



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

MEDIA STATEMENT

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

FOR THE PERIOD: 1 JANUARY 2022 – 31 MARCH 2022

National Treasury has released the local government revenue and expenditure report for the third quarter of the 2021/22 financial year. This report covers the performance against the adjusted budgets of local government for the third quarter of the municipal financial year ending on 31 March 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 actual COVID-19 expenditure reported by municipalities for the third quarter of the 2021/22 municipal financial year is included as a separate Annexure to this publication.



The Section 71 report facilitates transparency in reporting, better in-year management as well as the oversight of the financial performance of municipalities against their 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 64.7 per cent, or R342 billion, of the total adjusted expenditure budget of R529 billion as at 31 March 2022 (third quarter results for the 2021/22 financial year). In respect of revenue, aggregate billing and other revenue amounted to 72.3 per cent, or R377.4 billion, of the total adjusted revenue budget of R521.9 billion.
2. Of the adjusted operating expenditure budget amounting to R461.7 billion, R306.7 billion or 66.4 per cent was spent by 31 March 2022.
3. Municipalities have adjusted the budget for salaries and wages expenditure at R137.4 billion (including remuneration of councillors), which is less by R556 million than the adopted budget of R138 billion reported in the second quarter of the 2021/22 municipal financial year. This constitutes 26 per cent of their total adjusted operational expenditure budget of R528.9 billion. As at 31 March 2022, spending on salaries and wages is 70.9 per cent, or R97.4 billion.
4. In the period under review, capital expenditure amounted to R35.4 billion, or 52.6 per cent, of the adjusted capital budget of R67.2 billion.
5. Aggregated year-to-date operating expenditure for metros amounts to R192.5 billion, or 70.5 per cent, of their adjusted operating budget expenditure of R273.1 billion. The aggregated adjusted capital budget for metros in the 2021/22 financial year is R30.2 billion, of which 40.8 per cent, or R12.3 billion, has been spent as at 31 March 2022.
6. When billed revenue is measured against their adjusted budgets for the core services, the performance of metros reflects a surplus for the third quarter of the 2021/22 financial year. This does not take into account the collection rate:
 - Water revenue billed was R25.6 billion against expenditure of R24.6 billion;
 - Energy sources revenue billed was R68.8 billion against expenditure of R63.5 billion;
 - The revenue billed for waste water management was R7.5 billion against expenditure of R5.6 billion, and
 - Levies for waste management billed were R9.4 billion against expenditure R7.3 billion.
7. As at 31 March 2022, aggregated revenue for secondary cities is 77.7 per cent or R57.1 billion of their total adjusted revenue budget of R73.5 billion for the 2021/22 financial year. A year-on-year comparison shows that the total revenue on average has decreased



by 6.6 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 67.7 per cent or R50.9 billion of the total adjusted operating budget of R75.2 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 third quarter of the 2021/22 financial year. This does not take into account the collection rate:
 - Water revenue billed was R6.8 billion against expenditure of R5.9 billion;
 - Energy sources revenue billed was R20.3 billion against expenditure of R16.5 billion;
 - The revenue billed for waste water management was R2.8 billion against expenditure of R2 billion; and
 - Levies for waste management billed were R2.5 billion against expenditure of R1.8 billion.
10. Capital spending levels are low at an average of 39.1 per cent or R3.1 billion of the adjusted capital budget of R7.9 billion.
11. Aggregate municipal consumer debts amounted to R255.2 billion (compared to R230.7 billion reported in the third quarter of 2020/21) as at 31 March 2022. Government debt accounts for 11.2 per cent, or R28.5 billion (R19.6 billion reported in the second quarter of 2021/22) of the total outstanding debtors. The largest component of this debt relates to households which account for 68 per cent or R173.6 billion (69.7 per cent or R182.4 billion in the second quarter of the current financial year).
12. Included in the outstanding debt is an amount of R217.8 billion, which is debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries which may not be realistically collectable by municipalities.
13. If consumer debt is limited to below 90 days, then the actual realistically collectable amount is estimated at R37.4 billion. This should not be interpreted that the National Treasury by implication suggests that the balance must be written-off by municipalities.
14. Metropolitan municipalities are owed R114.7 billion (R115.4 billion reported in the third quarter of 2020/21) in outstanding debt as of 31 March 2022. The largest contributors were the Cities of Johannesburg at 34.7 per cent, Ekurhuleni at 21.3 per cent and City of Tshwane did not provide information on their debtors for this quarter.
15. Households in metropolitan areas are reported to account for R79.5 billion or 69.3 per cent of outstanding debt, followed by businesses that account for R19.9 billion or 17.3 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.
16. Secondary cities are owed R54.8 billion (R46.8 billion reported in the third quarter of 2020/21) in outstanding consumer debt. The majority of debt is owed by households, which amount to R36.9 billion, or 67.3 per cent, of the total outstanding debt. An analysis by customer group indicates an amount of R47.6 billion or 86.8 per cent, has been outstanding for more than 90 days.
17. Municipalities owed their creditors R81.1 billion as of 31 March 2022 and provinces with the



highest percentage of outstanding municipal creditors in the category greater than 90 days include Free State at 91.1 per cent, Mpumalanga at 89.5 per cent, Northern Cape at 88.9 per cent and North West at 77.5 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.

18. The total balance on borrowing for all municipalities equates to R69.5 billion as of 31 March 2022. This includes long term loans of R50.3 billion, long term marketable bonds of R10.6 billion, and other long term non-marketable bonds of R5.5 billion. The balance represents other short- and long-term financing instruments and other short-term loans of R2.8 billion.
19. As of 31 March 2022, the total investments made by municipalities equates to R46.2 billion. This is R2.8 billion more than the R43.4 billion reported in the third quarter of the previous financial year (2020/21). Investments include Bank Deposits of R41.9 billion, guaranteed endowment policies (sinking funds) of R3.6 billion, Listed Corporate Bonds of R385.2 million and other smaller investments.

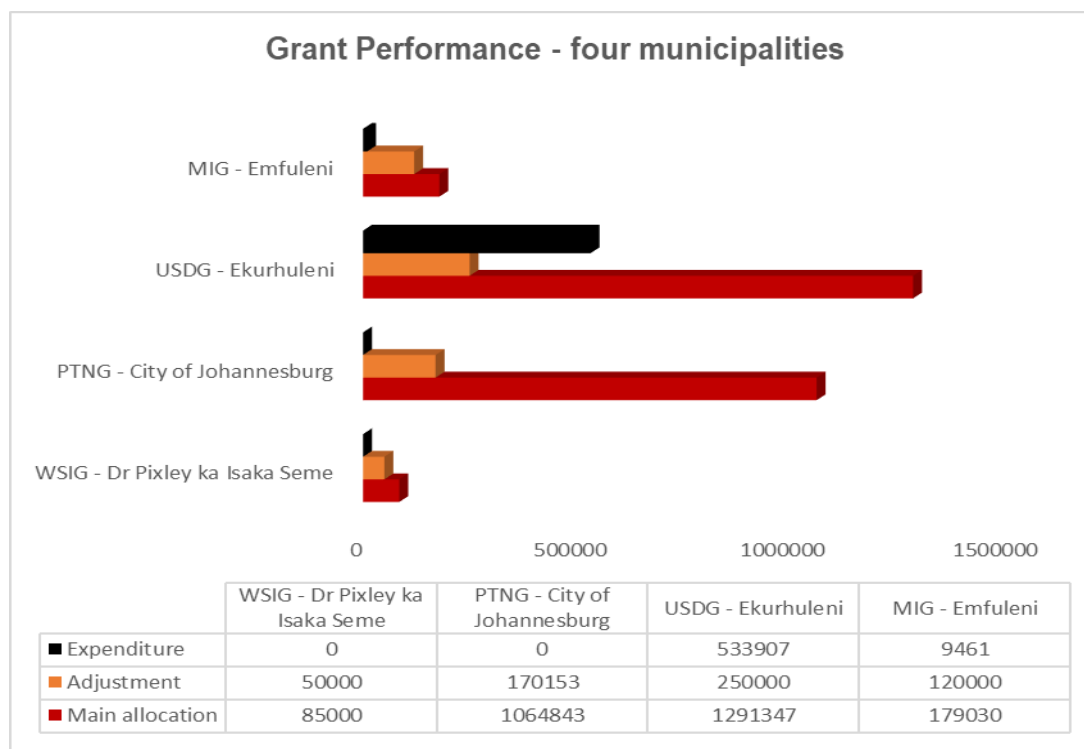
Conditional Grants

Conditional Grants Expenditure as at 31 March 2022

20. The third 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.
21. National Treasury published two national adjustment gazettes against the Division of Revenue allocations, namely Government Gazette No. 46014 and Government Gazette No. 46095 dated 7 March 2022 and 25 March 2022 respectively during 2021/22 financial year.
22. These gazettes were done in line with sections 18 and 19 of the 2021 Division of Revenue Act (DoRA) that stipulate that National Treasury may in its discretion or at the request of a Transferring Officer or receiving officer stop the transfer for schedule 4 and 5 allocations pertaining to anticipated underspending on programmes or allocations by the municipalities. In addition, the adjustment gazettes were done in terms section 15 of 2021 DoRA for considering amongst others, the rollovers, virements, shifts of allocations between schedules and the gazetting of all the funding allocated and transferred because of the disasters.
23. On 07 March 2022, National Treasury issued a Government Gazette No. 46014 following the enactment of the Division of Revenue Amendment Act, 2021 (Act No. 17 of 2021). This gazette published the stopping and reallocation of funds between municipalities, conversion, previous year's rollovers, allocations of disaster funding between provinces and municipalities and correction of errors from previous gazettes in terms of sections 15, 18, 19, 20 and 25 of the 2021 DoRA.
24. Secondly, the adjustment gazette dated 25 March 2022 equally reflected adjustment of various grants in terms of sections 28 and 19 of DoRA. This gazette largely dealt with underperforming programmes.
25. The purpose of the chart below is analyse is to illustrate the relationship between the original allocation per municipality, their adjustment and how significant underspending

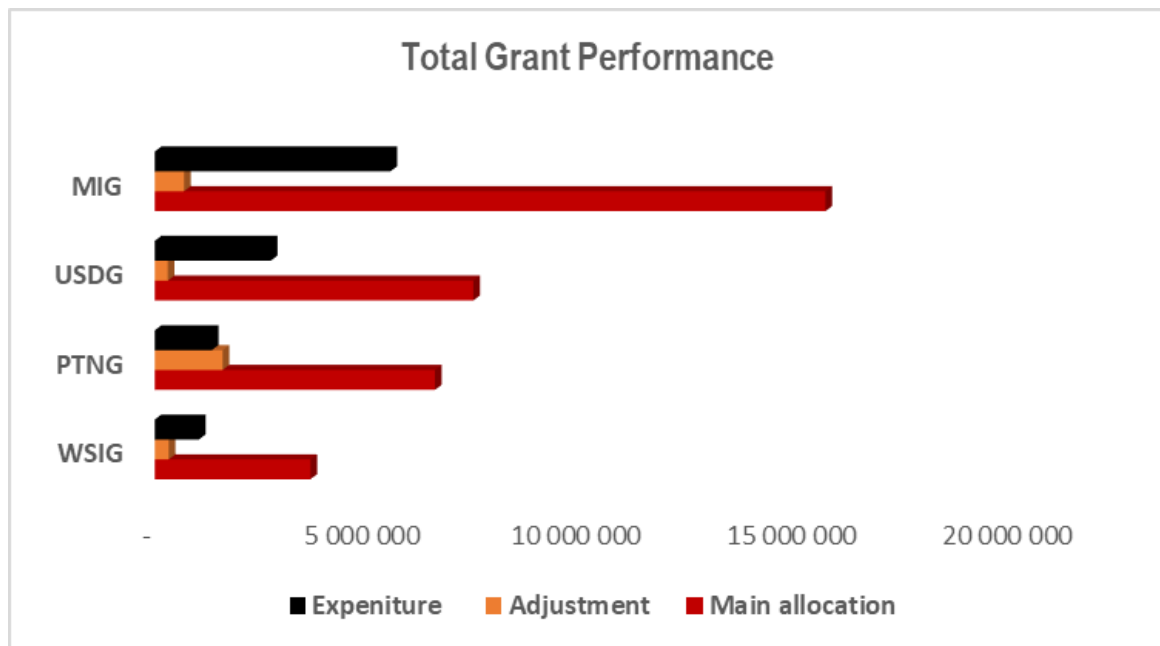


remains by the end of 31 March 2022.



26. In terms of MFMA section 71 report the municipality does not show any signs of improvement against the adjusted allocation. Dr Pixley ka Isaka Seme reported zero expenditure against the adjusted allocation of R35 million for the period under review and the municipality has only the last quarter of the financial year to fully utilise the funds.
27. PTNG reduced the baseline allocations of City of Johannesburg Metropolitan Municipality with the amounts of R170.2 million against their allocations of R1.1 billion and the reason for the reduction is because of consistent underspending against the allocation.
28. In terms of MFMA section 71 report, City of Johannesburg reported zero expenditure against the adjusted allocation of R894.7 million.
29. Ekurhuleni Metropolitan Municipality had the highest amount of R250 million reduced from their USDG allocation of R1.3 billion. The stopping was informed by failure to spend 40 per cent of the allocation in the third quarter of the 2021/22 financial year.
30. The underperformance of MIG significantly affects service delivery because more than 90 per cent of MIG recipients' municipalities benefit from the programme. The grant covers a large scope of municipalities especially those who are not able to raise their own revenue to fund capital projects and those that are grant dependent. During the adjustment process the MIG amount of R681.6 million was stopped from 42 municipalities and Emfuleni Local Municipality had the highest amount (R120 million) that was reduced.
31. The graph below provides an overview performance against the sample of grants that were affected by the stopping process. The WSIG, PTNG, USDG and MIG had their baseline reduced with the following amounts R 325.4 million, R1.6 billion, R300 million and R681.6 million against the original allocation of R3.6 billion, R6.5 billion, R7.4 billion and R15.6 billion.





32. The expenditure reported by municipalities against these grants is not impressive because of significant underperformance. The WSIG, PTNG, USDG and MIG reported 28.4 per cent, 25.6 per cent, 36.4 per cent and 35.1 per cent respectively.

Total Conditional Grants Expenditure as at 31 March 2022

33. As at 31 March 2022, a total amount of R34.9 billion or 99.4 per cent has been transferred to municipalities against the adjusted direct conditional grant allocation of R35.1 billion. This amount excluded the Equitable Share allocation, USDG (supplementary capital allocation to metropolitan municipalities) and performance against roll-overs.
34. The Transferring Officers reported expenditure of 52 per cent against the total allocation for the period under review, while municipalities reported expenditure of 32.9 per cent against the R34.9 billion transferred to municipalities in the third quarter.
35. There are number 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 underperformance of conditional grants and resulted in the most municipalities having their allocations reduced during the adjustment process.

Capacity and Other Conditional Grants Expenditure as at 31 March 2022

36. At the end of the third quarter, a total adjustment amount of R2.4 billion was transferred for capacity grants and expenditure of 30.8 per cent was reported by municipalities. This expenditure includes the unallocated conditional grants such as the Municipal Disaster Grant (MDG) and the Municipal Emergency Housing Grant (MEHG), whose portions were allocated during the financial year as disasters were declared. The capacity grants are intended to assist municipalities in the development of their management, planning, technical, budgeting, and financial management capabilities in the



2021/22 financial year, whilst the disaster grants are meant to assist municipalities in responding to a declared disaster and mitigating its impact.

37. The table below provides a summary of capacity grants at end of third quarter which ended at 31 March 2022. However, the table does not reflect the balance of the unallocated disaster funds since the MFMA section 71 reports focuses on performance against allocated funds.

