 154	11 954 003	1 248 448	13 202 451	23.3%	21 771 546	1 813 667	23 585 213	41.6%	20 372 597	2 212 345	22 584 943	22.1%	4.4%
City of Ekurhuleni	42 677 385	4 081 636	46 759 021	10 568 538	687 942	11 256 480	24.1%	21 227 326	837 935	22 065 262	47.2%	19 637 502	1 855 863	21 493 365	21.4%	2.7%
eThekweni	43 464 626	5 321 542	48 786 168	10 484 467	1 096 692	11 581 159	23.7%	21 342 985	1 550 724	22 893 708	46.9%	18 502 737	1 281 749	19 784 486	23.2%	15.7%
City of Johannesburg	65 363 298	8 157 478	73 520 776	16 971 018	715 182	17 686 200	24.1%	35 146 218	1 258 227	36 404 445	49.5%	33 159 467	1 784 878	34 944 345	24.1%	4.2%
Mangaung	7 450 829	1 221 006	8 671 834	2 401 697	259 377	2 661 074	30.7%	4 193 700	399 421	4 593 121	53.0%	3 673 780	270 476	3 944 256	22.7%	16.5%
Nelson Mandela Bay	13 284 135	1 552 648	14 836 783	2 440 559	269 740	2 710 299	18.3%	5 385 200	723 184	6 108 384	41.2%	-	-	-	-	-
City of Tshwane	39 140 052	3 956 871	43 096 923	9 016 570	763 600	9 780 170	22.7%	17 314 854	995 455	18 310 310	42.5%	18 718 826	1 010 986	19 729 812	26.7%	(7.2%)
<b>Total</b>	<b>268 015 253</b>	<b>34 420 743</b>	<b>302 435 995</b>	<b>66 018 853</b>	<b>5 433 220</b>	<b>71 452 073</b>	<b>23.6%</b>	<b>130 811 404</b>	<b>8 076 991</b>	<b>138 888 395</b>	<b>45.9%</b>	<b>117 939 120</b>	<b>8 942 600</b>	<b>126 881 720</b>	<b>23.5%</b>	<b>9.5%</b>

Source: National Treasury Local Government Database

### Metro Quarterly Budget Summary as at 31 December 2021

R thousands	Description	2020/21		Budget year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>											
	Property rates	52 174 296	55 890 940	55 688 940	14 122 027	13 120 951	27 242 979	27 733 702	(490 723)	(1.77)	55 688 940
	Service charges	130 380 901	148 239 792	148 239 792	37 730 159	35 465 366	73 195 524	74 434 064	(1 238 540)	(1.66)	148 239 792
	Investment revenue	2 037 559	2 001 951	2 001 951	381 491	375 233	756 724	1 015 487	(258 762)	(25.48)	2 001 951
	Transfers and subsidies	38 285 394	33 273 170	33 563 132	11 675 861	9 916 814	21 592 674	19 145 011	2 447 663	12.78	33 563 132
	Other own revenue	27 763 965	28 683 576	28 683 576	7 267 543	7 473 224	14 740 767	14 623 073	117 694	0.80	28 683 576
	<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>250 642 114</b>	<b>268 089 430</b>	<b>268 177 391</b>	<b>71 177 082</b>	<b>66 351 587</b>	<b>137 528 669</b>	<b>136 951 337</b>	<b>577 332</b>	<b>0.42</b>	<b>268 177 391</b>
	Employee costs	73 693 404	75 920 529	75 765 660	16 783 271	20 338 461	37 121 733	38 907 475	(1 785 743)	(4.59)	75 765 660
	Remuneration of councillors	940 898	1 054 530	1 054 530	227 369	219 976	447 345	526 199	(78 854)	(14.99)	1 054 530
	Depreciation & asset impairment	18 046 921	17 426 810	17 426 993	3 895 156	4 312 131	8 207 287	8 652 525	(445 237)	(5.15)	17 426 993
	Finance charges	8 544 964	7 930 156	7 930 156	1 459 081	1 977 593	3 436 674	4 031 912	(595 238)	(14.76)	7 930 156
	Materials and bulk purchases	84 994 642	96 130 754	96 108 502	26 095 632	22 355 142	48 450 774	47 359 756	1 091 018	2.30	96 108 502
	Transfers and subsidies	5 894 438	2 368 223	2 421 579	1 682 947	1 611 966	3 294 913	1 177 145	2 117 768	179.91	2 421 579
	Other expenditure	66 696 119	67 023 882	67 372 658	14 659 007	15 169 226	29 828 233	32 199 258	(2 371 025)	(7.36)	67 372 658
	<b>Total Expenditure</b>	<b>258 811 386</b>	<b>267 854 885</b>	<b>268 080 079</b>	<b>64 802 462</b>	<b>65 984 496</b>	<b>130 786 959</b>	<b>132 854 271</b>	<b>(2 067 312)</b>	<b>(1.56)</b>	<b>268 080 079</b>
	<b>Surplus/(Deficit)</b>	<b>(8 169 272)</b>	<b>234 545</b>	<b>97 312</b>	<b>6 374 619</b>	<b>367 091</b>	<b>6 741 710</b>	<b>4 097 066</b>	<b>2 644 644</b>	<b>64.55</b>	<b>97 312</b>
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	13 131 015	15 297 032	15 290 425	883 078	2 693 143	3 576 221	7 032 717	(3 456 496)	(49.15)	15 290 425
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	3 388 343	1 176 418	1 176 423	304 151	208 606	512 757	474 335	38 422	8.10	1 176 423
	<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>8 350 085</b>	<b>16 707 995</b>	<b>16 564 160</b>	<b>7 561 849</b>	<b>3 268 840</b>	<b>10 830 689</b>	<b>11 604 119</b>	<b>(773 430)</b>	<b>(6.67)</b>	<b>16 564 160</b>
	Share of surplus/ (deficit) of associate	14 245	-	-	-	-	-	-	-	-	-
	<b>Surplus/(Deficit) for the year</b>	<b>8 364 330</b>	<b>16 707 995</b>	<b>16 564 160</b>	<b>7 561 849</b>	<b>3 268 840</b>	<b>10 830 689</b>	<b>11 604 119</b>	<b>(773 430)</b>	<b>(6.67)</b>	<b>16 564 160</b>
<b>Capital expenditure &amp; funds sources</b>											
	Capital expenditure	51 021 931	34 420 743	35 141 327	2 643 771	5 433 220	8 076 991	15 956 520	(7 879 529)	(49.38)	35 141 327
	Transfers recognised - capital	11 312 340	15 976 172	15 979 469	1 408 990	2 980 545	4 389 535	7 162 582	(2 773 047)	(38.72)	15 979 469
	Borrowing	4 435 409	10 152 572	10 152 572	649 452	1 210 790	1 860 242	4 746 537	(2 886 295)	(60.81)	10 152 572
	Internally generated funds	7 381 728	8 251 257	8 968 545	413 439	1 280 707	1 694 146	4 027 030	(2 332 884)	(57.93)	8 968 545
	<b>Total sources of capital funds</b>	<b>23 129 477</b>	<b>34 380 002</b>	<b>35 100 586</b>	<b>2 471 881</b>	<b>5 472 042</b>	<b>7 943 923</b>	<b>15 936 150</b>	<b>(7 992 227)</b>	<b>(50.15)</b>	<b>35 100 586</b>

## 5. Aggregated revenue and expenditure for secondary cities

### Secondary cities aggregated budgets and revenue as at 31 December 2021

R thousands	Main appropriation			Second Quarter 2021/22				Year to date: 31 December 2021				Year to date: 31 December 2020				Q2 of 2020/21 to Q2 of 2021/22
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	2nd Q as % of Main appr	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main appr	Operating Revenue	Capital Revenue	Total	Total Revenue as % of main appr	
City of Matlosana	3 531 358	167 630	3 698 988	877 161	31 824	908 984	24.6%	1 850 451	73 396	1 923 847	52.0%	1 512 039	63 180	1 575 219	19.2%	22.1%
City of Mbombela	3 474 234	617 205	4 091 439	875 586	104 032	979 618	23.9%	1 852 858	159 186	2 012 044	49.2%	1 881 458	206 572	2 088 030	30.7%	(3.6%)
Drakenstein	2 608 798	128 103	2 736 900	672 520	30 620	703 140	25.7%	1 307 660	44 701	1 352 361	49.4%	1 133 531	75 634	1 209 165	22.4%	11.8%
Emalahleni (MP)	3 802 907	183 780	3 986 687	851 888	36 844	888 731	22.3%	1 725 747	66 255	1 792 002	44.9%	1 745 067	96 284	1 841 351	24.8%	(2.7%)
Emfuleni	6 754 321	428 432	7 182 752	1 512 284	15 220	1 527 504	21.3%	3 458 912	18 262	3 477 174	48.4%	3 052 248	8 759	3 061 007	18.8%	13.6%
George	2 512 874	370 443	2 883 317	550 170	90 323	640 493	22.2%	1 105 626	147 823	1 253 450	43.5%	927 643	64 706	992 350	19.6%	26.3%
Govan Mbeki	2 589 362	264 380	2 853 742	555 973	29 906	585 878	20.5%	1 118 755	37 448	1 156 203	40.5%	1 208 687	36 826	1 245 513	26.2%	(7.2%)
J B Marks	1 887 847	213 117	2 100 964	357 898	27 017	384 915	18.3%	978 912	51 330	1 030 241	49.0%	1 019 840	85 431	1 105 271	31.5%	(6.8%)
Madibeng	2 155 760	310 285	2 466 045	595 722	71 904	667 626	27.1%	1 268 036	113 519	1 381 555	56.0%	1 354 385	122 370	1 476 755	33.4%	(6.4%)
Matjhabeng	3 527 317	157 833	3 685 149	547 889	22 550	570 439	15.5%	1 370 331	30 009	1 400 341	38.0%	1 548 944	46 806	1 595 750	24.7%	(12.2%)
Mogale City	3 156 894	259 784	3 416 678	796 345	62 073	858 418	25.1%	1 645 274	81 028	1 726 302	50.5%	1 586 533	86 185	1 672 718	24.4%	3.2%
Msunduzi	6 418 414	576 302	6 994 716	4 045 446	-	4 045 446	57.8%	5 707 571	31 163	5 738 734	82.0%	8 088 127	1 316 048	9 404 175	26.0%	(39.0%)
Newcastle	2 214 242	68 741	2 282 982	624 271	49 089	673 360	29.5%	1 255 262	61 952	1 317 213	57.7%	1 167 027	33 734	1 200 761	29.7%	9.7%
Polokwane	4 028 835	1 128 560	5 157 394	1 079 676	224 109	1 303 785	25.3%	2 171 132	359 745	2 530 877	49.1%	1 933 280	331 920	2 265 200	22.9%	11.7%
Rustenburg	5 669 738	626 870	6 296 608	1 250 553	57 903	1 308 456	20.8%	2 893 921	90 641	2 984 562	47.4%	2 573 541	129 330	2 702 870	30.9%	10.4%
Sol Plaaie	2 365 711	179 266	2 544 977	505 926	18 382	524 308	20.6%	1 176 014	27 097	1 203 111	47.3%	1 133 076	46 696	1 179 772	(14.4%)	2.0%
Stellenbosch	2 020 051	406 054	2 426 105	457 543	92 297	549 840	22.7%	996 768	115 912	1 112 680	45.9%	882 217	147 011	1 029 228	20.8%	8.1%
Steve Tshwete	1 993 805	611 391	2 605 196	479 138	157 055	636 193	24.4%	1 005 744	253 119	1 258 864	48.3%	961 001	300 439	1 261 439	26.9%	(0.2%)
uMhlatuze	3 762 787	830 967	4 593 755	929 422	162 039	1 091 461	23.8%	2 095 157	224 450	2 319 606	50.5%	1 939 028	165 599	2 104 628	25.1%	10.2%
<b>Total</b>	<b>64 475 253</b>	<b>7 529 142</b>	<b>72 004 395</b>	<b>17 565 410</b>	<b>1 283 186</b>	<b>18 848 595</b>	<b>26.2%</b>	<b>34 984 129</b>	<b>1 987 037</b>	<b>36 971 165</b>	<b>51.3%</b>	<b>35 647 672</b>	<b>3 363 530</b>	<b>39 011 202</b>	<b>23.7%</b>	<b>(5.2%)</b>

