



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

MEDIA STATEMENT

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

FOR THE PERIOD: 1 APRIL 2022 – 30 JUNE 2022

National Treasury has released the local government revenue and expenditure report for the fourth quarter of the 2021/22 financial year. This report covers the performance against the adjusted budgets of local government for the fourth quarter of the municipal financial year ending on 30 June 2022 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 adjusted 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 month/quarter. System vendors were also requested to build this functionality into their municipal financial systems.

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 adjusted 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 86.8 per cent, or R160.5 billion, of the total adjusted expenditure budget of R530.3 billion as at 30 June 2022 (fourth quarter results for the 2021/22 financial year). In respect of revenue, aggregate billing and other revenue amounted to 91.7 per cent, or R479 billion, of the total adjusted revenue budget of R522.6 billion.
2. Of the adjusted operating expenditure budget amounting to R463 billion, R412.8 billion or 89.2 per cent was spent by 30 June 2022.
3. Municipalities have adjusted the budget for salaries and wages expenditure at R137.4 billion (including remuneration of councillors), which is less by R598.6 million than the adopted budget of R138 billion reported in the third quarter of the 2021/22 municipal financial year. This constitutes 29.7 per cent of their total adjusted operational expenditure budget of R463 billion. As at 30 June 2022, spending on salaries and wages is 94.6 per cent, or R130 billion.
4. In the period under review, capital expenditure amounted to R47.7 billion, or 70.8 per cent, of the adjusted capital budget of R67.3 billion.
5. Aggregated year-to-date operating expenditure for metros amounts to R254.9 billion, or 93.1 per cent, of their adjusted operating budget expenditure of R273.7 billion. The aggregated adjusted capital budget for metros in the 2021/22 financial year is R29.7 billion, of which 70.9 per cent, or R21 billion, has been spent as at 30 June 2022.
6. When billed revenue is measured against their adjusted budgets for the core services, the performance of metros reflects a surplus for the fourth quarter of the 2021/22 financial year. This comparison excludes secondary costs incurred or actual revenues collected:
 - Water revenue billed was R33.9 billion against expenditure of R33.3 billion;
 - Energy sources revenue billed was R91.6 billion against expenditure of R82 billion;
 - The revenue billed for waste water management was R10.2 billion against expenditure of R7.7 billion, and
 - Levies for waste management billed were R12.1 billion against expenditure R10 billion.
7. As at 30 June 2022, aggregated revenue for secondary cities is 89.8 per cent or R65.9 billion of their total adjusted revenue budget of R73.4 billion for the 2021/22 financial year. A year-on-year comparison shows that the total revenue on average has decreased by 38 per cent when compared to the same period in 2020/21.
8. The year-to-date aggregated operating expenditure level of the secondary cities is 86.6 per cent or R58.3 billion of the total adjusted operating budget of R67.3 billion for the 2021/22



financial year.

9. When billed revenue is measured against their adjusted budgets for the core services, the performance of secondary cities reflects a surplus for the fourth quarter of the 2021/22 financial year for all services except water management. This comparison excludes secondary costs incurred or actual revenues collected:
 - Water revenue billed was R7.8 billion against expenditure of R8.2 billion;
 - Energy sources revenue billed was R25.1 billion against expenditure of R23.6 billion;
 - The revenue billed for waste water management was R3.5 billion against expenditure of R2.8 billion; and
 - Levies for waste management billed were R3.2 billion against expenditure of R2.4 billion.
10. Capital spending levels were at an average of 73.7 per cent or R5.2 billion of the adjusted capital budget of R7.8 billion.
11. Aggregate municipal consumer debts amounted to R255.4 billion (compared to R232.8 billion reported in the fourth quarter of 2020/21) as at 30 June 2022. Government debt accounts for 6.7 per cent, or R17.1 billion (R16.7 billion reported in the fourth quarter of 2021/22) of the total outstanding debtors. The largest component of this debt relates to households which account for 71.2 per cent or R181.8 billion (72.6 per cent or R168.9 billion in the fourth quarter of the current financial year).
12. Included in the outstanding debt is an amount of R219.2 billion, which is debt older than 90 days (historic debt that has accumulated over an extended period).
13. Metropolitan municipalities are owed R117.5 billion (R114.5 billion reported in the fourth quarter of 2020/21) in outstanding debt as of 30 June 2022. The largest contributors were the Cities of Johannesburg at 35.5 per cent, Ekurhuleni at 21.8 per cent and eThekweni at 16.4 per cent. City of Tshwane did not provide information on their debtors for this quarter.
14. Households in metropolitan areas are reported to account for R89.5 billion or 76.2 per cent of outstanding debt, followed by businesses that account for R23 billion or 19.6 per cent. Debt owed by government agencies is at R14.6 billion or 12.8 per cent of the total outstanding debt owed to metros.
15. Secondary cities are owed R55.9 billion (R44.8 billion reported in the fourth quarter of 2020/21) in outstanding consumer debt. The majority of debt is owed by households, which amount to R37.8 billion, or 67.7 per cent, of the total outstanding debt. An analysis by customer group indicates an amount of R48.6 billion or 87 per cent, has been outstanding for more than 90 days.
16. Municipalities owed their creditors R89.7 billion as of 30 June 2022 and provinces with the highest percentage of outstanding municipal creditors in the category greater than 90 days include Free State at 91.2 per cent, Northern Cape at 85.4 per cent, Mpumalanga at 84.7 per cent and North West at 73.8 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 R61 billion as of 30 June



2022. This includes long term loans of R46.9 billion, long term marketable bonds of R8.5 billion, and other long term non-marketable bonds of R5.3 billion. The balance represents other short- and long-term financing instruments and other short-term loans.

18. As of 30 June 2022, the total investments made by municipalities equates to R37.1 billion. This is R400 million less than the R37.5 billion reported in the fourth quarter of the previous financial year (2020/21). Investments include Bank Deposits of R32.6 billion, guaranteed endowment policies (sinking funds) of R4 billion, Listed Corporate Bonds of R270 million and other smaller investments.

Over- and underspending

19. A net under performance against the budgeted revenue was R43.6 billion in the 2021/22 financial year. This indicates that municipalities were not able to bill and generate the revenue that it budgeted for, therefore, resulting in less funding available to cover the budgeted expenditure. Consequently, municipalities underperformed against the budgeted expenditure to align to the revenue generated and reduce the deficit.
20. A net total underspending of R69.9 billion or 13.2 per cent of municipalities' total adjusted expenditure budgets was reported. Compared to the R42.9 billion recorded as net total underspending in 2020/21, there has been an increase of R26.9 billion year-on-year but this increase might be misrepresented by municipalities that do not submit their required data strings on time and the fact that many of the submissions do not contain credible data. The over- and underspending can be summarised as follows:

Analysis of Over and Under expenditure for the period 2018/19 - 2021/22

R thousands	2018/19			2019/20			2020/21			2021/22		
	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett	(Over)	Under	Nett
Total	(3 844)	57 805	53 961	(8 349)	105 267	96 918	(27 829 045)	70 771 434	42 942 390	(3 851 897)	73 736 895	69 884 997
Capital	(836)	18 983	18 146	(7 609)	35 172	27 563	(12 584 344)	27 072 179	14 487 835	(1 028 519)	20 721 619	19 693 101
Operating	(4 872)	40 687	35 815	(2 767)	72 122	69 354	(18 347 157)	46 801 712	28 454 555	(5 824 553)	56 016 450	50 191 897

Source: National Treasury Local Government Database

- Aggregate overspending of the adjusted operating budget – R5.8 billion or 1.3 per cent;
 - Aggregate underspending of the adjusted operating budget – R56 billion or 12.1 per cent;
 - Aggregate overspending of the adjusted capital budget – R1 billion or 1.5 per cent; and
 - Aggregate underspending of the adjusted capital budget – R20.7 billion or 30.8 per cent.
21. Note that the aggregation of the capital and operating budgets into the total budget will result in a different outcome compared to analysing them separately.

Conditional Grants

Conditional Grants Expenditure as at 30 June 2022

22. The fourth quarter publication in terms of section 71 of MFMA provides the performance of conditional grant funding and various adjustments to the baseline allocations approved during the financial year.
23. The Minister of Finance approved the additional allocations, stopping and re-allocations to municipalities made in terms of sections 18 and 19 and the amendment to conditional grant frameworks in terms of the Division of Revenue Act, 2021 (Act No. 9 of 2021) (DoRA) as amended by the Division of Revenue Amendment Act, 2021 (Act No. 17 of 2021) (DoRAA). This publication covers these adjustment gazettes which make changes to the baselines of the allocations from the originally published DoRA.
24. When the mSCOA Regulations became effective on 01 July 2017 it impacted in the way on

which municipalities must record their transactions and report on their financial performance. The low expenditure reported by municipalities is an indication that the *mSCOA* data strings submitted by municipalities are not credible and that municipalities are not complying with the *mSCOA* accounting and reporting requirements. Therefore, this publication noted the performance reported from both municipalities and their respective National Transferring Officers (NTOs). Notable differences have been observed in the reports received from municipalities and NTOs.

25. In terms of the reported conditional grant numbers by municipalities, all schedule 7 (indirect conditional grants), schedule 4 (supplementary grants), and the Equitable Share are excluded from the analysis because no expenditure is reported by municipalities on these grants. While supplementary grants are reported as part of the integrated operational and capital expenditure by municipalities, the indirect grants are never transferred to municipalities directly into their bank accounts. Expenditure of these types of conditional grants is done by the NTOs administering the conditional grants.

Total Conditional Grants Expenditure as at 30 June 2022

26. As at 30 June 2022, a total amount of R37.4 billion has been transferred to municipalities against the adjusted direct conditional grants allocation of R37.4 billion.
27. NTOs reported expenditure of 80.6 per cent against the total adjusted allocation for direct conditional grants, while municipalities reported expenditure of 55.5 per cent against the R37.4 billion transferred to municipalities. The low expenditure reported by municipalities is an indication that, municipalities are struggling to grasp the *mSCOA* accounting and reporting requirements. In turn, during the 2020/21 fourth quarter, conditional grant expenditure reports reflect an inflated performance of 97.3 per cent of the total direct allocation in terms of the information submitted by municipalities.
28. Secondary Cities reflect an expenditure of 78 per cent, whereas metropolitan municipalities reported 71.2 per cent against the total revised allocation, just below the overall conditional grants performance of 80.6 per cent.
29. There are several factors that attributed to overall underspending of the conditional grants by municipalities in 2021/22 financial year. Some of these factors include the Covid-19 restrictions and the related delays on the procurement in the SCM processes, the November 2021 local government elections, the late submissions of business and implementation plans, amongst others. These factors also contributed to under performance of conditional grants and resulted in most municipalities having their allocations reduced during the adjustments budget process.
30. Indirect conditional grants for both infrastructure and capacity allocated an amount of R7.1 billion to municipalities in the 2021/22 financial year and was adjusted upwards to R7.7 billion.
31. This was mainly due to an amount of R582 million which was rolled-over under schedule 6B (in-kind allocation) of the Regional Bulk Infrastructure Grant for operational payments for the Vaal River Pollution Remediation Project in Emfuleni Local Municipality.

Capacity and Other Conditional Grants Expenditure as at 30 June 2022

32. At the end of the fourth quarter, a total adjustment amount of R2.4 billion was transferred for

capacity grants and expenditure of R1.8 billion or 77.4 per cent against the allocation was reported by NTOs, which is a decline compared with the same period in the last financial year, which was 80 per cent.

33. Municipalities reported expenditure of 48.5 per cent for the period under review. This is a significant variance between what municipalities have reported and what NTOs are saying during the same period. The low expenditure reported by municipalities may be because challenges due to *m*SCOA reporting requirements as the *m*SCOA was experimental at the time.
34. A newly introduced grant, the Programme and Project Preparation Support Grant (PPPSG) is allocated to the eight Metropolitan Municipalities. Since this is a new grant, the NTO's June 2022 report indicated that municipalities were still busy with procurement processes with some projects starting late in the financial year due to late appointment of panel of development consultants. In turn, this led to the low expenditure of performance of 47.4 per cent against the allocation. A concerted effort is required from the NTO to support municipalities that receive this grant to improve performance against this programme.

Infrastructure Conditional Grants Expenditure as at 30 June 2022

35. Direct conditional grants allocated for the 2021/22 financial year against the infrastructure grants were adjusted to an amount of R35.1 billion following the reduction of R472.2 million during the adjustment budget process from the original allocation of R35.6 billion. This again, excludes the USDG performance.
36. Of the R35.1 billion allocated, R35 billion or 99.7 per cent has been transferred to municipalities and 80.8 per cent or R28.3 billion was reported as expenditure as at 30 June 2022 against the revised total infrastructure allocation by NTOs.
37. Municipalities reported an expenditure of 55.8 per cent against the revised allocation. Again, this is a significant variance between what municipalities have reported and what NTOs are saying during the same period.
38. Infrastructure grants reflect an expenditure of 84.3 per cent for the same quarter in the previous financial year. Just like capacity grants, infrastructure grant performance has declined. The Municipal Infrastructure Grant, Integrated Urban Development Grant, Regional Bulk Infrastructure Grant, and the Rural Road Assets Management Systems Grant performances remained fairly the same for the same quarter for the current 2021/22 and 2020/21 financial years. A significant decline is notable for the Public Transport Network Grant, Neighbourhood Development Partnership Grant (Capital Grant) and the Municipal Emergency Housing Grant.

2020/21 Expenditure on rollover of conditional grants

39. Municipalities across the various categories continue to neglect the reporting of roll-over approvals against the unspent conditional grant rollovers. In 2021/22 financial year, a total of R1.2 billion was approved for roll-over against the total request amount of R3.3 billion. Rollover requests of most municipalities were rejected against the 148 submissions because of failure to comply with the MFMA Budget Circular No. 108 issued by National Treasury. Furthermore, National Treasury observed that most municipalities are still struggling to spend both the approved roll-over amount and the current year allocation as

municipalities report significantly low expenditure at the end of the fourth quarter.

40. The overall performance is not satisfactory, while municipalities indicated that most of the roll-over projects have already been implemented, contractors are on site and expenditure will occur once the rollover applications has been approved and this has not been the case. Municipalities reported expenditure of R152.5 million or 13 per cent against the total roll-over approved amount.

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

Further details on this report can be accessed on the National Treasury's website: www.treasury.gov.za.



NOTE TO EDITORS:

- This information is published in terms of Sections 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), and 30(3) of the 2021 Division of Revenue Act. The budgeted figures shown are based on the 2021/22 adjusted 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 2 August 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 fourth quarter publication covers 257 municipalities on financial information and conditional grant information.

Issued by the Department of National Treasury

Date: 02 September 2022



STRUCTURE OF INFORMATION RELEASED:

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

- Municipal Budget Statements:
 - a. Cash Flow closing balances as of 30 June 2022;
 - b. Covid-19 related expenditure;
 - c. Over- and under collection of revenue against the adjusted revenue budget 2021/22 for the following dimensions:
 - i. Total municipal budgets;
 - ii. Operating budgets;
 - iii. Capital budgets;
 - d. Over- and underspending of adjusted expenditure budget 2021/22 for the following dimensions:
 - i. Total municipal budgets;
 - ii. Operating budgets;
 - iii. Capital budgets;
 - e. High-level summary of revenue for 257 municipalities; and
 - f. 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 fourth 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 – Secondary cities municipalities;
 - h. Conditional Grant summary – Secondary cities municipalities;
 - i. Summary – Provinces;
 - j. Conditional Grant summary – Provinces;
 - k. Analysis of Sources of Revenue – 257 municipalities;
 - l. Listing of borrowing instruments – 229 municipalities;
 - m. Listing of investment instruments – 232 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 adjusted budgets, municipalities recorded an underperformance of 5.1 per cent or R23.1 billion on revenue collection, an underperformance of 10.8 per cent or R50.1 billion on operational expenditure and an underperformance of 29.2 per cent or R19.7 billion on capital expenditure.