Local Government Capacity Grant

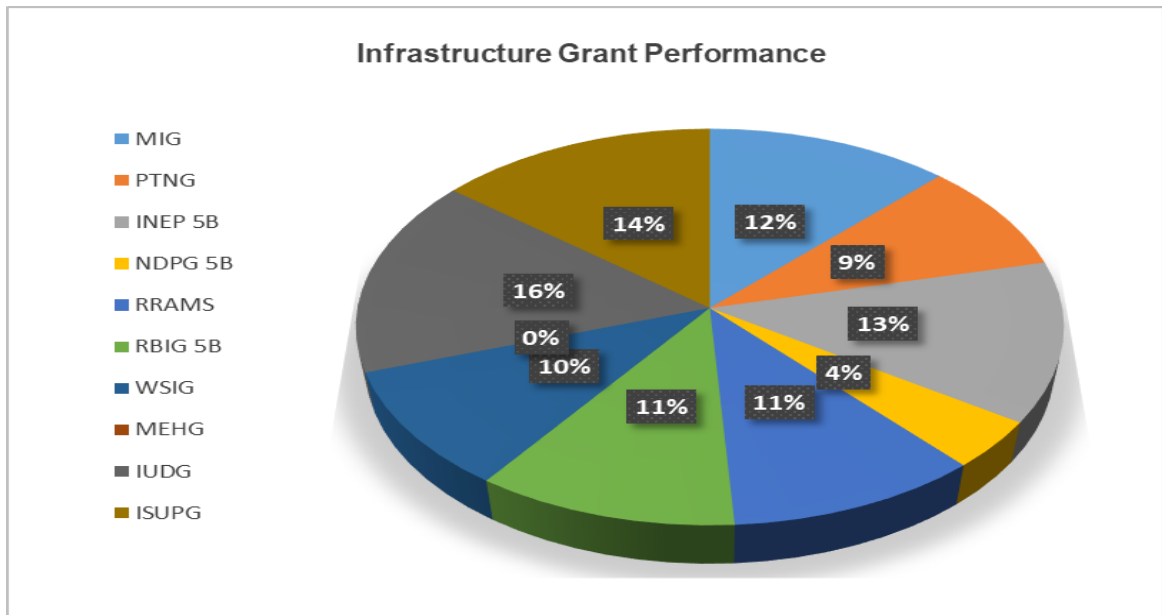
R thousands	Total Available 2021/22	Transferred to municipalities for direct grants	YTD Expenditure		% Changes for the 3rd Q		% of 3rd Q - 2020/21
			Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Exp as % of Allocation by municipalities
Programme and Project Preparation Support Grant	341 312	341 312	54 800	24 478	16.1%	7.2%	
Local Government Financial Management Grant	552 061	552 061	346 294	209 731	62.7%	38.0%	47.0%
Expanded Public Works Programme Integrated Grant (Municipality)	758 693	759 134	606 515	321 577	79.9%	42.4%	74.2%
Infrastructure Skills Development Grant	155 217	155 217	89 371	45 029	57.6%	29.0%	78.5%
Energy Efficiency and Demand Side Management	220 874	220 874	114 455	75 862	51.8%	34.3%	24.6%
Municipal Disaster Grant	330 271	330 271	100 584	49 546	30.5%	15.0%	37.4%
Total Capacity and Others	2 358 428	2 358 869	1 312 019	726 223	55.6%	30.8%	57.7%

38. The capacity grants reflect a significant decline of 57.7 per cent achieved in the same period in the last financial year. The municipalities reported expenditure of far less than 50 per cent for the period under review, while departments indicated 55.6 per cent expenditure. The low expenditure reported may be because of most projects being in the procurement stage, late appointment of service providers and delays caused by Covid-19 restrictions.
39. The lowest performing grant in the third quarter ended 31 March 2022 is the newly introduced grant, namely the Programme and Project Preparation Support Grant (PPPSG) with a reported expenditure performance of 7.2 per cent against their allocation. A concerted effort is required from the Transferring Officer to support municipalities that receive this grant to improve performance against this programme.

Infrastructure Conditional Grants Expenditure as at 31 March 2022

40. Direct conditional grants allocated for 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 process from the original allocation of R35.6 billion and excludes the USDG.
41. From the amount of R35.1 billion allocated, R34.9 billion or 99.4 per cent has been transferred to municipalities and 32.9 per cent or R11.5 billion was reported as expenditure as at 31 March 2022 against the revised total infrastructure allocation. Again, the USDG's performance is excluded from the assessment based on the same reason mentioned above.
42. The chart below, reflects third quarter performance against infrastructure allocations. Municipalities are still struggling to accelerate their performance on projects and reported performance lower than 50 per cent at the end of the third quarter. This is despite the concerted efforts that are implemented by both national and provincial departments to improve the grant performance. Similar challenges that affected capacity grants are also evident on infrastructure grants performance.





43. The chart shows how the capital grants have performed at end of the third quarter, ended 31 March 2022. The chart also depicts the percentage contribution of each infrastructure grant towards the R11.5 billion or 32.9 per cent expenditure. The MIG contributes to 12 per cent of the total expenditure incurred.
44. The metropolitan municipalities have reported the expenditure of 36.4 per cent or R2.3 billion against the USDG allocation of R7.4 billion.

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 3 May 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 third quarter publication covers 257 municipalities on financial information and conditional grant information.

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STRUCTURE OF INFORMATION RELEASED:

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

- Municipal Budget Statements:
 - a. Cash Flow closing balances as at 31 March 2022;
 - b. Covid-19 related expenditure;
 - c. High-level summary of revenue for 257 municipalities; and
 - d. High-level summary of expenditure for 257 municipalities.
- Summary of revenue and expenditure per function (electricity, water, etc):
 - a. High level summary of revenue per function; and
 - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the third quarter:
 - a. Summary of total monthly operating expenditure – 257 municipalities;
 - b. Summary of total monthly operating revenue – 257 municipalities;
 - c. Summary of total monthly capital expenditure – 257 municipalities;
 - d. Summary of total monthly capital revenue – 257 municipalities;
 - e. Summary – Metros;
 - f. Conditional Grant summary – Metros;
 - g. Summary – Top 19 municipalities;
 - h. Conditional Grant summary – Top 19 municipalities;
 - i. Summary – Provinces;
 - j. Conditional Grant summary – Provinces;
 - k. Analysis of Sources of Revenue – 257 municipalities;
 - l. Listing of borrowing instruments – 246 municipalities;
 - m. Listing of investment instruments – 241 municipalities; and
 - 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 0.6 per cent or R2.2 billion on revenue collection, an underperformance of 9 per cent or R30.2 billion on operational expenditure and an underperformance of 27 per cent or R13.1 billion on capital expenditure.

1. Consolidated statement of financial performance**National Quarterly Budget Summary as at 31 March 2022**

Description	2020/21	Budget year 2021/22									
		Audited Outcome	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Financial Performance											
Property rates	73 841 712	81 218 369	22 076 039	18 700 325	17 556 296	58 332 660	59 990 807	(1 658 147)	(2.76)	81 218 369	
Service charges	193 364 074	225 162 160	56 345 318	52 997 082	51 880 764	161 223 164	168 965 070	(7 741 906)	(4.58)	225 162 160	
Investment revenue	3 220 512	3 393 330	668 225	702 024	770 272	2 140 522	2 518 098	(377 576)	(14.99)	3 393 330	
Transfers and subsidies	99 317 588	95 417 082	33 855 313	26 702 225	25 743 324	86 300 862	75 217 238	11 083 624	14.74	95 417 082	
Other own revenue	41 218 563	49 897 984	10 188 567	11 260 556	13 707 281	35 156 404	38 616 335	(3 459 931)	(8.96)	49 897 984	
Total Revenue (excluding capital transfers and contributions)	410 962 448	455 088 925	123 133 461	110 362 213	109 657 938	343 153 612	345 307 548	(2 153 936)	(0.62)	455 088 925	
Employee costs	123 999 413	132 715 283	28 835 970	35 567 707	29 955 120	94 358 797	98 840 218	(4 481 422)	(4.53)	132 715 283	
Remuneration of councillors	4 137 671	4 715 005	1 007 194	1 018 086	1 048 469	3 073 749	3 528 663	(454 914)	(12.89)	4 715 005	
Depreciation & asset impairment	35 724 298	34 379 210	5 373 717	6 889 572	6 819 511	19 082 800	25 466 910	(6 384 110)	(25.07)	34 379 210	
Finance charges	11 671 399	10 359 203	1 768 961	2 680 551	2 076 392	6 525 904	6 399 946	125 958	1.97	10 359 203	
Materials and bulk purchases	129 441 363	148 396 471	37 627 087	35 564 420	30 761 404	103 952 910	108 331 124	(4 378 213)	(4.04)	148 396 471	
Transfers and subsidies	7 527 727	3 945 680	2 005 545	1 937 126	2 092 865	6 035 536	2 903 386	3 132 150	107.88	3 945 680	
Other expenditure	122 201 385	127 140 267	27 181 873	26 602 666	19 845 004	73 629 543	91 428 096	(17 798 552)	(19.47)	127 140 267	
Total Expenditure	434 703 255	461 651 118	103 800 347	110 260 127	92 598 764	306 659 238	336 898 343	(30 239 104)	(8.98)	461 651 118	
Surplus/(Deficit)	(23 740 807)	(6 562 193)	19 333 114	102 086	17 059 174	36 494 374	8 409 205	28 085 169	333.98	(6 562 193)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	34 374 097	41 150 175	3 775 682	8 230 058	5 932 499	17 938 240	31 293 387	(13 355 147)	(42.68)	41 150 175	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	5 227 691	1 377 518	327 891	302 242	404 896	1 035 029	950 844	84 185	8.85	1 377 518	
Surplus/(Deficit) after capital transfers & contributions	15 860 981	35 965 500	23 436 687	8 634 386	23 396 569	55 467 642	40 653 436	14 814 207	36.44	35 965 500	
Share of surplus/ (deficit) of associate	73 018	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	15 933 999	35 965 500	23 436 687	8 634 386	23 396 569	55 467 642	40 653 436	14 814 207	36.44	35 965 500	
Capital expenditure & funds sources											
Capital expenditure	135 292 091	67 246 280	8 159 030	12 180 659	15 039 625	35 379 315	48 495 599	(13 116 284)	(27.05)	67 246 280	
Transfers recognised - capital	40 509 314	41 548 757	5 426 103	7 941 806	11 258 490	24 626 399	30 200 657	(5 574 258)	(18.46)	41 548 757	
Borrowing	6 690 596	7 282 004	782 373	1 521 970	1 281 627	3 585 970	5 789 208	(2 203 239)	(38.06)	7 282 004	
Internally generated funds	47 051 972	17 979 372	1 281 545	2 343 771	2 444 168	6 069 483	12 170 034	(6 100 550)	(50.13)	17 979 372	
Total sources of capital funds	94 251 883	66 810 132	7 490 021	11 807 546	14 984 285	34 281 852	48 159 899	(13 878 047)	(28.82)	66 810 132	
Financial position											
Total current assets	2 189 795 764	207 961 769	1 131 030 626	8 641 773	38 549 633	1 178 222 032	195 912 250	982 309 782	501.40	207 961 769	
Total non current assets	647 127 496	792 161 642	428 295 117	22 767 194	26 091 995	477 154 306	608 230 671	(131 076 365)	(21.55)	792 161 642	
Total current liabilities	2 226 128 005	165 910 571	1 133 750 684	7 899 544	19 309 774	1 160 960 002	132 748 198	1 028 211 804	774.56	165 910 571	
Total non current liabilities	107 194 546	115 533 449	46 031 690	(2 554 931)	924 104	44 400 862	83 379 584	(38 978 722)	(46.75)	115 533 449	
Community wealth/Equity	498 822 015	643 221 160	365 170 192	21 341 325	30 192 858	416 704 375	507 902 384	(91 198 009)	(17.96)	643 221 160	
Cash flows											
Net cash from (used) operating	199 894 400	172 296 677	32 365 071	26 322 742	33 051 433	91 739 246	168 921 575	(77 182 329)	(45.69)	172 296 677	
Net cash from (used) investing	(19 457 489)	(43 032 369)	2 419 071	(9 563 737)	(6 818 183)	(13 962 849)	(23 541 956)	9 579 107	(40.69)	(43 032 369)	
Net cash from (used) financing	1 576 365	3 348 485	576	280 115	(124 692)	155 999	263 891	(107 893)	(40.89)	3 348 485	
Cash/cash equivalents at the year end	213 059 335	182 948 428	64 341 148	83 280 149	111 279 925	111 279 925	164 300 365	(53 020 441)	(32.27)	182 948 428	
Collection Rate	52.95	79.21	68.38	71.47	65.40	68.44	80.93	393.69	1 341.80	79.21	
Property rates	62.43	96.05	63.82	75.30	81.26	72.75	103.74	1 193.83	1 152.54	96.05	
Service charges	51.62	76.53	72.90	73.54	63.51	70.09	76.29	205.38	785.80	76.53	
Service charges - electricity revenue	50.71	78.27	74.47	82.01	65.52	74.03	77.94	137.34	176.38	78.27	
Service charges - water revenue	60.97	68.08	77.66	69.13	68.84	71.83	68.00	(85.76)	(125.93)	68.08	
Service charges - sanitation revenue	35.32	79.56	55.63	41.55	41.39	46.17	78.64	1 708.13	2 176.41	79.56	
Service charges - refuse revenue	49.36	84.64	64.45	58.07	56.72	59.80	85.66	(7 432.64)	(8 557.14)	84.64	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	

Source: National Treasury Local Government Database

2. Consolidated statement of financial position

National Quarterly Budget Statement - Financial Position as at 31 March 2022

Description	2020/21		Budget year 2021/22								
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
ASSETS											
Current assets											
Cash	31 209 022	24 263 162	51 688 234	13 540 071	2 304 144	10 832 840	26 677 056	77 142 879	(50 465 823)	(65.42)	51 688 234
Call deposits and investments	21 344 544	30 635 172	35 212 594	22 029 522	1 068 795	3 578 436	26 676 753	22 704 846	3 971 907	17.49	35 212 594
Consumer debtors	2 076 531 425	92 467 220	73 570 605	1 044 916 743	3 885 135	17 496 150	1 066 298 028	55 423 329	1 010 874 700	1 823.92	73 570 605
Other debtors	52 588 804	32 442 776	36 983 536	43 428 592	395 001	5 877 485	49 701 078	32 150 704	17 550 374	54.59	36 983 536
Current portion of long-term receivable	2 195 115	564 233	1 113 189	1 468 241	(659 056)	132 644	941 829	877 359	64 470	7.35	1 113 189
Inventory	8 016 907	7 870 522	9 370 735	5 647 456	1 647 754	632 078	7 927 288	7 235 975	691 313	9.55	9 370 735
Total current assets	2 191 885 818	188 243 086	207 938 892	1 131 030 626	8 641 773	38 549 633	1 178 222 032	195 535 092	982 686 940	502.56	207 938 892
Non current assets											
Long-term receivables	3 888 544	1 364 310	1 442 300	3 060 955	(1 228 532)	(170 106)	1 662 317	1 080 424	581 893	53.86	1 442 300
Investments	8 237 305	9 645 454	9 686 590	8 960 355	(278 080)	1 484 719	10 166 995	2 780 025	7 386 969	265.72	9 686 590
Investment property	24 708 775	27 309 603	25 083 532	19 122 353	442 716	1 207 679	20 772 748	20 949 182	(176 434)	(0.84)	25 083 532
Investment in Associate	1 051 705	1 215 751	1 154 373	683 074	0	0	683 074	913 073	(229 999)	(25.19)	1 154 373
Property, plant and equipment	606 891 373	734 140 587	741 636 746	392 586 596	23 762 696	23 753 422	440 102 714	571 282 505	(131 179 791)	(22.96)	741 636 746
Biological	308 448	721 461	352 296	84 014	6 282	(3 523)	86 774	288 552	(201 778)	(69.93)	352 296
Intangible	1 634 007	8 731 750	8 290 934	2 109 982	37 116	(260 309)	1 886 789	6 525 829	(4 639 040)	(71.09)	8 290 934
Other non-current assets	15 431 745	3 994 443	4 542 584	1 687 787	24 996	80 113	1 792 896	2 976 708	(1 183 813)	(39.77)	4 542 584
Total non current assets	662 151 901	787 123 359	792 189 355	428 295 117	22 767 194	26 091 995	477 154 306	606 796 298	(129 641 992)	(21.36)	792 189 355
TOTAL ASSETS	2 854 037 719	975 366 444	1 000 128 247	1 559 325 742	31 408 968	64 641 628	1 655 376 338	802 331 390	853 044 948	106.32	1 000 128 247
LIABILITIES											
Current liabilities											
Bank overdraft	18 117	22 375	71 685	337	206	(50)	493	56 441	(55 948)	(99.13)	71 685
Borrowing	9 456 297	9 086 527	9 235 336	3 383 483	(530 671)	(90 636)	2 762 176	6 335 324	(3 573 148)	(56.40)	9 235 336
Consumer deposits	6 087 895	5 214 962	5 504 077	3 261 911	176 944	218 768	3 657 624	4 260 366	(602 742)	(14.15)	5 504 077
Trade and other payables	2 195 085 021	135 029 477	145 805 966	1 113 213 940	8 277 128	18 979 966	1 140 471 034	120 190 464	1 020 280 570	848.89	145 805 966
Provisions	18 242 311	7 699 204	5 315 812	13 891 012	(24 063)	201 726	14 068 675	1 601 559	12 467 116	778.44	5 315 812
Total current liabilities	2 228 889 640	157 052 545	165 932 876	1 133 750 684	7 899 544	19 309 774	1 160 960 002	132 444 154	1 028 515 848	776.57	165 932 876
Non current liabilities											
Financial liabilities	70 911 658	74 502 966	70 910 744	25 902 514	(2 669 441)	(358 941)	22 874 132	51 891 162	(29 017 030)	(55.92)	70 910 744
Provisions	37 045 017	41 830 703	44 622 705	20 129 175	114 510	1 283 046	21 526 731	31 082 836	(9 556 105)	(30.74)	44 622 705
Total non current liabilities	107 956 674	116 333 669	115 533 449	46 031 690	(2 554 931)	924 104	44 400 862	82 973 998	(38 573 136)	(46.49)	115 533 449
TOTAL LIABILITIES	2 336 846 314	273 386 214	281 466 325	1 179 782 374	5 344 612	20 233 878	1 205 360 864	215 418 152	989 942 712	459.54	281 466 325
NET ASSETS	517 191 405	701 980 230	718 661 922	379 543 369	26 064 356	44 407 749	450 015 474	586 913 238	(136 897 765)	(23.33)	718 661 922
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	467 381 234	587 023 885	600 608 720	322 846 458	20 749 373	30 790 748	374 386 579	476 302 949	(101 916 370)	(0)	600 608 720
Reserves	45 756 790	42 057 264	42 578 358	42 323 734	591 952	(597 891)	42 317 796	30 357 079	11 960 717	0	42 578 358
TOTAL COMMUNITY WEALTH/EQU	513 138 025	629 081 149	643 187 079	365 170 192	21 341 325	30 192 858	416 704 375	506 660 028	(89 955 653)	(0)	643 187 079