Source: National Treasury Local Government Database

### Secondary cities aggregated budgets and expenditure as at 31 December 2021

R thousands	Main appropriation			Second Quarter 2021/22				Year to date: 31 December 2021				Year to date: 31 December 2020				Q2 of 2020/21 to Q2 of 2021/22
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	2nd Q as % of Main appr	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of main appr	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of main appr	
City of Matlosana	3 692 555	167 630	3 860 186	812 036	31 824	843 860	21.9%	1 248 996	73 396	1 322 392	34.3%	1 169 210	63 180	1 232 391	21.4%	7.3%
City of Mbombela	3 353 878	617 205	3 971 083	876 751	104 032	980 784	24.7%	1 728 248	159 186	1 887 435	47.5%	1 366 635	206 572	1 573 206	22.0%	20.0%
Drakenstein	2 660 568	128 103	2 788 671	765 686	30 620	796 306	28.6%	1 295 113	44 701	1 339 814	48.0%	1 193 705	75 634	1 269 339	28.0%	5.6%
Emalahleni (MP)	4 088 203	183 780	4 271 983	617 777	36 844	654 621	15.3%	1 435 544	66 255	1 501 799	35.2%	1 382 482	95 231	1 477 713	15.0%	1.6%
Emfuleni	6 521 452	428 632	6 950 083	2 343 514	15 220	2 358 733	33.9%	8 470 591	18 262	8 488 853	122.1%	1 734 934	8 759	1 743 693	10.2%	386.8%
George	2 511 069	370 443	2 881 512	574 911	90 323	665 234	23.1%	1 044 452	147 823	1 192 275	41.4%	894 152	64 706	958 859	19.9%	24.3%
Govan Mbeki	2 492 629	264 380	2 757 009	559 135	29 906	589 040	21.4%	1 068 315	37 456	1 105 771	40.1%	918 734	41 981	960 714	22.1%	15.1%
J B Marks	2 191 276	213 117	2 404 393	458 637	27 017	485 654	20.2%	873 310	51 330	924 640	38.5%	558 759	94 084	652 844	14.3%	41.6%
Madibeng	2 635 090	310 285	2 945 375	566 568	71 904	638 472	21.7%	965 579	113 519	1 079 098	36.6%	847 723	122 370	970 093	25.2%	11.2%
Matjhabeng	3 499 848	157 833	3 657 681	603 241	22 550	625 791	17.1%	863 638	30 009	893 647	24.4%	1 042 057	46 806	1 088 862	22.4%	(17.9%)
Mogale City	3 451 948	259 784	3 711 732	741 354	62 073	803 427	21.6%	1 475 152	81 028	1 556 180	41.9%	1 314 343	86 185	1 400 528	21.8%	11.1%
Msunduzi	6 118 414	576 302	6 694 716	3 996 698	359 743	4 356 441	65.1%	5 600 916	455 670	6 056 586	90.5%	8 199 774	1 611 182	9 810 956	23.0%	(38.3%)
Newcastle	2 488 931	68 831	2 557 761	581 645	49 089	630 734	24.7%	1 079 827	61 952	1 141 779	44.6%	990 251	31 698	1 021 949	23.2%	11.7%
Polokwane	3 789 546	1 128 560	4 918 106	789 993	224 109	1 014 102	20.6%	1 629 391	359 745	1 989 136	40.4%	1 552 871	331 920	1 884 791	19.7%	5.5%
Rustenburg	5 310 189	626 870	5 937 059	1 293 212	57 903	1 351 115	22.8%	2 343 707	90 641	2 434 348	41.0%	1 699 282	129 330	1 828 612	21.2%	33.1%
Sol Plaaie	2 344 984	179 266	2 524 250	532 928	18 382	551 310	21.8%	1 069 209	27 097	1 096 306	43.4%	894 817	46 696	941 513	21.3%	16.4%
Stellenbosch	2 017 490	406 054	2 423 544	386 982	92 297	479 279	19.8%	718 846	115 912	834 757	34.4%	659 915	147 011	806 927	20.0%	3.4%
Steve Tshwete	2 164 828	611 391	2 776 219	461 694	157 055	618 749	22.3%	913 981	253 119	1 167 101	42.0%	839 651	300 439	1 140 090	23.9%	2.4%
uMhlatuze	3 913 242	830 967	4 744 209	1 038 110	162 039	1 200 149	25.3%	1 999 300	224 450	2 223 750	46.9%	1 588 830	165 599	1 754 429	23.2%	26.8%
<b>Total</b>	<b>65 246 141</b>	<b>7 529 432</b>	<b>72 775 572</b>	<b>18 000 872</b>	<b>1 642 928</b>	<b>19 643 801</b>	<b>27.0%</b>	<b>35 824 116</b>	<b>2 411 551</b>	<b>38 235 667</b>	<b>52.5%</b>	<b>28 848 126</b>	<b>3 669 372</b>	<b>32 517 499</b>	<b>20.4%</b>	<b>17.6%</b>

Source: National Treasury Local Government Database

Secondary cities Quarterly Budget Summary as at 31 December 2021

Description	2020/21		Budget year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>										
Property rates	9 685 012	10 341 929	10 341 929	2 809 652	3 016 832	5 826 484	5 222 850	603 633	11.56	10 341 929
Service charges	32 334 004	37 194 923	37 194 923	9 649 317	9 823 910	19 473 227	18 422 043	1 051 184	5.71	37 194 923
Investment revenue	207 044	316 379	316 379	46 663	47 869	94 532	158 914	(64 382)	(40.51)	316 379
Transfers and subsidies	11 710 536	10 787 569	10 804 334	3 904 440	3 327 811	7 232 251	5 676 989	1 555 262	27.40	10 804 334
Other own revenue	4 541 177	5 834 453	5 834 453	1 008 647	1 348 988	2 357 634	2 807 277	(449 643)	(16.02)	5 834 453
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>58 477 774</b>	<b>64 475 253</b>	<b>64 492 019</b>	<b>17 418 719</b>	<b>17 565 410</b>	<b>34 984 129</b>	<b>32 288 075</b>	<b>2 696 054</b>	<b>8.35</b>	<b>64 492 019</b>
Employee costs	15 287 798	16 309 819	16 316 767	3 437 756	4 689 539	8 127 295	8 131 020	(3 724)	(0.05)	16 316 767
Remuneration of councillors	666 621	737 342	737 342	160 328	170 843	331 171	367 433	(36 262)	(9.87)	737 342
Depreciation & asset impairment	6 182 024	5 743 118	5 743 118	724 654	1 184 935	1 909 589	2 836 307	(926 718)	(32.67)	5 743 118
Finance charges	1 348 053	1 403 988	1 403 988	142 626	323 640	466 266	698 827	(232 561)	(33.28)	1 403 988
Materials and bulk purchases	23 263 586	23 736 229	23 740 223	6 110 089	7 293 354	13 403 443	11 895 906	1 507 536	12.67	23 740 223
Transfers and subsidies	286 218	268 734	268 206	64 086	89 023	153 109	129 261	23 848	18.45	268 206
Other expenditure	18 477 589	17 046 911	17 059 959	7 183 705	4 249 539	11 433 243	8 390 300	3 042 944	36.27	17 059 959
<b>Total Expenditure</b>	<b>65 511 889</b>	<b>65 246 141</b>	<b>65 269 603</b>	<b>17 823 244</b>	<b>18 000 872</b>	<b>35 824 116</b>	<b>32 449 054</b>	<b>3 375 063</b>	<b>10.40</b>	<b>65 269 603</b>
<b>Surplus/(Deficit)</b>	<b>(7 034 115)</b>	<b>(770 887)</b>	<b>(777 584)</b>	<b>(404 525)</b>	<b>(435 463)</b>	<b>(839 987)</b>	<b>(160 979)</b>	<b>(679 009)</b>	<b>421.80</b>	<b>(777 584)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4 384 836	4 540 880	4 660 762	345 856	1 042 913	1 388 769	2 315 445	(926 676)	(40.02)	4 660 762
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 381 610	21 887	25 075	8 516	37 377	45 892	10 263	35 629	347.15	25 075
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(1 267 669)</b>	<b>3 791 880</b>	<b>3 908 253</b>	<b>(50 153)</b>	<b>644 827</b>	<b>594 674</b>	<b>2 164 730</b>	<b>(1 570 056)</b>	<b>(72.53)</b>	<b>3 908 253</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(1 267 669)</b>	<b>3 791 880</b>	<b>3 908 253</b>	<b>(50 153)</b>	<b>644 827</b>	<b>594 674</b>	<b>2 164 730</b>	<b>(1 570 056)</b>	<b>(72.53)</b>	<b>3 908 253</b>
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	26 680 013	7 529 432	7 738 057	768 622	1 642 928	2 411 551	3 194 058	(782 507)	(24.50)	7 738 057
Transfers recognised - capital	9 999 073	4 421 901	4 534 368	541 511	782 453	1 323 965	1 784 926	(460 961)	(25.83)	4 534 368
Borrowing	2 058 495	888 896	874 700	81 534	220 428	301 962	353 333	(51 371)	(14.54)	874 700
Internally generated funds	11 415 519	2 218 344	2 328 699	80 805	280 305	361 110	1 055 609	(694 499)	(65.79)	2 328 699
<b>Total sources of capital funds</b>	<b>23 473 087</b>	<b>7 529 142</b>	<b>7 737 767</b>	<b>703 851</b>	<b>1 283 186</b>	<b>1 987 037</b>	<b>3 193 868</b>	<b>(1 206 832)</b>	<b>(37.79)</b>	<b>7 737 767</b>