1. Consolidated statement of financial performance**National Quarterly Budget Summary - Financial Position as at 30 June 2022**

Description	2020/21	Budget year 2021/22									
		Audited Outcome	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands											Full Year Forecast
Financial Performance											
Property rates	73 497 715	81 660 192	22 076 039	18 700 325	17 556 296	18 451 844	76 784 504	81 660 192	(4 875 688)	(5.97)	81 660 192
Service charges	192 547 241	225 338 792	56 345 318	52 997 082	51 880 764	52 327 773	213 550 937	225 338 792	(11 787 855)	(5.23)	225 338 792
Investment revenue	3 259 132	3 390 166	668 225	702 024	770 272	966 043	3 106 565	3 390 166	(283 601)	(8.37)	3 390 166
Transfers and subsidies	101 410 679	95 264 188	33 855 313	26 702 225	25 743 324	5 550 302	91 851 164	95 264 188	(3 413 024)	(3.58)	95 264 188
Other own revenue	42 331 439	49 981 443	10 188 567	11 260 556	13 707 281	12 065 786	47 222 190	49 981 443	(2 759 253)	(5.52)	49 981 443
Total Revenue (excluding capital transfers and contributions)	413 046 206	455 634 781	123 133 461	110 362 213	109 657 938	89 361 748	432 515 360	455 634 781	(23 119 421)	(5.07)	455 634 781
Employee costs	125 369 991	132 670 663	28 835 970	35 567 707	29 955 120	31 494 544	125 853 340	132 670 666	(6 817 326)	(5.14)	132 670 663
Remuneration of councillors	4 244 186	4 717 986	1 007 194	1 018 086	1 048 469	1 105 202	4 178 950	4 717 986	(539 036)	(11.43)	4 717 986
Depreciation & asset impairment	36 113 250	34 421 879	5 373 717	6 889 572	6 819 511	5 952 891	25 035 691	34 421 879	(9 386 188)	(27.27)	34 421 879
Finance charges	11 752 271	10 139 196	1 768 961	2 680 551	2 076 392	2 545 498	9 071 402	10 139 212	(1 067 810)	(10.53)	10 139 196
Materials and bulk purchases	127 768 603	149 042 271	37 627 087	35 564 420	30 761 404	34 639 417	138 592 327	149 042 270	(10 449 943)	(7.01)	149 042 271
Transfers and subsidies	7 564 905	3 879 313	2 005 545	1 937 126	2 092 865	2 246 417	8 281 952	3 879 313	4 402 640	113.49	3 879 313
Other expenditure	125 305 840	128 030 506	27 181 873	26 602 666	19 845 004	28 126 624	101 756 167	128 030 507	(26 274 340)	(20.52)	128 030 506
Total Expenditure	438 119 048	462 901 813	103 800 347	110 260 127	92 598 764	106 110 591	412 769 830	462 901 832	(50 132 002)	(10.83)	462 901 813
Surplus/(Deficit)	(25 072 842)	(7 267 032)	19 333 114	102 086	17 059 174	(16 748 843)	19 745 530	(7 267 051)	27 012 582	(371.71)	(7 267 032)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	35 012 049	41 024 677	3 775 682	8 230 058	5 932 499	8 382 008	26 320 247	41 068 340	(14 748 092)	(35.91)	41 024 677
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)	5 176 593	1 389 649	327 891	302 242	404 896	742 197	1 777 226	1 391 149	386 077	27.75	1 389 649
Surplus/(Deficit) after capital transfers & contributions	15 115 800	35 147 294	23 436 687	8 634 386	23 396 569	(7 624 638)	47 843 004	35 192 438	12 650 566	35.95	35 147 294
Share of surplus/ (deficit) of associate	73 018	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 188 818	35 147 294	23 436 687	8 634 386	23 396 569	(7 624 638)	47 843 004	35 192 438	12 650 566	35.95	35 147 294
Capital expenditure & funds sources											
Capital expenditure	138 340 709	67 358 243	8 159 030	12 180 659	15 039 625	12 285 828	47 665 143	67 358 142	(19 692 999)	(29.24)	67 358 243
Transfers recognised - capital	41 089 715	41 874 750	5 426 103	7 941 806	11 258 490	6 615 304	31 241 703	41 874 750	(10 633 047)	(25.39)	41 874 750
Borrowing	6 788 536	7 043 196	782 373	1 521 970	1 281 627	2 319 593	5 905 562	7 043 196	(1 137 633)	(16.15)	7 043 196
Internally generated funds	48 432 012	18 027 723	1 281 545	2 343 771	2 444 168	3 221 927	9 291 410	18 027 621	(8 736 210)	(48.46)	18 027 723
Total sources of capital funds	96 310 263	66 945 668	7 490 021	11 807 546	14 984 285	12 156 824	46 438 676	66 945 566	(20 506 890)	(30.63)	66 945 668

Source: National Treasury Local Government Database

2. Consolidated statement of financial position

National Quarterly Budget Statement - Financial Position as at 30 June 2022

Description	2021/22		Budget year 2021/22									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance	Full Year Forecast
ASSETS												
Current assets												
Cash	558 353	24 263 162	49 165 148	13 540 071	2 304 144	10 832 840	(11 760 884)	14 916 172	47 636 100	(32 719 928)	(68.69)	49 165 148
Call deposits and investments	844 747	30 635 172	34 465 723	22 029 522	1 068 795	3 578 436	(12 006 536)	14 670 217	22 221 013	(7 550 796)	(33.98)	34 465 723
Consumer debtors	1 967 885	92 467 220	73 614 791	1 044 916 743	3 885 135	17 496 150	5 713 140	1 072 011 168	67 556 652	1 004 454 516	1 486.83	73 614 791
Other debtors	2 384 268	32 442 776	37 096 270	43 428 592	395 001	5 877 485	12 955 891	62 656 969	36 285 822	26 371 147	72.68	37 096 270
Current portion of long-term receivables	119	564 233	1 107 081	1 468 241	(659 056)	132 644	381 337	1 323 166	1 096 482	226 684	20.67	1 107 081
Inventory	71 689	7 870 522	9 458 335	5 647 456	1 647 754	632 078	333 949	8 261 237	8 762 983	(501 747)	(5.73)	9 458 335
Total current assets	5 827 060	188 243 086	204 907 349	1 131 030 626	8 641 773	38 549 633	(4 383 103)	1 173 838 929	183 559 051	990 279 877	539.49	204 907 349
Non current assets												
Long-term receivables	(36 384)	1 364 310	1 429 759	3 060 955	(1 228 532)	(170 106)	1 648 560	3 310 877	1 364 648	1 946 229	142.62	1 429 759
Investments	(6 467)	9 645 454	9 686 636	8 960 355	(278 080)	1 484 719	(1 791 678)	8 375 316	3 279 475	5 095 841	155.39	9 686 636
Investment property	769 632	27 309 603	26 475 260	19 122 353	442 716	1 207 679	985 732	21 758 480	25 516 220	(3 757 740)	(14.73)	26 475 260
Investment in Associate		1 215 751	1 154 373	683 074	0		(0)	683 074	1 154 373	(471 299)	(40.83)	1 154 373
Property, plant and equipment	14 062 905	734 140 587	739 919 485	392 586 596	23 762 696	23 753 422	18 735 811	458 838 525	676 042 051	(217 203 526)	(32.13)	739 919 485
Biological	1 112	721 461	353 896	84 014	6 282	(3 523)	36 485	123 258	353 896	(230 637)	(65.17)	353 896
Intangible	28 640	8 731 750	8 320 061	2 109 982	37 116	(260 309)	(3 832)	1 882 957	7 675 988	(5 793 031)	(75.47)	8 320 061
Other non-current assets	225 092	3 994 443	4 448 997	1 687 787	24 996	80 113	(32 972)	1 759 924	4 045 778	(2 285 854)	(56.50)	4 448 997
Total non current assets	15 044 530	787 123 359	791 788 468	428 295 117	22 767 194	26 091 995	19 578 106	496 732 412	719 432 430	(222 700 018)	(30.95)	791 788 468
TOTAL ASSETS	20 871 590	975 366 444	996 695 817	1 559 325 742	31 408 968	64 641 628	15 195 003	1 670 571 341	902 991 481	767 579 860	85.00	996 695 817
LIABILITIES												
Current liabilities												
Bank overdraft		22 375	83 701	337	206	(50)		493	83 701	(83 208)	(99.41)	83 701
Borrowing	45 750	9 086 527	9 235 914	3 383 483	(530 671)	(90 636)	(532 727)	2 229 450	8 569 028	(6 339 579)	(73.98)	9 235 914
Consumer deposits	126 594	5 214 962	5 504 184	3 261 911	176 944	218 768	166 282	3 823 906	4 935 562	(1 111 656)	(22.52)	5 504 184
Trade and other payables	5 536 630	135 029 477	144 631 238	1 113 213 940	8 277 128	18 979 966	11 354 249	1 151 825 284	136 679 388	1 015 145 896	742.72	144 631 238
Provisions	228 045	7 699 204	5 315 717	13 891 012	(24 063)	201 726	255 095	14 323 769	3 439 951	10 883 819	316.39	5 315 717
Total current liabilities	5 937 019	157 052 545	164 770 753	1 133 750 684	7 899 544	19 309 774	11 242 900	1 172 202 902	153 707 630	1 018 495 272	662.62	164 770 753
Non current liabilities												
Financial liabilities	425 232	74 502 966	70 736 250	25 902 514	(2 669 441)	(358 941)	2 985 378	25 859 510	63 243 424	(37 383 914)	(59.11)	70 736 250
Provisions	873 771	41 830 703	44 711 969	20 129 175	114 510	1 283 046	1 708 918	23 235 649	36 341 923	(13 106 274)	(36.06)	44 711 969
Total non current liabilities	1 299 003	116 333 669	115 448 219	46 031 690	(2 554 931)	924 104	4 694 297	49 095 159	99 585 347	(50 490 188)	(50.70)	115 448 219
TOTAL LIABILITIES	7 236 022	273 386 214	280 218 972	1 179 782 374	5 344 612	20 233 878	15 937 196	1 221 298 061	253 292 977	968 005 084	382.17	280 218 972
NET ASSETS	13 635 568	701 980 230	716 476 845	379 543 369	26 064 356	44 407 749	(742 194)	449 273 280	649 698 504	(200 425 225)	(30.85)	716 476 845
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)	13 537 997	587 023 885	599 355 585	322 846 458	20 749 373	30 790 748	(293 729)	374 092 850	538 357 924	(164 265 074)	(30.51)	599 355 585
Reserves	43 156	42 057 264	42 666 312	42 323 734	591 952	(597 891)	27 787	42 345 583	36 885 635	5 459 948	14.80	42 666 312
TOTAL COMMUNITY WEALTH/EQUITY	13 581 153	629 081 149	642 021 897	365 170 192	21 341 325	30 192 858	(265 942)	416 438 433	575 243 559	(158 805 126)	(27.61)	642 021 897

References

3. Aggregated revenue and expenditure for municipalities

National aggregated revenue as at 30 June 2022

R thousands	Adjusted Budget			Fourth Quarter 2021/22				Year to date: 30 June 2022				Fourth Quarter 2020/21			
	Operating	Capital	Total	Operating	Capital	Total	4th Q as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget Q4 of 2020/21 to Q4 of 2021/22
Revenue															
Category A (Metro)	274 020 770	29 551 857	303 572 627	61 658 419	8 678 253	70 336 672	23.2%	268 396 192	20 873 890	289 270 082	95.3%	53 624 743	9 500 953	63 125 696	95.4% 11.4%
Category B (Local)	155 947 624	27 631 906	183 579 530	25 243 789	1 122 149	26 365 938	14.4%	140 935 300	18 928 193	159 863 493	87.1%	25 722 212	6 884 916	32 607 127	98.3% (19.1%)
Category C (District)	25 668 387	9 761 905	35 428 292	2 459 541	2 356 422	4 815 962	13.6%	23 183 868	6 636 593	29 820 461	84.2%	2 197 599	4 679 915	6 877 514	92.5% (30.0%)
Total	455 634 781	66 945 668	522 580 449	89 361 748	12 156 824	101 518 572	19.4%	432 515 360	46 438 676	478 954 036	91.7%	81 544 554	21 065 784	102 610 338	96.3% (1.1%)
Summary per Province															
Eastern Cape	40 631 939	8 991 183	49 623 122	5 872 853	1 991 128	7 863 980	15.8%	33 606 051	6 739 276	40 345 327	81.3%	3 320 683	1 850 954	5 171 637	94.1% 52.1%
Free State	21 664 751	3 232 312	24 897 063	3 520 854	609 665	4 130 519	16.6%	18 809 297	1 845 420	20 654 718	83.0%	3 408 722	775 196	4 183 918	84.6% (1.3%)
Gauteng	166 711 815	15 297 954	182 009 769	40 205 613	5 823 421	46 029 034	25.3%	169 765 667	11 519 612	181 285 279	99.6%	33 828 491	6 115 598	39 944 088	97.9% 15.2%
Kwazulu-Natal	77 597 611	12 889 165	90 486 776	13 247 857	(2 679 525)	10 568 332	11.7%	73 390 410	8 616 606	82 007 015	90.6%	15 339 188	5 932 409	21 271 597	110.5% (50.3%)
Limpopo	22 198 867	6 386 507	28 585 374	2 498 186	1 483 558	3 981 744	13.9%	19 646 646	4 490 516	24 137 161	84.4%	2 667 016	1 526 525	4 193 541	86.9% (5.1%)
Mpumalanga	22 233 454	5 013 568	27 247 022	3 386 460	1 045 523	4 431 984	16.3%	19 206 532	3 183 021	22 389 553	82.2%	3 188 098	1 060 470	4 248 568	89.9% 4.3%
North West	22 362 136	3 963 350	26 325 486	2 949 672	681 239	3 630 911	13.8%	20 227 990	2 019 765	22 247 756	84.5%	3 980 569	759 790	4 740 359	76.7% (23.4%)
Northern Cape	8 649 115	1 593 505	10 242 619	1 273 305	357 627	1 630 932	15.9%	7 188 383	976 862	8 165 245	79.7%	1 954 179	440 417	2 394 596	90.2% (31.9%)
Western Cape	73 585 094	9 578 123	83 163 217	16 406 948	2 844 188	19 251 136	23.1%	70 674 385	7 047 598	77 721 983	93.5%	13 857 608	2 604 425	16 462 033	93.9% 16.9%
Total National	455 634 781	66 945 668	522 580 449	89 361 748	12 156 824	101 518 572	19.4%	432 515 360	46 438 676	478 954 036	91.7%	81 544 554	21 065 784	102 610 338	96.3% (1.1%)