Source: NT Local Government Database

3. Aggregated revenue and expenditure for municipalities

National aggregated revenue as at 31 March 2022

R thousands	Adjusted Budget			Third Quarter 2021/22				Year to date: 31 March 2022				Third Quarter 2020/21				Q3 of 2020/21 to Q3 of 2021/22
	Operating	Capital	Total	Operating	Capital	Total	3rd Q as % of adj budget	Operating	Capital	Total	Tot as % of adj budget	Operating	Capital	Total	Tot as % of adj budget	
Revenue																
Category A (Metro)	273 527 784	30 095 883	303 623 667	69 209 105	4 251 714	73 460 819	24.2%	206 737 773	12 195 637	218 933 410	72.1%	55 652 988	4 423 162	60 076 149	72.0%	22.3%
Category B (Local)	155 953 323	27 316 716	183 270 039	34 518 303	9 307 075	43 825 378	23.9%	115 691 511	17 806 044	133 497 555	72.8%	40 268 102	5 595 709	45 863 811	79.8%	(4.4%)
Category C (District)	25 607 818	9 397 533	35 005 351	5 930 531	1 425 496	7 356 027	21.0%	20 724 328	4 280 171	25 004 499	71.4%	5 865 262	1 331 167	7 196 429	71.7%	2.2%
Total	455 088 925	66 810 132	521 899 057	109 657 938	14 984 285	124 642 223	23.9%	343 153 612	34 281 852	377 435 464	72.3%	101 786 352	11 350 038	113 136 390	74.9%	10.2%
Summary per Province																
Eastern Cape	40 590 890	9 202 405	49 793 295	8 869 710	1 345 857	10 215 567	20.5%	27 733 198	4 748 149	32 481 347	65.2%	5 809 143	2 282 204	8 091 347	78.3%	26.3%
Free State	21 655 636	3 182 298	24 837 934	4 992 973	337 277	5 330 250	21.5%	15 288 444	1 235 755	16 524 199	66.5%	4 889 178	390 828	5 280 007	66.9%	1.0%
Gauteng	166 232 109	15 695 194	181 927 303	42 494 650	2 237 645	44 732 295	24.6%	129 560 054	5 696 191	135 256 245	74.3%	37 954 499	2 706 596	40 661 095	74.9%	10.0%
Kwazulu-Natal	77 557 851	12 775 127	90 332 978	16 236 310	7 427 229	23 663 539	26.2%	60 142 553	11 296 131	71 438 683	79.1%	22 584 439	2 306 888	24 891 328	85.6%	(4.9%)
Limpopo	22 194 667	6 475 660	28 670 327	5 051 661	945 506	5 997 167	20.9%	17 148 459	3 006 958	20 155 418	70.3%	4 371 782	990 373	5 362 155	72.3%	11.8%
Mpumalanga	22 230 965	4 871 486	27 102 451	4 796 635	571 736	5 368 372	19.8%	15 820 072	2 137 497	17 957 569	66.3%	5 427 722	618 431	6 046 153	73.3%	(11.2%)
North West	22 360 716	3 589 985	25 950 701	6 733 980	413 290	7 147 270	27.5%	17 278 318	1 338 526	18 616 844	71.7%	3 603 511	422 866	4 026 377	57.3%	77.5%
Northern Cape	8 655 317	1 471 928	10 127 245	1 799 521	218 285	2 017 806	19.9%	5 915 078	619 235	6 534 313	64.5%	1 674 159	150 681	1 824 839	65.3%	10.6%
Western Cape	73 610 775	9 546 049	83 156 825	18 682 498	1 487 459	20 169 958	24.3%	54 267 436	4 203 410	58 470 846	70.3%	15 471 917	1 481 171	16 953 088	71.8%	19.0%
Total National	455 088 925	66 810 132	521 899 057	109 657 938	14 984 285	124 642 223	23.9%	343 153 612	34 281 852	377 435 464	72.3%	101 786 352	11 350 038	113 136 390	74.9%	10.2%

Source: National Treasury Local Government Database

National aggregated expenditure as at 31 March 2022

R thousands	Adjusted Budget			Third Quarter 2021/22				Year to date: 31 March 2022				Third Quarter 2020/21				Q3 of 2020/21 to Q3 of 2021/22
	Operating	Capital	Total	Operating	Capital	Total	3rd Q as % of adj budget	Operating	Capital	Total	Total as % of adj budget	Operating	Capital	Total	Total as % of adj budget	
Expenditure																
Category A (Metro)	273 108 065	30 240 612	303 348 677	61 719 503	4 264 414	65 983 918	21.8%	192 530 907	12 341 405	204 872 312	67.5%	53 640 559	4 595 467	58 236 027	67.9%	13.3%
Category B (Local)	161 832 175	27 558 567	189 390 743	24 858 052	9 338 291	34 196 343	18.1%	98 016 652	18 735 274	116 751 927	61.6%	37 328 549	5 749 933	43 078 482	66.4%	(20.6%)
Category C (District)	26 789 728	9 447 101	36 236 829	6 016 972	1 436 920	7 453 892	20.6%	16 131 888	4 302 635	20 434 523	56.4%	5 350 345	1 321 787	6 672 131	57.4%	11.7%
Total	461 729 968	67 246 280	528 976 249	92 594 528	15 039 625	107 634 153	20.3%	306 679 447	35 379 315	342 058 762	64.7%	96 319 453	11 667 187	107 986 640	66.6%	(0.3%)
Summary per Province																
Eastern Cape	41 360 614	9 395 582	50 756 196	8 163 222	1 354 731	9 517 953	18.8%	24 896 451	5 015 860	29 912 311	58.9%	5 303 855	1 943 285	7 247 140	62.9%	31.3%
Free State	22 179 746	3 195 423	25 375 169	3 973 567	339 031	4 312 598	17.0%	13 398 211	1 238 640	14 636 851	57.7%	4 383 158	393 854	4 777 012	55.0%	(9.7%)
Gauteng	166 361 968	15 700 401	181 062 369	31 842 461	2 237 650	34 080 111	18.8%	118 540 977	5 698 570	124 239 547	68.6%	38 630 029	2 867 214	41 497 243	72.4%	(17.9%)
Kwazulu-Natal	78 963 784	12 785 693	91 749 477	15 940 955	7 358 349	23 299 304	25.4%	55 708 919	11 683 478	67 392 397	73.5%	20 160 739	2 296 048	22 456 787	74.2%	3.8%
Limpopo	21 819 063	6 479 441	28 298 505	4 556 128	1 022 601	5 578 728	19.7%	12 798 595	3 127 222	15 925 818	56.3%	3 832 981	1 440 928	5 273 909	63.8%	5.8%
Mpumalanga	24 017 550	4 876 481	28 894 031	5 651 060	573 391	6 224 450	21.5%	15 328 506	2 141 778	17 470 284	60.5%	3 925 968	648 720	4 574 688	53.4%	36.1%
North West	23 933 903	3 790 612	27 724 515	4 478 415	434 199	4 912 615	17.7%	12 801 828	1 362 367	14 164 195	51.1%	4 387 767	429 409	4 817 176	46.5%	2.0%
Northern Cape	9 063 245	1 472 655	10 535 900	1 574 424	217 674	1 792 098	17.0%	5 140 288	623 801	5 764 089	54.7%	1 468 583	151 730	1 620 312	66.9%	10.6%
Western Cape	75 030 095	9 549 991	84 580 086	16 414 297	1 502 000	17 916 297	21.2%	48 065 672	4 487 598	52 553 270	62.1%	14 226 375	1 495 999	15 722 374	62.6%	14.0%
Total National	461 729 968	67 246 280	528 976 249	92 594 528	15 039 625	107 634 153	20.3%	306 679 447	35 379 315	342 058 762	64.7%	96 319 453	11 667 187	107 986 640	66.6%	(0.3%)

Source: National Treasury Local Government Database

Salaries and wages expenditure 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
	Adjusted Budget	Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total as % of adj budget
Total	137 430 287	31 003 588	22.6%	97 432 545	70.9%
Per Province					
Eastern Cape	14 290 049	3 138 123	22.0%	9 402 403	65.8%
Free State	7 118 255	1 312 134	18.4%	4 967 270	69.8%
Gauteng	44 066 870	10 416 800	23.6%	31 899 104	72.4%
Kwazulu-Natal	23 432 310	4 821 985	20.6%	17 021 603	72.6%
Limpopo	7 475 756	1 763 717	23.6%	5 235 717	70.0%
Mpumalanga	7 571 990	1 944 627	25.7%	5 419 559	71.6%
North West	6 159 288	1 422 355	23.1%	4 138 300	67.2%
Northern Cape	3 309 338	760 434	23.0%	2 354 939	71.2%
Western Cape	24 006 433	5 423 413	22.6%	16 993 650	70.8%
Total	137 430 287	31 003 588	22.6%	97 432 545	70.9%

Source: National Treasury Local Government Database

4. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 31 March 2022

R thousands	Adjusted Budget			Third Quarter 2021/22				Year to date: 31 March 2022				Third Quarter 2020/21				Q3 of 2020/21 to Q3 of 2021/22
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	
Buffalo City	8 302 728	1 827 550	10 130 277	2 147 190	261 241	2 408 432	23.8%	6 684 209	759 619	7 443 828	73.5%	1 886 793	210 757	2 097 550	69.5%	14.8%
Cape Town	50 546 295	6 108 082	56 654 377	13 314 071	974 095	14 288 166	25.2%	37 534 672	2 764 012	40 298 684	71.1%	10 817 656	962 313	11 779 969	73.7%	21.3%
City of Ekurhuleni	44 731 578	3 570 830	48 302 407	10 390 425	655 471	11 045 897	22.9%	34 137 617	1 493 406	35 631 024	73.8%	9 617 854	732 329	10 350 184	70.5%	6.7%
eThekweni	43 357 192	5 328 607	48 685 799	10 722 564	662 096	11 384 660	23.4%	32 978 485	2 212 818	35 191 302	72.3%	7 223 052	601 451	7 824 504	65.9%	45.5%
City of Johannesburg	65 365 136	7 385 681	72 750 817	16 455 559	1 275 515	17 731 074	24.4%	52 519 237	2 533 742	55 052 980	75.7%	15 618 768	1 207 855	16 826 623	77.8%	5.4%
Mangaung	7 980 003	1 195 936	9 175 940	1 877 260	157 897	2 035 157	22.2%	6 115 469	557 318	6 672 786	72.7%	1 864 306	171 785	2 036 091	70.8%	(0.0%)
Nelson Mandela Bay	13 894 595	1 425 001	15 319 596	2 654 609	215 851	2 870 460	18.7%	6 736 020	829 719	7 565 739	49.4%	-	-	-	-	-
City of Tshwane	39 350 259	3 254 196	42 604 454	11 647 425	49 549	11 696 974	27.5%	30 032 065	1 045 004	31 077 069	72.9%	8 624 558	536 672	9 161 230	69.6%	27.7%
Total	273 527 784	30 095 883	303 623 667	69 209 105	4 251 714	73 460 819	24.2%	206 737 773	12 195 637	218 933 410	72.1%	55 652 988	4 423 162	60 076 149	72.0%	22.3%

Source: National Treasury Local Government Database

Metros aggregated expenditure as at 31 March 2022

R thousands	Adjusted Budget			Third Quarter 2021/22				Year to date: 31 March 2022				Third Quarter 2020/21				Q3 of 2020/21 to Q3 of 2021/22
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Tot Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Tot Exp as % of adj budget	
Buffalo City	8 300 361	1 827 550	10 127 911	2 052 068	261 241	2 313 309	22.8%	6 481 642	759 619	7 241 261	71.5%	1 776 933	210 757	1 987 690	64.0%	16.4%
Cape Town	51 358 002	6 108 082	57 466 084	11 388 828	986 801	12 375 628	21.5%	33 160 374	2 800 468	35 960 842	62.6%	9 630 969	978 442	10 609 411	63.8%	16.6%
City of Ekurhuleni	44 593 044	3 570 830	48 163 873	10 468 175	655 471	11 123 647	23.1%	31 695 502	1 493 406	33 188 908	68.9%	9 266 008	732 329	9 998 337	67.7%	11.3%
eThekweni	43 327 071	5 328 607	48 655 678	10 465 838	662 090	11 127 928	22.9%	31 808 822	2 212 814	34 021 636	69.9%	6 409 145	601 458	7 010 603	57.7%	58.7%
City of Johannesburg	64 203 941	7 385 681	71 589 622	16 479 503	1 275 515	17 755 018	24.8%	51 625 721	2 533 742	54 159 463	75.7%	15 381 795	1 364 024	16 745 819	75.4%	6.0%
Mangaung	7 441 806	1 195 936	8 637 742	1 603 032	157 897	1 760 928	20.4%	5 796 732	557 318	6 354 049	73.6%	2 155 497	171 785	2 327 282	80.1%	(24.3%)
Nelson Mandela Bay	14 311 208	1 569 729	15 880 937	2 489 368	215 851	2 705 219	17.0%	7 874 569	939 034	8 813 603	55.5%	-	-	-	-	-
City of Tshwane	39 572 633	3 254 196	42 826 829	6 772 692	49 549	6 822 240	15.9%	24 087 546	1 045 004	25 132 550	58.7%	9 020 212	536 672	9 556 884	70.8%	(28.6%)
Total	273 108 065	30 240 612	303 348 677	61 719 503	4 264 414	65 983 918	21.8%	192 530 907	12 341 405	204 872 312	67.5%	53 640 559	4 595 467	58 236 027	67.9%	13.3%