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

**Metro aggregated revenue and expenditure per function as at 31 December 2021**

R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
<b>Water management</b>								
Buffalo City	989 977	454 296	45.9%	816 837	82.5%	753 957	55.3%	8.3%
Cape Town	6 810 737	1 682 505	24.7%	2 975 961	43.7%	2 365 798	26.1%	25.8%
City of Ekurhuleni	7 534 070	1 990 695	26.4%	4 194 145	55.7%	3 948 779	25.9%	6.2%
eThekwini	6 797 108	1 529 785	22.5%	2 959 717	43.5%	2 864 292	16.4%	3.3%
City of Johannesburg	-	-	-	-	-	-	-	-
Mangaung	1 476 772	391 070	26.5%	671 268	45.5%	687 277	24.4%	(2.3%)
Nelson Mandela Bay	1 762 021	776 836	44.1%	1 687 440	95.8%	-	-	-
City of Tshwane	5 193 512	1 320 565	25.4%	2 682 770	51.7%	2 190 125	23.1%	22.5%
<b>Total</b>	<b>30 564 197</b>	<b>8 145 752</b>	<b>26.7%</b>	<b>15 988 138</b>	<b>52.3%</b>	<b>12 810 227</b>	<b>23.8%</b>	<b>24.8%</b>
R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
<b>Water management</b>								
Buffalo City	725 390	213 922	29.5%	410 034	56.5%	330 184	19.7%	24.2%
Cape Town	5 286 244	1 233 973	23.3%	1 851 410	35.0%	1 574 125	24.2%	17.6%
City of Ekurhuleni	6 468 323	1 913 605	29.6%	3 068 946	47.4%	2 941 145	19.4%	4.3%
eThekwini	6 712 278	1 730 921	25.8%	3 693 331	55.0%	2 485 860	25.3%	48.6%
City of Johannesburg	8 118 190	2 006 814	24.7%	3 889 730	47.9%	3 724 060	26.3%	4.4%
Mangaung	1 562 155	481 376	30.8%	785 050	50.3%	994 841	33.0%	(21.1%)
Nelson Mandela Bay	968 233	182 346	18.8%	267 429	27.6%	-	-	-
City of Tshwane	4 273 872	1 141 091	26.7%	1 897 763	44.4%	1 863 544	25.7%	1.8%
<b>Total</b>	<b>34 114 685</b>	<b>8 904 048</b>	<b>26.1%</b>	<b>15 863 694</b>	<b>46.5%</b>	<b>13 913 759</b>	<b>24.3%</b>	<b>14.0%</b>

Source: National Treasury Local Government Database

**Metro aggregated revenue and expenditure per function as at 31 December 2021**

R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
<b>Energy sources</b>								
Buffalo City	2 438 771	542 013	22.2%	1 115 446	45.7%	966 980	24.5%	15.4%
Cape Town	16 027 668	3 851 598	24.0%	8 446 337	52.7%	7 305 973	23.7%	15.6%
City of Ekurhuleni	18 570 641	4 190 642	22.6%	9 840 152	53.0%	8 651 672	20.4%	13.7%
eThekwini	16 356 005	3 644 107	22.3%	7 864 608	48.1%	7 027 888	24.4%	11.9%
City of Johannesburg	19 995 270	4 006 148	20.0%	9 137 245	45.7%	8 490 708	22.5%	7.6%
Mangaung	3 202 823	1 340 305	41.8%	1 577 856	49.3%	1 497 066	22.6%	5.4%
Nelson Mandela Bay	4 666 435	1 184 974	25.4%	1 566 527	33.6%	-	-	-
City of Tshwane	15 258 442	3 197 617	21.0%	7 507 087	49.2%	6 667 120	24.2%	12.6%
<b>Total</b>	<b>96 516 055</b>	<b>21 957 404</b>	<b>22.8%</b>	<b>47 055 258</b>	<b>48.8%</b>	<b>40 607 407</b>	<b>23.0%</b>	<b>15.9%</b>
R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
<b>Energy sources</b>								
Buffalo City	2 809 519	655 575	23.3%	1 508 883	53.7%	1 233 150	22.1%	22.4%
Cape Town	13 547 693	3 121 537	23.0%	6 568 971	48.5%	5 656 466	22.9%	16.1%
City of Ekurhuleni	17 660 214	3 898 011	22.1%	9 490 242	53.7%	8 034 817	15.4%	18.1%
eThekwini	15 804 083	3 488 282	22.1%	8 047 150	50.9%	6 983 268	23.5%	15.2%
City of Johannesburg	16 839 440	3 528 730	21.0%	9 541 431	56.7%	8 349 688	20.8%	14.3%
Mangaung	2 824 407	893 837	31.6%	1 706 016	60.4%	1 290 714	19.0%	32.2%
Nelson Mandela Bay	5 406 254	1 029 155	19.0%	1 523 212	28.2%	-	-	-
City of Tshwane	14 054 669	3 038 216	21.6%	6 480 274	46.1%	6 088 544	23.5%	6.4%
<b>Total</b>	<b>88 946 279</b>	<b>19 653 344</b>	<b>22.1%</b>	<b>44 866 179</b>	<b>50.4%</b>	<b>37 636 646</b>	<b>20.9%</b>	<b>19.2%</b>

Source: National Treasury Local Government Database

**Metro aggregated revenue and expenditure per function as at 31 December 2021**

R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
<b>Waste water management</b>								
City of Ekurhuleni	3 129 314	850 941	27.2%	1 555 944	49.7%	935 316	12.4%	66.4%
eThekweni	1 879 099	194 692	10.4%	772 585	41.1%	528 917	10.6%	46.1%
City of Johannesburg	-	-	-	-	-	-	-	-
Mangaung	557 661	150 775	27.0%	262 058	47.0%	234 300	18.5%	11.8%
Nelson Mandela Bay	1 146 894	216 405	18.9%	394 251	34.4%	-	-	-
City of Tshwane	1 506 023	348 228	23.1%	675 793	44.9%	680 709	30.4%	(0.7%)
<b>Total</b>	<b>10 732 323</b>	<b>2 397 854</b>	<b>22.3%</b>	<b>4 891 023</b>	<b>45.6%</b>	<b>3 568 331</b>	<b>19.2%</b>	<b>37.1%</b>

R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
<b>Waste water management</b>								
Buffalo City	352 025	130 754	37.1%	228 913	65.0%	195 701	26.7%	17.0%
Cape Town	2 569 535	641 707	25.0%	1 096 713	42.7%	1 102 454	25.3%	(0.5%)
City of Ekurhuleni	1 247 189	261 939	21.0%	489 972	39.3%	464 461	17.1%	5.5%
eThekweni	1 923 899	494 731	25.7%	897 807	46.7%	847 964	25.6%	5.9%
City of Johannesburg	611 591	139 789	22.9%	286 781	46.9%	376 620	37.0%	(23.9%)
Mangaung	316 031	160 644	50.8%	214 658	67.9%	165 536	31.1%	29.7%
Nelson Mandela Bay	731 885	129 034	17.6%	182 132	24.9%	-	-	-
City of Tshwane	813 253	171 985	21.1%	311 899	38.4%	434 157	25.7%	(28.2%)
<b>Total</b>	<b>8 565 409</b>	<b>2 130 584</b>	<b>24.9%</b>	<b>3 708 874</b>	<b>43.3%</b>	<b>3 586 894</b>	<b>25.4%</b>	<b>3.4%</b>

Source: National Treasury Local Government Database

**Metro aggregated revenue and expenditure per function as at 31 December 2021**

R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
<b>Waste management</b>								
Buffalo City	534 413	149 231	27.9%	313 988	58.8%	313 589	31.3%	0.1%
Cape Town	1 827 569	469 261	25.7%	971 513	53.2%	949 907	24.1%	2.3%
City of Ekurhuleni	2 184 311	617 821	28.3%	1 314 512	60.2%	1 272 151	28.6%	3.3%
eThekweni	1 246 093	208 981	16.8%	586 366	47.1%	539 020	14.5%	8.8%
City of Johannesburg	2 241 797	925 289	41.3%	1 766 052	78.8%	1 480 181	25.3%	19.3%
Mangaung	453 518	114 262	25.2%	156 406	34.5%	190 307	18.3%	(17.8%)
Nelson Mandela Bay	464 878	83 151	17.9%	199 895	43.0%	-	-	-
City of Tshwane	1 600 123	412 844	25.8%	867 347	54.2%	751 867	19.8%	15.4%
<b>Total</b>	<b>10 552 703</b>	<b>2 980 840</b>	<b>28.2%</b>	<b>6 176 079</b>	<b>58.5%</b>	<b>5 497 021</b>	<b>23.6%</b>	<b>12.4%</b>

R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
<b>Waste management</b>								
Buffalo City	416 603	115 651	27.8%	212 087	50.9%	202 998	27.7%	4.5%
Cape Town	2 509 821	701 199	27.9%	1 187 641	47.3%	1 141 950	26.7%	4.0%
City of Ekurhuleni	1 405 567	328 526	23.4%	529 375	37.7%	562 892	25.4%	(6.0%)
eThekweni	1 464 490	332 265	22.7%	591 683	40.4%	592 144	23.4%	(0.1%)
City of Johannesburg	2 790 531	760 444	27.3%	1 406 765	50.4%	1 203 080	25.7%	16.9%
Mangaung	236 687	77 276	32.6%	141 992	60.0%	144 591	28.4%	(1.8%)
Nelson Mandela Bay	411 060	96 214	23.4%	141 577	34.4%	-	-	-
City of Tshwane	1 613 715	449 973	27.9%	687 489	42.6%	678 103	21.1%	1.4%
<b>Total</b>	<b>10 848 473</b>	<b>2 861 547</b>	<b>26.4%</b>	<b>4 898 608</b>	<b>45.2%</b>	<b>4 525 759</b>	<b>24.9%</b>	<b>8.2%</b>