Source: National Treasury Local Government Database

National aggregated expenditure as at 30 June 2022

R thousands	Adjusted Budget			Fourth Quarter 2021/22				Year to date: 30 June 2022				Fourth Quarter 2020/21			
	Operating	Capital	Total	Operating	Capital	Total	4th Q as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget Q4 of 2020/21 to Q4 of 2021/22
Expenditure															
Category A (Metro)	273 771 204	29 696 661	303 467 865	62 377 043	8 700 991	71 078 034	23.4%	254 907 950	21 042 396	275 950 347	90.9%	60 660 007	9 514 772	70 174 779	93.6% 1.3%
Category B (Local)	162 204 078	27 867 913	190 071 991	37 567 130	1 212 207	38 779 337	20.4%	135 583 782	19 947 481	155 531 263	81.8%	36 430 197	7 287 697	43 717 893	90.9% (11.3%)
Category C (District)	27 005 381	9 793 669	36 799 050	6 165 146	2 372 630	8 537 777	23.2%	22 297 034	6 675 265	28 972 299	78.7%	5 416 576	4 193 306	9 609 882	86.5% (11.2%)
Total	462 980 663	67 358 243	530 338 907	106 109 319	12 285 828	118 395 147	22.3%	412 788 767	47 665 143	460 453 909	86.8%	102 506 779	20 995 775	123 502 554	92.1% (4.1%)
Summary per Province															
Eastern Cape	41 470 630	9 199 379	50 670 009	8 747 295	2 014 614	10 761 909	21.2%	33 643 746	7 030 474	40 674 220	80.3%	5 770 802	1 851 752	7 622 554	86.7% 41.2%
Free State	22 394 891	3 246 687	25 641 579	4 779 176	607 259	5 386 435	21.0%	18 177 387	1 845 899	20 023 286	78.1%	5 614 656	784 695	6 399 351	81.7% (15.8%)
Gauteng	166 007 790	15 301 497	181 309 287	39 594 658	5 824 137	45 418 795	25.1%	158 135 635	11 522 707	169 658 342	93.6%	38 841 443	6 123 269	44 964 712	98.2% 1.0%
Kwazulu-Natal	79 183 369	12 861 544	92 044 913	16 623 243	(2 640 753)	13 982 490	15.2%	72 332 161	9 042 725	81 374 887	88.4%	19 047 696	5 647 103	24 694 798	102.5% (43.4%)
Limpopo	21 848 026	6 390 288	28 238 314	4 627 128	1 504 520	6 131 648	21.7%	17 425 723	4 631 743	22 057 465	78.1%	4 512 133	1 610 607	6 122 740	86.1% 0.1%
Mpumalanga	23 927 795	5 018 563	28 946 358	6 254 665	1 049 064	7 303 730	25.2%	21 583 171	3 190 842	24 774 014	85.6%	5 659 485	1 126 404	6 785 889	77.7% 7.6%
North West	23 956 867	4 163 988	28 120 854	5 483 625	691 903	6 175 528	22.0%	18 285 453	2 054 270	20 339 723	72.3%	4 315 593	781 654	5 097 247	67.1% 21.2%
Northern Cape	9 072 675	1 594 232	10 666 907	1 652 994	357 806	2 010 800	18.9%	6 793 282	981 607	7 774 889	72.9%	1 998 026	444 706	2 442 733	91.7% (17.7%)
Western Cape	75 118 619	9 582 065	84 700 684	18 346 536	2 877 278	21 223 814	25.1%	66 412 208	7 364 876	73 777 084	87.1%	16 746 946	2 625 585	19 372 531	87.6% 9.6%
Total National	462 980 663	67 358 243	530 338 907	106 109 319	12 285 828	118 395 147	22.3%	412 788 767	47 665 143	460 453 909	86.8%	102 506 779	20 995 775	123 502 554	92.1% (4.1%)

Source: National Treasury Local Government Database

Salaries and wages expenditure as at 4th Quarter Ended 30 June 2022

R thousands	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		
	Main Appr	Adjusted Budget	Actual Exp	4th Q as % of adjusted budget	Actual Exp	Total as % of adjusted budget	Actual Exp	Total as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Category A (Metro)	76 975 059	76 676 852	18 237 383	23.8%	73 428 830	95.8%	15 981 228	97.0%	14.1%
Category B (Local)	49 796 751	49 627 707	11 813 074	23.8%	46 172 907	93.0%	11 993 010	99.8%	(1.5%)
Category C (District)	11 215 412	11 084 089	2 549 288	23.0%	10 430 553	94.1%	2 528 199	103.0%	0.8%
Total	137 987 222	137 388 649	32 599 745	23.7%	130 032 290	94.6%	30 502 436	98.5%	6.9%
Per Province									
Eastern Cape	14 255 695	14 288 566	3 432 666	24.0%	12 835 069	89.8%	2 314 379	100.0%	48.3%
Free State	7 046 026	7 131 931	1 933 116	27.1%	6 900 386	96.8%	1 968 966	98.4%	(1.8%)
Gauteng	44 528 661	44 061 535	10 690 104	24.3%	42 589 208	96.7%	9 085 991	101.2%	17.7%
Kwazulu-Natal	23 659 663	23 379 375	5 439 882	23.3%	22 461 485	96.1%	5 970 278	101.9%	(8.9%)
Limpopo	7 845 436	7 503 189	1 768 323	23.6%	7 004 040	93.3%	1 660 635	93.7%	6.5%
Mpumalanga	7 529 366	7 571 792	1 842 453	24.3%	7 262 012	95.9%	1 830 068	90.4%	0.7%
North West	6 141 806	6 158 052	1 346 900	21.9%	5 485 200	89.1%	1 400 965	93.0%	(3.9%)
Northern Cape	3 297 293	3 315 115	683 465	20.6%	3 038 404	91.7%	976 731	100.3%	(30.0%)
Western Cape	23 683 274	23 979 094	5 462 837	22.8%	22 456 486	93.7%	5 294 422	94.5%	3.2%
Total	137 987 222	137 388 649	32 599 745	23.7%	130 032 290	94.6%	30 502 436	98.5%	6.9%

Source: National Treasury Local Government Database

4. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 30 June 2022

R thousands	Adjusted Budget			Fourth Quarter 2021/22				Year to date: 30 June 2022				Fourth Quarter 2020/21				
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	4th Q as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Buffalo City	8 324 855	1 602 677	9 927 533	1 526 838	405 094	1 931 932	19.5%	8 211 047	1 164 713	9 375 759	94.4%	1 394 557	557 659	1 952 215	89.0%	(1.0%)
Cape Town	50 546 295	6 108 082	56 654 377	11 577 169	1 642 824	13 219 993	23.3%	49 111 841	4 406 836	53 518 677	94.5%	9 211 211	1 563 286	10 774 496	95.1%	22.7%
City of Ekurhuleni	45 405 968	3 318 676	48 724 643	9 871 631	1 468 515	11 340 146	23.3%	44 009 248	2 961 922	46 971 170	96.4%	7 216 895	1 532 063	8 748 958	89.4%	29.6%
eThekweni	43 357 192	5 328 607	48 685 799	8 327 473	839 622	9 167 096	18.8%	41 305 958	3 052 440	44 358 398	91.1%	10 978 207	1 395 088	12 373 296	93.3%	(25.9%)
City of Johannesburg	65 161 604	7 318 681	72 480 285	15 909 293	3 764 071	19 673 364	27.1%	68 428 530	6 297 814	74 726 344	103.1%	15 668 750	2 656 612	18 325 362	104.6%	7.4%
Mangaung	7 980 003	1 195 936	9 175 940	1 271 232	233 307	1 504 539	16.4%	7 386 700	790 625	8 177 325	89.1%	1 413 462	338 927	1 752 389	91.9%	(14.1%)
Nelson Mandela Bay	13 894 595	1 425 001	15 319 595	2 278 207	324 819	2 603 026	17.0%	9 014 227	1 154 538	10 168 765	66.4%	-	-	-	-	-
City of Tshwane	39 350 259	3 254 196	42 604 454	10 896 576	-	10 896 576	25.6%	40 928 641	1 045 004	41 973 645	98.5%	7 741 662	1 457 318	9 198 980	91.9%	18.5%
Total	274 020 770	29 551 857	303 572 627	61 658 419	8 678 253	70 336 672	23.2%	268 396 192	20 873 890	289 270 082	95.3%	53 624 743	9 500 953	63 125 696	95.4%	11.4%

Source: National Treasury Local Government Database

Table 2b: Metros aggregated expenditure as at 30 June 2022

R thousands	Adjusted Budget			Fourth Quarter 2021/22				Year to date: 30 June 2022				Fourth Quarter 2020/21				
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	Q4 of 2020/21 to Q4 of 2021/22
Buffalo City	8 322 488	1 602 753	9 925 242	2 215 833	405 170	2 621 003	26.4%	8 697 475	1 164 789	9 862 264	99.4%	1 936 940	557 659	2 494 599	89.0%	5.1%
Cape Town	51 358 002	6 108 082	57 466 084	12 974 198	1 662 270	14 636 468	25.5%	46 134 572	4 462 737	50 597 310	88.0%	11 554 465	1 577 093	13 131 558	89.0%	11.5%
City of Ekurhuleni	45 267 434	3 318 676	48 586 109	13 092 549	1 468 515	14 561 064	30.0%	44 788 050	2 961 922	47 749 972	98.3%	11 277 256	1 532 063	12 809 319	95.3%	13.7%
eThekweni	43 327 071	5 328 607	48 655 678	7 883 616	839 606	8 723 222	17.9%	39 692 438	3 052 420	42 744 858	87.9%	10 979 103	1 395 101	12 374 205	84.4%	(29.5%)
City of Johannesburg	64 170 562	7 318 681	71 489 243	16 262 157	3 764 245	20 026 403	28.0%	67 887 878	6 297 988	74 185 866	103.8%	14 831 560	2 656 612	17 488 172	101.0%	14.5%
Mangaung	7 441 806	1 195 936	8 637 742	1 849 554	233 307	2 082 861	24.1%	7 646 286	790 625	8 436 910	97.7%	1 896 241	338 927	2 235 168	108.6%	(6.8%)
Nelson Mandela Bay	14 311 208	1 569 729	15 880 937	2 181 939	327 878	2 509 817	15.8%	10 056 508	1 266 912	11 323 420	71.3%	-	-	-	-	-
City of Tshwane	39 572 633	3 254 196	42 826 829	5 917 197	-	5 917 197	13.8%	30 004 743	1 045 004	31 049 747	72.5%	8 184 442	1 457 318	9 641 760	94.2%	(38.6%)
Total	273 771 204	29 696 661	303 467 865	62 377 043	8 700 991	71 078 034	23.4%	254 907 950	21 042 396	275 950 347	90.9%	60 660 007	9 514 772	70 174 779	93.6%	1.3%

Source: National Treasury Local Government Database

Metro Quarterly Budget Summary as at 30 June 2021

Description	Budget year 2021/22									
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands										
Financial Performance										
Property rates	55 890 940	56 960 268	14 122 027	13 120 951	13 082 369	13 120 792	53 446 140	56 960 268	(3 514 129)	(6.17)
Service charges	148 239 792	149 331 108	37 730 159	35 465 366	35 298 023	36 015 059	144 508 607	149 331 108	(4 822 502)	(3.23)
Investment revenue	2 001 951	1 659 858	381 491	375 233	452 123	498 567	1 707 414	1 659 858	47 556	2.87
Transfers and subsidies	33 273 170	34 692 125	11 675 861	9 916 814	9 383 267	3 530 170	34 506 111	34 692 125	(186 014)	(0.54)
Other own revenue	28 683 576	31 377 409	7 267 543	7 473 224	10 993 323	8 493 830	34 227 920	31 377 409	2 850 510	9.08
Total Revenue (excluding capital transfers and contributions)	268 089 430	274 020 770	71 177 082	66 351 587	69 209 105	61 658 419	268 396 192	274 020 770	(5 624 578)	(2.05)
Employee costs	75 920 529	75 647 679	16 783 271	20 338 461	17 389 773	17 989 780	72 501 285	75 647 682	(3 146 397)	(4.16)
Remuneration of councillors	1 054 530	1 029 173	227 369	219 976	232 596	247 603	927 545	1 029 173	(101 628)	(9.87)
Depreciation & asset impairment	17 426 810	17 465 910	3 895 156	4 312 131	4 121 141	3 806 393	16 134 822	17 465 909	(1 331 087)	(7.62)
Finance charges	7 930 156	7 591 443	1 459 081	1 977 593	1 544 914	1 608 246	6 589 834	7 591 443	(1 001 609)	(13.19)
Materials and bulk purchases	96 130 754	97 873 657	26 095 632	22 355 142	20 822 372	21 440 160	90 713 305	97 873 656	(7 160 351)	(7.32)
Transfers and subsidies	2 368 223	2 124 781	1 682 947	1 611 966	1 787 203	1 624 780	6 706 896	2 124 781	4 582 115	215.65
Other expenditure	67 023 882	71 959 711	14 659 007	15 169 226	15 825 741	15 661 353	61 315 327	71 959 711	(10 644 384)	(14.79)
Total Expenditure	267 854 885	273 692 354	64 802 462	65 984 496	61 723 740	62 378 315	254 889 014	273 692 356	(18 803 342)	(6.87)
Surplus/(Deficit)	234 545	328 416	6 374 619	367 091	7 485 365	(719 897)	13 507 178	328 414	13 178 764	4 012.85
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	15 297 032	13 830 167	883 078	2 693 143	2 152 201	2 039 915	7 768 337	13 830 167	(6 061 829)	(43.83)
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)	1 176 418	998 859	304 151	208 606	347 066	508 651	1 368 474	998 859	369 615	37.00
Surplus/(Deficit) after capital transfers & contributions	16 707 995	15 157 442	7 561 849	3 268 840	9 984 633	1 828 669	22 643 990	15 157 440	7 486 550	49.39
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 707 995	15 157 442	7 561 849	3 268 840	9 984 633	1 828 669	22 643 990	15 157 440	7 486 550	49.39
Capital expenditure & funds sources										
Capital expenditure	34 420 743	29 696 661	2 643 771	5 433 220	4 264 414	8 700 991	21 042 396	29 696 560	(8 654 163)	(29.14)
Transfers recognised - capital	15 976 172	14 249 199	1 408 990	2 980 545	2 558 158	3 527 315	10 475 008	14 249 200	(3 774 192)	(26.49)
Borrowing	10 152 572	5 468 863	649 452	1 210 790	921 244	2 127 224	4 908 710	5 468 863	(560 153)	(10.24)
Internally generated funds	8 251 257	9 833 794	413 439	1 280 707	772 312	3 023 714	5 490 173	9 833 693	(4 343 520)	(44.17)
Total sources of capital funds	34 380 002	29 551 857	2 471 881	5 472 042	4 251 714	8 678 253	20 873 890	29 551 755	(8 677 865)	(29.36)

Source: National Treasury Local Government Database

5. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated revenue as at 30 June 2022

R thousands	Adjusted Budget			Fourth Quarter 2021/22				Year to date: 30 June 2022				Fourth Quarter 2020/21			
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	4th Q as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Total Revenue as % of adjusted budget	Operating Revenue	Capital Revenue	Total	Q4 of 2020/21 to Q4 of 2021/22
City of Matlosana	3 585 902	226 088	3 811 989	887 325	79 005	966 330	25.3%	3 422 920	172 738	3 595 657	94.3%	653 449	62 447	715 896	77.9%
City of Mbombela	3 478 701	675 025	4 153 726	597 518	94 359	691 877	16.7%	3 265 929	405 330	3 671 259	88.4%	564 470	126 737	691 207	95.2%
Drakenstein	2 620 781	169 775	2 790 557	573 642	73 827	647 469	23.2%	2 524 837	149 731	2 674 568	95.8%	598 692	65 445	664 137	93.3%
Emalahleni (MP)	3 759 821	239 365	3 999 186	516 280	56 473	572 753	14.3%	3 063 973	175 023	3 238 996	81.0%	731 246	29 359	760 605	96.3%
Emfuleni	6 473 287	286 425	6 759 712	1 633 051	319 757	1 952 809	28.9%	6 531 781	377 205	6 908 986	102.2%	1 340 953	156 823	1 497 775	92.7%
George	2 601 175	463 450	3 064 626	597 464	215 483	812 947	26.5%	2 253 462	431 213	2 684 675	87.6%	667 351	95 501	762 853	82.6%
Govan Mbeki	2 589 741	290 725	2 880 466	460 003	41 148	501 151	17.4%	2 115 806	94 946	2 210 752	76.7%	371 833	36 554	408 388	84.3%
J B Marks	1 888 847	178	1 889 025	(717 031)	47 530	(669 501)	-35.4%	1 665 223	115 611	1 780 834	94.3%	283 052	54 637	337 688	95.2%
Madibeng	2 170 958	459 036	2 629 994	258 470	103 974	362 444	13.8%	2 052 307	287 827	2 340 134	89.0%	559 933	105 073	665 005	91.6%
Matjhabeng	3 427 217	159 213	3 586 430	607 525	62 923	670 448	18.7%	2 749 495	104 505	2 854 000	79.6%	406 767	35 684	442 451	85.7%
Mogale City	3 126 653	349 471	3 476 124	676 091	136 403	812 494	23.4%	3 102 240	280 974	3 383 214	97.3%	814 516	67 787	882 302	102.2%
Msunduzi	6 483 155	655 207	7 138 362	1 171 923	(5 513 400)	(4 341 476)	-60.8%	5 817 271	174 534	5 991 805	83.9%	820 719	272 403	1 093 122	283.5%
New castle	2 378 500	185 364	2 563 864	441 511	68 559	510 070	19.9%	2 256 212	183 268	2 439 480	95.1%	422 551	50 400	472 951	93.9%
Polokwane	4 030 189	1 023 466	5 053 656	684 105	234 533	918 638	18.2%	3 717 420	746 280	4 463 701	88.3%	568 782	300 534	869 316	81.9%
Rustenburg	6 563 658	519 447	7 083 104	1 643 987	51 078	1 695 065	23.9%	6 185 768	196 067	6 381 835	90.1%	1 474 876	116 863	1 591 739	91.3%
Sol Plaatje	2 372 218	166 666	2 538 884	466 712	47 771	514 483	20.3%	2 184 415	93 074	2 277 489	89.7%	510 192	43 570	553 762	91.8%
Stellenbosch	1 983 245	403 508	2 386 752	450 952	138 187	589 140	24.7%	1 914 568	295 414	2 209 983	92.6%	344 493	114 069	458 562	85.9%
Steve Tshwete	2 001 305	569 912	2 571 217	393 554	133 995	527 549	20.5%	1 803 550	468 474	2 272 024	88.4%	391 609	144 822	536 431	94.6%
uMhlathuze	4 170 571	834 530	5 005 102	820 508	236 819	1 057 327	21.1%	3 859 758	661 362	4 521 121	90.3%	671 300	189 105	860 405	93.9%
Total	65 705 924	7 676 851	73 382 775	12 163 592	(3 371 577)	8 792 015	12.0%	60 486 937	5 413 576	65 900 513	89.8%	12 195 783	2 067 814	14 263 597	109.7%