Source: National Treasury Local Government Database

Quarterly Budget Summary as at 31 March 2022

Description	Budget year 2021/22								
	2020/21	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
R thousands	Audited Outcome								
Financial Performance									
Property rates	52 174 296	56 510 268	14 122 027	13 120 951	13 082 369	40 325 348	41 379 481	(1 054 133)	(2.55)
Service charges	130 654 826	149 161 108	37 730 159	35 465 366	35 298 023	108 493 547	112 211 869	(3 718 321)	(3.31)
Investment revenue	2 034 355	1 659 858	381 491	375 233	452 123	1 208 847	1 222 206	(13 359)	(1.09)
Transfers and subsidies	38 155 345	34 919 140	11 675 861	9 916 814	9 383 267	30 975 941	28 127 863	2 848 078	10.13
Other own revenue	27 749 271	31 277 409	7 267 543	7 473 224	10 993 323	25 734 090	24 918 171	815 918	3.27
Total Revenue (excluding capital transfers and contributions)	250 768 093	273 527 784	71 177 082	66 351 587	69 209 105	206 737 773	207 859 589	(1 121 816)	(0.54)
Employee costs	73 574 653	75 647 910	16 783 271	20 338 461	17 389 773	54 511 505	56 264 427	(1 752 922)	(3.12)
Remuneration of councillors	940 898	1 029 173	227 369	219 976	232 596	679 941	753 139	(73 198)	(9.72)
Depreciation & asset impairment	18 246 361	17 465 910	3 895 156	4 312 131	4 121 141	12 328 429	12 967 261	(638 832)	(4.93)
Finance charges	8 553 303	7 691 206	1 459 081	1 977 593	1 544 914	4 981 588	4 539 492	442 096	9.74
Materials and bulk purchases	84 955 102	97 523 314	26 095 632	22 355 142	20 822 372	69 273 145	70 588 632	(1 315 487)	(1.86)
Transfers and subsidies	5 872 926	2 193 176	1 682 947	1 611 966	1 787 203	5 082 116	1 598 807	3 483 309	217.87
Other expenditure	68 176 566	71 478 526	14 659 007	15 169 226	15 825 741	45 653 974	51 534 763	(5 880 789)	(11.41)
Total Expenditure	260 319 808	273 029 215	64 802 462	65 984 496	61 723 740	192 510 698	198 246 521	(5 735 822)	(2.89)
Surplus/(Deficit)	(9 551 715)	498 569	6 374 619	367 091	7 485 365	14 227 075	9 613 069	4 614 006	48.00
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	13 004 331	14 141 519	883 078	2 693 143	2 152 201	5 728 423	10 998 803	(5 270 380)	(47.92)
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	3 241 295	1 036 303	304 151	208 606	347 066	859 824	715 641	144 183	20.15
Surplus/(Deficit) after capital transfers & contributions	6 693 911	15 676 392	7 561 849	3 268 840	9 984 633	20 815 321	21 327 513	(512 191)	(2.40)
Share of surplus/ (deficit) of associate	14 245	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 708 156	15 676 392	7 561 849	3 268 840	9 984 633	20 815 321	21 327 513	(512 191)	(2.40)
Capital expenditure & funds sources									
Capital expenditure	51 011 404	30 240 612	2 643 771	5 433 220	4 264 414	12 341 405	21 657 451	(9 316 046)	(43.02)
Transfers recognised - capital	11 283 107	14 560 628	1 408 990	2 980 545	2 558 158	6 947 693	10 574 646	(3 626 953)	(34.30)
Borrowing	4 384 694	5 700 421	649 452	1 210 790	921 244	2 781 486	4 686 018	(1 904 532)	(40.64)
Internally generated funds	7 451 148	9 834 834	413 439	1 280 707	772 312	2 466 458	6 325 955	(3 859 497)	(61.01)
Total sources of capital funds	23 118 949	30 095 883	2 471 881	5 472 042	4 251 714	12 195 637	21 586 619	(9 390 982)	(43.50)
Financial position									
Total current assets	2 082 757 591	93 052 697	1 045 179 893	(1 905 953)	11 592 534	1 054 866 474	94 427 220	960 439 254	1 017.12
Total non current assets	288 615 280	395 650 756	172 945 150	(177 444)	658 468	173 426 175	277 380 196	(103 954 022)	(37.48)
Total current liabilities	2 093 945 051	64 454 077	1 029 845 275	(1 359 656)	4 821 305	1 033 306 924	48 000 092	985 306 831	2 052.72
Total non current liabilities	84 183 745	90 172 907	31 442 693	(4 124 355)	(570 020)	26 748 319	64 427 740	(37 679 421)	(58.48)
Community wealth/Equity	188 448 026	268 089 276	152 996 358	2 034 549	(374 419)	154 656 488	189 030 707	(34 374 218)	(18.18)
Cash flows									
Net cash from (used) operating	118 674 360	126 843 464	11 149 732	9 808 542	11 111 755	32 070 029	133 229 762	(101 159 734)	(75.93)
Net cash from (used) investing	(4 250 705)	(11 086 414)	5 846 856	(4 198 538)	(2 426 582)	(778 263)	241 184	(1 019 447)	(422.68)
Net cash from (used) financing	1 525 386	2 412 355	36 161	498 144	(76 170)	458 135	229 415	228 720	99.70
Cash/cash equivalents at the year end	137 246 771	142 151 080	30 343 820	36 279 191	45 604 405	45 604 405	135 036 127	(89 431 722)	(66.23)
Collection Rate									
Property rates	50.85	80.77	72.76	74.83	62.58	70.11	84.12	628.66	(313.47)
Service charges	49.99	102.90	66.22	72.94	67.85	68.94	115.43	1 893.85	1 639.22
Service charges - electricity revenue	52.46	74.12	76.92	77.70	62.89	72.61	74.32	124.11	2 662.50
Service charges - water revenue	48.53	73.72	76.81	84.67	65.99	75.90	74.01	40.28	54.43
Service charges - sanitation revenue	69.20	67.84	83.68	78.04	67.51	76.26	67.39	(874.41)	(1 302.15)
Service charges - refuse revenue	36.77	81.72	62.33	42.25	36.52	46.75	81.25	(6 736.99)	(8 266.67)
Interest earned - outstanding debtors	54.64	90.71	76.10	65.65	57.76	66.36	93.68	(716.46)	(765.04)
	-	-	-	-	-	-	-	-	-

Source: National Treasury Local Government Database

5. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated budgets and revenue as at 31 March 2022

R thousands	Adjusted Budget			Third Quarter 2021/22				Year to date: 31 March 2022				Third Quarter 2020/21				Q3 of 2020/21 to Q3 of 2021/22
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	
City of Matielosa	3 585 902	200 338	3 786 239	685 143	20 337	705 480	18.6%	2 536 594	93 733	2 629 327	69.4%	647 609	37 609	685 218	59.2%	3.0%
City of Mbombela	3 478 701	675 025	4 153 726	815 553	151 785	967 338	23.3%	2 668 411	310 971	2 979 382	71.7%	762 572	94 728	857 300	77.1%	12.8%
Drakenstein	2 620 781	165 872	2 786 654	643 535	31 204	674 739	24.2%	1 951 195	75 904	2 027 099	72.7%	552 946	63 376	616 322	68.4%	9.5%
Emalahleni (MP)	3 759 821	239 365	3 999 186	821 947	52 295	874 242	21.9%	2 547 693	118 550	2 666 243	66.7%	760 612	32 667	793 279	74.7%	10.2%
Ermfuleni	6 474 631	406 425	6 881 056	1 439 818	39 185	1 479 003	21.5%	4 898 730	57 447	4 956 177	72.0%	1 627 636	37 167	1 664 802	70.4%	(11.2%)
George	2 601 175	463 450	3 064 626	550 371	67 907	618 278	20.2%	1 655 997	215 730	1 871 728	61.1%	385 640	26 650	412 290	53.5%	50.0%
Govan Mbeki	2 589 741	290 725	2 880 466	537 048	16 350	553 398	19.2%	1 655 803	53 798	1 709 601	59.4%	538 468	16 887	555 355	68.7%	(0.4%)
J B Marks	1 888 847	178	1 889 025	1 403 342	16 752	1 420 094	75.2%	2 382 254	68 081	2 450 335	129.7%	390 321	19 224	409 545	77.9%	246.7%
Madibeng	2 170 958	459 036	2 629 994	525 801	70 334	596 136	22.7%	1 793 837	163 853	1 957 691	75.2%	202 128	68 594	270 722	66.4%	120.2%
Matjhabeng	3 427 217	159 213	3 586 430	771 639	11 572	783 211	21.8%	2 141 970	41 582	2 183 552	60.9%	728 330	30 933	759 263	72.1%	3.2%
Mogale City	3 126 653	337 807	3 464 460	780 875	63 543	844 418	24.4%	2 426 149	144 571	2 570 720	74.2%	794 743	62 498	857 241	75.8%	(1.5%)
Msunduzi	6 483 155	655 207	7 138 362	(1 062 223)	5 656 770	4 594 547	64.4%	4 645 348	5 687 933	10 333 281	144.8%	8 553 138	221 106	8 774 244	267.5%	(47.6%)
Newcastle	2 378 500	185 364	2 563 864	559 440	52 757	612 197	23.9%	1 814 701	114 709	1 929 410	75.3%	482 426	(13 501)	468 925	73.2%	30.6%
Polokwane	4 035 189	1 024 469	5 059 658	862 183	152 003	1 014 186	20.0%	3 033 315	511 748	3 545 063	70.1%	851 693	97 163	948 856	64.5%	6.9%
Rustenburg	6 563 658	519 447	7 083 104	1 647 860	54 348	1 702 208	24.0%	4 541 781	144 989	4 686 770	66.2%	898 746	97 244	995 990	63.8%	70.9%
Sol Plaatje	2 372 218	166 666	2 538 884	541 690	18 206	559 896	22.1%	1 717 704	45 303	1 763 007	69.4%	453 318	24 232	477 551	68.8%	17.2%
Stellenbosch	1 983 245	403 508	2 386 752	466 848	41 315	508 163	21.3%	1 463 616	157 227	1 620 843	67.9%	416 481	60 671	477 152	65.8%	6.5%
Steve Tshwete	2 001 305	569 912	2 571 217	404 252	81 360	485 612	18.9%	1 409 997	334 479	1 744 476	67.8%	404 312	145 011	549 324	72.9%	(11.6%)
uMhlatuze	4 170 571	834 530	5 005 102	944 094	200 094	1 144 188	22.9%	3 039 250	424 544	3 463 794	69.2%	913 058	67 770	980 828	73.4%	16.7%
Total	65 712 288	7 756 537	73 468 805	13 339 216	6 798 117	20 137 332	27.4%	48 323 345	8 785 153	57 108 498	77.7%	20 364 176	1 190 029	21 554 205	88.8%	(6.6%)

Source: National Treasury Local Government Database

Secondary cities aggregated budgets and expenditure as at 31 March 2022

R thousands	Adjusted Budget			Third Quarter 2021/22				Year to date: 31 March 2022				Third Quarter 2020/21				Q3 of 2020/21 to Q3 of 2021/22
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adjusted budget	Operating Expenditure	Capital Expenditure	Total	Tot Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Tot Exp as % of adj budget	
City of Matielosa	3 921 913	200 338	4 122 250	614 099	20 337	634 436	15.4%	1 863 095	93 733	1 956 828	47.5%	1 044 691	37 609	1 082 300	62.7%	(41.4%)
City of Mbombela	3 780 027	675 025	4 455 052	898 996	151 785	1 050 781	23.6%	2 627 244	310 971	2 938 215	66.0%	681 863	94 728	776 590	56.5%	35.3%
Drakenstein	2 674 498	165 872	2 840 370	480 724	31 204	511 927	18.0%	1 775 837	75 904	1 851 741	65.2%	484 182	63 376	547 558	65.6%	(6.5%)
Emalahleni (MP)	4 085 957	239 365	4 325 322	1 540 853	52 295	1 593 148	36.8%	2 976 397	118 550	3 094 947	71.6%	586 815	32 667	619 482	44.7%	157.2%
Ermfuleni	6 266 081	406 625	6 672 706	(4 099 107)	39 185	(4 059 922)	-60.8%	4 371 483	57 447	4 428 931	66.4%	3 225 429	37 167	3 262 596	76.2%	(224.4%)
George	2 626 054	463 450	3 089 504	511 839	67 907	579 746	18.8%	1 556 291	215 730	1 772 022	57.4%	477 221	26 650	503 870	56.2%	15.1%
Govan Mbeki	2 515 424	290 725	2 806 148	607 952	16 500	624 452	22.3%	1 676 267	53 956	1 730 223	61.7%	544 777	34 299	579 076	56.7%	7.8%
J B Marks	2 191 276	157 717	2 348 993	417 700	16 752	434 452	18.5%	1 291 010	68 081	1 359 092	57.9%	572 230	19 224	591 454	53.0%	(26.5%)
Madibeng	2 499 764	459 036	2 958 801	384 217	70 334	454 551	15.4%	1 349 796	183 853	1 533 649	51.8%	394 938	68 594	463 531	49.6%	(1.9%)
Matjhabeng	3 230 972	159 213	3 390 186	491 179	11 572	502 751	14.8%	1 354 817	41 582	1 396 398	41.2%	552 901	30 933	583 834	52.7%	(13.9%)
Mogale City	3 409 375	341 334	3 750 709	699 678	63 543	763 221	20.3%	2 174 830	144 571	2 319 401	61.8%	710 869	62 498	773 366	62.3%	(1.3%)
Msunduzi	6 240 523	655 207	6 895 730	(1 288 160)	5 574 849	4 286 689	62.2%	4 312 757	6 030 518	10 343 275	150.0%	7 941 489	223 015	8 164 513	280.1%	(47.5%)
Newcastle	2 654 252	185 364	2 839 617	598 675	52 757	651 432	22.9%	1 678 502	114 709	1 793 211	63.1%	509 561	5 551	515 112	60.4%	26.5%
Polokwane	4 041 131	1 024 469	5 065 600	758 577	152 003	910 580	18.0%	2 387 968	511 748	2 899 716	57.2%	695 801	97 163	792 964	55.1%	14.8%
Rustenburg	6 199 788	519 447	6 719 235	1 249 398	54 348	1 303 746	19.4%	3 593 105	144 989	3 738 094	55.6%	957 535	97 477	1 055 011	52.3%	23.6%
Sol Plaatje	2 421 590	166 666	2 588 256	405 186	18 206	423 391	16.4%	1 474 395	45 303	1 519 698	58.7%	427 703	24 232	451 936	58.1%	(6.3%)
Stellenbosch	1 977 679	403 508	2 381 187	336 294	41 315	377 610	15.9%	1 055 140	157 227	1 212 367	50.9%	328 223	60 671	388 894	52.3%	(2.9%)
Steve Tshwete	2 200 509	569 912	2 770 421	361 768	81 360	443 128	16.0%	1 275 750	334 479	1 610 229	58.1%	424 512	145 011	569 523	65.9%	(22.2%)
uMhlatuze	4 321 276	834 530	5 155 806	945 491	200 094	1 145 585	22.2%	2 944 791	424 544	3 369 334	65.4%	806 274	67 936	874 209	60.2%	31.0%
Total	67 258 091	7 917 804	75 175 894	5 915 359	6 716 345	12 631 703	16.8%	41 739 475	9 127 896	50 867 370	67.7%	21 367 021	1 228 800	22 595 820	78.6%	(44.1%)