Source: National Treasury Local Government Database



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

### Secondary cities aggregated revenue and expenditure per function as at 31 December 2021

R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
<b>Water management</b>								
City of Matlosana	889 466	204 338	23.0%	423 687	47.6%	411 228	27.1%	3.0%
City of Mbombela	390 420	28 180	7.2%	56 576	14.5%	414 964	80.4%	(86.4%)
Drakenstein	190 439	50 735	26.6%	86 916	45.6%	85 322	20.8%	1.9%
Emalahleni (MP)	529 054	131 582	24.9%	234 238	44.3%	212 765	19.5%	10.1%
Emfuleni	956 101	183 134	19.2%	420 235	44.0%	467 085	27.9%	(10.0%)
George	185 492	54 429	29.3%	101 372	54.7%	79 503	21.4%	27.5%
Govan Mbeki	666 425	128 691	19.3%	255 247	38.3%	247 063	14.2%	3.3%
J B Marks	98 732	18 414	18.7%	69 028	69.9%	73 264	38.9%	(5.8%)
Madibeng	230 243	55 575	24.1%	107 957	46.9%	118 584	32.5%	(9.0%)
Matjhabeng	537 463	137 971	25.7%	263 107	49.0%	247 531	24.7%	6.3%
Mogale City	431 389	110 716	25.7%	220 719	51.2%	225 392	24.4%	(2.1%)
Msunduzi	1 046 395	738 415	70.6%	1 036 555	99.1%	1 548 568	30.8%	(33.1%)
New castle	314 574	69 377	22.1%	169 850	54.0%	168 194	31.0%	1.0%
Polokwane	275 255	76 605	27.8%	134 358	48.8%	104 599	17.6%	28.4%
Rustenburg	988 280	112 683	11.4%	426 475	43.2%	605 978	52.1%	(29.6%)
Sol Plaatje	328 612	83 421	25.4%	163 815	49.9%	160 430	(249.5%)	2.1%
Stellenbosch	172 558	34 117	19.8%	61 884	35.9%	75 178	18.9%	(17.7%)
Steve Tshwete	161 938	38 949	24.1%	81 949	50.6%	80 482	23.7%	1.8%
uMhlathuze	635 289	325 444	51.2%	582 142	91.6%	411 785	37.8%	41.4%
<b>Total</b>	<b>9 028 123</b>	<b>2 582 776</b>	<b>28.6%</b>	<b>4 896 113</b>	<b>54.2%</b>	<b>5 737 915</b>	<b>21.9%</b>	<b>(14.7%)</b>
R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
<b>Water management</b>								
City of Matlosana	678 794	82 566	12.2%	133 610	19.7%	187 811	16.6%	(28.9%)
City of Mbombela	336 891	99 169	29.4%	162 175	48.1%	137 701	25.2%	17.8%
Drakenstein	115 228	40 774	35.4%	53 150	46.1%	56 279	37.1%	(5.6%)
Emalahleni (MP)	472 227	78 805	16.7%	141 107	29.9%	137 306	25.2%	2.8%
Emfuleni	1 248 486	825 945	66.2%	3 757 010	300.9%	295 632	8.6%	1170.8%
George	130 674	35 751	27.4%	69 363	53.1%	58 040	23.9%	19.5%
Govan Mbeki	410 265	96 306	23.5%	233 536	56.9%	193 460	24.9%	20.7%
J B Marks	120 057	16 646	13.9%	27 902	23.2%	3 983	1.9%	600.5%
Madibeng	239 236	72 440	30.3%	114 484	47.9%	113 513	42.2%	0.9%
Matjhabeng	906 017	76 555	8.4%	96 395	10.6%	138 154	13.5%	(30.2%)
Mogale City	566 006	176 202	31.1%	321 107	56.7%	232 851	20.3%	37.9%
Msunduzi	951 474	771 789	81.1%	1 046 937	110.0%	1 672 629	27.2%	(37.4%)
New castle	615 329	80 046	13.0%	167 137	27.2%	134 626	11.5%	24.1%
Polokwane	493 915	69 206	14.0%	166 722	33.8%	226 111	22.7%	(26.3%)
Rustenburg	1 077 816	152 211	14.1%	255 474	23.7%	208 247	12.7%	22.7%
Sol Plaatje	296 663	58 211	19.6%	112 631	38.0%	77 073	15.1%	46.1%
Stellenbosch	127 577	25 527	20.0%	35 154	27.6%	39 173	19.1%	(10.3%)
Steve Tshwete	136 555	28 838	21.1%	51 344	37.6%	43 054	22.1%	19.3%
uMhlathuze	520 165	272 190	52.3%	468 056	90.0%	215 122	26.7%	117.6%
<b>Total</b>	<b>9 443 377</b>	<b>3 059 176</b>	<b>32.4%</b>	<b>7 413 296</b>	<b>78.5%</b>	<b>4 170 766</b>	<b>18.6%</b>	<b>77.7%</b>

Source: National Treasury Local Government Database

**Secondary cities aggregated revenue and expenditure per function as at 31 December 2021**

R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
<b>Energy sources</b>								
City of Matlosana	1 030 526	238 577	23.2%	520 583	50.5%	431 993	17.7%	20.5%
City of Mbombela	1 551 730	305 683	19.7%	649 345	41.8%	576 696	21.0%	12.6%
Drakenstein	1 470 290	331 554	22.6%	692 044	47.1%	601 416	21.8%	15.1%
Emalahleni (MP)	1 261 311	261 563	20.7%	570 502	45.2%	497 757	17.5%	14.6%
Emfuleni	3 032 919	668 409	22.0%	1 612 201	53.2%	1 429 415	22.4%	12.8%
George	907 882	202 203	22.3%	407 824	44.9%	357 159	22.3%	14.2%
Govan Mbeki	751 567	152 044	20.2%	289 700	38.5%	226 711	17.8%	27.8%
J B Marks	984 295	127 459	12.9%	446 814	45.4%	479 211	32.3%	(6.8%)
Madibeng	597 618	140 562	23.5%	280 643	47.0%	299 838	36.1%	(6.4%)
Matjhabeng	903 307	166 795	18.5%	379 627	42.0%	357 241	20.0%	6.3%
Mogale City	1 225 257	296 503	24.2%	628 457	51.3%	574 791	22.9%	9.3%
Msunduzi	3 010 524	1 719 064	57.1%	2 485 982	82.6%	3 210 514	21.8%	(22.6%)
New castle	806 767	195 788	24.3%	427 611	53.0%	396 462	26.4%	7.9%
Polokwane	1 419 786	343 589	24.2%	642 015	45.2%	513 902	21.0%	24.9%
Rustenburg	2 602 598	777 316	29.9%	1 619 706	62.2%	1 063 506	26.3%	52.3%
Sol Plaatje	877 157	144 744	16.5%	366 189	41.7%	336 557	17.1%	8.8%
Stellenbosch	824 934	176 644	21.4%	402 297	48.8%	314 795	17.5%	27.8%
Steve Tshwete	819 917	193 320	23.6%	414 707	50.6%	354 831	22.0%	16.9%
uMhlatuze	1 802 861	304 862	16.9%	836 775	46.4%	850 113	21.0%	(1.6%)
<b>Total</b>	<b>25 881 243</b>	<b>6 746 678</b>	<b>26.1%</b>	<b>13 673 021</b>	<b>52.8%</b>	<b>12 872 908</b>	<b>22.2%</b>	<b>6.2%</b>
R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
<b>Energy sources</b>								
City of Matlosana	1 503 969	310 781	20.7%	475 222	31.6%	408 802	18.6%	16.2%
City of Mbombela	1 118 296	274 873	24.6%	636 498	56.9%	507 887	17.0%	25.3%
Drakenstein	1 210 061	289 347	23.9%	613 025	50.7%	533 867	24.8%	14.8%
Emalahleni (MP)	1 964 788	208 886	10.6%	792 158	40.3%	696 651	16.3%	13.7%
Emfuleni	2 779 915	890 926	32.0%	1 527 567	55.0%	773 871	8.8%	97.4%
George	790 207	171 539	21.7%	349 868	44.3%	299 419	22.3%	16.8%
Govan Mbeki	733 496	170 291	23.2%	398 815	54.4%	350 478	23.9%	13.8%
J B Marks	780 940	163 742	21.0%	341 103	43.7%	321 488	18.8%	6.1%
Madibeng	647 055	240 995	37.2%	357 747	55.3%	326 343	43.2%	9.6%
Matjhabeng	801 189	47 900	6.0%	2 269	0.3%	112 667	14.7%	(98.0%)
Mogale City	1 235 295	242 892	19.7%	512 730	41.5%	435 717	20.2%	17.7%
Msunduzi	2 657 799	1 620 634	61.0%	2 542 783	95.7%	3 268 650	18.8%	(22.2%)
New castle	701 055	139 795	19.9%	289 859	41.3%	251 755	17.6%	15.1%
Polokwane	1 068 056	232 604	21.8%	563 911	52.8%	486 755	20.1%	15.9%
Rustenburg	2 037 927	739 184	36.3%	1 363 402	66.9%	846 530	36.7%	61.1%
Sol Plaatje	857 928	192 470	22.4%	419 988	49.0%	338 057	21.7%	24.2%
Stellenbosch	610 888	131 905	21.6%	272 681	44.6%	220 647	20.6%	23.6%
Steve Tshwete	801 566	173 935	21.7%	368 687	46.0%	329 665	22.5%	11.8%
uMhlatuze	1 524 917	312 399	20.5%	712 651	46.7%	665 257	23.8%	7.1%
<b>Total</b>	<b>23 825 348</b>	<b>6 555 098</b>	<b>27.5%</b>	<b>12 540 965</b>	<b>52.6%</b>	<b>11 174 507</b>	<b>20.4%</b>	<b>12.2%</b>