Source: National Treasury Local Government Database

Secondary cities aggregated expenditure as at 30 June 2022

R thousands	Adjusted Budget			Fourth Quarter 2021/22				Year to date: 30 June 2022				Fourth Quarter 2020/21			
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	4th Q as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Q4 of 2020/21 to Q4 of 2021/22
City of Matlosana	3 947 702	226 088	4 173 789	735 495	79 005	814 499	19.5%	2 598 589	172 738	2 771 327	66.4%	517 112	62 447	579 559	78.4%
City of Mbombela	3 780 027	675 025	4 455 052	843 763	94 359	938 121	21.1%	3 471 007	405 330	3 876 337	87.0%	751 339	126 737	878 076	77.6%
Drakenstein	2 674 095	169 775	2 843 870	645 965	73 827	719 792	25.3%	2 421 802	149 731	2 571 533	90.4%	593 339	65 445	658 785	89.3%
Emalahleni (MP)	4 085 957	239 365	4 325 322	997 964	56 473	1 054 436	24.4%	3 974 361	175 023	4 149 384	95.9%	1 437 859	55 536	1 493 395	76.5%
Emfuleni	6 264 737	286 625	6 551 362	1 987 363	319 757	2 307 121	35.2%	6 358 847	377 205	6 736 051	102.8%	2 002 323	156 823	2 159 146	109.0%
George	2 626 054	463 450	3 089 504	613 368	215 483	828 851	26.8%	2 169 659	431 213	2 600 873	84.2%	538 817	95 501	634 318	80.6%
Govan Mbeki	2 515 424	290 725	2 806 148	913 349	41 199	954 548	34.0%	2 589 616	95 155	2 684 771	95.7%	748 755	66 695	815 451	86.7%
J B Marks	2 191 276	157 717	2 348 993	497 118	47 556	544 673	23.2%	1 788 128	115 637	1 903 765	81.0%	574 234	55 636	629 870	79.9%
Madibeng	2 499 764	459 036	2 958 801	581 195	103 974	685 169	23.2%	1 930 992	287 827	2 218 819	75.0%	559 094	105 073	664 167	72.6%
Matjhabeng	3 230 972	159 213	3 390 186	530 543	62 923	593 466	17.5%	1 885 360	104 505	1 989 864	58.7%	553 251	35 684	588 935	71.2%
Mogale City	3 409 300	351 334	3 760 633	814 292	136 403	950 695	25.3%	2 989 122	280 974	3 270 096	87.0%	851 735	67 787	919 521	88.7%
Msunduzi	6 240 523	655 207	6 895 730	1 436 480	(5 492 822)	(4 056 342)	-58.8%	5 749 237	537 696	6 286 933	91.2%	1 348 728	357 456	1 706 184	306.7%
New castle	2 654 252	185 364	2 839 617	663 462	68 559	732 022	25.8%	2 341 964	183 268	2 525 232	88.9%	528 286	52 773	581 060	83.2%
Polokwane	4 036 131	1 023 466	5 059 598	718 486	234 533	953 018	18.8%	3 106 454	746 280	3 852 734	76.1%	896 145	300 534	1 196 679	79.8%
Rustenburg	6 199 788	519 447	6 719 235	1 876 687	51 078	1 927 764	28.7%	5 469 792	196 067	5 665 858	84.3%	1 136 736	116 863	1 253 598	75.0%
Sol Plaatje	2 421 590	166 666	2 588 256	495 960	47 771	543 731	21.0%	1 970 355	93 074	2 063 429	79.7%	457 366	43 570	500 936	79.0%
Stellenbosch	1 977 679	403 508	2 381 187	370 916	138 187	509 103	21.4%	1 426 056	295 414	1 721 470	72.3%	358 835	114 069	472 904	73.0%
Steve Tshwete	2 200 509	569 912	2 770 421	573 151	133 995	707 146	25.5%	1 848 901	468 474	2 317 375	83.6%	418 488	144 822	563 310	87.6%
uMhlathuze	4 321 276	834 530	5 155 806	1 252 667	236 819	1 489 485	28.9%	4 197 457	661 362	4 858 820	94.2%	946 539	188 949	1 135 488	86.2%
Total	67 277 057	7 836 454	75 113 511	16 548 222	(3 350 922)	13 197 301	17.6%	58 287 697	5 776 974	64 064 671	85.3%	15 218 980	2 212 401	17 431 381	103.5%

Source: National Treasury Local Government Database

Secondary Cities Quarterly Budget Summary as at 30 June 2022

Description	Budget year 2021/22									
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands										
Financial Performance										
Property rates	10 341 929	10 310 817	2 809 652	3 016 832	1 784 106	2 552 526	10 163 116	10 310 817	(147 700)	(1.43)
Service charges	37 194 923	37 869 962	9 649 317	9 823 910	7 415 969	7 906 647	34 795 843	37 869 962	(3 074 119)	(8.12)
Investment revenue	316 379	316 834	46 663	47 869	45 030	50 651	190 213	316 834	(126 621)	(39.96)
Transfers and subsidies	10 787 569	11 011 817	3 904 440	3 327 811	3 222 727	260 743	10 715 722	11 011 817	(296 095)	(2.69)
Other own revenue	5 834 453	6 196 494	1 008 647	1 348 988	871 383	1 393 025	4 622 042	6 196 494	(1 574 452)	(25.41)
Total Revenue (excluding capital transfers and contributions)	64 475 253	65 705 924	17 418 719	17 565 410	13 339 216	12 163 592	60 486 937	65 705 924	(5 218 987)	(7.94)
Employee costs	16 309 819	16 475 705	3 437 756	4 689 539	3 340 399	3 853 817	15 321 511	16 475 705	(1 154 194)	(7.01)
Remuneration of councillors	737 342	732 962	160 328	170 843	142 935	161 096	635 203	732 962	(97 759)	(13.34)
Depreciation & asset impairment	5 743 118	5 590 584	724 654	1 184 935	881 174	663 723	3 454 485	5 590 584	(2 136 099)	(38.21)
Finance charges	1 403 988	1 280 792	142 626	323 640	284 924	577 594	1 328 784	1 280 792	47 992	3.75
Materials and bulk purchases	23 736 229	25 010 753	6 110 089	7 293 354	4 089 162	7 332 441	24 825 045	25 010 753	(185 707)	(0.74)
Transfers and subsidies	268 734	317 303	64 086	89 023	44 493	142 444	340 046	317 303	22 743	7.17
Other expenditure	17 046 911	17 868 958	7 183 705	4 249 539	(2 867 728)	3 817 108	12 382 623	17 868 958	(5 486 336)	(30.70)
Total Expenditure	65 246 141	67 277 057	17 823 244	18 000 872	5 915 359	16 548 222	58 287 697	67 277 057	(8 989 360)	(13.36)
Surplus/(Deficit)	(770 887)	(1 571 133)	(404 525)	(435 463)	7 423 857	(4 384 630)	2 199 240	(1 571 133)	3 770 373	(239.98)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4 540 880	4 633 678	345 856	1 042 913	914 782	1 162 173	3 465 724	4 633 678	(1 167 954)	(25.21)
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)	21 887	157 910	8 516	37 377	14 978	119 748	180 618	157 910	22 707	14.38
Surplus/(Deficit) after capital transfers & contributions	3 791 880	3 220 455	(50 153)	644 827	8 353 617	(3 102 710)	5 845 582	3 220 455	2 625 127	81.51
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 791 880	3 220 455	(50 153)	644 827	8 353 617	(3 102 710)	5 845 582	3 220 455	2 625 127	81.51
Capital expenditure & funds sources										
Capital expenditure	7 529 432	7 836 454	768 622	1 642 928	6 716 345	(3 350 922)	5 776 974	7 836 454	(2 059 480)	(26.28)
Transfers recognised - capital	4 421 901	4 572 662	541 511	782 453	5 619 006	(2 279 220)	4 663 751	4 572 662	91 089	1.99
Borrowing	888 896	968 901	81 534	220 428	300 970	52 873	655 805	968 901	(313 096)	(32.31)
Internally generated funds	2 218 344	2 135 288	80 805	280 305	878 140	(1 145 230)	94 020	2 135 288	(2 041 268)	(95.60)
Total sources of capital funds	7 529 142	7 676 851	703 851	1 283 186	6 798 117	(3 371 577)	5 413 576	7 676 851	(2 263 275)	(29.48)

Source: National Treasury Local Government Database

6. Operating revenue and expenditure per function for metros

Metros aggregated budgets, revenue and Expenditure per function as at 30 June 2022

R thousands	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Main Appr	Adjusted Budget	Actual Rev	4th Q as % of adjusted budget	Actual Rev	Total Rev as % of adjusted budget	Actual Rev	Total Rev as % of adjusted budget	
Water management									
Buffalo City	989 977	989 977	190 854	19.3%	1 419 796	143.4%	225 709	141.1%	(15.4%)
Cape Town	6 810 737	9 441 502	2 643 183	28.0%	8 180 141	86.6%	869 576	97.7%	204.0%
City of Ekurhuleni	7 534 070	7 629 221	1 567 879	20.6%	7 741 864	101.5%	1 286 070	89.0%	21.9%
eThekweni	6 797 108	6 797 608	1 551 531	22.8%	6 526 396	96.0%	2 117 305	87.9%	(26.7%)
City of Johannesburg	-	-	-	-	-	-	-	-	-
Mangaung	1 476 772	1 446 772	324 383	22.4%	1 511 968	104.5%	289 773	92.4%	11.9%
Nelson Mandela Bay	1 762 021	2 955 125	602 266	20.4%	3 094 342	104.7%	-	-	-
City of Tshwane	5 193 512	5 410 631	1 379 351	25.5%	5 413 905	100.1%	1 143 159	95.8%	20.7%
Total	30 564 197	34 670 836	8 259 446	23.8%	33 888 414	97.7%	5 931 591	93.4%	39.2%
R thousands	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Main Appr	Adjusted Budget	Actual Exp	4th Q as % of adjusted budget	Actual Exp	Total Exp as % of adjusted budget	Actual Exp	Total Exp as % of adjusted budget	
Water management									
Buffalo City	725 390	715 086	211 400	29.6%	811 465	113.5%	483 977	139.1%	(56.3%)
Cape Town	5 286 244	7 810 547	2 470 806	31.6%	6 228 947	79.8%	792 096	91.4%	211.9%
City of Ekurhuleni	6 468 323	6 582 105	1 934 578	29.4%	6 725 569	102.2%	1 636 312	93.7%	18.2%
eThekweni	6 712 278	6 698 771	1 053 025	15.7%	6 507 561	97.1%	1 977 268	77.2%	(46.7%)
City of Johannesburg	8 118 190	7 852 694	1 988 851	25.3%	7 875 487	100.3%	1 611 232	91.8%	23.4%
Mangaung	1 562 155	1 569 246	406 405	25.9%	1 600 867	102.0%	302 842	92.8%	34.2%
Nelson Mandela Bay	968 233	2 145 240	163 245	7.6%	578 264	27.0%	-	-	-
City of Tshwane	4 273 872	4 488 970	466 457	10.4%	3 015 298	67.2%	1 110 685	96.9%	(58.0%)
Total	34 114 685	37 862 659	8 694 767	23.0%	33 343 457	88.1%	7 914 414	90.5%	9.9%

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and Expenditure per function as at 30 June 2022

	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Main Appr	Adjusted Budget	Actual Rev	4th Q as % of adjusted budget	Actual Rev	Total Rev as % of adjusted budget	Actual Rev	Total Rev as % of adjusted budget	
R thousands									
Energy sources									
Buffalo City	2 438 771	2 438 771	549 951	22.6%	2 199 220	90.2%	474 056	89.8%	16.0%
Cape Town	16 027 668	16 026 123	3 894 427	24.3%	16 329 921	101.9%	3 553 206	101.6%	9.6%
City of Ekurhuleni	18 570 641	18 770 641	4 130 952	22.0%	17 940 533	95.6%	3 126 804	91.0%	32.1%
eThekweni	16 356 005	16 038 397	3 663 419	22.8%	15 289 772	95.3%	4 711 488	97.0%	(22.2%)
City of Johannesburg	19 995 270	19 665 671	4 367 867	22.2%	17 141 673	87.2%	4 111 502	96.1%	6.2%
Mangaung	3 202 823	3 202 823	341 635	10.7%	2 561 984	80.0%	563 090	96.3%	(39.3%)
Nelson Mandela Bay	4 666 435	4 515 888	1 013 644	22.4%	3 538 321	78.4%	-	-	-
City of Tshwane	15 258 442	15 244 598	4 768 847	31.3%	16 567 564	108.7%	3 121 096	92.1%	52.8%
Total	96 516 055	95 902 912	22 730 741	23.7%	91 568 988	95.5%	19 661 242	95.3%	15.6%
	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Main Appr	Adjusted Budget	Actual Exp	4th Q as % of adjusted budget	Actual Exp	Total Exp as % of adjusted budget	Actual Exp	Total Exp as % of adjusted budget	
R thousands									
Energy sources									
Buffalo City	2 809 519	2 836 947	781 171	27.5%	2 923 401	103.0%	408 249	91.2%	91.3%
Cape Town	13 547 693	13 614 733	3 095 136	22.7%	12 607 515	92.6%	3 751 556	99.5%	(17.5%)
City of Ekurhuleni	17 660 214	17 668 136	4 816 432	27.3%	18 021 715	102.0%	4 623 928	98.2%	4.2%
eThekweni	15 804 083	15 497 656	2 738 459	17.7%	15 021 375	96.9%	4 260 925	94.9%	(35.7%)
City of Johannesburg	16 839 440	16 951 764	4 225 120	24.9%	16 854 516	99.4%	3 915 069	101.1%	7.9%
Mangaung	2 824 407	2 824 407	463 754	16.4%	2 719 694	96.3%	883 993	111.7%	(47.5%)
Nelson Mandela Bay	5 406 254	5 232 879	962 229	18.4%	3 847 535	73.5%	-	-	-
City of Tshwane	14 054 669	14 009 981	1 463 399	10.4%	10 020 864	71.5%	2 811 510	94.0%	(47.9%)
Total	88 946 279	88 636 503	18 545 699	20.9%	82 016 614	92.5%	20 655 230	97.9%	(10.2%)