Source: National Treasury Local Government Database

Quarterly Budget Summary as at 31 March 2022

Description	2020/21	Budget year 2021/22									Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance		YTD variance %
Financial Performance												
Property rates	9 664 883	10 341 929	10 310 817	2 809 652	3 016 832	1 784 106	7 610 590	7 794 740	(184 150)	(2.36)	10 310 817	
Service charges	32 331 897	37 194 923	37 869 962	9 649 317	9 823 910	7 415 969	26 889 197	28 453 255	(1 564 058)	(5.50)	37 869 962	
Investment revenue	200 034	316 379	316 834	46 663	47 869	45 030	139 562	237 082	(97 520)	(41.13)	316 834	
Transfers and subsidies	11 793 314	10 787 569	11 018 161	3 904 440	3 327 811	3 222 727	10 454 978	8 350 889	2 104 089	25.20	11 018 161	
Other own revenue	5 002 933	5 834 453	6 196 494	1 008 647	1 348 988	871 383	3 229 017	4 392 949	(1 163 932)	(26.50)	6 196 494	
Total Revenue (excluding capital transfers and contributions)	58 993 061	64 475 253	65 712 268	17 418 719	17 565 410	13 339 216	48 323 345	49 228 916	(905 571)	(1.84)	65 712 268	
Employee costs	15 342 758	16 309 819	16 475 780	3 437 756	4 689 539	3 340 399	11 467 694	12 248 215	(780 521)	(6.37)	16 475 780	
Remuneration of councillors	666 867	737 342	732 962	160 328	170 843	142 935	474 107	544 863	(70 757)	(12.99)	732 962	
Depreciation & asset impairment	6 362 940	5 743 118	5 590 584	724 654	1 184 935	881 174	2 790 763	4 170 137	(1 379 374)	(33.08)	5 590 584	
Finance charges	1 414 134	1 403 988	1 280 792	142 626	323 640	284 924	751 190	913 197	(162 007)	(17.74)	1 280 792	
Materials and bulk purchases	23 552 346	23 736 229	25 070 297	6 110 089	7 293 354	4 089 162	17 492 604	18 562 441	(1 069 837)	(5.76)	25 070 297	
Transfers and subsidies	363 684	268 734	317 288	64 086	89 023	44 493	197 602	223 399	(25 797)	(11.55)	317 288	
Other expenditure	19 074 010	17 046 911	17 790 387	7 183 705	4 249 539	(2 867 728)	8 565 515	12 910 550	(4 345 035)	(33.65)	17 790 387	
Total Expenditure	66 776 739	65 246 141	67 258 091	17 823 244	18 000 872	5 915 359	41 739 475	49 572 803	(7 833 328)	(15.80)	67 258 091	
Surplus/(Deficit)	(7 783 678)	(770 887)	(1 545 823)	(404 525)	(435 463)	7 423 857	6 583 870	(343 887)	6 927 757	(2 014.54)	(1 545 823)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4 398 639	4 540 880	4 725 678	345 856	1 042 913	914 782	2 303 551	3 427 889	(1 124 338)	(32.80)	4 725 678	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	1 381 610	21 887	154 410	8 516	37 377	14 978	60 870	100 806	(39 936)	(39.62)	154 410	
Surplus/(Deficit) after capital transfers & contributions	(2 003 429)	3 791 880	3 334 265	(50 153)	644 827	8 353 617	8 948 291	3 184 808	5 763 483	180.97	3 334 265	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(2 003 429)	3 791 880	3 334 265	(50 153)	644 827	8 353 617	8 948 291	3 184 808	5 763 483	180.97	3 334 265	
Capital expenditure & funds sources												
Capital expenditure	26 731 154	7 529 432	7 917 804	768 622	1 642 928	6 716 345	9 127 896	5 613 658	3 514 237	62.60	7 917 804	
Transfers recognised - capital	10 024 645	4 421 901	4 659 612	541 511	782 453	5 619 006	6 942 971	3 325 398	3 617 573	108.79	4 659 612	
Borrowing	2 058 495	888 896	968 901	81 534	220 428	300 970	602 932	670 475	(67 543)	(10.07)	968 901	
Internally generated funds	11 424 443	2 218 344	2 128 024	80 805	280 305	878 140	1 239 250	1 456 179	(216 929)	(14.90)	2 128 024	
Total sources of capital funds	23 507 584	7 529 142	7 756 537	703 851	1 283 186	6 798 117	8 785 153	5 452 052	3 333 101	61.13	7 756 537	
Financial position												
Total current assets	29 102 042	31 080 295	35 291 721	26 283 861	5 231 590	12 537 576	44 053 027	28 766 429	15 286 597	53.14	35 291 721	
Total non current assets	117 975 718	129 804 781	132 432 372	76 016 027	12 661 117	14 027 466	102 704 610	110 334 913	(7 630 304)	(6.92)	132 432 372	
Total current liabilities	48 710 894	35 400 741	43 078 771	45 891 055	3 570 095	4 332 730	53 793 880	35 628 282	18 165 597	50.99	43 078 771	
Total non current liabilities	9 153 096	12 559 871	12 176 900	5 807 386	1 205 412	645 471	7 658 270	9 181 257	(1 522 988)	(16.59)	12 176 900	
Community wealth/Equity	93 231 726	112 077 531	112 421 271	48 770 502	12 660 281	18 572 783	80 003 566	94 311 417	(14 307 851)	(15.17)	112 421 271	
Cash flows												
Net cash from (used) operating	24 836 278	13 506 630	9 316 426	6 240 779	3 687 319	4 693 474	14 621 573	6 450 642	8 170 931	126.67	9 316 426	
Net cash from (used) investing	(3 409 311)	(6 272 728)	(7 122 361)	(536 163)	(964 025)	(1 182 842)	(2 683 029)	(5 150 616)	2 467 587	(47.91)	(7 122 361)	
Net cash from (used) financing	22 973	312 519	616 666	(1 567)	(173 580)	(5 038)	(180 185)	(79 013)	(101 173)	128.05	616 666	
Cash/cash equivalents at the year end	23 504 929	11 813 409	7 414 583	7 509 002	11 224 992	14 638 149	14 638 149	4 017 987	10 620 163	264.32	7 414 583	
Collection Rate	58.76	70.68	78.81	60.23	56.61	88.13	66.35	78.31	299.64	297.60	78.81	
Property rates	123.80	73.96	85.09	91.59	78.76	177.95	106.75	84.46	(836.65)	(991.53)	85.09	
Service charges	43.22	74.49	82.24	54.52	53.61	72.38	59.11	81.88	473.28	533.06	82.24	
Service charges - electricity revenue	43.66	77.82	82.89	56.11	57.86	68.92	60.34	82.52	510.87	619.51	82.89	
Service charges - water revenue	47.36	69.85	80.80	53.78	47.38	90.90	61.13	81.36	416.17	511.23	80.80	
Service charges - sanitation revenue	27.05	60.63	82.42	42.95	35.92	65.18	45.30	81.54	444.08	544.44	82.42	
Service charges - refuse revenue	45.08	69.08	79.03	51.64	50.38	65.50	55.02	76.68	364.29	475.29	79.03	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	

Source: National Treasury Local Government Database

6. Operating revenue and expenditure per function for metros

Metros aggregated budgets and revenue per function as at 31 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	
Water management									
Buffalo City	989 977	989 977	412 105	41.6%	1 228 942	124.1%	300 321	116.2%	37.2%
Cape Town	6 810 737	9 441 502	2 560 997	27.1%	5 536 958	58.6%	1 190 805	78.5%	115.1%
City of Ekurhuleni	7 534 070	7 566 665	1 979 840	26.2%	6 173 986	81.6%	1 731 447	72.6%	14.3%
eThekwini	6 797 108	6 797 608	2 015 148	29.6%	4 974 865	73.2%	1 031 537	56.9%	95.4%
City of Johannesburg	-	-	-	-	-	-	-	-	-
Mangaung	1 476 772	1 446 772	516 317	35.7%	1 187 585	82.1%	341 377	72.1%	51.2%
Nelson Mandela Bay	1 762 021	2 955 125	804 636	27.2%	2 492 076	84.3%	-	-	-
City of Tshwane	5 193 512	5 410 631	1 351 785	25.0%	4 034 555	74.6%	1 303 682	72.2%	3.7%
Total	30 564 197	34 608 280	9 640 830	27.9%	25 628 968	74.1%	5 899 169	70.9%	63.4%
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	
Water management									
Buffalo City	725 390	716 357	190 031	26.5%	600 065	83.8%	136 985	68.3%	38.7%
Cape Town	5 286 244	7 810 547	1 906 732	24.4%	3 758 141	48.1%	687 508	67.7%	177.3%
City of Ekurhuleni	6 468 323	6 419 549	1 722 045	26.8%	4 790 991	74.6%	1 691 949	69.3%	1.8%
eThekwini	6 712 278	6 698 771	1 761 204	26.3%	5 454 535	81.4%	1 126 681	49.9%	56.3%
City of Johannesburg	8 118 190	7 852 694	1 996 906	25.4%	5 886 636	75.0%	1 740 811	70.9%	14.7%
Mangaung	1 562 155	1 569 246	409 411	26.1%	1 194 461	76.1%	(44 835)	70.4%	(1013.2%)
Nelson Mandela Bay	968 233	2 145 240	147 591	6.9%	415 019	19.3%	-	-	-
City of Tshwane	4 273 872	4 488 970	651 078	14.5%	2 548 841	56.8%	1 076 563	70.3%	(39.5%)
Total	34 114 685	37 701 374	8 784 997	23.3%	24 648 690	65.4%	6 415 662	65.2%	36.9%

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 adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Energy sources									
Buffalo City	2 438 771	2 438 771	533 823	21.9%	1 649 269	67.6%	472 149	67.6%	13.1%
Cape Town	16 027 668	16 026 123	3 989 157	24.9%	12 435 494	77.6%	3 484 040	76.5%	14.5%
City of Ekurhuleni	18 570 641	18 770 641	3 969 429	21.1%	13 809 581	73.6%	4 176 342	73.1%	(5.0%)
eThekwini	16 356 005	16 038 397	3 761 746	23.5%	11 626 354	72.5%	2 188 673	64.2%	71.9%
City of Johannesburg	19 995 270	19 665 671	3 636 561	18.5%	12 773 806	65.0%	3 764 568	72.0%	(3.4%)
Mangaung	3 202 823	3 202 823	642 493	20.1%	2 220 349	69.3%	615 757	76.0%	4.3%
Nelson Mandela Bay	4 666 435	4 515 888	958 150	21.2%	2 524 677	55.9%	-	-	-
City of Tshwane	15 258 442	15 244 598	4 291 630	28.2%	11 798 716	77.4%	3 022 985	69.7%	42.0%
Total	96 516 055	95 902 912	21 782 989	22.7%	68 838 247	71.8%	17 724 515	71.3%	22.9%
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 adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Energy sources									
Buffalo City	2 809 519	2 836 947	633 347	22.3%	2 142 230	75.5%	527 408	74.1%	20.1%
Cape Town	13 547 693	13 614 733	2 943 408	21.6%	9 512 379	69.9%	2 436 188	68.0%	20.8%
City of Ekurhuleni	17 660 214	17 667 626	3 715 041	21.0%	13 205 283	74.7%	2 965 720	69.2%	25.3%
eThekwini	15 804 083	15 497 656	4 235 766	27.3%	12 282 916	79.3%	2 106 852	64.6%	101.0%
City of Johannesburg	16 839 440	16 946 815	3 087 966	18.2%	12 629 397	74.5%	3 210 614	75.6%	(3.8%)
Mangaung	2 824 407	2 824 407	549 924	19.5%	2 255 940	79.9%	592 227	76.0%	(7.1%)
Nelson Mandela Bay	5 406 254	5 232 879	1 362 094	26.0%	2 885 306	55.1%	-	-	-
City of Tshwane	14 054 669	14 009 981	2 077 191	14.8%	8 557 464	61.1%	2 787 783	71.4%	(25.5%)
Total	88 946 279	88 631 044	18 604 736	21.0%	63 470 915	71.6%	14 626 792	70.2%	27.2%

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 water management									
Buffalo City	573 392	573 392	148 112	25.8%	471 626	82.3%	120 985	80.9%	22.4%
Cape Town	1 939 939	1 952 866	546 351	28.0%	1 453 229	74.4%	487 739	75.9%	12.0%
City of Ekurhuleni	3 129 314	3 189 075	800 973	25.1%	2 356 917	73.9%	512 648	48.7%	56.2%
eThekwini	1 879 099	1 898 799	385 493	20.3%	1 158 079	61.0%	167 722	41.6%	129.8%
City of Johannesburg	-	-	-	-	-	-	-	-	-
Mangaung	557 661	548 665	193 186	35.2%	455 245	83.0%	151 815	80.4%	27.3%
Nelson Mandela Bay	1 146 894	1 165 368	263 564	22.6%	657 815	56.4%	-	-	-
City of Tshwane	1 506 023	1 505 810	294 892	19.6%	970 685	64.5%	348 391	76.8%	(15.4%)
Total	10 732 323	10 833 975	2 632 572	24.3%	7 523 595	69.4%	1 789 299	60.9%	47.1%
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 water management									
Buffalo City	352 025	350 287	107 364	30.7%	336 277	96.0%	87 129	58.7%	23.2%
Cape Town	2 569 535	2 624 752	574 663	21.9%	1 671 376	63.7%	512 529	66.6%	12.1%
City of Ekurhuleni	1 247 189	1 246 440	247 486	19.9%	737 458	59.2%	216 921	64.6%	14.1%
eThekwini	1 923 899	1 987 029	448 669	22.6%	1 346 476	67.8%	317 258	62.1%	41.4%
City of Johannesburg	611 591	574 385	179 955	31.3%	466 736	81.3%	167 153	91.7%	7.7%
Mangaung	316 031	339 277	87 597	25.8%	302 254	89.1%	123 771	90.5%	(29.2%)
Nelson Mandela Bay	731 885	851 486	84 297	9.9%	266 429	31.3%	-	-	-
City of Tshwane	813 253	792 720	176 098	22.2%	487 997	61.6%	214 077	79.8%	(17.7%)
Total	8 565 409	8 766 376	1 906 129	21.7%	5 615 003	64.1%	1 638 838	69.1%	16.3%

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%
eThekwini	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%
eThekwini	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 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 adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Water management									
City of Matlosana	889 466	903 128	198 502	22.0%	622 189	68.9%	209 101	76.1%	(5.1%)
City of Mbombela	390 420	390 420	288 574	73.9%	345 150	88.4%	28 148	93.0%	925.2%
Drakenstein	190 439	197 448	58 302	29.5%	145 219	73.5%	49 092	73.8%	18.8%
Emalaheni (MP)	529 054	537 865	103 309	19.2%	337 547	62.8%	108 067	56.0%	(4.4%)
Emfuleni	956 101	830 943	256 628	30.9%	676 863	81.5%	202 862	79.9%	26.5%
George	185 492	250 333	45 931	18.3%	147 303	58.8%	44 088	70.6%	4.2%
Govan Mbeki	666 425	666 425	128 364	19.3%	383 610	57.6%	155 493	63.8%	(17.4%)
J B Marks	98 732	98 732	38 704	39.2%	107 732	109.1%	47 125	109.1%	(17.9%)
Madibeng	230 243	230 243	33 783	14.7%	141 741	61.6%	27 674	61.7%	22.1%
Matjhabeng	537 463	537 463	131 347	24.4%	394 455	73.4%	133 162	75.1%	(1.4%)
Mogale City	431 389	430 862	107 443	24.9%	328 162	76.2%	105 418	81.0%	1.9%
Msunduzi	1 046 395	346 258	(366 284)	(105.8%)	670 271	193.6%	1 724 069	324.3%	(121.2%)
Newcastle	314 574	300 775	71 853	23.9%	241 704	80.4%	75 848	90.6%	(5.3%)
Polokwane	275 255	275 255	44 677	16.2%	179 035	65.0%	53 621	62.4%	(16.7%)
Rustenburg	988 280	988 280	366 074	37.0%	792 550	80.2%	108 730	74.1%	236.7%
Sol Plaatje	328 612	328 612	82 654	25.2%	246 469	75.0%	73 299	75.1%	12.8%
Stellenbosch	172 558	170 558	40 425	23.7%	102 309	60.0%	42 744	69.4%	(5.4%)
Steve Tshwete	161 938	161 938	33 404	20.6%	115 353	71.2%	35 584	72.9%	(6.1%)
uMhlathuze	635 289	1 104 740	279 298	25.3%	861 441	78.0%	169 100	101.0%	65.2%
Total	9 028 123	8 750 277	1 942 989	22.2%	6 839 102	78.2%	3 393 225	105.4%	(42.7%)
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 adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Water management									
City of Matlosana	678 794	686 039	66 884	9.7%	200 494	29.2%	243 926	58.3%	(72.6%)
City of Mbombela	336 891	452 943	117 019	25.8%	279 194	61.6%	72 376	67.8%	61.7%
Drakenstein	115 228	124 543	17 074	13.7%	70 224	56.4%	21 306	61.9%	(19.9%)
Emalaheni (MP)	472 227	492 114	201 980	41.0%	343 088	69.7%	94 193	48.7%	114.4%
Emfuleni	1 248 486	1 234 582	(2 785 566)	(225.6%)	971 444	78.7%	937 290	88.3%	(397.2%)
George	130 674	215 570	36 757	17.1%	106 120	49.2%	29 293	66.7%	25.5%
Govan Mbeki	410 265	405 130	104 928	25.9%	338 464	83.5%	91 260	69.9%	15.0%
J B Marks	120 057	120 057	13 434	11.2%	41 337	34.4%	32 356	32.6%	(58.5%)
Madibeng	239 236	244 767	55 485	22.7%	169 969	69.4%	36 671	68.1%	51.3%
Matjhabeng	906 017	666 825	42 352	6.4%	138 747	20.8%	45 148	39.7%	(6.2%)
Mogale City	566 006	578 377	135 414	23.4%	456 521	78.9%	190 037	72.5%	(28.7%)
Msunduzi	951 474	769 467	(62 600)	(8.1%)	984 337	127.9%	1 387 813	357.6%	(104.5%)
Newcastle	615 329	595 992	71 424	12.0%	238 560	40.0%	74 202	38.2%	(3.7%)
Polokwane	493 915	527 448	70 008	13.3%	236 731	44.9%	116 217	63.4%	(39.8%)
Rustenburg	1 077 816	1 088 899	159 965	14.7%	415 439	38.2%	96 555	31.5%	65.7%
Sol Plaatje	296 663	326 563	12 730	3.9%	125 360	38.4%	62 982	46.1%	(79.8%)
Stellenbosch	127 577	123 068	20 934	17.0%	56 089	45.6%	23 316	48.9%	(10.2%)
Steve Tshwete	136 555	141 067	17 954	12.7%	69 298	49.1%	24 988	62.7%	(28.1%)
uMhlathuze	520 165	969 300	220 334	22.7%	688 390	71.0%	112 799	66.8%	95.3%
Total	9 443 377	9 762 751	(1 483 490)	(15.2%)	5 929 806	60.7%	3 692 729	88.3%	(140.2%)