Source: National Treasury Local Government Database

**Secondary cities aggregated revenue and expenditure per function as at 31 December 2021**

R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
<b>Waste water management</b>								
City of Matlosana	134 720	31 753	23.6%	64 180	47.6%	61 247	24.2%	4.8%
City of Mbombela	191 515	6 453	3.4%	12 498	6.5%	124 870	62.1%	(90.0%)
Drakenstein	153 518	47 783	31.1%	87 001	56.7%	70 929	21.7%	22.7%
Emalahleni (MP)	162 163	49 233	30.4%	94 319	58.2%	69 183	19.6%	36.3%
Emfuleni	340 138	72 222	21.2%	163 384	48.0%	161 505	23.1%	1.2%
George	195 506	51 239	26.2%	105 753	54.1%	83 932	19.0%	26.0%
Govan Mbeki	172 618	33 508	19.4%	66 105	38.3%	64 553	19.1%	2.4%
J B Marks	70 893	23 383	33.0%	49 490	69.8%	45 649	33.2%	8.4%
Madibeng	78 516	16 699	21.3%	32 231	41.1%	40 518	34.9%	(20.5%)
Matjhabeng	206 351	55 005	26.7%	110 088	53.3%	100 676	26.0%	9.3%
Mogale City	310 343	80 282	25.9%	162 289	52.3%	160 632	25.2%	1.0%
Msunduzi	200 139	227 504	113.7%	287 582	143.7%	324 856	29.2%	(11.5%)
New castle	231 907	63 085	27.2%	144 495	62.3%	158 318	35.1%	(8.7%)
Polokwane	131 986	33 377	25.3%	71 448	54.1%	55 411	20.8%	28.9%
Rustenburg	478 968	40 411	8.4%	121 747	25.4%	154 808	24.9%	(21.4%)
Sol Plaatje	86 848	24 142	27.8%	47 788	55.0%	44 054	26.6%	8.5%
Stellenbosch	150 230	35 465	23.6%	79 988	53.2%	74 038	22.6%	8.0%
Steve Tshwete	110 538	30 931	28.0%	65 582	59.3%	61 789	29.0%	6.1%
uMhlathuze	292 573	78 561	26.9%	180 570	61.7%	209 457	37.6%	(13.8%)
<b>Total</b>	<b>3 699 471</b>	<b>1 001 036</b>	<b>27.1%</b>	<b>1 946 538</b>	<b>52.6%</b>	<b>2 066 426</b>	<b>28.0%</b>	<b>(5.8%)</b>
R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
<b>Waste water</b>								
City of Matlosana	190 024	53 724	28.3%	70 824	37.3%	67 599	29.4%	4.8%
City of Mbombela	134 763	44 181	32.8%	67 184	49.9%	31 065	19.0%	116.3%
Drakenstein	126 101	51 153	40.6%	63 298	50.2%	64 639	39.9%	(2.1%)
Emalahleni (MP)	180 218	30 834	17.1%	46 140	25.6%	53 085	11.5%	(13.1%)
Emfuleni	239 812	128 819	53.7%	947 263	395.0%	47 026	6.4%	1914.4%
George	200 086	60 716	30.3%	103 221	51.6%	93 195	27.2%	10.8%
Govan Mbeki	128 624	37 124	28.9%	46 297	36.0%	42 862	26.0%	8.0%
J B Marks	86 258	13 498	15.6%	19 705	22.8%	10 427	9.2%	89.0%
Madibeng	51 606	11 665	22.6%	21 794	42.2%	20 704	30.9%	5.3%
Matjhabeng	237 739	136 681	57.5%	189 240	79.6%	180 620	61.4%	4.8%
Mogale City	153 075	26 091	17.0%	47 562	31.1%	37 412	28.9%	27.1%
Msunduzi	251 353	202 015	80.4%	273 509	108.8%	348 372	35.8%	(21.5%)
New castle	63 720	10 216	16.0%	34 014	53.4%	26 429	39.1%	28.7%
Polokwane	58 736	7 380	12.6%	11 181	19.0%	34 915	37.3%	(68.0%)
Rustenburg	284 504	25 519	9.0%	42 696	15.0%	31 058	7.0%	37.5%
Sol Plaatje	88 033	22 469	25.5%	41 358	47.0%	30 651	23.7%	34.9%
Stellenbosch	182 682	34 077	18.7%	52 307	28.6%	47 771	20.8%	9.5%
Steve Tshwete	105 694	23 107	21.9%	43 805	41.4%	41 035	22.1%	6.8%
uMhlathuze	249 811	64 560	25.8%	118 726	47.5%	100 724	19.7%	17.9%
<b>Total</b>	<b>3 012 838</b>	<b>983 829</b>	<b>32.7%</b>	<b>2 240 124</b>	<b>74.4%</b>	<b>1 309 589</b>	<b>23.1%</b>	<b>71.1%</b>

Source: National Treasury Local Government Database

**Metro aggregated revenue and expenditure per function as at 31 December 2021**

R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appropriation	Actual Revenue	2nd Q as % of Main appr	Actual Revenue	Total Revenue as % of main appr	Actual Revenue	Total Revenue as % of main appr	
<b>Waste management</b>								
City of Matlosana	255 105	67 452	26.4%	135 360	53.1%	111 157	26.9%	21.8%
City of Mbombela	290 302	36 189	12.5%	72 753	25.1%	208 784	62.7%	(65.2%)
Drakenstein	186 695	62 827	33.7%	110 122	59.0%	83 167	20.4%	32.4%
Emalahleni (MP)	145 597	38 250	26.3%	76 944	52.8%	60 609	19.7%	27.0%
Emfuleni	180 515	45 893	25.4%	93 403	51.7%	87 152	25.6%	7.2%
George	157 124	44 050	28.0%	93 350	59.4%	71 775	18.9%	30.1%
Govan Mbeki	176 504	34 077	19.3%	32 479	18.4%	64 642	19.1%	(49.8%)
J B Marks	48 102	19 683	40.9%	39 684	82.5%	38 373	42.7%	3.4%
Madibeng	70 131	17 876	25.5%	35 425	50.5%	34 093	24.8%	3.9%
Matjhabeng	143 489	33 998	23.7%	67 624	47.1%	62 007	23.0%	9.1%
Mogale City	247 469	74 228	30.0%	159 571	64.5%	170 443	31.1%	(6.4%)
Msunduzi	169 712	97 322	57.3%	136 635	80.5%	210 071	23.1%	(35.0%)
New castle	136 438	38 303	28.1%	79 916	58.6%	82 656	29.9%	(3.3%)
Polokwane	126 902	31 782	25.0%	67 529	53.2%	63 666	25.1%	6.1%
Rustenburg	285 929	40 665	14.2%	132 057	46.2%	181 194	57.5%	(27.1%)
Sol Plaatje	70 592	17 165	24.3%	34 867	49.4%	32 728	24.6%	6.5%
Stellenbosch	121 589	29 491	24.3%	71 585	58.9%	66 785	26.1%	7.2%
Steve Tshwete	122 862	35 057	28.5%	77 738	63.3%	70 045	28.8%	11.0%
uMhlathuze	193 320	50 410	26.1%	111 371	57.6%	123 760	31.3%	(10.0%)
<b>Total</b>	<b>3 128 374</b>	<b>814 717</b>	<b>26.0%</b>	<b>1 628 413</b>	<b>52.1%</b>	<b>1 823 107</b>	<b>31.6%</b>	<b>(10.7%)</b>
R thousands	Budget	Second Quarter 2021/22		Year to date: 31 December 2021		Year to date: 31 December 2020		Q2 of 2020/21 to Q2 of 2021/22
	Main appropriation	Actual Expenditure	2nd Q as % of Main appr	Actual Expenditure	Total Expenditure as % of main appr	Actual Expenditure	Total Expenditure as % of main appr	
<b>Waste management</b>								
City of Matlosana	189 613	59 047	31.1%	98 353	51.9%	74 981	24.3%	31.2%
City of Mbombela	309 955	81 898	26.4%	142 602	46.0%	117 648	20.3%	21.2%
Drakenstein	88 564	27 147	30.7%	40 677	45.9%	40 924	26.8%	(0.6%)
Emalahleni (MP)	162 133	35 123	21.7%	58 763	36.2%	61 884	20.9%	(5.0%)
Emfuleni	225 289	84 525	37.5%	608 878	270.3%	53 582	14.1%	1036.4%
George	87 563	25 058	28.6%	41 650	47.6%	37 404	22.3%	11.4%
Govan Mbeki	109 874	21 299	19.4%	29 813	27.1%	28 945	24.0%	3.0%
J B Marks	53 723	15 458	28.8%	26 316	49.0%	8 637	11.6%	204.7%
Madibeng	84 086	17 205	20.5%	31 412	37.4%	34 738	30.3%	(9.6%)
Matjhabeng	198 443	52 643	26.5%	90 482	45.6%	78 237	30.4%	15.7%
Mogale City	144 823	23 888	16.5%	48 559	33.5%	55 824	22.9%	(13.0%)
Msunduzi	115 539	90 921	78.7%	118 639	102.7%	187 848	19.4%	(36.8%)
New castle	38 948	10 476	26.9%	19 015	48.8%	14 280	13.8%	33.2%
Polokwane	127 888	34 935	27.3%	63 840	49.9%	66 184	33.2%	(3.5%)
Rustenburg	305 855	67 959	22.2%	114 738	37.5%	95 121	16.4%	20.6%
Sol Plaatje	70 592	18 226	25.8%	32 958	46.7%	24 678	20.0%	33.6%
Stellenbosch	147 785	27 063	18.3%	45 668	30.9%	35 398	21.3%	29.0%
Steve Tshwete	133 228	28 160	21.1%	52 601	39.5%	56 715	22.4%	(7.3%)
uMhlathuze	129 448	33 600	26.0%	63 683	49.2%	53 526	24.4%	19.0%
<b>Total</b>	<b>2 723 350</b>	<b>754 631</b>	<b>27.7%</b>	<b>1 728 649</b>	<b>63.5%</b>	<b>1 126 554</b>	<b>21.7%</b>	<b>53.4%</b>

Source: National Treasury Local Government Database

## 8. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 31 December 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	5 014 868	6.3%	2 919 961	3.7%	2 790 327	3.5%	68 299 886	86.4%	79 025 043	30.2%	8 266 277	10.5%	21 299 046	27.0%
Trade and Other Receivables from Exchange Transactions - Electricity	6 907 055	21.8%	2 013 390	6.4%	1 710 502	5.4%	21 045 156	66.4%	31 689 538	12.1%	1 019 169	3.2%	8 024 027	25.3%
Receivables from Non-exchange Transactions - Property Rates	6 478 819	12.0%	1 945 308	3.6%	2 476 893	4.6%	42 878 883	79.7%	53 786 620	20.6%	3 498 676	6.5%	18 181 062	33.8%
Receivables from Exchange Transactions - Waste Water Management	1 856 433	7.2%	980 122	3.8%	846 884	3.3%	22 064 646	85.7%	25 748 085	9.8%	1 555 619	6.0%	6 248 412	24.3%
Receivables from Exchange Transactions - Waste Management	1 238 350	5.7%	576 776	2.6%	618 568	2.8%	19 418 207	88.8%	21 860 858	8.4%	30 316	0.1%	4 746 459	21.7%
Receivables from Exchange Transactions - Property Rental Debtors	96 543	2.9%	34 669	1.0%	32 835	1.0%	2 967 237	89.4%	3 319 214	1.3%	47 375	1.4%	482 364	14.5%
Interest on Arrear Debtor Accounts	916 501	3.1%	620 975	2.1%	788 871	2.6%	27 710 896	92.3%	30 037 243	11.5%	3 243 732	10.8%	5 410 488	18.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	934	2.2%	491	1.2%	786	1.9%	40 066	94.8%	42 277	0.0%	-	-	-	-
Other	(444 317)	(2.8%)	601 079	3.7%	576 533	3.6%	15 309 595	95.4%	16 051 846	6.1%	(1 696 643)	(10.6%)	2 703 552	16.8%
<b>Total</b>	<b>22 065 186</b>	<b>8.4%</b>	<b>9 692 771</b>	<b>3.7%</b>	<b>9 842 199</b>	<b>3.8%</b>	<b>219 734 572</b>	<b>84.0%</b>	<b>261 560 724</b>	<b>100.0%</b>	<b>15 964 521</b>	<b>6.1%</b>	<b>67 095 411</b>	<b>25.7%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 308 781	6.7%	745 122	3.8%	695 712	3.6%	16 814 269	85.8%	19 586 223	7.5%	868 655	4.4%	1 411 480	7.2%
Commercial	8 958 720	16.5%	2 694 360	5.0%	2 765 114	5.1%	39 808 163	73.4%	54 226 357	20.7%	(28 793)	(0.1%)	11 456 401	21.1%
Households	11 796 844	6.5%	6 127 930	3.4%	6 261 608	3.4%	158 223 554	86.7%	182 409 937	69.7%	14 333 897	7.9%	54 139 258	29.7%
Other	840	0.0%	125 358	2.3%	119 765	2.2%	5 092 244	95.4%	5 338 208	2.0%	790 763	14.8%	88 271	1.7%
<b>Total</b>	<b>22 065 186</b>	<b>8.4%</b>	<b>9 692 771</b>	<b>3.7%</b>	<b>9 842 199</b>	<b>3.8%</b>	<b>219 938 230</b>	<b>84.1%</b>	<b>261 560 724</b>	<b>100.0%</b>	<b>15 964 521</b>	<b>6.1%</b>	<b>67 095 411</b>	<b>25.7%</b>
<b>Per Province</b>														
Eastern Cape	3 836 169	14.8%	1 165 325	4.5%	979 670	3.8%	20 005 315	77.0%	25 986 479	9.9%	177 298	0.7%	30 210 787	116.3%
Free State	1 370 383	5.1%	655 974	2.4%	1 504 848	5.6%	23 342 288	86.9%	26 873 492	10.3%	119 446	0.4%	4 365 092	16.2%
Gauteng	7 895 783	8.5%	4 069 796	4.4%	4 246 920	4.6%	77 112 633	82.6%	93 325 132	35.7%	219 576	0.2%	17 340 837	18.6%
Kwazulu-Natal	2 825 345	8.2%	1 467 804	4.2%	1 023 375	3.0%	29 313 096	84.6%	34 629 620	13.2%	15 432 733	44.6%	16 040 913	46.3%
Limpopo	599 094	4.5%	427 552	3.2%	372 086	2.8%	11 811 453	89.4%	13 210 185	5.1%	102	0.0%	(1 310 951)	(9.9%)
Mpumalanga	902 243	4.4%	473 142	2.3%	488 690	2.4%	18 751 845	91.0%	20 615 919	7.9%	356	0.0%	-	-
North West	1 049 479	4.0%	737 791	2.8%	541 356	2.0%	24 096 992	91.2%	26 425 617	10.1%	(214)	(0.0%)	-	-
Northern Cape	464 771	5.5%	221 781	2.6%	316 767	3.7%	7 469 618	88.2%	8 472 938	3.2%	(1 977)	(0.0%)	448 733	5.3%
Western Cape	3 121 919	26.0%	473 605	3.9%	368 489	3.1%	8 057 328	67.0%	12 021 342	4.6%	17 201	0.1%	-	-
<b>Total</b>	<b>22 065 186</b>	<b>8.4%</b>	<b>9 692 771</b>	<b>3.7%</b>	<b>9 842 199</b>	<b>3.8%</b>	<b>219 960 568</b>	<b>84.1%</b>	<b>261 560 724</b>	<b>100.0%</b>	<b>15 964 521</b>	<b>6.1%</b>	<b>67 095 411</b>	<b>25.7%</b>