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and Expenditure per function as at 30 June 2022

R thousands	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Main Appr	Adjusted Budget	Actual Rev	4th Q as % of adjusted budget	Actual Rev	Total Rev as % of adjusted budget	Actual Rev	Total Rev as % of adjusted budget	
Waste management									
Buffalo City	534 413	545 334	100 092	18.4%	549 506	100.8%	91 996	101.6%	8.8%
Cape Town	1 827 569	1 859 965	368 355	19.8%	1 795 967	96.6%	317 963	99.5%	15.8%
City of Ekurhuleni	2 184 311	2 233 989	433 709	19.4%	2 323 794	104.0%	360 571	92.8%	20.3%
eThekwinini	1 246 093	1 246 093	319 326	25.6%	1 258 307	101.0%	253 191	74.1%	26.1%
City of Johannesburg	2 241 797	2 302 073	738 676	32.1%	3 367 443	146.3%	774 970	141.2%	(4.7%)
Mangaung	453 518	453 518	44 257	9.8%	397 337	87.6%	40 158	98.7%	10.2%
Nelson Mandela Bay	464 878	464 878	125 071	26.9%	461 643	99.3%	-	-	-
City of Tshwane	1 600 123	1 630 333	531 754	32.6%	1 901 703	116.6%	377 839	94.0%	40.7%
Total	10 552 703	10 736 184	2 661 240	24.8%	12 055 700	112.3%	2 216 688	102.9%	20.1%
R thousands	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Main Appr	Adjusted Budget	Actual Exp	4th Q as % of adjusted budget	Actual Exp	Total Exp as % of adjusted budget	Actual Exp	Total Exp as % of adjusted budget	
Waste management									
Buffalo City	416 603	425 645	111 613	26.2%	421 530	99.0%	139 251	111.3%	(19.8%)
Cape Town	2 509 821	2 621 116	633 807	24.2%	2 306 989	88.0%	605 483	95.8%	4.7%
City of Ekurhuleni	1 405 567	1 328 452	354 532	26.7%	1 212 318	91.3%	390 733	91.3%	(9.3%)
eThekwinini	1 464 490	1 443 482	264 691	18.3%	1 172 890	81.3%	350 864	83.5%	(24.6%)
City of Johannesburg	2 790 531	2 798 511	600 522	21.5%	2 636 200	94.2%	694 263	97.4%	(13.5%)
Mangaung	236 687	300 507	100 637	33.5%	301 252	100.2%	55 260	98.5%	82.1%
Nelson Mandela Bay	411 060	486 021	100 978	20.8%	319 829	65.8%	-	-	-
City of Tshwane	1 613 715	1 598 170	461 542	28.9%	1 582 088	99.0%	409 133	90.3%	12.8%
Total	10 848 473	11 001 904	2 628 321	23.9%	9 953 095	90.5%	2 644 986	93.6%	(0.6%)

Source: National Treasury Local Government Database

Metros aggregated budgets, revenue and Expenditure per function as at 30 June 2022

R thousands	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Main Appr	Adjusted Budget	Actual Rev	4th Q as % of adjusted budget	Actual Rev	Total Rev as % of adjusted budget	Actual Rev	Total Rev as % of adjusted budget	
Waste water management									
Buffalo City	573 392	573 392	127 531	22.2%	599 157	104.5%	100 309	98.4%	27.1%
Cape Town	1 939 939	1 952 866	513 979	26.3%	1 967 208	100.7%	448 861	101.5%	14.5%
City of Ekurhuleni	3 129 314	3 259 075	804 579	24.7%	3 161 496	97.0%	489 454	65.2%	64.4%
eThekweni	1 879 099	1 898 799	534 455	28.1%	1 692 533	89.1%	459 723	69.0%	16.3%
City of Johannesburg	-	-	-	-	-	-	-	-	-
Mangaung	557 661	548 665	115 414	21.0%	570 659	104.0%	104 901	102.3%	10.0%
Nelson Mandela Bay	1 146 894	1 165 368	264 486	22.7%	922 301	79.1%	-	-	-
City of Tshwane	1 506 023	1 505 810	264 195	17.5%	1 234 880	82.0%	329 665	101.4%	(19.9%)
Total	10 732 323	10 903 975	2 624 639	24.1%	10 148 234	93.1%	1 932 912	82.9%	35.8%
R thousands	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Main Appr	Adjusted Budget	Actual Exp	4th Q as % of adjusted budget	Actual Exp	Total Exp as % of adjusted budget	Actual Exp	Total Exp as % of adjusted budget	
Waste water management									
Buffalo City	352 025	350 287	100 997	28.8%	437 274	124.8%	87 052	76.8%	16.0%
Cape Town	2 569 535	2 624 752	712 938	27.2%	2 384 314	90.8%	627 620	92.5%	13.6%
City of Ekurhuleni	1 247 189	1 246 440	335 523	26.9%	1 072 980	86.1%	269 333	90.2%	24.6%
eThekweni	1 923 899	1 987 029	386 849	19.5%	1 733 325	87.2%	536 853	90.8%	(27.9%)
City of Johannesburg	611 591	574 385	167 861	29.2%	634 597	110.5%	185 779	123.1%	(9.6%)
Mangaung	316 031	339 277	126 849	37.4%	429 103	126.5%	101 258	122.2%	25.3%
Nelson Mandela Bay	731 885	851 486	98 962	11.6%	365 391	42.9%	-	-	-
City of Tshwane	813 253	792 720	169 984	21.4%	657 981	83.0%	163 440	99.9%	4.0%
Total	8 565 409	8 766 376	2 099 962	24.0%	7 714 965	88.0%	1 971 335	95.2%	6.5%

Source: National Treasury Local Government Database

Metros aggregated budgets and revenue per function as at 31 March 2022

R thousands	Budget		Third Quarter 2021/22		Year to date: 31 March 2022		Third Quarter 2020/21		Q3 of 2020/21 to Q3 of 2021/22
	Main appropriation	Adjusted Budget	Actual Revenue	3rd Q as % of adjusted budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Waste management									
Buffalo City	534 413	545 334	135 426	24.8%	449 414	82.4%	95 120	83.0%	42.4%
Cape Town	1 827 569	1 859 965	456 099	24.5%	1 427 613	76.8%	432 606	80.9%	5.4%
City of Ekurhuleni	2 184 311	2 233 989	575 573	25.8%	1 890 085	84.6%	501 353	77.1%	14.8%
eThekweni	1 246 093	1 246 093	352 614	28.3%	938 980	75.4%	130 900	53.7%	169.4%
City of Johannesburg	2 241 797	2 302 073	862 715	37.5%	2 628 767	114.2%	752 360	104.9%	14.7%
Mangaung	453 518	453 518	196 674	43.4%	353 081	77.9%	169 521	88.8%	16.0%
Nelson Mandela Bay	464 878	464 878	136 677	29.4%	336 572	72.4%	-	-	-
City of Tshwane	1 600 123	1 630 333	502 602	30.8%	1 369 949	84.0%	391 640	70.7%	28.3%
Total	10 552 703	10 736 184	3 218 381	30.0%	9 394 460	87.5%	2 473 501	80.5%	30.1%
R thousands	Budget		Third Quarter 2021/22		Year to date: 31 March 2022		Third Quarter 2020/21		Q3 of 2020/21 to Q3 of 2021/22
	Main appropriation	Adjusted Budget	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Waste management									
Buffalo City	416 603	426 645	97 830	22.9%	309 917	72.6%	106 651	76.8%	(8.3%)
Cape Town	2 509 821	2 621 116	485 541	18.5%	1 673 182	63.8%	537 866	70.4%	(9.7%)
City of Ekurhuleni	1 405 567	1 330 509	328 411	24.7%	857 785	64.5%	267 662	62.1%	22.7%
eThekweni	1 464 490	1 443 482	316 517	21.9%	908 199	62.9%	224 540	58.4%	41.0%
City of Johannesburg	2 790 531	2 798 511	628 913	22.5%	2 035 678	72.7%	481 524	69.0%	30.6%
Mangaung	236 687	300 507	58 623	19.5%	200 615	66.8%	40 637	75.9%	44.3%
Nelson Mandela Bay	411 060	486 021	77 274	15.9%	218 851	45.0%	-	-	-
City of Tshwane	1 613 715	1 598 170	433 058	27.1%	1 120 546	70.1%	377 653	65.1%	14.7%
Total	10 848 473	11 004 961	2 426 166	22.0%	7 324 774	66.6%	2 036 532	66.7%	19.1%

Source: National Treasury Local Government Database

7. Operating revenue and expenditure per function for secondary cities

Secondary cities aggregated budgets, revenue and expenditure per function as at 30 June 2022

R thousands	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Main Appr	Adjusted Budget	Actual Rev	4th Q as % of adjusted budget	Actual Rev	Total Rev as % of adjusted budget	Actual Rev	Total Rev as % of adjusted budget	
Water management									
City of Matlosana	889 466	903 128	237 925	26.3%	860 114	95.2%	196 886	100.3%	20.8%
City of Mbombela	390 420	390 420	29 009	7.4%	374 159	95.8%	32 248	99.8%	(10.0%)
Drakenstein	190 439	197 448	48 608	24.6%	193 827	98.2%	44 273	98.1%	9.8%
Emalahleni (MP)	529 054	537 865	41 164	7.7%	378 710	70.4%	109 964	75.2%	(62.6%)
Emfuleni	956 101	830 943	304 197	36.6%	981 060	118.1%	195 640	103.3%	55.5%
George	185 492	250 333	59 726	23.9%	207 029	82.7%	52 920	100.8%	12.9%
Govan Mbeki	666 425	666 425	124 867	18.7%	508 477	76.3%	86 765	77.5%	43.9%
J B Marks	98 732	98 732	13 811	14.0%	121 542	123.1%	(3 223)	106.2%	(528.5%)
Madibeng	230 243	230 243	40 106	17.4%	181 846	79.0%	58 021	86.2%	(30.9%)
Matjhabeng	537 463	537 463	134 109	25.0%	528 564	98.3%	130 099	100.7%	3.1%
Mogale City	431 389	430 862	118 218	27.4%	446 381	103.6%	94 124	104.1%	25.6%
Msunduzi	1 046 395	346 258	(884 158)	(255.3%)	(213 887)	(61.8%)	145 992	338.8%	(705.6%)
New castle	314 574	300 775	63 685	21.2%	305 389	101.5%	52 255	110.1%	21.9%
Polokwane	275 255	275 255	63 970	23.2%	243 005	88.3%	10 928	66.7%	485.4%
Rustenburg	988 280	988 280	173 436	17.5%	965 985	97.7%	236 151	98.6%	(26.6%)
Sol Plaatje	328 612	328 612	70 154	21.3%	316 622	96.4%	64 441	95.8%	8.9%
Stellenbosch	172 558	170 558	48 552	28.5%	150 861	88.5%	41 167	93.7%	17.9%
Steve Tshwete	161 938	161 938	24 031	14.8%	139 384	86.1%	24 654	88.4%	(2.5%)
uMhlathuze	635 289	1 104 740	282 831	25.6%	1 144 271	103.6%	101 402	118.6%	178.9%
Total	9 028 123	8 750 277	994 240	11.4%	7 833 342	89.5%	1 674 707	124.7%	(40.6%)
R thousands	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Main Appr	Adjusted Budget	Actual Exp	4th Q as % of adjusted budget	Actual Exp	Total Exp as % of adjusted budget	Actual Exp	Total Exp as % of adjusted budget	
Water management									
City of Matlosana	678 794	726 686	163 608	22.5%	364 102	50.1%	69 222	67.6%	136.4%
City of Mbombela	336 891	452 943	106 586	23.5%	385 780	85.2%	68 805	90.1%	54.9%
Drakenstein	115 228	123 968	28 337	22.9%	98 561	79.5%	26 852	83.4%	5.5%
Emalahleni (MP)	472 227	492 114	131 962	26.8%	475 050	96.5%	212 012	93.4%	(37.8%)
Emfuleni	1 248 486	1 274 582	165 733	13.0%	1 137 177	89.2%	425 588	118.8%	(61.1%)
George	130 674	215 570	48 136	22.3%	154 256	71.6%	43 259	99.7%	11.3%
Govan Mbeki	410 265	405 130	136 650	33.7%	475 114	117.3%	96 990	93.7%	40.9%
J B Marks	120 057	120 057	16 295	13.6%	57 632	48.0%	36 379	65.3%	(55.2%)
Madibeng	239 236	244 767	79 422	32.4%	249 391	101.9%	63 139	96.8%	25.8%
Matjhabeng	906 017	666 825	139 859	21.0%	278 606	41.8%	108 604	63.1%	28.8%
Mogale City	566 006	578 302	133 137	23.0%	589 658	102.0%	149 266	98.1%	(10.8%)
Msunduzi	951 474	769 467	184 735	24.0%	1 169 073	151.9%	165 217	376.9%	11.8%
New castle	615 329	595 992	106 683	17.9%	345 244	57.9%	99 299	56.4%	7.4%
Polokwane	493 915	527 448	44 925	8.5%	281 656	53.4%	143 147	89.9%	(68.6%)
Rustenburg	1 077 816	1 088 899	222 341	20.4%	637 780	58.6%	157 593	47.7%	41.1%
Sol Plaatje	296 663	326 563	112 878	34.6%	238 238	73.0%	55 800	64.4%	102.3%
Stellenbosch	127 577	123 068	25 321	20.6%	81 409	66.1%	32 102	74.0%	(21.1%)
Steve Tshwete	136 555	141 067	50 702	35.9%	120 000	85.1%	20 748	81.9%	144.4%
uMhlathuze	520 165	969 300	380 427	39.2%	1 068 817	110.3%	190 452	105.6%	99.7%
Total	9 443 377	9 842 748	2 277 738	23.1%	8 207 543	83.4%	2 164 474	112.6%	5.2%