Source: National Treasury Local Government Database

Secondary cities 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 adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Energy sources									
City of Matlosana	1 030 526	1 069 703	225 727	21.1%	746 310	69.8%	205 994	57.3%	9.6%
City of Mbombela	1 551 730	1 557 730	467 870	30.0%	1 117 215	71.7%	430 892	75.5%	8.6%
Drakenstein	1 470 290	1 431 216	376 012	26.3%	1 068 056	74.6%	321 795	70.4%	16.8%
Emalaheni (MP)	1 261 311	1 291 706	257 620	19.9%	828 121	64.1%	207 562	54.6%	24.1%
Emfuleni	3 032 919	3 067 690	637 458	20.8%	2 249 659	73.3%	557 756	73.6%	14.3%
George	907 882	908 553	197 585	21.7%	605 409	66.6%	169 262	66.3%	16.7%
Govan Mbeki	751 567	751 567	152 781	20.3%	442 481	58.9%	124 201	53.5%	23.0%
J B Marks	984 295	984 295	1 187 537	120.6%	1 634 351	166.0%	163 266	78.6%	627.4%
Madibeng	597 618	597 618	143 341	24.0%	423 984	70.9%	83 787	64.6%	71.1%
Matjhabeng	903 307	903 307	167 159	18.5%	546 786	60.5%	158 428	65.3%	5.5%
Mogale City	1 225 257	1 229 560	319 851	26.0%	948 308	77.1%	262 697	77.7%	21.8%
Msunduzi	3 010 524	2 830 437	384 641	13.6%	2 870 622	101.4%	3 519 745	255.5%	(89.1%)
Newcastle	806 767	822 980	184 611	22.4%	612 223	74.4%	165 079	79.9%	11.8%
Polokwane	1 419 786	1 425 786	270 848	19.0%	912 863	64.0%	242 055	61.2%	11.9%
Rustenburg	2 602 598	3 442 015	725 915	21.1%	2 345 620	68.1%	506 780	64.8%	43.2%
Sol Plaatje	877 157	877 157	197 952	22.6%	564 140	64.3%	181 547	66.3%	9.0%
Stellenbosch	824 934	825 395	196 822	23.8%	599 120	72.6%	160 847	66.8%	22.4%
Steve Tshwete	819 917	819 917	142 893	17.4%	557 600	68.0%	154 016	71.3%	(7.2%)
uMhlathuze	1 802 861	1 746 288	388 892	22.3%	1 225 667	70.2%	382 373	73.6%	1.7%
Total	25 881 243	26 582 918	6 625 513	24.9%	20 298 534	76.4%	7 998 082	89.4%	(17.2%)
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 adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Energy sources									
City of Matlosana	1 503 969	1 527 662	206 430	13.5%	681 652	44.6%	347 083	64.5%	(40.5%)
City of Mbombela	1 118 296	1 301 363	283 995	21.8%	920 493	70.7%	222 888	58.5%	27.4%
Drakenstein	1 210 061	1 191 953	239 672	20.1%	852 697	71.5%	210 265	70.8%	14.0%
Emalaheni (MP)	1 964 788	1 943 131	788 275	40.6%	1 580 433	81.3%	241 687	43.5%	226.2%
Emfuleni	2 779 915	2 644 617	411 614	15.6%	1 939 181	73.3%	1 238 035	85.3%	(66.8%)
George	790 207	770 947	160 351	20.8%	510 220	66.2%	136 094	65.6%	17.8%
Govan Mbeki	733 496	749 034	219 343	29.3%	618 157	82.5%	116 003	64.6%	89.1%
J B Marks	780 940	780 940	196 642	25.2%	537 745	68.9%	112 807	62.9%	74.3%
Madibeng	647 055	655 173	145 296	22.2%	503 043	76.8%	167 288	91.2%	(13.1%)
Matjhabeng	801 189	490 086	56 273	11.5%	58 542	11.9%	107 092	34.2%	(47.5%)
Mogale City	1 235 295	1 216 235	227 049	18.7%	739 778	60.8%	201 901	59.6%	12.5%
Msunduzi	2 657 799	2 255 884	(784 159)	(34.8%)	1 758 625	78.0%	3 263 945	293.6%	(124.0%)
Newcastle	701 055	705 018	144 760	20.5%	434 618	61.6%	105 004	55.9%	37.9%
Polokwane	1 068 056	1 093 680	227 381	20.8%	791 292	72.4%	190 625	70.3%	19.3%
Rustenburg	2 037 927	2 873 089	705 056	24.5%	2 068 458	72.0%	558 945	73.4%	26.1%
Sol Plaatje	857 928	889 928	166 250	18.7%	586 238	65.9%	136 983	62.3%	21.4%
Stellenbosch	610 888	628 113	125 929	20.0%	398 609	63.5%	96 162	60.4%	31.0%
Steve Tshwete	801 566	810 336	164 504	20.3%	533 191	65.8%	155 674	67.4%	5.7%
uMhlathuze	1 524 917	1 491 279	317 317	21.3%	1 029 969	69.1%	316 573	74.2%	0.2%
Total	23 825 348	24 018 466	4 001 977	16.7%	16 542 942	68.9%	7 925 055	89.3%	(49.5%)

Source: National Treasury Local Government Database

Secondary cities 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 adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Waste water management									
City of Matlosana	134 720	132 312	31 844	24.1%	96 025	72.6%	30 425	59.6%	4.7%
City of Mbombela	191 515	191 515	172 060	89.8%	184 558	96.4%	58 990	96.7%	191.7%
Drakenstein	153 518	155 973	38 919	25.0%	125 920	80.7%	35 403	73.2%	9.9%
Emalaheni (MP)	162 163	205 960	46 277	22.5%	140 596	68.3%	35 170	56.7%	31.6%
Emfuleni	340 138	334 125	80 358	24.1%	243 742	72.9%	81 306	68.4%	(1.2%)
George	195 506	195 506	34 440	17.6%	140 194	71.7%	31 331	64.7%	9.9%
Govan Mbeki	172 618	172 618	33 366	19.3%	99 471	57.6%	30 665	58.2%	8.8%
J B Marks	70 893	70 893	16 016	22.6%	65 506	92.4%	22 441	100.5%	(28.6%)
Madibeng	78 516	78 516	14 969	19.1%	47 200	60.1%	9 861	62.2%	51.8%
Matjhabeng	206 351	206 351	56 899	27.6%	166 986	80.9%	51 193	78.0%	11.1%
Mogale City	310 343	301 738	75 123	24.9%	237 412	78.7%	68 611	75.4%	9.5%
Msunduzi	200 139	180 612	(124 678)	(69.0%)	162 903	90.2%	311 064	329.4%	(140.1%)
Newcastle	231 907	232 510	57 505	24.7%	201 999	86.9%	55 134	87.9%	4.3%
Polokwane	131 986	131 986	33 643	25.5%	105 091	79.6%	28 061	65.8%	19.9%
Rustenburg	478 968	478 968	101 203	21.1%	222 951	46.5%	38 384	41.3%	163.7%
Soi Plaatje	86 848	86 848	23 936	27.6%	71 724	82.6%	22 276	80.7%	7.5%
Stellenbosch	150 230	138 701	32 617	23.5%	112 605	81.2%	29 380	72.0%	11.0%
Steve Tshwete	110 538	110 538	28 676	25.9%	94 258	85.3%	28 426	84.8%	0.9%
uMhlathuze	292 573	291 810	81 153	27.8%	261 723	89.7%	67 260	90.1%	20.7%
Total	3 699 471	3 697 483	834 325	22.6%	2 780 863	75.2%	1 035 380	84.1%	(19.4%)
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 adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Waste water management									
City of Matlosana	190 024	185 804	34 420	18.5%	105 243	56.6%	48 123	67.3%	(28.5%)
City of Mbombela	134 763	157 360	41 777	26.5%	108 960	69.2%	19 473	42.2%	114.5%
Drakenstein	126 101	133 666	15 140	11.3%	78 438	58.7%	17 767	63.0%	(14.8%)
Emalaheni (MP)	180 218	187 691	63 264	33.7%	109 404	58.3%	23 446	27.2%	169.8%
Emfuleni	239 812	225 122	(856 299)	(380.4%)	90 965	40.4%	153 810	73.2%	(656.7%)
George	200 086	217 686	47 164	21.7%	150 386	69.1%	40 348	68.4%	16.9%
Govan Mbeki	128 624	142 595	32 898	23.1%	79 195	55.5%	23 564	49.8%	39.6%
J B Marks	86 258	86 258	12 801	14.8%	32 506	37.7%	11 683	22.2%	9.6%
Madibeng	51 606	55 740	11 328	20.3%	33 122	59.4%	13 763	73.2%	(17.7%)
Matjhabeng	237 739	459 089	111 540	24.3%	300 780	65.5%	82 952	67.3%	34.5%
Mogale City	153 075	149 005	20 785	13.9%	68 347	45.9%	21 654	49.5%	(4.0%)
Msunduzi	251 353	236 405	76 700	32.4%	350 209	148.1%	367 827	424.1%	(79.1%)
Newcastle	63 720	55 661	11 543	20.7%	45 557	81.8%	39 368	65.9%	(70.7%)
Polokwane	58 736	31 186	6 380	20.5%	17 561	56.3%	3 643	68.8%	75.1%
Rustenburg	284 504	280 094	28 478	10.2%	71 174	25.4%	36 224	22.1%	(21.4%)
Soi Plaatje	88 033	94 573	15 399	16.3%	56 757	60.0%	15 044	50.2%	2.4%
Stellenbosch	182 682	175 615	18 157	10.3%	70 463	40.1%	28 810	54.4%	(37.0%)
Steve Tshwete	105 694	107 412	15 143	14.1%	58 949	54.9%	22 284	65.0%	(32.0%)
uMhlathuze	249 811	252 174	57 976	23.0%	176 702	70.1%	53 721	61.0%	7.9%
Total	3 012 838	3 233 137	(235 407)	(7.3%)	2 004 717	62.0%	1 023 504	73.5%	(123.0%)

Source: National Treasury Local Government Database

Secondary cities 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 adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Waste management									
City of Matlosana	255 105	280 564	68 687	24.5%	204 047	72.7%	59 201	76.6%	16.0%
City of Mbombela	290 302	290 302	174 433	60.1%	247 186	85.1%	34 796	86.5%	401.3%
Drakenstein	186 695	188 539	47 110	25.0%	157 232	83.4%	46 255	71.1%	1.8%
Emalaheni (MP)	145 597	174 502	39 003	22.4%	115 947	66.4%	30 580	59.2%	27.5%
Emfuleni	180 515	202 998	40 660	20.0%	134 063	66.0%	44 103	77.2%	(7.8%)
George	157 124	157 319	28 037	17.8%	121 388	77.2%	25 815	64.1%	8.6%
Govan Mbeki	176 504	176 504	34 240	19.4%	66 719	37.8%	32 819	57.5%	4.3%
J B Marks	48 102	48 102	7 204	15.0%	46 887	97.5%	18 933	128.0%	(62.0%)
Madibeng	70 131	70 131	18 093	25.8%	53 519	76.3%	11 009	66.1%	64.4%
Matjhabeng	143 489	143 489	34 578	24.1%	102 202	71.2%	31 306	68.9%	10.5%
Mogale City	247 469	253 715	64 563	25.4%	224 133	88.3%	60 204	90.6%	7.2%
Msunduzi	169 712	132 811	(32 266)	(24.3%)	104 369	78.6%	218 837	257.0%	(114.7%)
Newcastle	136 438	139 816	34 680	24.8%	114 596	82.0%	32 699	87.3%	6.1%
Polokwane	126 902	126 902	32 093	25.3%	99 622	78.5%	30 138	76.9%	6.5%
Rustenburg	285 929	286 829	105 577	36.8%	237 634	82.8%	36 795	84.8%	186.9%
Soi Plaatje	70 592	70 592	17 750	25.1%	52 617	74.5%	15 814	73.5%	12.2%
Stellenbosch	121 589	121 589	27 000	22.2%	98 585	81.1%	22 790	80.3%	18.5%
Steve Tshwete	122 862	127 862	33 468	26.2%	111 206	87.0%	33 475	85.9%	(0.0%)
uMhlathuze	193 320	192 816	47 865	24.8%	159 236	82.6%	45 272	86.7%	5.7%
Total	3 128 374	3 185 382	822 775	25.8%	2 451 188	77.0%	830 841	88.3%	(1.0%)
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	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
Waste management									
City of Matlosana	189 613	232 063	42 743	18.4%	141 097	60.8%	62 096	77.6%	(31.2%)
City of Mbombela	309 955	362 970	91 230	25.1%	233 831	64.4%	68 791	51.2%	32.6%
Drakenstein	88 564	91 365	16 832	18.4%	57 510	62.9%	21 138	65.4%	(20.4%)
Emalaheni (MP)	162 133	198 141	69 593	35.1%	128 357	64.8%	27 516	45.8%	152.9%
Emfuleni	225 289	210 513	(518 613)	(246.4%)	90 265	42.9%	111 126	74.2%	(566.7%)
George	87 563	98 879	25 087	25.4%	66 737	67.5%	21 507	64.8%	16.6%
Govan Mbeki	109 874	99 518	23 676	23.8%	53 489	53.7%	16 792	44.4%	41.0%
J B Marks	53 723	53 723	15 992	29.8%	42 307	78.8%	25 744	50.6%	(37.9%)
Madibeng	84 086	77 160	16 007	20.7%	47 419	61.5%	24 613	74.1%	(35.0%)
Matjhabeng	198 443	203 613	29 248	14.4%	119 730	58.8%	35 773	62.2%	(18.2%)
Mogale City	144 823	121 670	22 433	18.4%	70 992	58.3%	28 872	65.6%	(22.3%)
Msunduzi	115 539	19 550	9 714	49.7%	128 353	656.5%	150 517	231.1%	(93.5%)
Newcastle	38 948	42 342	10 420	24.6%	29 435	69.5%	11 699	70.9%	(10.9%)
Polokwane	127 888	145 957	37 238	25.5%	101 077	69.3%	30 972	74.1%	20.2%
Rustenburg	305 855	309 616	52 126	16.8%	166 864	53.9%	38 890	44.7%	34.0%
Soi Plaatje	70 592	70 592	20 606	29.2%	53 563	75.9%	15 800	60.5%	30.4%
Stellenbosch	147 785	139 261	23 133	16.6%	68 801	49.4%	27 734	53.0%	(16.6%)
Steve Tshwete	133 228	132 406	20 825	15.7%	73 426	55.5%	27 333	66.8%	(23.8%)
uMhlathuze	129 448	136 091	33 284	24.5%	96 967	71.3%	31 782	67.1%	4.7%
Total	2 723 350	2 745 431	41 571	1.5%	1 770 221	64.5%	778 694	69.0%	(94.7%)