Source: National Treasury Local Government Database

## 9. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 31 December 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	%
<b>2nd Quarter Ended 31 December 2021</b>														
Buffalo City	756 974	15.9%	268 371	5.6%	199 700	4.2%	3 528 744	74.2%	4 753 788	3.7%	-	-	435 987	9.2%
Cape Town	2 057 252	26.9%	248 248	3.2%	226 264	3.0%	5 123 838	66.9%	7 655 602	6.0%	-	-	-	-
City of Ekurhuleni	2 675 984	11.4%	1 034 373	4.4%	797 387	3.4%	18 917 933	80.8%	23 425 677	18.2%	162 082	0.7%	-	-
eThekweni	2 075 823	11.7%	884 793	5.0%	626 105	3.5%	14 119 059	79.7%	17 705 780	13.8%	-	-	15 999 930	90.4%
City of Johannesburg	2 317 660	5.8%	1 973 175	5.0%	1 584 175	4.0%	33 761 957	85.2%	39 636 967	30.9%	-	-	-	-
Mangaung	633 283	8.2%	205 979	2.7%	257 312	3.3%	6 640 181	85.8%	7 736 755	6.0%	111 057	1.4%	393 361	5.1%
Nelson Mandela Bay	2 519 842	23.8%	619 503	5.9%	534 397	5.1%	6 894 609	65.2%	10 568 352	8.2%	177 523	1.7%	29 774 800	281.7%
City of Tshwane	2 030 708	12.0%	538 518	3.2%	694 226	4.1%	13 665 390	80.7%	16 928 843	13.2%	58 731	0.3%	-	-
<b>Total</b>	<b>15 067 525</b>	<b>11.7%</b>	<b>5 772 960</b>	<b>4.5%</b>	<b>4 919 567</b>	<b>3.8%</b>	<b>102 651 712</b>	<b>79.9%</b>	<b>128 411 765</b>	<b>100.0%</b>	<b>509 393</b>	<b>0.4%</b>	<b>46 604 077</b>	<b>36.3%</b>
<b>2nd Quarter Ended 31 December 2020</b>														
Buffalo City	779 384	19.9%	263 123	6.7%	261 330	6.7%	2 613 791	66.7%	3 917 629	3.5%	-	-	248 643	6.3%
Cape Town	1 966 562	21.0%	431 301	4.6%	270 707	2.9%	6 686 570	71.5%	9 355 140	8.4%	-	-	-	-
City of Ekurhuleni	2 131 132	11.6%	747 490	4.1%	561 422	3.1%	14 944 090	81.3%	18 384 134	16.5%	109 100	0.6%	-	-
eThekweni	2 015 726	13.7%	787 772	5.4%	534 912	3.6%	11 372 438	77.3%	14 710 849	13.2%	-	-	-	-
City of Johannesburg	2 340 674	6.9%	1 557 101	4.6%	1 281 610	3.8%	28 702 006	84.7%	33 881 390	30.5%	-	-	7 329 245	21.6%
Mangaung	596 539	10.0%	199 680	3.3%	166 145	2.8%	5 023 279	83.9%	5 985 642	5.4%	33 258 746	555.6%	-	-
Nelson Mandela Bay	2 040 288	26.2%	405 605	5.2%	329 056	4.2%	5 007 851	64.3%	7 782 801	7.0%	172 707	2.2%	21 339 949	274.2%
City of Tshwane	2 456 759	14.3%	498 791	2.9%	702 891	4.1%	13 572 600	78.8%	17 231 041	15.5%	32 885	0.2%	-	-
<b>Total</b>	<b>14 327 065</b>	<b>12.9%</b>	<b>4 890 862</b>	<b>4.4%</b>	<b>4 108 073</b>	<b>3.7%</b>	<b>87 922 625</b>	<b>79.0%</b>	<b>111 248 625</b>	<b>100.0%</b>	<b>33 573 438</b>	<b>30.2%</b>	<b>28 917 837</b>	<b>26.0%</b>
<b>December 2021</b>														
Buffalo City	(22 411)		5 247		(61 630)		914 953		836 160					
Cape Town	90 690		(183 052)		(44 443)		(1 562 732)		(1 699 537)					
City of Ekurhuleni	544 851		286 883		235 965		3 973 842		5 041 542					
eThekweni	60 097		97 021		91 193		2 746 621		2 994 932					
City of Johannesburg	(23 014)		416 074		302 565		5 059 951		5 755 577					
Mangaung	36 744		6 299		91 167		1 616 903		1 751 113					
Nelson Mandela Bay	479 554		213 898		205 341		1 886 758		2 785 551					
City of Tshwane	(426 050)		39 728		(8 665)		92 790		(302 197)					
<b>Total</b>	<b>740 461</b>		<b>882 098</b>		<b>811 494</b>		<b>14 729 087</b>		<b>17 163 140</b>					
<b>December 2021</b>														
Buffalo City	(2.9%)		2.0%		(23.6%)		35.0%		21.3%					
Cape Town	4.6%		(42.4%)		(16.4%)		(23.4%)		(18.2%)					
City of Ekurhuleni	25.6%		38.4%		42.0%		26.6%		27.4%					
eThekweni	3.0%		12.3%		17.0%		24.2%		20.4%					
City of Johannesburg	(1.0%)		26.7%		23.6%		17.6%		17.0%					
Mangaung	6.2%		3.2%		54.9%		32.2%		29.3%					
Nelson Mandela Bay	23.5%		52.7%		62.4%		37.7%		35.8%					
City of Tshwane	(17.3%)		8.0%		(1.2%)		0.7%		(1.8%)					
<b>Total</b>	<b>5.2%</b>		<b>18.0%</b>		<b>19.8%</b>		<b>16.8%</b>		<b>15.4%</b>					

Source: National Treasury Local Government Database

Metros Debtors Age Analysis By Customer Group as at 31 December 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	666 772	12.6%	289 599	5.5%	221 644	4.2%	4 098 364	77.7%	5 276 379	4.1%	265 763	5.0%	1 404 994	26.6%
Commercial	5 949 826	21.8%	1 569 890	5.7%	1 036 581	3.8%	18 746 854	68.7%	27 303 150	21.3%	(1 433 585)	(5.3%)	3 593 665	13.2%
Households	8 384 451	8.8%	3 957 610	4.2%	3 659 642	3.8%	79 341 261	83.2%	95 342 963	74.2%	1 677 215	1.8%	41 514 786	43.5%
Other	66 477	13.6%	(44 139)	(9.0%)	1 701	0.3%	465 233	95.1%	489 272	0.4%	-	-	90 633	18.5%
<b>Total</b>	<b>15 067 525</b>	<b>11.7%</b>	<b>5 772 960</b>	<b>4.5%</b>	<b>4 919 567</b>	<b>3.8%</b>	<b>102 651 712</b>	<b>79.9%</b>	<b>128 411 765</b>	<b>100.0%</b>	<b>509 393</b>	<b>0.4%</b>	<b>46 604 077</b>	<b>36.3%</b>