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 30 June 2022

R thousands	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Main Appr	Adjusted Budget	Actual Rev	4th Q as % of adjusted budget	Actual Rev	Total Rev as % of adjusted budget	Actual Rev	Total Rev as % of adjusted budget	
Energy sources									
City of Matlosana	1 030 526	1 069 703	251 397	23.5%	997 707	93.3%	225 587	77.5%	11.4%
City of Mbombela	1 551 730	1 557 730	296 391	19.0%	1 413 605	90.7%	285 503	96.9%	3.8%
Drakenstein	1 470 290	1 431 216	342 987	24.0%	1 411 043	98.6%	333 373	95.8%	2.9%
Emalahleni (MP)	1 261 311	1 291 706	226 603	17.5%	1 054 725	81.7%	221 011	71.7%	2.5%
Emfuleni	3 032 919	3 067 690	672 989	21.9%	2 922 648	95.3%	602 436	96.0%	11.7%
George	907 882	908 553	207 077	22.8%	812 486	89.4%	201 789	91.7%	2.6%
Govan Mbeki	751 567	751 567	160 228	21.3%	602 708	80.2%	85 060	66.4%	88.4%
J B Marks	984 295	984 295	(869 672)	(88.4%)	764 679	77.7%	168 385	99.2%	(616.5%)
Madibeng	597 618	597 618	134 144	22.4%	558 128	93.4%	135 911	87.4%	(1.3%)
Matjhabeng	903 307	903 307	164 858	18.3%	711 644	78.8%	156 623	85.2%	5.3%
Mogale City	1 225 257	1 229 560	305 733	24.9%	1 254 041	102.0%	269 644	102.7%	13.4%
Msunduzi	3 010 524	2 830 437	612 982	21.7%	3 483 604	123.1%	363 268	269.3%	68.7%
New castle	806 767	822 980	180 743	22.0%	792 966	96.4%	151 672	101.5%	19.2%
Polokwane	1 419 786	1 425 786	284 930	20.0%	1 197 792	84.0%	321 970	87.3%	(11.5%)
Rustenburg	2 602 598	3 442 015	949 912	27.6%	3 295 532	95.7%	842 046	99.5%	12.8%
Sol Plaatje	877 157	877 157	178 123	20.3%	742 263	84.6%	158 071	86.6%	12.7%
Stellenbosch	824 934	825 395	184 290	22.3%	783 409	94.9%	154 681	88.6%	19.1%
Steve Tshwete	819 917	819 917	167 251	20.4%	724 851	88.4%	162 178	94.0%	3.1%
uMhlathuze	1 802 861	1 746 288	343 655	19.7%	1 569 322	89.9%	369 167	95.7%	(6.9%)
Total	25 881 243	26 582 918	4 794 620	18.0%	25 093 154	94.4%	5 208 379	111.7%	(7.9%)
R thousands	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Main Appr	Adjusted Budget	Actual Exp	4th Q as % of adjusted budget	Actual Exp	Total Exp as % of adjusted budget	Actual Exp	Total Exp as % of adjusted budget	
Energy sources									
City of Matlosana	1 503 969	1 535 571	259 915	16.9%	941 566	61.3%	135 763	76.1%	91.4%
City of Mbombela	1 118 296	1 301 363	233 098	17.9%	1 153 591	88.6%	254 480	78.9%	(8.4%)
Drakenstein	1 210 061	1 191 953	314 220	26.4%	1 166 917	97.9%	271 576	96.6%	15.7%
Emalahleni (MP)	1 964 788	1 943 131	555 591	28.6%	2 136 024	109.9%	797 045	80.5%	(30.3%)
Emfuleni	2 779 915	2 644 617	1 040 233	39.3%	2 979 414	112.7%	981 046	126.9%	6.0%
George	790 207	770 947	176 964	23.0%	687 184	89.1%	150 014	88.2%	18.0%
Govan Mbeki	733 496	749 034	395 111	52.7%	1 013 268	135.3%	313 017	108.0%	26.2%
J B Marks	780 940	780 940	209 975	26.9%	747 720	95.7%	203 215	92.4%	3.3%
Madibeng	647 055	655 173	260 519	39.8%	763 562	116.5%	106 729	110.9%	144.1%
Matjhabeng	801 189	490 086	123 239	25.1%	181 781	37.1%	48 818	41.8%	152.4%
Mogale City	1 235 295	1 216 235	334 926	27.5%	1 074 704	88.4%	308 567	88.4%	8.5%
Msunduzi	2 657 799	2 255 884	723 872	32.1%	2 482 496	110.0%	467 193	314.6%	54.9%
New castle	701 055	705 018	215 098	30.5%	649 716	92.2%	165 205	81.7%	30.2%
Polokwane	1 068 056	1 088 680	261 117	24.0%	1 052 409	96.7%	253 748	96.7%	2.9%
Rustenburg	2 037 927	2 873 089	1 133 997	39.5%	3 202 455	111.5%	590 815	104.3%	91.9%
Sol Plaatje	857 928	889 928	163 268	18.3%	749 505	84.2%	107 701	76.4%	51.6%
Stellenbosch	610 888	628 113	135 604	21.6%	534 214	85.1%	113 045	81.9%	20.0%
Steve Tshwete	801 566	810 336	190 827	23.5%	724 018	89.3%	141 967	87.1%	34.4%
uMhlathuze	1 524 917	1 491 279	370 084	24.8%	1 400 052	93.9%	324 419	98.7%	14.1%
Total	23 825 348	24 021 376	7 097 656	29.5%	23 640 598	98.4%	5 734 364	116.1%	23.8%

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 30 June 2022

Secondary Cities Aggregated Budget, Revenue and Expenditure per Function as at 30 June 2022									
R thousands	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Main Appr	Adjusted Budget	Actual Rev	4th Q as % of adjusted budget	Actual Rev	Total Rev as % of adjusted budget	Actual Rev	Total Rev as % of adjusted budget	
Waste water management									
City of Matlosana	134 720	132 312	32 449	24.5%	128 473	97.1%	29 894	79.0%	8.5%
City of Mbombela	191 515	191 515	4 869	2.5%	189 427	98.9%	5 128	99.4%	(5.1%)
Drakenstein	153 518	155 973	32 455	20.8%	158 374	101.5%	38 278	99.5%	(15.2%)
Emalahleni (MP)	162 163	205 960	29 512	14.3%	170 108	82.6%	34 874	75.6%	(15.4%)
Emfuleni	340 138	334 125	101 521	30.4%	345 262	103.3%	84 119	92.1%	20.7%
George	195 506	195 506	47 614	24.4%	187 808	96.1%	62 861	100.0%	(24.3%)
Govan Mbeki	172 618	172 618	32 788	19.0%	132 260	76.6%	32 065	77.8%	2.3%
J B Marks	70 893	70 893	26 853	37.9%	92 359	130.3%	25 408	138.0%	5.7%
Madibeng	78 516	78 516	13 157	16.8%	60 357	76.9%	16 124	82.1%	(18.4%)
Matjhabeng	206 351	206 351	57 229	27.7%	224 215	108.7%	51 244	104.3%	11.7%
Mogale City	310 343	301 738	53 018	17.6%	290 430	96.3%	52 214	92.6%	1.5%
Msunduzi	200 139	180 612	65 408	36.2%	228 312	126.4%	38 305	349.2%	70.8%
Newcastle	231 907	232 510	29 599	12.7%	231 598	99.6%	30 395	100.4%	(2.6%)
Polokwane	131 986	131 986	50 618	38.4%	155 709	118.0%	45 177	101.4%	12.0%
Rustenburg	478 968	478 968	49 072	10.2%	272 023	56.8%	64 718	55.1%	(24.2%)
Sol Plaatje	86 848	86 848	24 901	28.7%	96 626	111.3%	22 712	108.4%	9.6%
Stellenbosch	150 230	138 701	23 782	17.1%	136 387	98.3%	22 633	87.8%	5.1%
Steve Tshwete	110 538	110 538	22 818	20.6%	117 076	105.9%	23 532	106.9%	(3.0%)
uMhlathuze	292 573	291 810	25 136	8.6%	286 859	98.3%	27 740	99.1%	(9.4%)
Total	3 699 471	3 697 483	722 798	19.5%	3 503 661	94.8%	707 421	103.3%	2.2%
R thousands	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Main Appr	Adjusted Budget	Actual Exp	4th Q as % of adjusted budget	Actual Exp	Total Exp as % of adjusted budget	Actual Exp	Total Exp as % of adjusted budget	
Waste water management									
City of Matlosana	190 024	205 130	29 912	14.6%	135 156	65.9%	35 533	88.0%	(15.8%)
City of Mbombela	134 763	157 360	43 362	27.6%	152 323	96.8%	38 891	74.7%	11.5%
Drakenstein	126 101	134 241	40 880	30.5%	119 318	88.9%	38 091	92.1%	7.3%
Emalahleni (MP)	180 218	187 691	33 144	17.7%	142 547	75.9%	52 983	46.0%	(37.4%)
Emfuleni	239 812	242 122	62 372	25.8%	153 337	63.3%	67 112	97.6%	(7.1%)
George	200 086	217 686	66 195	30.4%	216 580	99.5%	51 337	94.7%	28.9%
Govan Mbeki	128 624	142 595	33 535	23.5%	112 730	79.1%	39 143	79.2%	(14.3%)
J B Marks	86 258	86 258	13 556	15.7%	46 062	53.4%	13 906	36.2%	(2.5%)
Madibeng	51 606	55 740	14 002	25.1%	47 124	84.5%	12 123	99.0%	15.5%
Matjhabeng	237 739	459 089	(52 581)	(11.5%)	248 199	54.1%	76 880	87.0%	(168.4%)
Mogale City	153 075	149 005	18 406	12.4%	86 753	58.2%	38 165	81.6%	(51.8%)
Msunduzi	251 353	236 405	246 959	104.5%	597 168	252.6%	43 326	449.8%	470.0%
Newcastle	63 720	55 661	8 316	14.9%	53 873	96.8%	10 057	76.0%	(17.3%)
Polokwane	58 736	31 186	3 644	11.7%	21 205	68.0%	7 051	81.4%	(48.3%)
Rustenburg	284 504	280 094	30 058	10.7%	101 232	36.1%	31 457	32.5%	(4.4%)
Sol Plaatje	88 033	94 573	17 411	18.4%	74 168	78.4%	26 165	78.9%	(33.5%)
Stellenbosch	182 682	175 615	30 497	17.4%	100 960	57.5%	24 277	71.7%	25.6%
Steve Tshwete	105 694	107 412	31 949	29.7%	90 898	84.6%	18 417	83.9%	73.5%
uMhlathuze	249 811	252 174	80 887	32.1%	257 589	102.1%	60 575	84.9%	33.5%
Total	3 012 838	3 270 038	752 504	23.0%	2 757 222	84.3%	685 488	95.1%	9.8%

Source: National Treasury Local Government Database

Secondary cities aggregated budgets, revenue and expenditure per function as at 30 June 2022

R thousands	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Main Appr	Adjusted Budget	Actual Rev	4th Q as % of adjusted budget	Actual Rev	Total Rev as % of adjusted budget	Actual Rev	Total Rev as % of adjusted budget	
Waste management									
City of Matlosana	255 105	280 564	70 806	25.2%	274 854	98.0%	55 263	101.4%	28.1%
City of Mbombela	290 302	290 302	34 962	12.0%	282 148	97.2%	34 796	98.8%	0.5%
Drakenstein	186 695	188 539	35 147	18.6%	192 379	102.0%	52 593	100.0%	(33.2%)
Emalahleni (MP)	145 597	174 502	24 312	13.9%	140 259	80.4%	31 240	79.5%	(22.2%)
Emfuleni	180 515	202 998	59 560	29.3%	193 623	95.4%	45 908	104.2%	29.7%
George	157 124	157 319	40 817	25.9%	162 204	103.1%	54 969	100.3%	(25.7%)
Govan Mbeki	176 504	176 504	33 441	18.9%	100 160	56.7%	32 768	76.8%	2.1%
J B Marks	48 102	48 102	20 153	41.9%	67 040	139.4%	19 284	171.1%	4.5%
Madibeng	70 131	70 131	16 846	24.0%	70 364	100.3%	19 388	94.6%	(13.1%)
Matjhabeng	143 489	143 489	35 155	24.5%	137 357	95.7%	31 614	92.3%	11.2%
Mogale City	247 469	253 715	29 222	11.5%	253 355	99.9%	28 577	101.8%	2.3%
Msunduzi	169 712	132 811	119 178	89.7%	223 547	168.3%	21 613	269.9%	451.4%
Newcastle	136 438	139 816	24 442	17.5%	139 038	99.4%	22 729	104.5%	7.5%
Polokwane	126 902	126 902	39 527	31.1%	139 149	109.7%	20 852	94.0%	89.6%
Rustenburg	285 929	286 829	46 839	16.3%	284 473	99.2%	66 812	110.8%	(29.9%)
Sol Plaatje	70 592	70 592	18 114	25.7%	70 731	100.2%	16 482	98.5%	9.9%
Stellenbosch	121 589	121 589	19 661	16.2%	118 246	97.3%	16 444	95.1%	19.6%
Steve Tshwete	122 862	127 862	25 428	19.9%	136 634	106.9%	26 469	107.9%	(3.9%)
uMhlathuze	193 320	192 816	26 736	13.9%	185 971	96.5%	25 064	99.5%	6.7%
Total	3 128 374	3 185 382	720 344	22.6%	3 171 533	99.6%	622 868	109.0%	15.6%
R thousands	Budget		Fourth Quarter 2021/22		Year to date: 30 June 2022		Fourth Quarter 2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Main Appr	Adjusted Budget	Actual Exp	4th Q as % of adjusted budget	Actual Exp	Total Exp as % of adjusted budget	Actual Exp	Total Exp as % of adjusted budget	
Waste management									
City of Matlosana	189 613	232 574	47 255	20.3%	188 352	81.0%	35 071	97.4%	34.7%
City of Mbombela	309 955	362 970	77 196	21.3%	311 027	85.7%	65 675	69.2%	17.5%
Drakenstein	88 564	90 806	21 191	23.3%	78 701	86.7%	21 641	88.3%	(2.1%)
Emalahleni (MP)	162 133	198 141	43 094	21.7%	171 450	86.5%	65 079	79.1%	(33.8%)
Emfuleni	225 289	209 513	44 290	21.1%	134 555	64.2%	61 690	102.0%	(28.2%)
George	87 563	98 879	26 633	26.9%	93 369	94.4%	22 777	89.9%	16.9%
Govan Mbeki	109 874	99 518	21 259	21.4%	74 748	75.1%	17 427	61.3%	22.0%
J B Marks	53 723	53 723	18 372	34.2%	60 679	112.9%	22 649	83.9%	(18.9%)
Madibeng	84 086	77 160	18 006	23.3%	65 425	84.8%	19 722	98.7%	(8.7%)
Matjhabeng	198 443	203 613	37 670	18.5%	157 400	77.3%	41 751	84.9%	(9.8%)
Mogale City	144 823	121 670	28 994	23.8%	99 987	82.2%	12 377	75.2%	134.3%
Msunduzi	115 539	19 550	(9 224)	(47.2%)	119 129	609.3%	18 903	244.0%	(148.8%)
Newcastle	38 948	42 342	11 461	27.1%	40 896	96.6%	8 944	95.3%	28.1%
Polokwane	127 888	145 957	35 581	24.4%	136 658	93.6%	32 582	98.9%	9.2%
Rustenburg	305 855	309 616	92 986	30.0%	259 850	83.9%	45 200	59.8%	105.7%
Sol Plaatje	70 592	70 592	15 878	22.5%	69 441	98.4%	16 618	85.3%	(4.5%)
Stellenbosch	147 785	139 261	20 009	14.4%	88 810	63.8%	27 691	76.3%	(27.7%)
Steve Tshwete	133 228	132 406	36 863	27.8%	110 289	83.3%	32 748	92.9%	12.6%
uMhlathuze	129 448	136 091	37 262	27.4%	134 229	98.6%	38 375	97.3%	(2.9%)
Total	2 723 350	2 744 383	624 775	22.8%	2 394 995	87.3%	606 920	91.0%	2.9%