Source: National Treasury Local Government Database

8. Aggregated municipal debtors age analysis

National Debtors Age Analysis as at 31 March 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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 701 136	5.8%	2 909 157	3.6%	2 495 949	3.1%	71 101 187	87.6%	81 207 429	31.8%	11 979 583	14.8%	34 138 171	42.0%
Trade and Other Receivables from Exchange Transactions - Electricity	6 563 415	22.9%	1 747 928	6.1%	1 048 981	3.7%	19 354 558	67.4%	28 714 883	11.3%	1 377 939	4.8%	12 885 032	44.9%
Receivables from Non-exchange Transactions - Property Rates	4 855 089	9.7%	2 024 891	4.0%	1 565 238	3.1%	41 613 363	83.1%	50 058 581	19.6%	5 068 320	10.1%	28 698 174	57.3%
Receivables from Exchange Transactions - Waste Water Management	1 597 956	6.1%	857 128	3.3%	801 038	3.1%	22 986 995	87.6%	26 243 118	10.3%	2 204 962	8.4%	9 840 812	37.5%
Receivables from Exchange Transactions - Waste Management	1 006 757	4.7%	553 178	2.6%	565 104	2.7%	19 183 568	90.0%	21 308 608	8.4%	396 032	1.9%	7 409 017	34.8%
Receivables from Exchange Transactions - Property Rental Debtors	88 770	2.9%	46 317	1.5%	45 047	1.5%	2 659 747	87.7%	3 032 289	1.2%	157 496	5.2%	783 615	25.8%
Interest on Arrear Debtor Accounts	797 660	2.8%	702 546	2.4%	783 276	2.7%	26 527 962	92.1%	28 811 444	11.3%	4 721 427	16.4%	8 346 098	29.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1 677	4.1%	843	2.1%	609	1.5%	37 495	92.3%	40 623	0.0%	-	-	-	-
Other	599 043	3.8%	526 786	3.3%	477 784	3.0%	14 165 302	89.8%	15 768 915	6.2%	(1 057 268)	(6.7%)	4 424 981	28.1%
Total	20 211 504	7.9%	9 368 773	3.7%	7 783 026	3.0%	217 630 177	85.3%	255 185 889	100.0%	24 848 490	9.7%	106 525 900	41.7%
Debtors Age Analysis By Customer Group														
Organs of State	2 667 645	9.4%	1 283 555	4.5%	977 696	3.4%	23 538 536	82.7%	28 467 432	11.2%	1 250 630	4.4%	2 097 832	7.4%
Commercial	7 334 637	15.3%	2 250 184	4.7%	1 590 615	3.3%	36 805 397	76.7%	47 980 834	18.8%	739 882	1.5%	18 422 006	38.4%
Households	9 849 897	5.7%	5 651 731	3.3%	5 080 162	2.9%	153 028 075	88.1%	173 609 865	68.0%	21 631 813	12.5%	85 894 521	49.5%
Other	359 324	7.0%	183 303	3.6%	134 553	2.6%	4 450 578	86.8%	5 127 758	2.0%	1 226 165	23.9%	111 541	2.2%
Total	20 211 504	7.9%	9 368 773	3.7%	7 783 026	3.0%	217 822 586	85.4%	255 185 889	100.0%	24 848 490	9.7%	106 525 900	41.7%
Per Province														
Eastern Cape	2 873 913	10.7%	1 261 144	4.7%	981 434	3.7%	21 732 632	80.9%	26 849 123	10.5%	254 901	0.9%	46 096 147	171.7%
Free State	1 186 135	4.2%	865 194	3.1%	1 453 330	5.2%	24 642 818	87.5%	28 147 477	11.0%	140 098	0.5%	7 250 881	25.8%
Gauteng	5 923 505	7.4%	3 119 533	3.9%	2 281 115	2.9%	68 228 985	85.8%	79 553 137	31.2%	387 269	0.5%	26 462 135	33.3%
Kwazulu-Natal	3 763 720	10.4%	1 632 892	4.5%	1 088 405	3.0%	29 787 494	82.1%	36 272 511	14.2%	23 923 804	66.0%	28 344 651	78.1%
Limpopo	686 008	5.0%	414 212	3.0%	320 338	2.3%	12 231 448	89.6%	13 652 005	5.3%	105 674	0.8%	(2 305 643)	(16.9%)
Mpumalanga	908 475	4.2%	469 056	2.2%	456 457	2.1%	19 635 332	91.5%	21 469 320	8.4%	1 042	0.0%	-	-
North West	978 353	3.5%	858 727	3.1%	557 478	2.0%	25 363 227	91.4%	27 757 785	10.9%	9 955	0.0%	-	-
Northern Cape	509 753	5.8%	217 369	2.5%	308 629	3.5%	7 810 867	88.3%	8 846 618	3.5%	(1 977)	(0.0%)	677 728	7.7%
Western Cape	3 381 643	26.8%	530 646	4.2%	335 840	2.7%	8 389 783	66.4%	12 637 913	5.0%	27 725	0.2%	-	-
Total	20 211 504	7.9%	9 368 773	3.7%	7 783 026	3.0%	217 822 586	85.4%	255 185 889	100.0%	24 848 490	9.7%	106 525 900	41.7%

Source: National Treasury Local Government Database

9. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 31 March 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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
3rd Quarter Ended 31 March 2022														
Buffalo City	513 588	10.0%	278 166	5.4%	199 857	3.9%	4 147 656	80.7%	5 139 267	4.5%	-	-	653 980	12.7%
Cape Town	2 256 329	27.6%	323 782	4.0%	210 278	2.6%	5 396 891	65.9%	8 187 280	7.1%	-	-	-	-
City of Ekurhuleni	2 577 230	10.5%	942 479	3.9%	763 227	3.1%	20 159 324	82.5%	24 442 260	21.3%	326 656	1.3%	-	-
eThekweni	2 254 537	12.2%	989 495	5.3%	607 713	3.3%	14 691 596	79.2%	18 543 342	16.2%	7 343	0.0%	28 303 668	152.6%
City of Johannesburg	2 299 156	5.8%	1 545 444	3.9%	1 017 676	2.6%	34 954 981	87.8%	39 817 257	34.7%	-	-	-	-
Mangaung	446 306	5.6%	412 451	5.2%	226 119	2.8%	6 852 047	86.3%	7 936 922	6.9%	108 517	1.4%	612 578	7.7%
Nelson Mandela Bay	1 749 111	16.5%	661 925	6.2%	520 843	4.9%	7 684 515	72.4%	10 616 394	9.3%	255 077	2.4%	45 442 167	428.0%
City of Tshwane	-	-	-	-	-	-	-	-	-	64 495	-	-	-	-
Total	12 096 257	10.5%	5 153 742	4.5%	3 545 714	3.1%	93 887 009	81.9%	114 682 722	100.0%	762 088	0.7%	75 012 393	65.4%
3rd Quarter Ended 31 March 2021														
Buffalo City	480 569	11.4%	235 832	5.6%	213 137	5.0%	3 291 777	78.0%	4 221 315	3.7%	-	-	372 964	8.8%
Cape Town	1 959 588	21.2%	417 318	4.5%	218 181	2.4%	6 627 982	71.9%	9 223 069	8.0%	-	-	-	-
City of Ekurhuleni	2 399 684	12.3%	745 472	3.8%	520 004	2.7%	15 804 489	81.2%	19 469 649	16.9%	220 367	1.1%	-	-
eThekweni	1 933 582	12.6%	859 114	5.6%	651 451	4.2%	11 938 306	77.6%	15 382 453	13.3%	-	-	-	-
City of Johannesburg	2 561 428	7.2%	1 379 652	3.9%	1 110 407	3.1%	30 307 031	85.7%	35 358 517	30.6%	-	-	7 329 245	20.7%
Mangaung	626 842	9.3%	205 933	3.0%	202 870	3.0%	5 737 028	84.7%	6 772 673	5.9%	53 824 884	794.7%	-	-
Nelson Mandela Bay	1 391 398	18.8%	364 120	4.9%	374 263	5.0%	5 287 913	71.3%	7 417 694	6.4%	352 832	4.8%	32 420 099	437.1%
City of Tshwane	3 203 161	18.3%	475 340	2.7%	460 091	2.6%	13 411 817	76.4%	17 550 410	15.2%	701 683	4.0%	-	-
Total	14 556 253	12.6%	4 682 780	4.1%	3 750 404	3.3%	92 406 343	80.1%	115 395 779	100.0%	55 099 766	47.7%	40 122 309	34.8%
Movement between 31 March 2021 and 31 March 2022														
Buffalo City	33 019		42 334		(13 280)		855 879		917 952					
Cape Town	296 741		(93 536)		(7 903)		(1 231 091)		(1 035 789)					
City of Ekurhuleni	177 546		197 007		243 223		4 354 834		4 972 611					
eThekweni	320 955		130 381		(43 737)		2 753 291		3 160 889					
City of Johannesburg	(262 272)		165 793		(92 731)		4 647 950		4 458 739					
Mangaung	(180 536)		206 518		23 249		1 115 019		1 164 250					
Nelson Mandela Bay	357 713		297 805		146 580		2 396 602		3 198 700					
City of Tshwane	(3 203 161)		(475 340)		(460 091)		(13 411 817)		(17 550 410)					
Total	(2 459 997)		470 963		(204 690)		1 480 666		(713 057)					
Growth rate 31 March 2021 to 31 March 2022														
Buffalo City	6.9%		18.0%		(6.2%)		26.0%		21.7%					
Cape Town	15.1%		(22.4%)		(3.6%)		(18.6%)		(11.2%)					
City of Ekurhuleni	7.4%		26.4%		46.8%		27.6%		25.5%					
eThekweni	16.6%		15.2%		(6.7%)		23.1%		20.5%					
City of Johannesburg	(10.2%)		12.0%		(8.4%)		15.3%		12.6%					
Mangaung	(28.8%)		100.3%		11.5%		19.4%		17.2%					
Nelson Mandela Bay	25.7%		81.8%		39.2%		45.3%		43.1%					
City of Tshwane	-		-		-		-		-					
Total	(16.9%)		10.1%		(5.5%)		1.6%		(0.6%)					

Source: National Treasury Local Government Database

Metros Debtors Age Analysis By Customer Group as at 3rd Quarter Ended 31 March 2022

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to		Impairment -Bad Debts ito Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	1 815 554	12.4%	817 376	5.6%	487 622	3.3%	11 508 119	78.7%	14 628 671	12.8%	265 763	1.8%	2 088 312	14.3%
Commercial	4 202 887	21.1%	1 166 729	5.9%	657 667	3.3%	13 854 409	69.7%	19 881 692	17.3%	(1 433 585)	(7.2%)	6 659 411	33.5%
Households	5 856 015	7.4%	3 196 484	4.0%	2 380 838	3.0%	68 076 965	85.6%	79 510 302	69.3%	1 922 567	2.4%	66 147 257	83.2%
Other	221 801	33.5%	(26 847)	(4.1%)	19 588	3.0%	447 516	67.6%	662 057	0.6%	7 343	1.1%	117 413	17.7%
Total	12 096 257	10.5%	5 153 742	4.5%	3 545 714	3.1%	93 887 009	81.9%	114 682 722	100.0%	762 088	0.7%	75 012 393	65.4%

Source: National Treasury Local Government Database

10. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 31 March 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 ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
City of Matlosana	231 466	3.7%	146 434	2.3%	140 900	2.2%	5 812 789	91.8%	6 331 590	11.5%	-	-	-	-
City of Mbombela	137 533	18.8%	1 137	0.2%	55 581	7.6%	538 996	73.5%	733 246	1.3%	-	-	-	-
Drakenstein	190 642	44.9%	26 367	6.2%	12 260	2.9%	195 481	46.0%	424 750	0.8%	-	-	-	-
Emalahleni (MP)	210 670	3.3%	120 518	1.9%	115 748	1.8%	6 033 890	93.1%	6 480 826	11.8%	-	-	-	-
Emfuleni	448 919	8.0%	363 919	6.5%	265 189	4.7%	4 524 208	80.8%	5 602 234	10.2%	-	-	-	-
George	121 578	32.5%	12 984	3.5%	11 170	3.0%	227 818	61.0%	373 550	0.7%	22 180	5.9%	-	-
Govan Mbeki	150 336	5.1%	85 176	2.9%	69 401	2.4%	2 636 288	89.6%	2 941 201	5.4%	-	-	-	-
J B Marks	43 116	5.0%	81 457	9.4%	27 841	3.2%	710 750	82.3%	863 164	1.6%	-	-	-	-
Madibeng	175 936	5.8%	49 581	1.6%	48 425	1.6%	2 743 857	90.9%	3 017 799	5.5%	-	-	-	-
Matjhabeng	179 469	3.3%	139 929	2.6%	124 464	2.3%	5 001 745	91.8%	5 445 608	9.9%	-	-	-	-
Mogale City	141 093	5.6%	51 651	2.1%	49 032	2.0%	2 256 380	90.3%	2 498 157	4.6%	-	-	-	-
Msunduzi	467 446	8.8%	143 832	2.7%	107 842	2.0%	4 602 933	86.5%	5 322 053	9.7%	23 916 716	449.4%	-	-
Newcastle	98 296	7.0%	48 088	3.4%	64 564	4.6%	1 183 949	84.9%	1 394 897	2.5%	-	-	-	-
Polokwane	193 790	11.6%	60 992	3.7%	45 855	2.7%	1 368 115	82.0%	1 668 752	3.0%	-	-	-	-
Rustenburg	424 843	5.9%	323 835	4.5%	153 386	2.1%	6 357 025	87.6%	7 259 089	13.2%	-	-	-	-
Sol Plaatje	213 293	7.4%	71 992	2.5%	59 008	2.0%	2 549 048	88.1%	2 893 341	5.3%	-	-	-	-
Stellenbosch	84 484	27.2%	5 887	1.9%	5 704	1.8%	214 647	69.1%	310 722	0.6%	-	-	-	-
Steve Tshwete	83 638	27.7%	16 612	5.5%	12 177	4.0%	189 513	62.8%	301 940	0.6%	-	-	-	-
uMhlatuze	413 333	42.9%	34 286	3.6%	59 358	6.2%	457 473	47.4%	964 450	1.8%	-	-	-	-
Total	4 009 880	7.3%	1 784 679	3.3%	1 427 906	2.6%	47 604 902	86.8%	54 827 367	100.0%	23 938 896	43.7%	-	-

Source: National Treasury Local Government Database

Secondary cities Debtors Age Analysis By Customer Group as at 31 March 2022

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts		Impairment -	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	366 051	13.1%	122 177	4.4%	123 722	4.4%	2 173 950	78.0%	2 785 900	5.1%	936 466	33.6%	-	-
Commercial	1 739 051	13.1%	504 241	3.8%	350 127	2.6%	10 721 398	80.5%	13 314 818	24.3%	2 162 654	16.2%	-	-
Households	1 833 373	5.0%	1 063 365	2.9%	905 400	2.5%	33 090 399	89.7%	36 892 537	67.3%	19 631 228	53.2%	-	-
Other	71 406	3.9%	94 895	5.2%	48 657	2.7%	1 619 156	88.3%	1 834 113	3.3%	1 208 548	65.9%	-	-
Total	4 009 880	7.3%	1 784 679	3.3%	1 427 906	2.6%	47 604 902	86.8%	54 827 367	100.0%	23 938 896	43.7%	-	-