Source: National Treasury Local Government Database

## 10. Debtors' age analysis for secondary cities

### Secondary cities Debtors Age Analysis as at 31 December 2021

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad Debts	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Written Off to Debtors Amount	%	ito Council Policy Amount	%
City of Matlosana	230 900	3.8%	170 028	2.8%	127 507	2.1%	5 527 525	91.3%	6 055 959	11.5%	-	-	-	-
City of Mbombela	151 105	22.1%	404	0.1%	65 996	9.7%	465 517	68.2%	683 023	1.3%	-	-	-	-
Drakenstein	148 966	39.6%	23 031	6.1%	12 639	3.4%	191 664	50.9%	376 299	0.7%	-	-	-	-
Emalahleni (MP)	205 133	3.3%	140 480	2.2%	131 074	2.1%	5 797 539	92.4%	6 274 227	12.0%	-	-	-	-
Emfuleni	436 451	8.4%	305 054	5.9%	262 934	5.0%	4 203 684	80.7%	5 208 123	9.9%	-	-	-	-
George	115 417	31.5%	15 432	4.2%	11 874	3.2%	224 227	61.1%	366 950	0.7%	14 083	3.8%	-	-
Govan Mbeki	143 585	5.1%	81 558	2.9%	72 543	2.6%	2 503 368	89.4%	2 801 054	5.3%	-	-	-	-
J B Marks	52 728	6.7%	40 244	5.1%	28 833	3.7%	667 200	84.6%	789 006	1.5%	-	-	-	-
Madibeng	190 229	6.4%	62 090	2.1%	52 159	1.8%	2 657 170	89.7%	2 961 647	5.6%	-	-	-	-
Majjhambeng	190 461	3.6%	138 006	2.6%	139 425	2.7%	4 764 887	91.1%	5 232 779	10.0%	-	-	-	-
Mogale City	133 158	5.4%	67 852	2.8%	43 037	1.7%	2 220 595	90.1%	2 464 642	4.7%	-	-	-	-
Msunduzi	539 955	10.3%	165 973	3.2%	114 127	2.2%	4 416 096	84.3%	5 236 151	10.0%	15 432 803	294.7%	-	-
Newcastle	(619 653)	(57.6%)	95 373	8.9%	43 979	4.1%	1 556 112	144.6%	1 075 811	2.0%	-	-	-	-
Polokwane	163 836	9.8%	80 628	4.8%	56 258	3.4%	1 376 427	82.1%	1 677 149	3.2%	-	-	-	-
Rustenburg	447 600	6.3%	274 995	3.9%	121 585	1.7%	6 213 322	88.0%	7 057 501	13.4%	-	-	-	-
Sol Plaatje	206 768	7.4%	67 789	2.4%	66 518	2.4%	2 437 661	87.7%	2 778 736	5.3%	-	-	-	-
Stellenbosch	38 049	14.0%	9 292	3.4%	7 677	2.8%	216 565	79.7%	271 584	0.5%	-	-	-	-
Steve Tshwete	101 531	32.8%	23 115	7.5%	14 371	4.6%	170 662	55.1%	309 679	0.6%	-	-	-	-
uMhlathuze	317 804	36.7%	36 333	4.2%	18 060	2.1%	494 322	57.0%	866 519	1.7%	-	-	-	-
<b>Total</b>	<b>3 194 023</b>	<b>6.1%</b>	<b>1 797 678</b>	<b>3.4%</b>	<b>1 390 595</b>	<b>2.6%</b>	<b>46 104 543</b>	<b>87.8%</b>	<b>52 486 840</b>	<b>100.0%</b>	<b>15 446 885</b>	<b>29.4%</b>	<b>-</b>	<b>-</b>

Source: National Treasury Local Government Database

### Secondary cities Debtors Age Analysis By Customer Group as at 31 December 2021

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -Bad Debts	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	220 877	9.0%	123 573	5.1%	107 593	4.4%	1 992 146	81.5%	2 444 189	4.7%	602 851	24.7%	-	-
Commercial	1 777 940	13.4%	617 587	4.7%	369 495	2.8%	10 511 574	79.2%	13 276 597	25.3%	1 406 597	10.6%	-	-
Households	1 338 895	3.8%	971 624	2.8%	864 293	2.5%	32 014 994	91.0%	35 189 806	67.0%	12 646 674	35.9%	-	-
Other	(143 689)	(9.1%)	84 893	5.4%	49 214	3.1%	1 585 829	100.6%	1 576 248	3.0%	790 763	50.2%	-	-
<b>Total</b>	<b>3 194 023</b>	<b>6.1%</b>	<b>1 797 678</b>	<b>3.4%</b>	<b>1 390 595</b>	<b>2.6%</b>	<b>46 104 543</b>	<b>87.8%</b>	<b>52 486 840</b>	<b>100.0%</b>	<b>15 446 885</b>	<b>29.4%</b>	<b>-</b>	<b>-</b>

Source: National Treasury Local Government Database

## 11. Aggregated municipal creditors age analysis

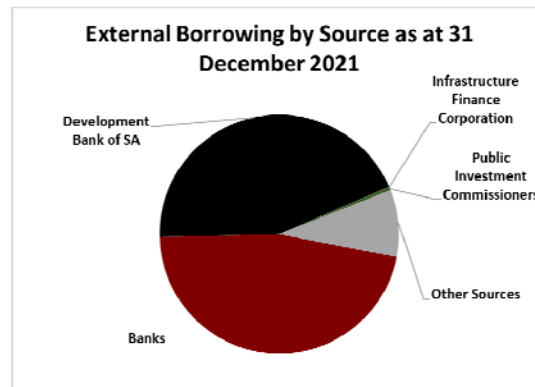
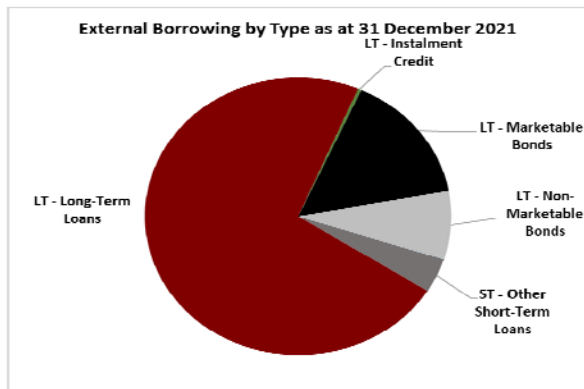
Creditors Age Analysis as at 31 December 2021

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	6 513 346	18.5%	1 275 748	3.6%	1 370 371	3.9%	26 049 588	74.0%	35 208 553	45.9%
Bulk Water	2 778 783	19.3%	507 481	3.5%	379 685	2.6%	10 703 757	74.5%	14 369 706	18.7%
PAYE deductions	538 240	90.9%	17 479	3.0%	(2 360)	(0.4%)	39 018	6.6%	592 378	0.8%
VAT (output less input)	350 521	97.1%	1 057	0.3%	1 995	0.6%	7 495	2.1%	361 069	0.5%
Pensions / Retirement deductions	468 927	65.7%	(9 109)	(1.3%)	3 177	0.4%	250 462	35.1%	713 457	0.9%
Loan repayments	213 429	59.0%	12	0.0%	1 656	0.5%	146 676	40.5%	361 773	0.5%
Trade Creditors	4 226 377	24.4%	747 307	4.3%	521 228	3.0%	11 743 989	67.8%	17 316 640	22.6%
Auditor General	62 647	19.5%	42 426	13.2%	26 835	8.4%	188 822	58.9%	320 730	0.4%
Other	4 209 358	56.8%	93 633	1.3%	101 418	1.4%	3 000 537	40.5%	7 404 946	9.7%
<b>Total</b>	<b>19 361 629</b>	<b>25.3%</b>	<b>2 676 034</b>	<b>3.5%</b>	<b>2 404 007</b>	<b>3.1%</b>	<b>52 130 344</b>	<b>68.0%</b>	<b>76 649 252</b>	<b>100.0%</b>
<b>Per Province</b>										
Eastern Cape	1 328 064	24.7%	291 085	5.4%	132 988	2.5%	3 618 856	67.4%	5 370 993	7.0%
Free State	932 750	5.1%	632 140	3.4%	465 918	2.5%	16 393 852	89.0%	18 424 660	24.0%
Gauteng	11 998 461	56.8%	627 881	3.0%	404 350	1.9%	8 076 172	38.3%	21 106 865	27.5%
Kwazulu-Natal	3 108 420	56.1%	330 383	6.0%	72 179	1.3%	2 029 208	36.6%	5 540 190	7.2%
Limpopo	361 314	18.1%	94 812	4.7%	73 271	3.7%	1 472 091	73.5%	2 001 488	2.6%
Mpumalanga	732 275	4.9%	346 497	2.3%	852 491	5.8%	12 875 400	87.0%	14 806 663	19.3%
North West	435 649	8.2%	208 156	3.9%	239 005	4.5%	4 422 206	83.4%	5 305 016	6.9%
Northern Cape	190 992	5.3%	128 608	3.6%	154 881	4.3%	3 100 490	86.7%	3 574 971	4.7%
Western Cape	273 705	52.8%	16 471	3.2%	8 924	1.7%	219 307	42.3%	518 406	0.7%
<b>Total</b>	<b>19 361 629</b>	<b>25.3%</b>	<b>2 676 034</b>	<b>3.5%</b>	<b>2 404 007</b>	<b>3.1%</b>	<b>52 207 582</b>	<b>68.1%</b>	<b>76 649 252</b>	<b>100.0%</b>

Source: National Treasury Local Government Database

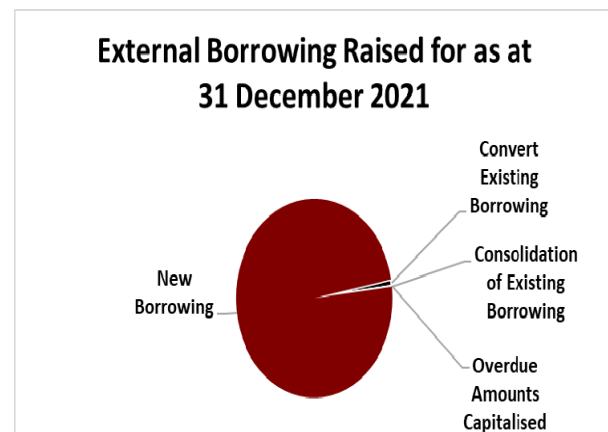
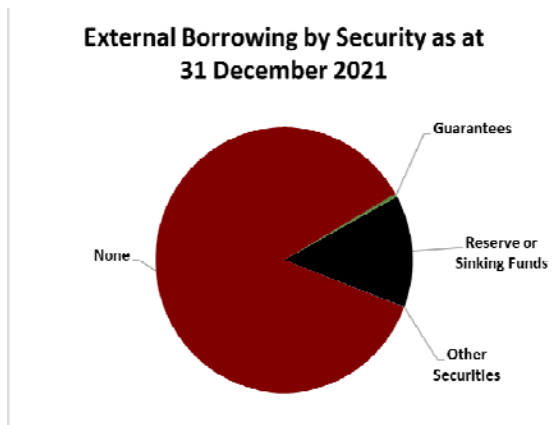


## 12. Borrowing instruments



Type	Balance (R thousands)
ST - Bank Overdraft	24 461
ST - Other Short-Term Loans	2 775 000
ST - Marketable Bonds	749
ST - Non-Marketable Bonds	
ST - Other Securities	3 000
LT - Long-Term Loans	50 552 063
LT - Instalment Credit	229 552
LT - Financial Leases	21 448
LT - Marketable Bonds	10 666 000
LT - Non-Marketable Bonds	5 553 333
LT - Other Securities	
<b>TOTAL</b>	<b>69 825 606</b>