Source: National Treasury Local Government Database

8. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 30 June 2022

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Amount		Impairment -Bad Debts to Council Amount	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Ex change Transactions - Water	4 332 759	5.3%	2 463 471	3.0%	2 502 435	3.1%	72 025 757	88.6%	81 324 422	31.8%	2 088 416	2.6%	55 269 942	68.0%
Trade and Other Receivables from Ex change Transactions - Electricity	6 647 252	23.8%	1 277 188	4.6%	1 289 915	4.6%	18 735 559	67.0%	27 949 914	10.9%	506 607	1.8%	16 831 956	60.2%
Receivables from Non-ex change Transactions - Property Rates	4 559 559	9.1%	1 518 780	3.0%	1 698 390	3.4%	42 366 540	84.5%	50 143 268	19.6%	873 979	1.7%	41 270 798	82.3%
Receivables from Ex change Transactions - Waste Water Management	1 585 858	6.0%	783 770	3.0%	815 787	3.1%	23 178 419	87.9%	26 363 835	10.3%	550 409	2.1%	14 883 123	56.5%
Receivables from Ex change Transactions - Waste Management	1 157 978	5.3%	494 141	2.3%	557 768	2.6%	19 615 500	89.9%	21 825 387	8.5%	(554 519)	(2.5%)	10 938 824	50.1%
Receivables from Ex change Transactions - Property Rental Debtors	73 620	2.3%	48 352	1.5%	55 187	1.7%	2 982 569	88.1%	3 159 729	1.2%	(143 984)	(4.6%)	1 287 144	40.7%
Interest on Arrear Debtor Accounts	954 238	3.3%	559 934	1.9%	804 171	2.8%	26 713 339	92.0%	29 031 681	11.4%	847 316	2.9%	15 683 880	54.0%
Recoverable unauthorised, irregular or fruitless and wasteful Ex penditure	249	1.1%	147	0.6%	141	0.6%	22 356	97.7%	22 893	0.0%	-	-	-	-
Other	973 536	6.2%	478 786	3.1%	534 380	3.4%	13 641 911	87.3%	15 628 612	6.1%	(2 896 227)	(18.5%)	7 471 838	47.8%
Total	20 285 048	7.9%	7 624 568	3.0%	8 258 174	3.2%	219 281 950	85.8%	255 449 740	100.0%	1 271 998	0.5%	163 637 505	64.1%
Debtors Age Analysis By Customer Group														
Organs of State	1 532 868	9.0%	520 981	3.1%	737 373	4.3%	14 285 120	83.7%	17 076 343	6.7%	315 255	1.8%	4 527 115	26.5%
Commercial	8 221 118	16.1%	1 993 228	3.9%	1 842 415	3.6%	38 998 447	76.4%	51 055 208	20.0%	(1 412 756)	(2.8%)	23 767 221	46.6%
Households	10 240 749	5.6%	5 064 425	2.8%	5 516 330	3.0%	161 023 561	88.5%	181 845 065	71.2%	2 351 882	1.3%	133 765 262	73.6%
Other	290 314	5.3%	45 933	0.8%	162 056	3.0%	4 974 821	90.9%	5 473 124	2.1%	17 617	0.3%	1 577 906	28.8%
Total	20 285 048	7.9%	7 624 568	3.0%	8 258 174	3.2%	219 281 950	85.8%	255 449 740	100.0%	1 271 998	0.5%	163 637 505	64.1%
Per Province														
Eastern Cape	2 261 932	9.1%	941 507	3.8%	903 690	3.6%	20 711 300	83.5%	24 818 429	9.7%	348 513	1.4%	62 076 637	250.1%
Free State	1 457 743	5.3%	571 087	2.1%	1 600 190	5.8%	24 011 426	86.9%	27 640 445	10.8%	174 629	0.6%	10 303 230	37.3%
Gauteng	6 228 762	7.5%	3 121 671	3.7%	2 650 969	3.2%	71 400 994	85.6%	83 402 396	32.6%	548 385	0.7%	35 583 433	42.7%
Kwazulu-Natal	3 313 741	9.3%	1 149 004	3.2%	1 096 989	3.1%	30 110 198	84.4%	35 669 932	14.0%	42 315	0.1%	58 068 779	162.8%
Limpopo	865 415	6.1%	344 822	2.4%	359 291	2.5%	12 528 603	88.9%	14 098 131	5.5%	105 676	0.7%	(3 300 335)	(23.4%)
Mpumalanga	1 010 431	5.1%	383 344	1.9%	399 807	2.0%	18 039 419	91.0%	19 833 002	7.8%	865	0.0%	-	-
North West	1 516 675	5.3%	391 102	1.4%	612 154	2.1%	26 198 741	91.2%	28 718 672	11.2%	9 955	0.0%	-	-
Northern Cape	475 971	5.5%	198 525	2.3%	299 521	3.5%	7 629 041	88.7%	8 603 058	3.4%	(1 977)	(0.0%)	905 762	10.5%
Western Cape	3 154 377	24.9%	523 505	4.1%	335 563	2.6%	8 652 228	68.3%	12 665 674	5.0%	43 637	0.3%	-	-
Total	20 285 048	7.9%	7 624 568	3.0%	8 258 174	3.2%	219 281 950	85.8%	255 449 740	100.0%	1 271 998	0.5%	163 637 505	64.1%

Source: National Treasury Local Government Database

9. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 4th Quarter Ended 30 June 2022

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	%
4th Quarter Ended 30 June 2022														
Buffalo City	500 285	9.8%	211 738	4.1%	179 815	3.5%	4 220 047	82.6%	5 111 885	4.3%	-	-	967 103	18.9%
Cape Town	2 109 233	25.7%	321 215	3.9%	196 633	2.4%	5 582 840	68.0%	8 209 922	7.0%	-	-	-	-
City of Ekurhuleni	2 595 859	10.1%	1 094 408	4.3%	786 806	3.1%	21 192 142	82.6%	25 669 216	21.8%	477 131	1.9%	-	-
eThekweni	2 186 941	11.3%	810 223	4.2%	682 748	3.5%	15 622 076	80.9%	19 301 988	16.4%	7 343	0.0%	28 279 521	146.5%
City of Johannesburg	2 504 500	6.0%	1 378 417	3.3%	1 356 009	3.2%	36 532 258	87.5%	41 771 184	35.5%	-	-	-	-
Mangaung	587 012	8.4%	167 726	2.4%	333 839	4.8%	5 906 105	84.4%	6 994 682	6.0%	109 515	1.6%	769 923	11.0%
Nelson Mandela Bay	1 254 355	12.0%	436 828	4.2%	418 295	4.0%	8 354 640	79.8%	10 464 117	8.9%	364 530	3.5%	61 109 534	584.0%
City of Tshwane	-	-	-	-	-	-	-	-	-	-	64 495	-	-	-
Total	11 738 185	10.0%	4 420 556	3.8%	3 954 145	3.4%	97 410 108	82.9%	117 522 994	100.0%	1 023 014	0.9%	91 126 080	77.5%
4th Quarter Ended 30 June 2021														
Buffalo City	420 713	11.0%	187 944	4.9%	136 386	3.6%	3 070 313	80.5%	3 815 356	3.3%	571 821	15.0%	503 452	13.2%
Cape Town	1 975 159	25.4%	341 595	4.4%	155 799	2.0%	5 293 039	68.2%	7 765 592	6.8%	-	-	-	-
City of Ekurhuleni	2 148 694	10.8%	687 838	3.5%	541 078	2.7%	16 527 690	83.0%	19 905 300	17.4%	495 667	2.5%	-	-
eThekwini	1 992 679	12.6%	782 169	4.9%	691 459	4.4%	12 399 702	78.2%	15 866 010	13.9%	-	-	-	-
City of Johannesburg	2 418 647	6.6%	1 448 607	4.0%	1 206 234	3.3%	31 558 164	86.1%	36 631 652	32.0%	-	-	7 329 245	20.0%
Mangaung	634 001	9.0%	212 923	3.0%	188 130	2.7%	6 034 443	85.4%	7 069 498	6.2%	74 829 325	1058.5%	-	-
Nelson Mandela Bay	991 775	13.8%	345 890	4.8%	248 346	3.4%	5 616 689	78.0%	7 202 700	6.3%	423 548	5.9%	43 438 528	603.1%
City of Tshwane	2 914 593	17.9%	359 244	2.2%	479 989	2.9%	12 539 035	77.0%	16 292 861	14.2%	2 795 192	17.2%	-	-
Total	13 496 261	11.8%	4 366 210	3.8%	3 647 422	3.2%	93 039 076	81.2%	114 548 969	100.0%	79 115 553	69.1%	51 271 224	44.8%
Movement between 30 June 2021 and 30 June 2022														
Buffalo City	79 573		23 795		43 428		1 149 734		1 296 529					
Cape Town	134 075		(20 380)		40 834		289 801		444 330					
City of Ekurhuleni	447 165		406 570		245 729		4 664 453		5 763 916					
eThekwini	194 261		28 054		(8 711)		3 222 374		3 435 978					
City of Johannesburg	85 853		(70 190)		149 775		4 974 094		5 139 532					
Mangaung	(46 989)		(45 197)		145 709		(128 339)		(74 816)					
Nelson Mandela Bay	262 580		90 938		169 948		2 737 951		3 261 417					
City of Tshwane	(2 914 593)		(359 244)		(479 989)		(12 539 035)		(16 292 861)					
Total	(1 758 076)		54 346		306 723		4 371 032		2 974 025					
Growth rate 30 June 2021 to 30 June 2022														
Buffalo City	18.9%		12.7%		31.8%		37.4%		34.0%					
Cape Town	6.8%		(6.0%)		26.2%		5.5%		5.7%					
City of Ekurhuleni	20.8%		59.1%		45.4%		28.2%		29.0%					
eThekwini	9.7%		3.6%		(1.3%)		26.0%		21.7%					
City of Johannesburg	3.5%		(4.8%)		12.4%		15.8%		14.0%					
Mangaung	(7.4%)		(21.2%)		77.5%		(2.1%)		(1.1%)					
Nelson Mandela Bay	26.5%		26.3%		68.4%		48.7%		45.3%					
City of Tshwane	-		-		-		-		-					
Total	(13.0%)		1.2%		8.4%		4.7%		2.6%					

Source: National Treasury Local Government Database

Metros Debtors Age Analysis By Customer Group as at 30 June 2022

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	564 160	14.1%	175 397	4.4%	306 205	7.6%	2 965 189	73.9%	4 010 951	3.4%	266 454	6.6%	2 166 121	54.0%
Commercial	4 841 203	21.1%	1 118 154	4.9%	812 815	3.5%	16 226 406	70.6%	22 998 577	19.6%	(1 433 585)	(6.2%)	6 659 411	29.0%
Households	6 283 174	7.0%	3 165 889	3.5%	2 830 309	3.2%	77 269 804	86.3%	89 549 176	76.2%	2 182 801	2.4%	82 207 282	91.8%
Other	49 649	5.1%	(38 884)	(4.0%)	4 817	0.5%	948 709	98.4%	964 290	0.8%	7 343	0.8%	93 266	9.7%
Total	11 738 185	10.0%	4 420 556	3.8%	3 954 145	3.4%	97 410 108	82.9%	117 522 994	100.0%	1 023 014	0.9%	91 126 080	77.5%

Source: National Treasury Local Government Database

10. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 30 June 2022

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written		Impairment -Bad Debts uto Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City of Matlosana	284 783	4.3%	145 540	2.2%	139 972	2.1%	6 077 154	91.4%	6 647 449	11.9%	-	-	-	-
City of Mbombela	128 635	27.0%	15 156	3.2%	53 360	11.2%	279 579	58.6%	476 730	0.9%	-	-	-	-
Drakenstein	157 211	38.2%	26 458	6.4%	15 728	3.8%	211 675	51.5%	411 073	0.7%	-	-	-	-
Emalahleni (MP)	194 025	2.9%	116 787	1.8%	107 531	1.6%	6 164 780	93.6%	6 583 123	11.8%	-	-	-	-
Emfuleni	449 601	7.7%	319 750	5.5%	279 942	4.8%	4 759 714	81.9%	5 809 006	10.4%	-	-	-	-
George	116 634	31.3%	14 095	3.8%	10 804	2.9%	230 843	62.0%	372 375	0.7%	35 478	9.5%	-	-
Govan Mbeki	142 404	4.8%	83 631	2.8%	71 051	2.4%	2 673 259	90.0%	2 970 345	5.3%	-	-	-	-
J B Marks	59 156	6.8%	44 847	5.1%	30 477	3.5%	739 565	84.6%	874 045	1.6%	-	-	-	-
Madibeng	168 057	5.6%	46 936	1.6%	47 157	1.6%	2 737 891	91.3%	3 000 042	5.4%	-	-	-	-
Matjhabeng	197 990	3.7%	120 792	2.2%	128 705	2.4%	4 961 842	91.7%	5 409 328	9.7%	-	-	-	-
Mogale City	202 836	7.8%	78 185	3.0%	36 700	1.4%	2 284 986	87.8%	2 602 707	4.7%	-	-	-	-
Msunduzi	515 558	9.6%	133 852	2.5%	103 312	1.9%	4 638 644	86.0%	5 391 367	9.6%	-	-	29 748 275	551.8%
New castle	69 676	5.0%	35 542	2.5%	28 838	2.1%	1 267 851	90.4%	1 401 906	2.5%	-	-	-	-
Polokwane	241 876	13.6%	68 994	3.9%	49 520	2.8%	1 424 250	79.8%	1 784 639	3.2%	-	-	-	-
Rustenburg	772 760	10.1%	5 445	0.1%	214 906	2.8%	6 684 956	87.1%	7 678 068	13.7%	-	-	-	-
Sol Plaatje	224 616	7.5%	66 509	2.2%	61 904	2.1%	2 622 753	88.1%	2 975 782	5.3%	-	-	-	-
Stellenbosch	93 445	28.6%	6 753	2.1%	5 925	1.8%	220 505	67.5%	326 628	0.6%	-	-	-	-
Steve Tshwete	81 823	26.3%	17 396	5.6%	14 261	4.6%	197 279	63.5%	310 758	0.6%	0	0.0%	-	-
uMhlathuze	338 195	37.1%	31 074	3.4%	59 889	6.6%	481 464	52.9%	910 622	1.6%	29 740	3.3%	-	-
Total	4 439 280	7.9%	1 377 743	2.5%	1 459 982	2.6%	48 658 988	87.0%	55 935 992	100.0%	65 218	0.1%	29 748 275	53.2%

Source: National Treasury Local Government Database

Secondary cities Debtors Age Analysis By Customer Group as at 30 June 2022

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written		Impairment -Bad Debts uto Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	403 969	14.4%	114 773	4.1%	111 260	4.0%	2 182 496	77.6%	2 812 498	5.0%	-	-	2 348 441	83.5%
Commercial	1 877 326	14.0%	428 226	3.2%	415 940	3.1%	10 713 612	79.7%	13 435 104	24.0%	-	-	1 445 118	10.8%
Households	2 043 855	5.4%	799 521	2.1%	883 968	2.3%	34 113 772	90.2%	37 841 115	67.7%	65 218	0.2%	24 460 693	64.6%
Other	114 130	6.2%	35 223	1.9%	48 814	2.6%	1 649 108	89.3%	1 847 274	3.3%	-	-	1 494 023	80.9%
Total	4 439 280	7.9%	1 377 743	2.5%	1 459 982	2.6%	48 658 988	87.0%	55 935 992	100.0%	65 218	0.1%	29 748 275	53.2%

Source: National Treasury Local Government Database

11. Aggregated municipal creditors age analysis

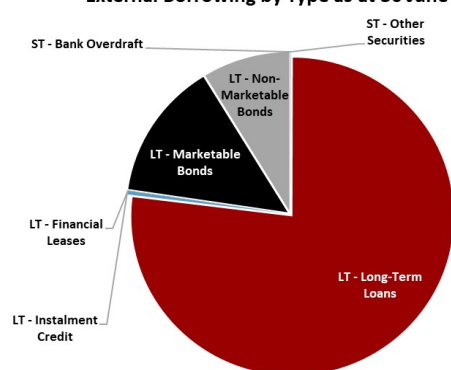
Creditors Age Analysis as at 30 June 2022

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	9 975 829	25.1%	988 262	2.5%	1 155 028	2.9%	27 684 050	69.6%	39 803 168	44.4%
Bulk Water	1 950 981	12.9%	89 110	0.6%	461 415	3.1%	12 574 474	83.4%	15 075 981	16.8%
PAYE deductions	520 738	90.0%	16 004	2.8%	5 882	1.0%	36 038	6.2%	578 661	0.6%
VAT (output less input)	201 792	99.2%	(550)	(0.3%)	-	-	2 240	1.1%	203 482	0.2%
Pensions / Retirement deductions	499 396	52.3%	29 025	3.0%	5 489	0.6%	420 896	44.1%	954 805	1.1%
Loan repayments	901 538	87.5%	2 062	0.2%	1 667	0.2%	125 042	12.1%	1 030 309	1.1%
Trade Creditors	7 237 448	30.8%	1 035 171	4.4%	943 022	4.0%	14 244 143	60.6%	23 501 521	26.2%
Auditor General	29 934	12.5%	5 719	2.4%	5 532	2.3%	197 813	82.8%	238 997	0.3%
Other	5 208 819	62.6%	200 304	2.4%	59 177	0.7%	2 775 193	33.3%	8 324 317	9.3%
Total	26 526 476	29.6%	2 365 105	2.6%	2 637 212	2.9%	58 059 889	64.7%	89 711 243	100.0%
Per Province										
Eastern Cape	2 031 919	37.8%	333 927	6.2%	255 407	4.7%	2 755 757	51.3%	5 377 010	6.0%
Free State	1 168 136	5.3%	372 554	1.7%	386 754	1.8%	20 010 601	91.2%	21 938 045	24.5%
Gauteng	13 478 630	60.7%	307 166	1.4%	540 694	2.4%	7 896 855	35.5%	22 223 346	24.8%
Kwazulu-Natal	4 860 928	62.3%	329 371	4.2%	543 103	7.0%	2 068 786	26.5%	7 802 189	8.7%
Limpopo	916 493	35.3%	121 385	4.7%	139 836	5.4%	1 418 941	54.6%	2 596 655	2.9%
Mpumalanga	1 891 091	10.6%	480 486	2.7%	366 019	2.0%	15 186 525	84.7%	17 924 121	20.0%
North West	1 294 300	18.8%	246 908	3.6%	258 533	3.8%	5 069 860	73.8%	6 869 601	7.7%
Northern Cape	355 883	8.7%	132 080	3.2%	108 866	2.7%	3 487 868	85.4%	4 084 697	4.6%
Western Cape	529 096	59.1%	41 227	4.6%	37 998	4.2%	287 258	32.1%	895 579	1.0%
Total	26 526 476	29.6%	2 365 105	2.6%	2 637 212	2.9%	58 182 450	64.9%	89 711 243	100.0%