Source: National Treasury Local Government Database

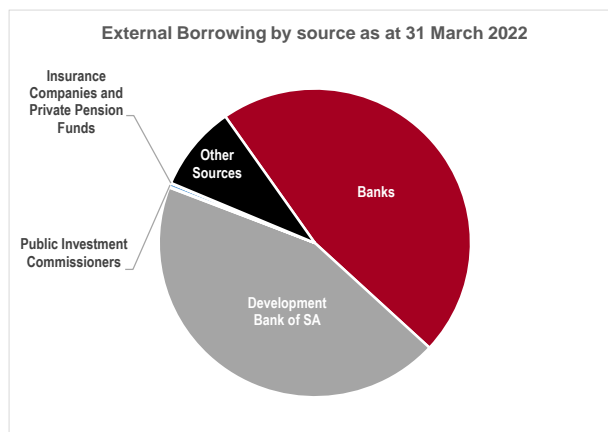
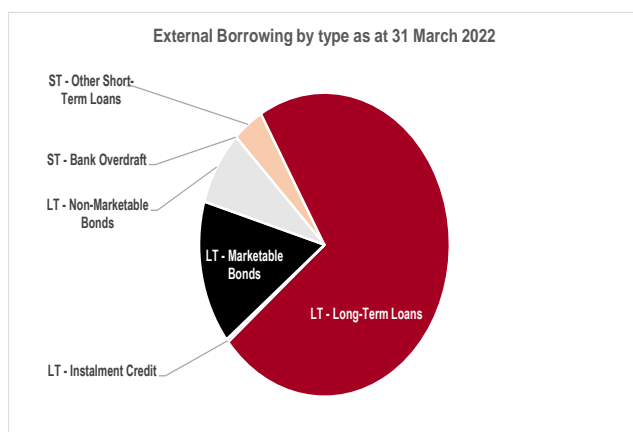
11. Aggregated municipal creditors age analysis

Creditors Age Analysis as at 31 March 2022

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	6 979 297	18.3%	980 447	2.6%	1 042 282	2.7%	29 160 217	76.4%	38 162 482	47.1%
Bulk Water	1 777 818	12.2%	475 874	3.3%	467 178	3.2%	11 897 901	81.4%	14 618 770	18.0%
PAYE deductions	529 003	90.4%	4 231	0.7%	7 603	1.3%	44 127	7.5%	584 964	0.7%
VAT (output less input)	380 796	99.4%	0	0.0%	0	0.0%	2 239	0.6%	383 035	0.5%
Pensions / Retirement deductions	543 370	55.5%	14 913	1.5%	11 178	1.1%	409 181	41.8%	978 642	1.2%
Loan repayments	856 943	84.7%	828	0.1%	1 656	0.2%	152 219	15.0%	1 011 646	1.2%
Trade Creditors	3 997 860	23.2%	429 931	2.5%	370 572	2.1%	12 374 651	71.7%	17 250 025	21.3%
Auditor General	36 032	12.6%	14 139	5.0%	14 071	4.9%	220 633	77.4%	284 876	0.4%
Other	4 727 967	60.5%	140 780	1.8%	96 808	1.2%	2 853 835	36.5%	7 819 389	9.6%
Total	19 829 086	24.5%	2 061 142	2.5%	2 011 349	2.5%	57 115 003	70.4%	81 093 830	100.0%
Per Province										
Eastern Cape	1 357 517	23.5%	92 319	1.6%	90 682	1.6%	4 236 758	73.3%	5 777 276	7.1%
Free State	936 215	4.5%	286 417	1.4%	648 901	3.1%	19 044 784	91.1%	20 916 316	25.8%
Gauteng	11 351 951	56.7%	433 976	2.2%	309 425	1.5%	7 942 386	39.6%	20 037 737	24.7%
Kwazulu-Natal	3 348 360	58.2%	312 204	5.4%	235 389	4.1%	1 860 977	32.3%	5 756 930	7.1%
Limpopo	418 923	20.1%	45 967	2.2%	82 052	3.9%	1 535 070	73.7%	2 082 012	2.6%
Mpumalanga	897 619	5.7%	488 123	3.1%	258 866	1.7%	14 017 188	89.5%	15 661 797	19.3%
North West	999 840	15.5%	245 268	3.8%	212 976	3.3%	5 009 782	77.5%	6 467 866	8.0%
Northern Cape	167 115	4.4%	120 703	3.2%	129 812	3.4%	3 346 580	88.9%	3 764 210	4.6%
Western Cape	351 546	55.8%	36 166	5.7%	43 246	6.9%	198 728	31.6%	629 686	0.8%
Total	19 829 086	24.5%	2 061 142	2.5%	2 011 349	2.5%	57 192 253	70.5%	81 093 830	100.0%

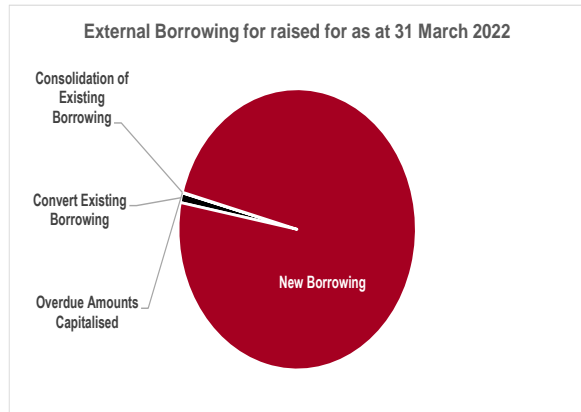
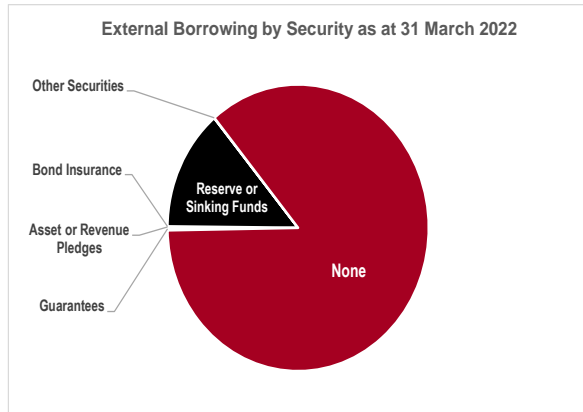
Source: National Treasury Local Government Database

12. Borrowing instruments



Type	Balance (R'000)
ST - Bank Overdraft	25 475
ST - Other Short-Term Loans	2 775 000
ST - Marketable Bonds	729
ST - Non-Marketable Bonds	3 000
LT - Long-Term Loans	50 307 690
LT - Instalment Credit	223 473
LT - Financial Leases	22 683
LT - Marketable Bonds	10 616 000
LT - Non-Marketable Bonds	5 501 667
LT - Other Securities	
Total	69 475 717

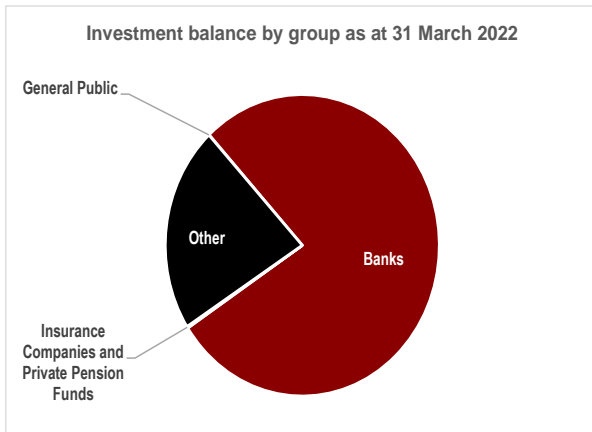
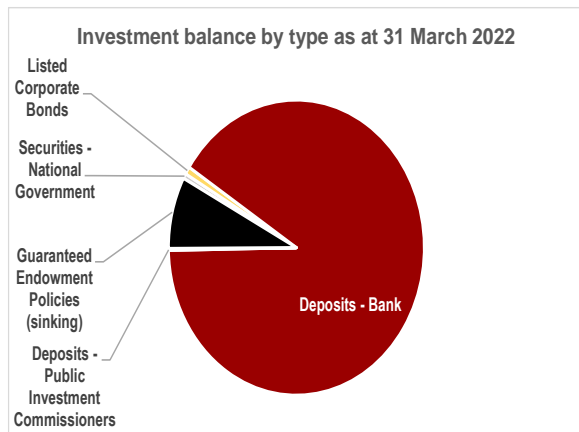
Source	Balance (R'000)
General Public	52
Banks	32 376 467
Development Bank of SA	30 551 773
Infrastructure Finance Corporation	56 567
Public Investment Commissioners	268 560
Insurance Companies and Private Pension Funds	25 301
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	6 196 996
Total	69 475 716



Security	Balance (R'000)
Guarantees	214 535
Asset or Revenue Pledges	75 689
Bond Insurance	11 969
Reserve or Sinking Funds	9 539 502
Other Securities	23 416
None	59 610 606
Total	69 475 717

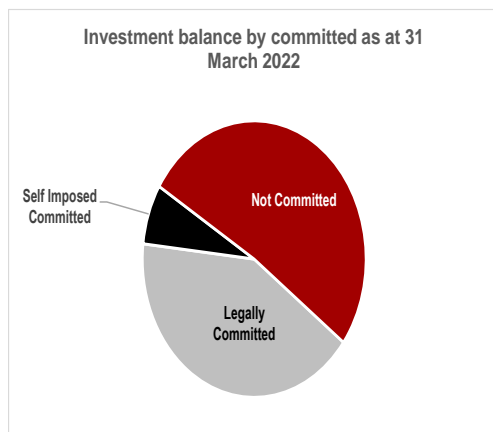
Raised For	Balance (R'000)
Convert Existing Borrowing	781 652
Overdue Amounts Capitalised	25 058
Consolidation of Existing Borrowing	25 721
New Borrowing	68 643 287
Bridging Finance	
Total	69 475 718

13. Investment instruments



Type	Balance (R'000)
Securities - National Government	257 464
Listed Corporate Bonds	385 233
Deposits - Bank	41 851 376
Deposits - Public Investment Commissioners	62 810
Deposits - Corporation for Public Deposits	
Bankers Acceptance Certificates	1 174
Negotiable Certificates of Deposit - Banks	30 999
Guaranteed Endowment Policies (sinking)	3 638 005
Repurchase Agreements - Banks	
Municipal Bonds	
Total	46 227 061

Group	Balance (R'000)
General Public	19 838
Banks	35 900 917
Development Bank of SA	
Infrastructure Finance Corporation	
Public Investment Commissioners	
Insurance Companies and Private Pension Funds	78 073
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other	10 228 234
Total	46 227 062



Committed	Balance (R'000)
Legally Committed	19 178 789
Self Imposed Committed	3 257 324
Not Committed	23 790 948
Total	46 227 061

14. Conditional grants transfers, payments and expenditure as at 31 March 2022

3rd Quarter Ended 31 March 2022

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

Summary

	Division of revenue Act No. 16 of 2019	Adjustment (Mid year)	Other Adjustments	Total Available 2021/22	Year to date		First Quarter		Second Quarter		Third Quarter		YTD Expenditure		% Changes from 2nd to 3rd Q		% Changes for the 3rd Q		Approved Roll Over		
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure by National Department by 30 September 2021	Actual expenditure by municipalities by 30 September 2021	Actual expenditure by National Department by 31 December 2021	Actual expenditure by municipalities by 31 December 2021	Actual expenditure by National Department by 31 March 2022	Actual expenditure by municipalities by 31 March 2022	Actual expenditure by National Department	Actual expenditure by municipalities	Actual expenditure by 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	54 800	24 478	755.9%	13.6%	16.1%	7.2%	-	-	
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	346 294	209 731	(2.7%)	8.4%	62.7%	36.0%	-	-	
Infrastructure Skills Development Grant	155 217	-	-	155 217	155 217	155 217	27 783	9 223	31 423	17 507	30 185	18 299	89 371	45 029	(3.9%)	4.5%	57.6%	29.0%	-	-	
Integrated City Development Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	317 925	151 776	201.2%	34.1%	24.1%	11.5%	-	-	
Neighbourhood Development Partnership (Schedule 6B)	90 755	24 000	-	114 755	114 755	114 755	179 262	53 519	90 656	60 656	35 087	179 262	179 262	179 262	(61.3%)	-	156.2%	-	-	-	
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	617 506	465 687	(23.1%)	(28.7%)	61.2%	46.2%	-	-	
Sub-Total Vote	2 715 024	775 000	-	3 490 024	3 490 024	3 490 024	3 554 531	412 857	200 024	566 163	363 674	626 138	1 605 158	896 700	10.6%	(8.4%)	47.6%	26.6%	-	-	
Cooperative Governance (Vote 3)																					
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	100 584	184.0%	421.3%	30.5%	15.0%	-	-	
Municipal Disaster Recovery Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Demarcation Transition Grant (Schedule 5B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipal Demarcation Transition Grant (Schedule 6B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total Vote	292 441	173 132	-	465 573	465 573	330 271	-	-	26 192	7 975	74 392	41 572	100 584	49 546	184.0%	421.3%	30.5%	15.0%	-	-	
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	2 369 757	1 325 363	(32.4%)	(15.6%)	45.6%	25.6%	-	-	
Rural Road Assets Management Systems Grant	109 970	-	-	109 970	109 970	109 970	8 658	8 304	16 900	13 835	19 465	11 361	44 713	33 500	17.2%	(17.9%)	40.7%	30.5%	-	-	
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	732 605	547 590	2 404 470	1 358 863	(31.6%)	(15.7%)	45.5%	25.7%	-	-	
Public Works (Vote 6)																					
Expanded Public Works Programme Integrated Grant (Municipality)	758 693	-	-	758 693	758 693	759 134	247 745	82 698	245 066	155 763	113 704	83 116	606 515	321 577	(53.6%)	(46.6%)	79.9%	42.4%	-	-	
Sub-Total Vote	758 693	-	-	758 693	758 693	759 134	247 745	82 698	245 066	155 763	113 704	83 116	606 515	321 577	(53.6%)	(46.6%)	79.9%	42.4%	-	-	
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	363 053	299 658	373 989	322 111	939 501	753 656	3.0%	7.5%	46.9%	37.6%	-	-	
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	114 455	75 862	22.4%	(31.2%)	51.8%	34.3%	-	-	
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	409 065	338 705	430 299	348 989	1 053 956	829 519	5.2%	3.0%	47.4%	37.3%	-	-	
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	88 167	279 028	448 937	210 906	165 968	697 972	703 092	(24.4%)	(63.0%)	31.2%	31.4%	-	-	
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	688 874	470 895	554 920	502 666	1 644 392	1 026 822	(19.1%)	6.7%	45.4%	28.4%	-	-	
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	765 826	668 634	2 342 364	1 729 914	(20.6%)	(27.3%)	40.0%	29.5%	-	-	
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	-	3 676	-	-	-	-	5.6%	-	-	
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	1 929 864	1 589 696	(1.8%)	(29.3%)	48.9%	40.3%	-	-	
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	1 933 540	1 589 696	(1.4%)	(29.3%)	48.2%	40.3%	-	-	
Sub-Total	29 196 267	307 152	-	29 503 419	29 479 418	22 020 985	2 297 748	920 405	4 154 736	3 253 746	3 594 103	2 601 666	10 046 587	6 775 816	(13.5%)	(20.0%)	46.0%	31.0%	-	-	
Cooperative Governance (Vote 3)																					
Municipal Infrastructure Grant	15 592 748	-	-	15 592 748	15 571 218	15 494 214	3 117 362	1 282 514	4 096 199	2 603 639	2 461 261	1 591 923	9 674 822	5 478 076	(39.9%)	(38.9%)	62.0%	35.1%	-	-	
Sub-Total Vote	15 592 748	-	-	15 592 748	15 571 218	15 494 214	3 117 362	1 282 514	4 096 199	2 603 639	2 461 261	1 591 923	9 674 822	5 478 076	(39.9%)	(38.9%)	62.0%	35.1%	-	-	
Sub-Total	15 592 748	-	-	15 592 748	15 571 218	15 494 214	3 117 362	1 282 514	4 096 199	2 603 639	2 461 261	1 591 923	9 674 822	5 478 076	(39.9%)	(38.9%)	62.0%	35.1%	-	-	
Total	44 789 015	307 152	-	45 096 167	45 050 636	37 515 999	5 415 110	2 202 918	8 250 935</												