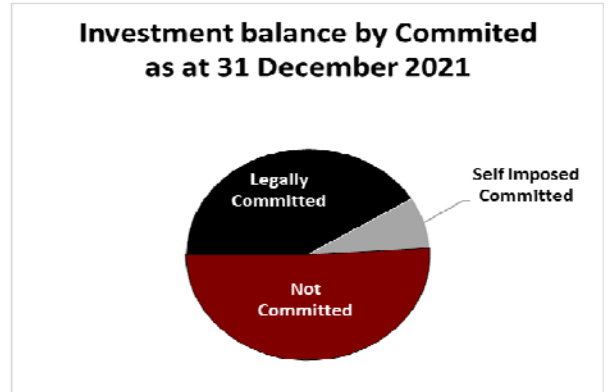
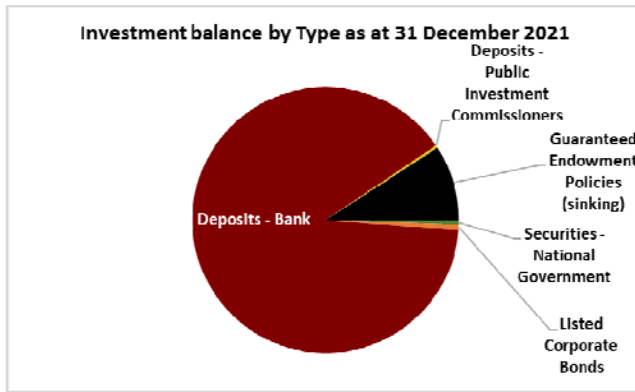
Source	Balance (R thousands)
General Public	73
Banks	32 524 682
Development Bank of SA	30 625 730
Infrastructure Finance Corporation	57 015
Public Investment Commissioners	268 560
Insurance Companies and Private Pension Funds	25 301
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	6 324 245
<b>TOTAL</b>	<b>69 825 606</b>



Security	Balance (R thousands)
Guarantees	209 439
Asset or Revenue Pledges	72 836
Bond Insurance	11 696
Reserve or Sinking Funds	9 538 741
Other Securities	26 542
None	59 966 352
<b>TOTAL</b>	<b>69 825 606</b>

Raised For	Balance (R thousands)
Convert Existing Borrowing	789 675
Overdue Amounts Capitalised	26 494
Consolidation of Existing Borrowing	29 500
New Borrowing	68 979 937
<b>TOTAL</b>	<b>69 825 606</b>

### 13. Investment instruments



Type	Balance (R thousands)
Securities - National Government	196 252
Listed Corporate Bonds	256 534
Deposits - Bank	34 517 132
Deposits - Public Investment Commissioners	93 595
Bankers Acceptance Certificates	1 174
Negotiable Certificates of Deposit - Banks	30 294
Guaranteed Endowment Policies (sinking)	3 534 433
<b>TOTAL</b>	<b>38 629 414</b>

Committed	Balance (R thousands)
Legally Committed	15 905 454
Self Imposed Committed	3 040 762
Not Committed	19 683 198
<b>TOTAL</b>	<b>38 629 414</b>

# 14. Conditional grants transfers, payments and expenditure as at 31 December 2021

2nd Quarter Ended 31 December 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		Second Quarter		YTD Expenditure		% Changes from 1st to 2nd Q		% Changes for the 2nd Q	
					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 by 31 December 2021	Actual expenditure by municipalities by 31 December 2021	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities
R thousands																
<b>National Treasury (Vote 10)</b>																
Programme and Project Preparation Support Grant	341 312	-	-	341 312	341 312	113 879	1 478	7	-	11 459	1 478	11 466	(100.0%)	172346.9%	0.4%	3.4%
Local Government Financial Management Grant	552 061	-	-	552 061	552 061	550 061	89 977	56 865	130 357	73 362	220 334	130 227	44.9%	29.0%	39.9%	23.6%
Infrastructure Skills Development Grant	155 217	-	-	155 217	155 217	85 369	27 763	9 223	-	17 507	27 763	26 730	(100.0%)	89.8%	17.9%	17.2%
Integrated City Development Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership (Schedule 5B)	566 611	-	-	566 611	566 611	226 644	50 440	18 415	66 671	57 022	117 111	75 438	32.2%	209.6%	20.7%	13.3%
Neighbourhood Development Partnership (Schedule 6B)	90 755	24 000	-	114 755	90 755	-	-	-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant	1 009 068	-	-	1 009 068	1 009 068	718 662	189 680	115 514	241 901	204 376	431 581	319 890	27.5%	76.9%	42.8%	31.7%
<b>Sub-Total Vote</b>	<b>2 715 024</b>	<b>24 000</b>		<b>2 739 024</b>	<b>2 715 024</b>	<b>1 694 615</b>	<b>359 338</b>	<b>200 024</b>	<b>438 929</b>	<b>363 727</b>	<b>798 267</b>	<b>563 750</b>	<b>22.1%</b>	<b>81.8%</b>	<b>30.4%</b>	<b>21.5%</b>
<b>Cooperative Governance (Vote 3)</b>																
Municipal Systems Improvement Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant (Schedule 6B)	135 302	-	-	135 302	135 302	-	-	-	-	-	-	-	-	-	-	-
Municipal Disaster Grant	157 139	-	-	157 139	157 139	157 139	-	-	26 192	7 975	26 192	7 975	-	-	16.7%	5.1%
Municipal Disaster Recovery Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>292 441</b>			<b>292 441</b>	<b>292 441</b>	<b>157 139</b>			<b>26 192</b>	<b>7 975</b>	<b>26 192</b>	<b>7 975</b>			<b>16.7%</b>	<b>5.1%</b>
<b>Transport (Vote 37)</b>																
Public Transport Infrastructure and Systems Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Grant	6 514 533	-	-	6 514 533	6 514 533	2 718 203	542 579	153 569	1 084 028	635 565	1 626 607	789 134	99.8%	313.9%	25.0%	12.1%
Rural Road Assets Management Systems Grant	109 870	-	-	109 870	109 870	74 810	8 658	8 304	16 600	13 835	25 258	22 139	91.7%	66.6%	23.0%	20.2%
<b>Sub-Total Vote</b>	<b>6 624 403</b>			<b>6 624 403</b>	<b>6 624 403</b>	<b>2 793 013</b>	<b>551 237</b>	<b>161 873</b>	<b>1 100 628</b>	<b>649 400</b>	<b>1 651 865</b>	<b>811 273</b>	<b>99.7%</b>	<b>301.2%</b>	<b>24.9%</b>	<b>12.2%</b>
<b>Public Works (Vote 6)</b>																
Expanded Public Works Programme Integrated Grant (Municipality)	758 693	-	-	758 693	758 693	504 042	247 963	82 698	248 454	155 763	496 417	238 462	0.2%	88.4%	65.4%	31.4%
<b>Sub-Total Vote</b>	<b>758 693</b>			<b>758 693</b>	<b>758 693</b>	<b>504 042</b>	<b>247 963</b>	<b>82 698</b>	<b>248 454</b>	<b>155 763</b>	<b>496 417</b>	<b>238 462</b>	<b>0.2%</b>	<b>88.4%</b>	<b>65.4%</b>	<b>31.4%</b>
<b>Energy (Vote 29)</b>																
Integrated National Electrification Programme (Municipal) Grant	2 003 157	-	-	2 003 157	2 003 157	1 319 096	202 459	131 887	363 053	303 623	565 512	435 510	79.3%	130.2%	28.2%	21.7%
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	123 874	12 133	9 938	45 972	39 053	58 105	48 990	278.9%	293.0%	26.3%	22.2%
Energy Efficiency and Demand Side Management (Eskom) Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>5 048 288</b>			<b>5 048 288</b>	<b>5 048 288</b>	<b>1 442 970</b>	<b>214 592</b>	<b>141 825</b>	<b>409 025</b>	<b>342 675</b>	<b>623 617</b>	<b>484 500</b>	<b>90.6%</b>	<b>141.6%</b>	<b>28.0%</b>	<b>21.8%</b>
<b>Water Affairs (Vote 38)</b>																
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	1 116 571	208 038	87 938	279 028	454 630	487 066	542 568	34.1%	417.0%	22.6%	25.2%
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	2 049 191	403 598	53 261	685 874	470 895	1 089 472	524 156	69.9%	784.1%	30.1%	14.5%
Water Services Infrastructure Grant (Schedule 6B)	729 692	-	-	729 692	729 692	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>	<b>9 780 974</b>			<b>9 780 974</b>	<b>9 780 974</b>	<b>3 165 762</b>	<b>611 636</b>	<b>141 199</b>	<b>964 902</b>	<b>925 525</b>	<b>1 576 538</b>	<b>1 066 724</b>	<b>57.8%</b>	<b>555.5%</b>	<b>27.3%</b>	<b>18.5%</b>
<b>Sport and Recreation South Africa (Vote 19)</b>																
2013 Africa Cup of Nations Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total Vote</b>																
<b>Human Settlements (Vote 31)</b>																
Rural Households Infrastructure Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Households Infrastructure Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Human Settlements Capacity Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant	30 997	-	-	30 997	30 997	-	481	-	-	-	481	-	(100.0%)	-	1.6%	-
Metro Informal Settlements Partnership Grant	3 945 447	-	-	3 945 447	3 945 447	962 072	259 681	192 536	-	818 397	259 681	1 010 933	(100.0%)	325.1%	6.6%	25.6%
<b>Sub-Total Vote</b>	<b>3 976 444</b>			<b>3 976 444</b>	<b>3 976 444</b>	<b>962 072</b>	<b>260 162</b>	<b>192 536</b>	<b>-</b>	<b>818 397</b>	<b>260 162</b>	<b>1 010 933</b>	<b>(100.0%)</b>	<b>325.1%</b>	<b>6.5%</b>	<b>25.6%</b>
<b>Sub-Total</b>	<b>29 196 267</b>	<b>24 000</b>		<b>29 220 267</b>	<b>29 196 267</b>	<b>10 719 613</b>	<b>2 244 928</b>	<b>920 155</b>	<b>3 188 130</b>	<b>3 263 462</b>	<b>5 433 058</b>	<b>4 183 617</b>	<b>42.0%</b>	<b>254.7%</b>	<b>24.5%</b>	<b>18.9%</b>
<b>Cooperative Governance (Vote 3)</b>																
Municipal Infrastructure Grant	15 592 748	-	-	15 592 748	15 592 748	8 918 587	3 117 362	1 282 514	4 096 199	2 603 639	7 213 561	3 886 153	31.4%	103.0%	46.3%	24.9%
<b>Sub-Total Vote</b>	<b>15 592 748</b>			<b>15 592 748</b>	<b>15 592 748</b>	<b>8 918 587</b>	<b>3 117 362</b>	<b>1 282 514</b>	<b>4 096 199</b>	<b>2 603 639</b>	<b>7 213 561</b>	<b>3 886 153</b>	<b>31.4%</b>	<b>103.0%</b>	<b>46.3%</b>	<b>24.9%</b>
<b>Sub-Total</b>	<b>15 592 748</b>			<b>15 592 748</b>	<b>15 592 748</b>	<b>8 918 587</b>	<b>3 117 362</b>	<b>1 282 514</b>	<b>4 096 199</b>	<b>2 603 639</b>	<b>7 213 561</b>	<b>3 886 153</b>	<b>31.4%</b>	<b>103.0%</b>	<b>46.3%</b>	<b>24.9%</b>
<b>Total</b>	<b>44 789 015</b>	<b>24 000</b>		<b>44 813 015</b>	<b>44 789 015</b>	<b>19 638 200</b>	<b>5 362 290</b>	<b>2 202 669</b>	<b>7 284 329</b>	<b>5 867 101</b>	<b>12 646 619</b>	<b>8 069 770</b>	<b>35.8%</b>	<b>166.4%</b>	<b>33.5%</b>	<b>22.0%</b>