Source: National Treasury Local Government Database

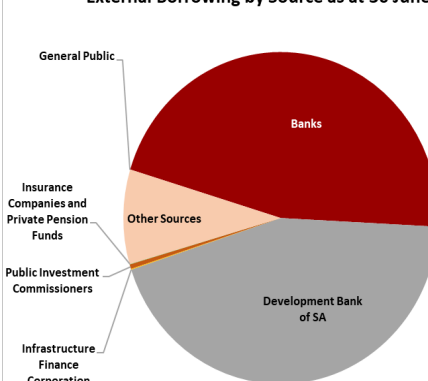
12. Borrowing instruments

External Borrowing by Type as at 30 June 2022



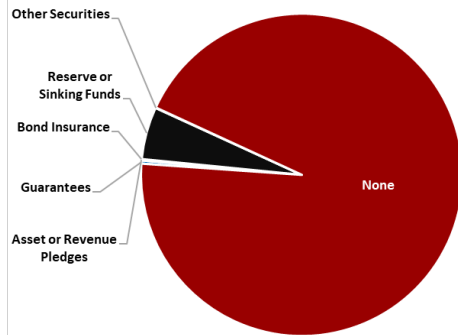
Type	Balance (R thousands)
ST - Bank Overdraft	17 644
ST - Other Short-Term Loans	
ST - Marketable Bonds	691
ST - Non-Marketable Bonds	
ST - Other Securities	3 000
LT - Long-Term Loans	46 882 172
LT - Instalment Credit	221 119
LT - Financial Leases	24 968
LT - Marketable Bonds	8 476 000
LT - Non-Marketable Bonds	5 336 333
LT - Other Securities	
Total	60 961 927

External Borrowing by Source as at 30 June 2022



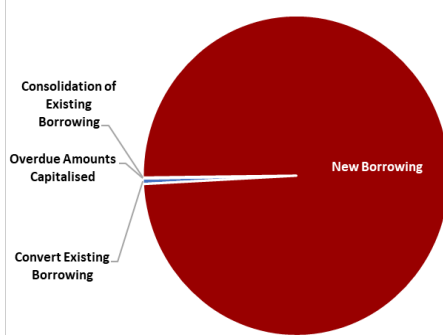
Source	Balance (R thousands)
General Public	45
Banks	28 112 259
Development Bank of SA	26 899 275
Infrastructure Finance Corporation	50 225
Public Investment Commissioners	268 560
Insurance Companies and Private Pension Funds	24 500
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	5 607 063
Total	60 961 927

Borrowing by Security as at 30 June 2022



Security	Balance (R thousands)
Guarantees	193 032
Asset or Revenue Pledges	73 047
Bond Insurance	12 326
Reserve or Sinking Funds	3 206 110
Other Securities	24 302
None	57 453 111
Total	60 961 928

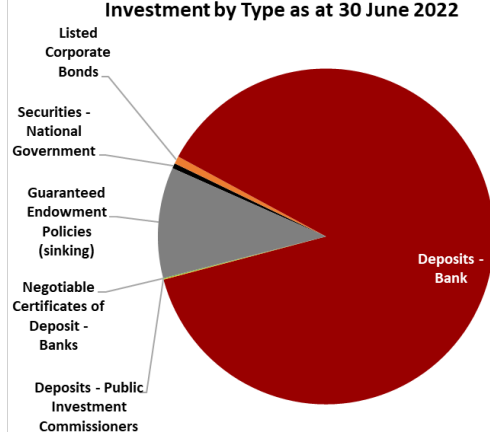
Borrowing by Raised For as at 30 June 2022



Raised For	Balance (R thousands)
N/A	
Convert Existing Borrowing	342 985
Overdue Amounts Capitalised	24 412
Consolidation of Existing Borrowing	25 551
New Borrowing	60 568 979
Bridging Finance	
Total	60 961 927

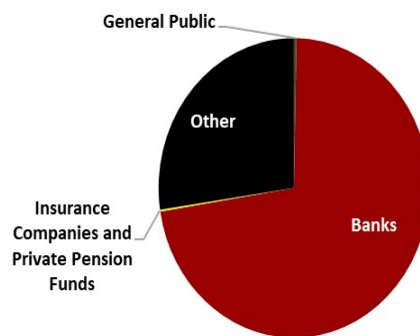
13. Investment instruments

Investment by Type as at 30 June 2022



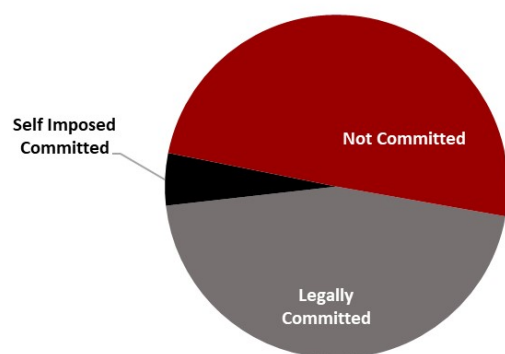
Type	Balance (R thousands)
Securities - National Government	187 217
Listed Corporate Bonds	270 383
Deposits - Bank	32 620 254
Deposits - Public Investment Commissioners	23 243
Deposits - Corporation for Public Deposits	
Bankers Acceptance Certificates	1 174
Negotiable Certificates of Deposit - Banks	30 961
Guaranteed Endowment Policies (sinking)	3 951 924
Repurchase Agreements - Banks	
Municipal Bonds	
Total	37 085 156

Investment balance by group as at 30 June 2022



Group	Balance (R thousands)
General Public	115 590
Banks	26 760 530
Development Bank of SA	
Infrastructure Finance Corporation	
Public Investment Commissioners	
Insurance Companies and Private Pension Funds	75 398
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other	10 133 639
Total	37 085 157

Investment Balance by Committed as at 30 June 2022



Committed	Balance (R thousands)
Legally Committed	16 851 701
Self Imposed Committed	1 824 650
Not Committed	18 408 806
Total	37 085 157

14. Conditional grants transfers, payments and expenditure as at 30 June 2022

4th Quarter Ended 30 June 2022

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

Summary

					Year to date		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Expenditure		% Changes from 3rd to 4th Q		% Changes for the 4th Q		Approved Roll Over	
	Division of revenue Act No. 16 of 2019	Adjustment (Mid year)	Other Adjustments	Total Available 2021/22	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 by 31 March 2022	Actual expenditure by municipalities by 31 March 2022	Actual expenditure National Department by 30 June 2022	Actual expenditure by municipalities by 30 June 2022	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	Total Available 2021/22	YTD expenditure by municipalities
R thousands																						
National Treasury (Vote 10)																						
Programme and Project Preparation Support Grant	341 312	-		341 312	341 312	341 312	1 478	7	5 578	11 459	47 744	13 012	106 932	21 594	161 732	46 071	124.0%	66.0%	47.4%	13.5%	-	-
Local Government Financial Management Grant	552 061	-		552 061	552 061	552 061	89 977	56 865	129 934	73 362	126 383	79 504	143 324	122 590	489 618	332 321	13.4%	54.2%	88.7%	60.2%	463	-
Infrastructure Skills Development Grant	155 217	-		155 217	155 217	155 217	27 763	9 223	31 423	17 507	30 185	16 299	36 123	41 285	125 494	86 314	19.7%	125.6%	80.9%	55.6%	137	137
Integrated City Development Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23 931	15 559
Neighbourhood Development Partnership (Schedule 5B)	566 611	751 000		1 317 611	1 317 611	1 317 611	50 440	18 415	66 671	56 970	200 814	76 391	308 300	211 823	626 225	363 599	53.5%	177.3%	47.5%	27.6%	24 173	14 660
Neighbourhood Development Partnership (Schedule 6B)	90 755	24 000		114 755	114 755	114 755	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	1 705 956	775 000		2 480 956	2 456 956	2 366 201	169 658	84 510	233 606	159 298	405 126	187 206	594 679	397 291	1 403 069	828 305	46.8%	112.2%	59.3%	35.0%	48 704	30 356
Cooperative Governance (Vote 3)																						
Integrated Urban Development Grant	1 009 068	-		1 009 068	1 009 068	1 009 068	189 680	115 514	241 901	204 376	185 925	145 797	326 503	228 414	944 009	694 101	75.6%	56.7%	93.6%	68.8%	5 378	5 191
Municipal Systems Improvement Grant (Schedule 5B)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant (Schedule 6B)	135 302	-		135 302	135 302	135 302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Disaster Grant	157 139	173 132		330 271	330 271	330 271	-	-	26 192	7 975	74 392	41 572	64 462	66 057	165 046	115 604	(13.3%)	58.9%	50.0%	35.0%	-	-
Municipal Disaster Recovery Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 5B)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Demarcation Transition Grant (Schedule 6B)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	1 301 509	173 132		1 474 641	1 474 641	1 339 339	189 680	115 514	268 093	212 351	260 317	187 368	390 965	294 472	1 109 055	809 705	50.2%	57.2%	82.8%	60.5%	5 378	5 191
Transport (Vote 37)																						
Public Transport Infrastructure and Systems Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport Network Grant	6 514 533	(1 340 000)		5 174 533	5 174 533	5 174 533	542 579	153 569	1 084 028	635 565	733 150	536 229	1 336 802	828 093	3 696 559	2 153 456	82.3%	54.4%	71.4%	41.6%	239 031	71 087
Rural Road Assets Management Systems Grant	109 870	-		109 870	109 870	109 870	8 658	8 304	16 600	13 835	19 455	11 361	23 554	16 270	68 267	49 770	21.1%	43.2%	62.1%	45.3%	2 029	1 217
Sub-Total Vote	6 624 403	(1 340 000)		5 284 403	5 284 403	5 284 403	551 237	161 873	1 100 628	649 400	752 605	547 590	1 360 356	844 363	3 764 826	2 203 226	80.8%	54.2%	71.2%	41.7%	241 060	72 304
Public Works (Vote 6)																						
Expanded Public Works Programme Integrated Grant (Municipality)	758 693	-		758 693	758 693	758 693	247 048	82 698	241 132	155 763	113 704	83 116	109 838	125 829	711 722	447 406	(3.4%)	51.4%	93.8%	59.0%	389	-
Sub-Total Vote	758 693	-		758 693	758 693	758 693	247 048	82 698	241 132	155 763	113 704	83 116	109 838	125 829	711 722	447 406	(3.4%)	51.4%	93.8%	59.0%	389	-
Energy (Vote 29)																						
Integrated National Electrification Programme (Municipal) Grant	2 003 157	-		2 003 157	2 003 157	2 002 157	202 459	131 887	350 602	299 658	371 868	322 111	610 979	496 554	1 535 908	1 249 211	64.3%	53.8%	76.7%	62.4%	39 186	3 252
Integrated National Electrification Programme (Allocation in-kind) Grant	2 824 257	-		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	220 874	12 133	9 938	46 012	39 047	56 310	26 878	58 375	39 839	172 830	115 702	3.7%	48.2%	78.2%	52.4%	139	-
Energy Efficiency and Demand Side Management (Eskom) Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	5 048 288	-		5 048 288	5 048 288	2 223 031	214 592	141 825	396 614	338 705	428 178	348 989	669 354	535 394	1 708 738	1 364 912	56.3%	53.4%	76.8%	61.4%	39 325	3 252
Water Affairs (Vote 38)																						
Backlogs in Water and Sanitation at Clinics and Schools Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)	2 156 025	81 345		2 237 370	2 237 370	2 237 370	208 038	88 187	279 028	448 937	210 906	165 968	655 565	483 845	1 353 537	1 186 937	210.8%	191.5%	60.5%	53.1%	172 756	10 440
Regional Bulk Infrastructure Grant (Schedule 6B)	3 274 930	582 200		3 857 130	3 857 130	3 857 130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	3 620 327	403 598	53 261	685 874	470 895	554 529	502 666	1 260 390	922 038	2 904 391	1 948 860	127.3%	83.4%	80.2%	53.8%	140 724	24 169
Water Services Infrastructure Grant (Schedule 6B)	729 692	-		729 692	729 692	729 692	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	9 780 974	663 545		10 444 519	10 444 519	5 857 697	611 636	141 449	964 902	919 832	765 435	668 634	1 915 955	1 405 883	4 257 928	3 135 798	150.3%	110.3%	72.7%	53.5%	313 480	34 609
Sport and Recreation South Africa (Vote 19)																						
2013 Africa Cup of Nations Host City Operating Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total Vote	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Settlements (Vote 31)																						
Rural Households Infrastructure Grant (Schedule 5B)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Households Infrastructure Grant (Schedule 6B)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Human Settlements Capacity Grant	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant	30 997	35 475		66 472	66 471	66 471	-	-	-	-	3 676	-	11 590	3 676	11 590	(100.0%)	-	5.5%	17.4%	2 385	-	
Metro Informal Settlements Partnership Grant	3 945 447	-		3 945 447	3 945 447	3 945 447	259 681	192 536	842 720	818 397	827 463	578 763	1 138 687	614 855	3 068 551	2 204 551	37.6%	6.2%	77.8%	55.9%	-	-
Sub-Total Vote	3 976 444	35 475		4 011 919	4 011 918	4 011 918	259 681	192 536	842 720	818 397	831 139	578 763	1 138 687	626 444	3 072 227	2 216 140	37.9%	8.2%	76.6%	56.2%	2 385	-
Sub-Total	29 196 267	307 152		29 503 419	29 479 418	21 841 282	2 243 532	920 405	4 047 695	3 253 746	3 556 504	2 601 666	6 179 834	4 229 676	16 027 365	11 005 492	73.8%	62.6%	73.4%	50.4%	650 721	145 712
Cooperative Governance (Vote 3)																						
Municipal Infrastructure Grant	15 592 748	-		15 592 748	15 571 218	15 571 218	3 117 362	1 282 514	4 096 199	2 603 639	2 460 942	1 591 923	4 454 421	4 237 412	14 128 924	9 715 488	81.0%	166.2%	90.6%	62.3%	329 011	6 756
Sub-Total Vote	15 592 748	-		15 592 748	15 571 218	15 571 218	3 117 362	1 282 514	4 096 199	2 603 639	2 460 942	1 591 923	4 454 421	4 237 412	14 128 924	9 715 488	81.0%	166.2%	90.6%	62.3%	329 011	6 756
Sub-Total	15 592 748	-		15 592 748	15 571 218	15 571 218	3 117 362	1 282 514	4 096 199	2 603 639	2 460 942	1 591 923	4 454 421	4 237 412	14 128 924	9 715 488	81.0%	166.2%	90.6%	62.3%	329 011	6 756
Total	44 189 015	307 152		45 096 167	45 050 636	37 412 500	5 560 594	2 202 918	8 143 894	5 657 385	6 071 446	4 193 588	10 634 255	8 467 068	30 156 469	20 720 980	76.7%	101.3%	80.6%	55.5%	979 922	152 468